

**REBUTTAL TESTIMONY
OF
DR. CHRISTINA E. CHARD**

**UPDATING AND REVISING THE COMPANY'S CLAIMS AND RESPONDING TO
OPPOSING PARTY WITNESS' TESTIMONY REGARDING (1) AFFORDABILITY OF
WATER AND WASTEWATER SERVICE; (2) CUSTOMER ASSISTANCE PROGRAMS,
INCLUDING THE CUSTOMER ASSISTANCE PROGRAM RIDER; (3) PENSION AND
OTHER POST-EMPLOYMENT BENEFITS; (4) RECOMMENDATIONS TO IMPUTE
REVENUES AND ELIMINATE INCURRED COSTS; AND (5) MANAGEMENT
EFFECTIVENESS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF DR. CHRISTINA E. CHARD

INTRODUCTION

1 **Q. Please state your name and business address.**

2 A. My name is Christina E. Chard, and my business address is 1600 Pennsylvania Avenue,
3 Charleston, WV 25302.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by American Water Works Service Company, Inc. (“Service Company”) as
6 the Senior Director of Rates and Regulatory. The Service Company is a wholly owned
7 subsidiary of American Water Works Company, Inc. that provides services to Pennsylvania-
8 American Water Company (“PAWC” or “Company”) and its affiliates.

9 **Q. Have you submitted any other testimony in this proceeding?**

10 A. Yes, I submitted direct testimony that was marked as PAWC Statement No. 2. My
11 background and qualifications are set forth in that statement.

12 **Q. What is the purpose of your rebuttal testimony?**

13 A. Initially, I will update and revise the Company’s claims as originally set forth in PAWC
14 Exhibit No. 3-A, to include a tax expense adjustment. Thereafter, I will address the following
15 points raised in the testimony of other parties’ witnesses:

16 (1) the direct testimony of Office of Consumer Advocate (“OCA”) witnesses Barbara R.
17 Alexander and Roger D. Colton, as well as Coalition for Affordable Utility Services and
18 Energy Efficiency in Pennsylvania (“CAUSE-PA”) witness Harry S. Geller, regarding the
19 affordability of PAWC’s water and wastewater service; (2) customer programs, including (i)
20 the testimony of CAUSE-PA witness Geller regarding his proposal for PAWC to transition

1 its bill discount program (“BDP”) to a percentage of income (“PIP”) payment structure; (ii)
2 the testimony of OCA witness Colton and CAUSE-PA witness Geller regarding proposed
3 changes to PAWC’s arrearage management program (“AMP”); (iii) the testimony of CAUSE-
4 PA witness Geller in support of an increase in PAWC’s Hardship Fund used to provide
5 emergency relief to customers; (iv) the testimony of OCA witness Colton and CAUSE-PA
6 witness Geller addressing PAWC’s proposed Renter Assistance Pilot Program (“RAPP”); (v)
7 the testimony of OCA witness Colton and CAUSE-PA witness Geller regarding PAWC’s
8 outreach to low-income customers; (vi) the testimony of Office of Small Business Advocate
9 (“OSBA”) witness Cathcart, OCA witness Colton, and CAUSE-PA witness Geller regarding
10 PAWC’s proposed Customer Assistance Program (“CAP”) rider for collection of CAP costs;
11 and (vii) the testimony of CAUSE-PA witness Geller recommending that PAWC develop a
12 universal service plan;

13 (3) the testimony of OCA witness Lafayette K. Morgan Jr. and Bureau of Investigation and
14 Enforcement (“I&E”) witness Vanessa Okum regarding PAWC’s request to establish a tracker
15 and deferral accounts for pension and other post-employment benefits;

16 (4) comments from customers at public input hearings relating to PAWC’s charitable
17 contributions, and

18 (5) the testimony of OCA witnesses Alexander, Colton, and David J. Garrett and the testimony
19 of I&E witness D.C. Patel regarding PAWC’s exemplary performance and recommended rate
20 of return on equity.

1 **UPDATES AND REVISIONS TO THE COMPANY'S CLAIMS**

2 **Q. Has the Company prepared a revised statement of its revenue requirement in this**
3 **proceeding?**

4 A. Yes, it has. PAWC Exhibit 3-A Revised sets forth the Company's revised claims in this
5 proceeding and incorporates revisions explained in the rebuttal testimony of the Company's
6 witnesses, revisions to the Company's original claims as previously supplied in interrogatory
7 responses, and the acceptance of certain adjustments proposed by other parties. Each page of
8 Exhibit 3-A Revised that has been revised from the original Exhibit 3-A is noted by an "R"
9 following the page number. In addition, a summary of the revisions is provided in Exhibit 3-
10 A Revised, which sets forth: (1) a brief description of the revision; (2) the page of Exhibit 3-
11 A to which it relates; (3) a reference to where the revision has been identified or discussed in
12 testimony; (4) the Company's original claimed amount; (5) the Company's revised claim; and
13 (6) the net change between the original and revised claims. The net effect of these revisions is
14 to change the Company's claimed increase in revenue requirement from \$168.7 to \$163.4
15 million.

16 **Q. Do you have any other updates or revisions to discuss concerning the Company's claim?**

17 A. Yes, the Company made a correction of \$12,821 to reduce income tax expense for the
18 inadvertent exclusion of Excess Accumulated Deferred Income Tax (EADIT) amortization
19 for Audubon found after the filing. Please refer to Company Witness Linda Schlessman's
20 direct testimony page 9, Lines 7-12 for the explanation of Audubon's EADIT amortization.
21 The adjustment can be found in the PAWC Exhibit 3-A Revised, page 72R.

1 **Q. Is this tax expense adjustment considered in the Company's revised statement of its**
2 **revenue requirement in this proceeding?**

3 A. Yes, this adjustment has been incorporated in the Company's revised statement of its revenue
4 requirement described above.

5 **AFFORDABILITY OF WATER AND WASTEWATER SERVICE**

6 **Q. In their testimony, OCA witness Colton and CAUSE-PA witness Geller assert that**
7 **PAWC's rate increase will exacerbate affordability issues for low- and lower-income**
8 **customers, and OCA witness Alexander attaches a summary of testimony of customers**
9 **at public input hearings who opposed PAWC's proposed rate increase. Has the**
10 **Company evaluated this testimony?**

11 A. Yes. We examined the analyses of Mr. Colton and Mr. Geller in detail as well as the
12 comments of each of the customers who participated in the twelve public input hearings in
13 these proceedings.

14 In her rebuttal testimony, PAWC witness Deba Ather, Senior Manager of Regulatory
15 Services, discusses Mr. Colton and Mr. Geller's analyses and explains how their criticisms of
16 PAWC's affordability analysis are fundamentally flawed. In particular, Ms. Ather describes
17 how PAWC uses PAWC-specific data instead of the national averages relied upon by Mr.
18 Colton in his calculations. She also discusses Mr. Geller's contentions and why PAWC's use
19 of the widely recognized median household income ("MHI") in PAWC's Enterprise-Wide
20 Analysis, combined with PAWC's Community-Level Analysis, is entirely appropriate for
21 assessing affordability and establishing that PAWC's rates are affordable for most customers.
22 Both Ms. Ather and PAWC witness Jim Runzer, Vice President – Operations, also review the

1 testimony received at public input hearings and address the concerns of both public officials
2 and customers.

3 As I discussed in my direct testimony, we are committed to maintaining affordability
4 of water and wastewater service by making investments and improving our processes to
5 deliver operational efficiencies across our operations. We recognize that some of our
6 customers have affordability challenges, and that is why we offer a wide range of customer
7 assistance programs throughout our service territory. These programs include our BDP, which
8 provides substantial discounts to customers with income up to 200% of the Federal Poverty
9 Guidelines, and which Mr. Colton found reasonable.¹

10 **H2O BILL DISCOUNT PROGRAM**

11 **Q. CAUSE-PA witness Geller recommends that PAWC transition its BDP to a PIP**
12 **structure and adopt shorter-term “transitional” revisions to BDP discount levels in the**
13 **interim.² Do you agree with this recommendation?**

14 **A.** No. I would like to first note that, as I explained earlier and as confirmed by PAWC witness
15 Ather (PAWC St. 9-R), PAWC’s rates are affordable for most customers, including low-
16 income customers enrolled in the BDP. While PAWC witness McClellan (PAWC St. 10-R)
17 will be addressing Mr. Geller’s recommended changes to the BDP discount levels, it is worth
18 highlighting that the Company’s BDP is structured to provide greater benefits to lower-income
19 customers, like a PIP, because the BDP offers four tiers of discounts with greater discounts
20 for lower-income customers. The Company does not believe that a PIP structure is necessary
21 or appropriate at this time and, as Mr. Geller appears to acknowledge in his testimony, PAWC

¹ OCA St. No. 5, pp. 90-91.

² CAUSE-PA St. No. 1, pp. 39-40.

1 has system constraints impacting the feasibility of a PIP. PAWC does not believe it is
2 reasonable to incur the costs associated with upgrading its IT systems and overhauling its BDP
3 to adopt a PIP when its current BDP structure already offers four tiers of discounts tailored to
4 customers based on their household income levels.

5 **ARREARAGE MANAGEMENT PROGRAM (“AMP”)**

6 **Q. Please describe the Company’s arrearage management program (“AMP”).**

7 A. The Company’s AMP is a part of the Company’s H2O Help to Others Program. Any customer
8 enrolled in the Company’s BDP who has an outstanding balance equal to or greater than \$150
9 that is at least 60 days past due is eligible to enroll in the AMP. The AMP is structured as a
10 payment arrangement under which a customer is responsible for their current charges plus a
11 \$5 co-pay. For each month that an enrolled customer pays their bill on time and in full, the
12 customer receives a \$25 forgiveness credit.

13 **Q. Are customers automatically enrolled in the AMP?**

14 A. Yes. If a customer enrolls in the BDP and meets the \$150/60-day eligibility threshold I
15 previously mentioned, the Company will enroll that customer in the AMP. There is also a
16 streamlined AMP enrollment process for customers already enrolled in the BDP that includes
17 phone, email, and website enrollment options.

18 **Q. Did any parties recommend changes to the Company’s AMP?**

19 A. Yes. OCA witness Colton and CAUSE-PA witness Geller recommended changes to
20 forgiveness credits under the AMP and offered additional recommendations regarding how
21 the program is run.

1 **Q. Please describe Mr. Colton's and Mr. Geller's recommendations regarding forgiveness**
2 **credits.**

3 A. Mr. Colton and Mr. Geller recommended that PAWC allow customers to earn credits for each
4 complete payment made, as opposed to when customers make complete *and timely* payments.³
5 Mr. Colton and Mr. Geller also recommended that PAWC expand its current \$25 credit. Mr.
6 Colton recommended that PAWC either provide customers with pro-rata forgiveness (i.e.,
7 customers would earn a forgiveness credit of 1/24th of their pre-existing arrears for each month
8 for which they make a complete payment) or provide customers with a \$40 credit.⁴ Mr. Geller
9 recommended that PAWC either adopt a similar pro-rata forgiveness structure or increase the
10 forgiveness credit to \$45.⁵

11 **Q. Do you agree with these recommendations?**

12 A. No. It is important that customers participating in the AMP make timely payments in order
13 to receive credits. The Company's AMP is intentionally structured to encourage timely
14 payment behavior. Providing credits to customers who do not submit timely payments would
15 undermine that aspect of the program. The Company also disagrees with the proposed
16 changes to the credit amount. The Company believes that the \$25 credit amount is a
17 reasonable monthly credit to assist customers in reducing their arrearages. While it may take
18 some customers longer periods to achieve full forgiveness, the Company believes this is a fair
19 outcome as each AMP participant is treated equally, is entitled to the same monthly credit,
20 and is able to make meaningful progress towards forgiveness with each timely monthly
21 payment.

³ OCA St. No. 4, pp. 67-68; CAUSE-PA St. No. 1, p. 46.

⁴ OCA St. No. 4, p. 72.

⁵ CAUSE-PA St. No. 1, pp. 47-48.

1 Although an average forgiveness period of three to four years may be longer compared
2 to certain other Pennsylvania utilities, other PAWC program rules are more beneficial to AMP
3 customers. PAWC's Hardship Fund rules permit an AMP customer to apply a hardship grant
4 of up to \$500 to their bills if they fall behind on their AMP payments, which is equivalent to
5 an additional \$41.67 per month. All of PAWC's H2O programs need to be considered
6 together to understand the full suite of benefits available to customers and to evaluate the
7 reasonableness of any changes to those benefits.

8 **Q. Please respond to Mr. Colton's and Mr. Geller's concerns with the administration of the**
9 **AMP.**

10 A. Mr. Colton and Mr. Geller expressed concern regarding how the AMP is run in conjunction
11 with the BDP. Mr. Colton recommended that PAWC tie enrollment of low-income customers
12 into its AMP more closely with enrollment in its BDP.⁶ Mr. Geller recommended that all
13 BDP participants with qualifying arrears that are not enrolled in the AMP be enrolled in the
14 AMP within 90 days of the effective date of rates in this proceeding, and that PAWC work
15 with its Customer Assistance Advisory Group ("CAAG") to develop outreach and education
16 to explain how the AMP would work.⁷ Mr. Geller also recommended that all new BDP
17 participants with arrears be automatically enrolled in the AMP without an additional
18 application and without any additional steps. Finally, Mr. Geller recommended that any
19 customer enrolling in the BDP should have their balance set aside or frozen at enrollment,
20 regardless of the size of the balance, and that PAWC should discontinue its required \$5
21 monthly co-pay to participate in the AMP.⁸

⁶ OCA St. No. 4, p. 78.

⁷ CAUSE-PA St. No. 1, p. 44.

⁸ *Id.* at. 45-46.

1 **Q. Do you agree with Mr. Colton's and Mr. Geller's characterization that PAWC has been**
2 **unsuccessful in implementing the AMP alongside its BDP?**

3 A. No. PAWC's BDP and AMP are part of its comprehensive H2O Help to Others Program and
4 there are no barriers to entry into the AMP. Customers who enroll in BDP are automatically
5 enrolled in AMP if they have an arrears balance of \$150 that is at least 60 days old. If
6 customers meet this eligibility requirement, there is no separate application required for
7 customers to enroll in the AMP. PAWC's AMP co-payment requirement was adopted as part
8 of the settlement of PAWC's prior AMP proceeding at Docket No. P-2021-3028195 because
9 PAWC has IT system constraints that require the AMP to be structured like a payment
10 arrangement, which includes a co-pay structure. OCA and CAUSE-PA were both parties to
11 that settlement. Furthermore, the Company offers streamlined AMP enrollment options for
12 any customer that qualifies for the AMP who is already enrolled in the BDP – customers can
13 enroll by phone, email, or on a website. No additional income verification is required. Thus,
14 Mr. Colton's and Mr. Geller's further recommendations are not necessary to successfully
15 implement the Company's AMP and should be rejected.

16 **Q. How do you respond to Mr. Geller's criticism of the Company's current AMP**
17 **enrollment levels?**

18 A. While Mr. Geller notes that 3,739 of the 19,966 customers enrolled in the BDP were also
19 enrolled in the AMP as of November 2025, this level does not indicate that the AMP is
20 unsuccessful. Launched in late 2024, the AMP remains a new program for the Company, so
21 it is not surprising AMP enrollment does not yet match BDP enrollment. The AMP is just
22 one part of the Company's comprehensive suite of H2O Help to Others programs. The

1 Company enrolls all eligible BDP customers in the AMP at the time of their BDP enrollment
2 and customers ineligible for the AMP are automatically considered for a hardship grant.

3 **HARDSHIP FUND**

4 **Q. Please summarize the recommendations that CAUSE-PA has made regarding PAWC's**
5 **Hardship Fund.**

6 A. CAUSE-PA witness Geller recommends increasing the Hardship Fund annual cap per
7 customer to \$750 for water and wastewater, respectively. Mr. Geller also recommends that
8 PAWC be required to permit a customer to receive multiple Hardship Fund grants per year,
9 up to the applicable maximum \$750 amount.⁹

10 **Q. What is your response to these recommendations?**

11 A. PAWC has already adopted the functionality to allow customers to apply for multiple hardship
12 fund grants in the same program year. With respect to annual caps, the current annual cap per
13 customer of \$500 grants for water and wastewater, totaling \$1,000, achieves the Hardship
14 Fund's intended purpose of providing emergency, short-term assistance to customers in need.
15 For that reason, increasing the annual Hardship Fund caps per customer to \$750 for water and
16 wastewater as proposed by Mr. Geller is not necessary. PAWC is not aware of any other
17 Pennsylvania utility offering hardship grants of up to \$1,500 per customer. Further, increasing
18 the annual caps to \$750 could strain program resources, reducing the available funds that
19 could reach more customers, and is inconsistent with other Pennsylvania utilities' hardship
20 fund programs.

21 **RENTER ASSISTANCE PILOT PROGRAM**

22 **Q. What is the purpose of the Company's RAPP?**

⁹ CAUSE-PA St. No. 1, pp. 50-51.

1 A. The purpose of the RAPP is to assist low-income residents of master-metered rental buildings
2 with paying their utility bills. The Company is attempting to make utility services more
3 affordable for these residents, who would otherwise be eligible for PAWC's BDP or AMP,
4 but are not since the landlord pays for their building's utility service and these individuals'
5 utility payments are collected through rental payments to their landlords.

6 **Q. How do you respond to Mr. Colton's recommendation on page 84 of his testimony that**
7 **the Company be directed to present the RAPP to its CAAG for further development**
8 **prior to implementation – either in a separate proceeding or as part of its next case?**

9 A. The Company should be permitted to implement the RAPP in this case. As the program's
10 name suggests, the Company is proposing this as a limited pilot program. The Company is
11 willing to work with the CAAG to further develop the program framework prior to
12 implementation and can review program results and findings with the CAAG one year after
13 implementation, but the Company should not be prohibited from implementing this important
14 tool to assist residents with affordability.

15 **Q. Do you agree with Mr. Geller's statement on page 63 of his testimony that the program**
16 **will benefit multi-family building owners?**

17 A. No. The program is solely intended to benefit low-income tenants. Program participants will
18 be income verified, payments will go directly to participants, and the Company is proposing
19 further safeguards such as an annual income and address recertification process and program
20 removal if Dollar Energy Fund receives a returned check.

21 **Q. What is your response to Mr. Geller's recommendation to the Commission to reject the**
22 **RAPP?**

1 A. The Company is looking for innovative ways to address utility affordability. The Company's
2 H2O Program – including its BDP, AMP, and hardship grants – are unavailable to low-income
3 renters living in mastered-metered buildings within the Company's service territory. The
4 RAPP will provide some relief to these individuals. Furthermore, this is a limited pilot and
5 parties will have the ability to review the results of the RAPP in a subsequent proceeding. I
6 also disagree with Mr. Geller's comments that PAWC's programs are not effectively
7 addressing customer affordability, as noted elsewhere in my testimony and in the testimony
8 of Matthew Prine.

9 **LOW-INCOME CUSTOMER SCREENING AND OUTREACH**

10 **Q. Both OCA witness Colton and CAUSE-PA witness Geller believe that PAWC's low-**
11 **income programs are undersubscribed¹⁰ and Mr. Geller further recommends that**
12 **PAWC establish target BDP enrollment benchmarks and quantitative outreach goals**
13 **and track and report on those items to its CAAG.¹¹ Please respond.**

14 A. As explained in PAWC witness Ladner's direct testimony (pp. 20-21) and acknowledged by
15 Mr. Geller,¹² PAWC has conducted significant outreach efforts to enroll customers in its H2O
16 Help to Others customer assistance programs through statewide in-person information
17 sessions, texting and paid customer education media campaigns, and select door-to-door
18 canvassing efforts. Further, as discussed by PAWC witness Prine (PAWC St. 15-R), the

¹⁰ See, e.g., CAUSE-PA St. No. 1, p. 51; OCA St. No. 1, pp. 47-48.

¹¹ CAUSE-PA St. No. 1, p. 42.

¹² See CAUSE-PA St. No. 1, p. 53 ("To its credit, PAWC has conducted certain consumer outreach and education efforts related to its low income assistance programs in recent years. PAWC witness Justin L Ladner described in his direct testimony how PAWC engages in such outreach and education through a variety of methods, including direct customer communications, Commission events, local community events and door-to-door canvassing. Moreover, it appears that PAWC has targeted several specific communities identified by percentage of customers at or below 150% FPL throughout 2025.") (internal citations omitted)

1 Company has robust processes in place to inform customers about the BDP, including during
2 deferred payment arrangement and termination processes.

3 The Company's recent substantial drop in BDP enrollment was a direct consequence
4 of the launch of a documentation-based income verification process in the first quarter of 2025
5 – not the result of deficient customer outreach. In fact, while approximately 16,000 accounts
6 were removed due to failure to re-certify income in 2025, the Company's extensive outreach
7 efforts in the remainder of 2025 and 2026 have built BDP enrollment back up to 24,698 as of
8 January 31, 2026.

9 PAWC understands that robust outreach remains essential to the success of the BDP
10 and its customer assistance programs ("CAPs") overall. It is important to note that the CAP
11 costs built into rates were based on a BDP enrollment level of 19,966, which was the
12 enrollment level in June 2025. Given that PAWC's BDP enrollment level is currently at
13 24,698, even if PAWC's rate increase were approved in full, PAWC would only recover a
14 portion of its CAP costs through rates. This positive enrollment trend further supports the
15 reasonableness of PAWC's proposed CAP rider, which I discuss in the next section of my
16 testimony.

17 Finally, on August 7, 2025, PAWC filed a report at its 2023 rate case dockets adopting
18 (1) annual reporting requirements, (2) BDP enrollment benchmarks, (3) targeted outreach
19 goals, and (4) CAAG membership expansion targets.¹³ The Company also holds quarterly
20 meetings with its CAAG in an effort to continue to enhance our low-income assistance
21 programs and related outreach. In light of PAWC's significant existing work in these areas,

¹³ Docket Nos. R-2023-3043189 and R-2023-3043190.

1 it is unnecessary to impose additional benchmarks or reporting requirements to motivate the
2 Company to continue to advance its assistance programs.

3 **CUSTOMER ASSISTANCE PROGRAM RIDER**

4 **Q. Both OCA witness Colton and CAUSE-PA witness Geller oppose the CAP Rider**
5 **proposed by the Company. Can you please summarize their concerns?**

6 A. Yes. Mr. Colton asserted that the Public Utility Code only authorizes electric and natural gas
7 utilities to collect universal service costs and the Commission has noted there is no similar
8 “carve-out” for water and wastewater utilities. He also believes that permitting PAWC to
9 recover its universal service costs through a rider would not fully reflect the Company’s total
10 cost of service, as he believes increased low-income discounts could result in higher revenues
11 or lower costs (e.g., increased service and decreased disconnection costs).¹⁴ For his part, Mr.
12 Geller contends that PAWC’s low-income programs are “nascent” and “in development” and
13 PAWC files rate cases at a cadence sufficient to fund these programs. Mr. Geller also argues
14 that CAP costs should be allocated to all rate classes, not just residential customers, and the
15 CAP Rider should be rejected since it would be paid only by residential customers.¹⁵

16 **Q. Do you believe these concerns are valid?**

17 A. No. As an initial matter, I note that unlike prior proposals for water and wastewater universal
18 service riders, the Company’s proposed CAP Rider is based upon the Public Utility Code’s
19 provisions for alternative ratemaking under 66 Pa.C.S. § 1330, and I addressed each of the
20 factors the Commission has identified for consideration in alternative ratemaking proposals

¹⁴ OCA St. No. 1, pp. 92-96.

¹⁵ CAUSE-PA St. No. 1, pp. 18-21.

1 in my direct testimony. Neither Mr. Colton nor Mr. Geller address Section 1330 or those
2 factors.

3 As I previously explained, the Company is proposing its CAP Rider because the
4 Company anticipates significant CAP participation fluctuation due to the redesign of the
5 Company's programs in accordance with Commission rulings and guidance. PAWC's
6 programs are not "in development," as Mr. Geller contends, but have been fully implemented
7 and are accompanied by increased outreach to low-income customers. And while Mr. Colton
8 presumes that costs related to low-income participation may decrease, his presumption rests
9 upon an assumption that participation will always be increasing. In fact, due to income
10 verification and other program requirements, CAP participation may increase and decrease.
11 The CAP Rider's true-up mechanism is designed to work in tandem with the Company's base
12 rates, ensuring that the majority of the fluctuating costs will be properly recovered with a
13 customer charge or credit consistent with the Company's actual experience.

14 Mr. Geller's additional argument that the CAP Rider should not be approved because
15 recovery is limited to CAP customers is inapposite. While Mr. Geller is correct that the
16 Commission has stated that it will not routinely exempt non-residential classes from universal
17 service obligations, it has not directed recovery of the costs of universal service programs
18 from these classes. Currently, all CAP costs are recovered from residential customers in
19 accordance with prior Commission orders, and PAWC is not seeking to change that class
20 allocation through the CAP Rider.

1 **Q. Does the OSBA oppose the CAP Rider?**

2 A. I do not believe so. In commending PAWC for proposing the RAPP, OSBA witness Cathcart
3 recommends that the cost of the CAP Rider should be allocated to residential customers, which
4 is consistent with the Company's proposal.

5 **UNIVERSAL SERVICE PLAN**

6 **Q. CAUSE-PA witness Geller recommends that PAWC develop a comprehensive universal**
7 **service plan, including a consumer education and outreach plan, for PUC review**
8 **concurrent with the Company's next base rate proceeding.¹⁶ Please respond.**

9 A. It is my understanding that universal service plans are only required for electric distribution
10 companies ("EDCs") and natural gas distribution companies ("NGDC") under Pennsylvania
11 law. In PAWC's last base rate proceeding, in fact, the Commission rejected proposals from
12 CAUSE-PA and OCA for a comprehensive universal service plan because there is no similar
13 statutory or regulatory authority that requires water utilities to file such a plan.¹⁷ The PUC
14 should reject CAUSE-PA's proposal again in this proceeding for the same reason. PAWC
15 will continue to provide detailed information related to its H2O Programs as part of base rate
16 proceedings that can be reviewed by the PUC and interested parties.

17 **PENSION AND OTHER POST-EMPLOYMENT BENEFITS**

18 **Q. Did any parties disagree with PAWC's request to establish tracker and deferral accounts**
19 **for pension and OPEB expenses?**

20 A. Yes. Witnesses on behalf of I&E and the OCA submitted testimony opposing the Company's
21 proposal based on two primary concerns. First, according to I&E witness Vanessa Okum,

¹⁶ CAUSE-PA St. No. 1, pp. 54-55.

¹⁷ *Pa. PUC v. Pennsylvania American Water Company*, Docket Nos. R-2023-3043189 and R-2023-3043190, Order entered July 22, 2024) Order, pp. 362-363 (the "2024 PAWC Rate Order").

1 deferred accounting treatment is not appropriate for pension and OPEB expenses because, in
2 her view, those expenses are normal, expected, and recurring costs.¹⁸ Second, OCA witness
3 Lafayette K. Morgan, Jr. asserts that deferral accounting authorization for PAWC's pension
4 and OPEB expense amounts to impermissible single-issue ratemaking.¹⁹

5 **Q. Do you agree that pension and OPEB expenses are not appropriate for deferred**
6 **accounting treatment as I&E and the OCA suggest?**

7 A. No. The Commission regularly authorizes utilities to defer costs for accounting purposes
8 arising from events that are unanticipated and outside the utility's control to provide the utility
9 an opportunity to claim those costs for recovery in a future rate proceeding. As explained in
10 the direct testimony of Company witness John Popiolek (PAWC Statement No. 14), the
11 pension and OPEB costs calculated by the Company's actuary are subject to material change
12 based on economic and demographic factors that are outside of the Company's control and
13 thus are within the scope of the Commission's exception to the prohibition against retroactive
14 ratemaking. Deferred accounting authorization is a fair way to ensure neither customers nor
15 the Company would be required to bear more than PAWC's actual costs incurred for pension
16 and OPEB expenses.

17 **Q. Will deferred accounting authorization remove incentives for PAWC to control pension**
18 **and OPEB costs?**

19 A. No. All deferred net benefits or net liabilities will be subject to review in PAWC's next base
20 rate case to ensure that pension and OPEB expenses were prudently incurred. The Company
21 is strongly committed to managing the totality of its expenses, keeping in mind those items

¹⁸ See I&E St. No. 1, p. 47.

¹⁹ See OCA St. No. 1, p. 25.

1 that it cannot directly control (pension and OPEB accruals), to mitigate operating expenses
2 becoming a driver of future rate increases.

3 **Q. Do you agree that tracker and deferral mechanisms constitute single-issue ratemaking**
4 **as Mr. Morgan asserts?**

5 A. No. PAWC is requesting approval to defer pension and OPEB costs for accounting purposes
6 and is not requesting recovery of these amounts at this time. As noted in my previous answer,
7 the Company's pension and OPEB expenses will still be subject to detailed ratemaking review
8 in the Company's next base rate case. Moreover, natural gas utilities in Pennsylvania (and
9 numerous other states) have the ability to recover the commodity cost of natural gas through
10 automatic rate adjustment clauses. Although statutorily supported, the pass-through and
11 reconcilable nature of these costs acknowledges that there is an inherent deviation in expense
12 that is outside of the Company's primary control, yet required to provide service to customers,
13 which fluctuates dramatically between periods. In addition, electric utilities in Pennsylvania
14 and numerous other states are afforded the opportunity to adjust rates for variations in
15 purchased power, transmission services, and fuel costs to generate electricity. Although these
16 automatic adjustment clauses are explicitly authorized in Pennsylvania by Section 1307 of the
17 Code and no specific statute applies to PAWC's pension and OPEB cost recovery, the same
18 ratemaking principles that justify natural gas and electric utilities' Section 1307 mechanisms
19 apply to PAWC's recovery of pension and OPEB costs.

1 **RESPONSE TO OCA RECOMMENDATIONS TO IMPUTE REVENUES AND**
2 **ELIMINATE INCURRED COSTS**

3 **Q. What revenues does PAWC receive related to the “on-bill” billing of charges on behalf**
4 **of American Water Resources (“AWR”) for its non-utility products and services?**

5 A. For the year ended June 30, 2025, PAWC received \$709,286 in revenues. The Company
6 recorded these revenues above-the-line, which provides a benefit to PAWC’s customers by
7 offsetting the Company’s operating and maintenance expenses recovered through rates. The
8 Company included \$709,286 of miscellaneous revenue from AWR in the revenue requirement
9 for the FPFTY in this case.

10 **Q. Please summarize the recommendation of the OCA regarding the Company’s on-bill**
11 **billing on behalf of AWR.**

12 A. OCA recommends that PAWC document that it has offered the use of its customer bills to any
13 third-party provider that markets home protection services or “terminate” billing on behalf of
14 AWR.²⁰ Mr. Prine discusses this recommendation and the Company’s response in PAWC
15 Statement No. 15-R.

16 **Q. Given that the OCA recommends PAWC not be permitted to provide the on-bill billing**
17 **service, did OCA also remove the revenues associated with this service?**

18 A. No. Ms. Alexander states that she only wants to “benefit consumers, not harm them”²¹ and,
19 therefore, PAWC should be required to impute the revenues even if the Company terminates
20 the billing arrangement with AWR.

²⁰ OCA St. 5, pp. 26-27.

²¹ OCA St. 5, p. 27.

1 **Q. Please respond to this recommendation.**

2 A. While the Company does not agree that it should be required to terminate billing on behalf of
3 AWR as further discussed by Mr. Prine, if the OCA's recommendation is adopted by the
4 Commission, the Company will not be permitted to bill for AWR during the FPFTY. The
5 suggestion that PAWC not be permitted to provide a service, but the Commission should act
6 as if PAWC will still receive revenues for that service, is unreasonable and inconsistent with
7 proper ratemaking. If the Commission's Order in this proceeding determines that PAWC is
8 not allowed to continue to bill for AWR, PAWC's rates should be set excluding any beneficial
9 impact of the then-excluded billing arrangement with AWR.

10 **Q. Please describe the OCA's proposed adjustment to third party call handling expense.**

11 A. PAWC has claimed \$2,836,506 for expenses associated with third-party call handling
12 agencies in this case for the FPFTY. The OCA proposes to disallow 10% of this claimed
13 expense based on Ms. Alexander's conclusion that the Company's third-party collections
14 agencies have "failed" to meet the call handling standards that Ms. Alexander finds
15 reasonable.²²

16 **Q. How do you respond to this recommendation?**

17 A. Mr. Prine addresses Ms. Alexander's claims about PAWC's call handling performance in
18 PAWC St. No. 15-R. As Ms. Alexander acknowledges, call handling operations are necessary
19 to provide service to PAWC's customers. The cost of third party agents available to handle
20 customer calls was and is incurred by the Company and is necessary to provide services to
21 customers. If, hypothetically, the Company did not utilize third-party call handling agencies,
22 the Company would incur additional Service Company costs to increase Customer Service

²² OCA St. 5, page 17.

1 Organization staffing to handle the call volumes (inbound and outbound) previously answered
2 by third-party contractors. Therefore, the OCA's recommendation that an expense PAWC
3 necessarily incurs to serve customers should be excluded for ratemaking purposes is
4 inappropriate and should be rejected by the Commission.

5 **CHARITABLE DONATIONS**

6 **Q. During public input hearings, in addressing the Company's proposed rate increase, a**
7 **customer noted PAWC's charitable contributions and suggested that customers were**
8 **paying for those contributions.²³ Do you have any comment?**

9 A. Yes. As Mr. Ladner explained in his direct testimony, the Company donated more than \$1.4
10 million to 325 organizations throughout the communities we serve. Those contributions are
11 not recovered from customers.

12 **MANAGEMENT PERFORMANCE**

13 **Q. Has the Company proposed that the Commission grant a rate of return on equity that**
14 **reflects performance factors under Section 523 of the Public Utility Code and the**
15 **Commission's Policy Statement at 52 Pa. Code § 69.711?**

16 A. Yes, the Company is proposing that the Commission adopt a rate of return on equity of
17 10.95%, which is reasonable and appropriate given PAWC witness Ann Bulkley's range of
18 reasonable equity returns (10.25%-11.25%) and in recognition of PAWC's superior
19 performance.

²³ See Tr. 1504.

1 **Q. What areas of the Company's performance support its proposed equity return**
2 **increment?**

3 A. The Public Utility Code requires the Commission to consider the “efficiency, effectiveness,
4 and adequacy of service” when establishing a utility’s rates,²⁴ and the Commission’s
5 regulations specifically provide for consideration of rate of return premiums to “foster
6 acquisition of suitable water and wastewater systems by viable utilities when acquisitions are
7 in the public interest. . . .”²⁵ In his direct testimony, Mr. Ladner highlighted the Company’s
8 record as a solution provider for troubled water and wastewater systems through acquisition,
9 receivership and other leadership. This performance includes 14 acquisitions of very small,
10 less viable systems in the last ten years alone. Most recently, as described in Mr. Ladner’s
11 testimony, the Company’s actions assisting troubled systems have included:

- 12 • Serving as receiver for the East Dunkard Water Authority (“EDWA”) at the request of the
13 Pennsylvania Department of Environmental Protection, after approval of the Commission
14 and the Commonwealth Court, and taking the steps necessary to provide water reliably
15 and safely to the East Dunkard community;
- 16 • Serving as receiver for the Rock Spring Water Company after the OCA filed a petition for
17 appointment of a receiver with the Commission, and significantly improving water
18 delivery, water quality, safety and security;
- 19 • Developing a drinking water solution for residents in Dimock, Pennsylvania, who did not
20 have access to safe well water for 15 years.

²⁴ 66 Pa. C.S. § 523.

²⁵ 52 Pa. Code § 69.711.

1 **Q. Do other parties support recognition of the Company’s performance under Section 52**
2 **Pa. Code § 69.711?**

3 A. No. I&E witness D.C. Patel contends generally that the utility service described by Company
4 witnesses is already required under the general obligations for public utilities. Furthermore,
5 he notes that the Company has raised rates four times since 2018 and also had several items
6 noted for moderate or minor improvement in a recent management audit report. Although he
7 acknowledges that the Commission has recognized another water utility in Pennsylvania for
8 rescuing troubled water systems through an enhanced return on equity, he asserts that such
9 recognition provides no basis for recognition of PAWC’s similar activities and PAWC is made
10 whole for its acquisitions and receiverships of small, troubled systems. Referencing the
11 acquisitions made since the implementation of Section 1329, Mr. Patel asserts that PAWC is
12 not acting out of goodwill but to increase its rate base and earn a larger return.²⁶

13 Without acknowledging the Commission’s regulations or any of the Company’s
14 activities relating to troubled water and wastewater systems, OCA witness David Garrett
15 simply argues that “investors do not expect an additional return for good managerial
16 performance.”²⁷ OCA witness Colton and Alexander similarly ignore the Commission’s
17 regulations and the work of the Company with such troubled systems, with Mr. Colton
18 focusing on other aspects of the Company’s performance that he asserts are not superior²⁸
19 while Ms. Alexander contends that PAWC’s failure to argue for management performance
20 based on customer protection or service goals and criteria is a “serious defect” that supports
21 rejection of any recognition of superior performance.²⁹ Ms. Alexander further states that

²⁶ I&E St. 2, pp. 70-81.

²⁷ OCA St. 2, p. 42.

²⁸ OCA St. 4, pp. 111-121.

²⁹ OCA St. 5, pp. 31-32.

1 PAWC's northeast service territory investigation at the conclusion of its 2023 base rate case
2 should be considered when the Commission evaluates PAWC's management performance in
3 this case.³⁰

4 **Q. Do you agree with any of these criticisms?**

5 A. No. The OCA witnesses simply ignore the fact that the Commission's regulations clearly
6 provide for rate of return premiums for utility assistance to troubled water and wastewater
7 systems, as the Company has done, as well as the fact that the Commission has recognized
8 and encouraged such activity through a premium for another water utility. As further
9 explained by Mr. Prine (PAWC Statement No. 15-R), the OCA's claims that PAWC's
10 customer service performance warrants a reduced ROE should be disregarded. In addition, as
11 discussed in Mr. Runzer's rebuttal testimony (PAWC Statement No. 3-R), the outcome of the
12 northeast service territory investigation at the conclusion of the 2023 base rate case was
13 positive and therefore does not justify a reduced rate of return premium.

14 Contrary to Mr. Patel's claims, PAWC's work for troubled water and wastewater
15 systems has gone above and beyond the general obligations of a water and wastewater utility
16 under Pennsylvania law. For example, when the Department of Environmental Protection
17 ("DEP") concluded that the EDWA's operational challenges could result in serious public
18 health and safety consequences, there was no clear legal recourse for resolving the situation.
19 Section 529 of the Public Utility Code authorizes the Commission to appoint receivers and
20 direct acquisitions of troubled water and wastewater utilities, but the Commission does not
21 have these powers over municipal authorities like EDWA. As further explained in Mr.
22 Ladner's direct testimony, despite no legal requirement to do so, PAWC worked with DEP

³⁰ *Id.* at 29.

1 and the PUC to develop a creative legal pathway that would permit it to act as the East
2 Dunkard receiver and resolve the EDWA operational issues quickly.

3 Similarly, when the Office of the Attorney General (“OAG”) sought to develop a
4 drinking water solution for the Dimock community, PAWC voluntarily chose to assist the
5 OAG once again without any legal requirement to do so. Approximately five years later,
6 PAWC’s Dimock drinking water system is expected to become fully operational by the end
7 of 2026, providing public water service to a community that has not had access to a safe
8 drinking water source for approximately 20 years. Each of these examples demonstrate why
9 PAWC’s work for troubled water and wastewater systems has exceeded the general
10 obligations of a water and wastewater utility.

11 Finally, Mr. Patel’s claim that the Company has already been compensated and his
12 undue focus on Section 1329 provides no basis for denial of management recognition by the
13 Commission in accordance with Section 69.711. Section 1329 was added to the Public Utility
14 Code to encourage the consolidation of the highly fragmented water and wastewater systems
15 in the Commonwealth. For these systems, sale to an investor-owned public utility or entity
16 with extensive technical expertise and financial resources can facilitate necessary
17 infrastructure improvements and ensure the continued provision of safe, reliable service to
18 customers at reasonable rates. Section 1329 establishes a voluntary fair market valuation
19 process that mitigates the risk that a utility will not be able to fully recover its investment
20 when water or wastewater assets are acquired from a municipality or authority. In a Section
21 1329 proceeding, the Commission establishes the amount that the acquiring public utility can
22 put into rate base in its next base rate case as a result of the acquisition. The Company is
23 simply recovering the ratemaking rate base amount approved by the Commission (which is

1 never more than the Company's actual cost to acquire) and a return on its investment in the
2 acquired systems when those systems are included in rate base. Moreover, many of the
3 Company's acquisitions of smaller, troubled systems were not pursuant to Section 1329.

4 **Q. Mr. Patel also asserted that the Company's most recent Management Performance**
5 **Audit is inconsistent with superior management performance.³¹ Do you agree with him?**

6 **A.** No, I do not. As a threshold matter, I note that the Company filed its Implementation Plan
7 with the Commission which details exactly how the Company will implement each of the
8 audit recommendations.³² The Company entirely accepted 23 of the audit recommendations
9 and partially accepted the remaining eight. With respect to the twelve functional areas
10 reviewed by the Commission audit staff, none were marked for "Significant Improvement" or
11 "Major Improvement," and eight of the twelve functional areas reviewed were simply marked
12 for "Minor Improvement Necessary." As reflected in the Company's most recent update,
13 twenty-four of the 31 implementation plan items are now complete. The Company is also
14 continuing to improve inventory turnover while also navigating supply chain constraints,
15 shortages, and limited material availability.

16 **Q. Are there any other OCA positions that the Company would like to respond to?**

17 **A.** Yes, please see the rebuttal testimony of PAWC witness Jim Runzer for the Company's
18 response to OCA's rejection of the proposed tariff revisions that would allow PAWC to
19 require the installation of a flow control device on a customer's service pipe and OCA witness
20 Alexander's recommended modification of the Company's proposed tariff provisions related
21 to fat, oil, and grease ("FOG") discharges.

³¹ OCA St. 2, pp. 73-75.

³² See *Pennsylvania-American Water Company Implementation Plan in Response to the 2022-23 Focused Management and Operations Audit*, Docket No. D-2022-3035217 ("Implementation Plan").

1

CONCLUSION

2 **Q. Does this conclude your rebuttal testimony at this time?**

3 **A. Yes, it does. Thank you.**

PAWC Exhibit 3-A Revised

Pennsylvania-American Water

Exhibit 3-A Revised

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

February 27, 2026

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

Pennsylvania-American Water Company

3-A Combined Water and Wastewater Revenue Requirement - Summary

		Total Company	Water Operations	Wastewater SSS General Operations	BASA Wastewater Operations	CSS Wastewater Operations	Elizabeth CSS Wastewater Operations
Present Rate Revenue	(1)	\$1,162,135,869	\$953,098,389	\$108,665,761	\$12,761,096	\$85,843,356	\$1,767,267
Additional Revenue Requirement	(2)	163,357,736	\$93,761,418	\$19,940,078	\$35,359,145	\$10,785,278	\$3,511,816
Act 11 - Wastewater Allocation	(3)	0	53,010,182	(12,710,621)	(30,280,040)	(7,062,475)	(2,957,046)
Proposed Revenues		<u>\$1,325,493,605</u>	<u>\$1,099,869,989</u>	<u>\$115,895,218</u>	<u>\$17,840,201</u>	<u>\$89,566,159</u>	<u>\$2,322,037</u>
Rate Increase/(Decrease)		\$163,357,736	\$146,771,600	\$7,229,457	\$5,079,105	\$3,722,803	\$554,770
		14.1%	15.4%	6.7%	39.8%	4.3%	31.4%

Notes:

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

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

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

Water Operations

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

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Revenues:						
DSIC annualization	Stmt 10R	Update present rate revenues for DSIC annualization	7R	\$16,843,941	\$22,130,068	\$5,286,127
Rate Base:						
Utility Plant	Stmt 5R	Revise Historical Test Year balances	27R	8,287,115,015	8,292,149,666	5,034,651
Accumulated Depreciation	Stmt 5R	Revise Historical Test Year balances	26R	1,629,875,724	1,630,028,418	152,694
Materials & Supplies	Stmt 5R	Correct 13-month average HTY balances	31R	23,643,737	23,636,767	(6,970)
Cash Working Capital	Stmt 5R	Change in lead lag days for power and waste disposal	33R	25,170,058	24,869,831	(300,227)
Acquisition Adjustments	Stmt 5R	Update for Audubon, Manwalamink, East Dunkard, Appalachian, and Corner Water acquisition transaction costs	37R	9,782,100	9,903,781	121,681
Expenses:						
Compensation Adjustment	Stmt 6R	Apply vacancy rate	48R	65,596,472	64,776,516	(819,956)
Group Insurance Expense	Stmt 6R	Apply vacancy rate	49R	12,247,609	12,094,513	(153,095)
OPEB	Stmt 6R	OPEB update for 2026 costs	50R	(6,900,426)	(5,885,345)	1,015,081
Pension	Stmt 6R	Pension update for 2026 costs	51R	1,697,634	(324,092)	(2,021,726)
401K, DCP, ESPP	Stmt 6R	Apply vacancy rate	52R	4,282,830	4,229,294	(53,536)
Service Company	Stmt 6R	Update for formula error, LOP interest and remove lobbying expense	61R	73,593,697	74,272,977	679,280
Transportation Expense	Stmt 6R	Update to inflation factor	58R	3,321,224	3,095,090	(226,134)
Uncollectible Expense	Stmt 6R	Update to write-off percentage	64R	11,487,702	12,258,728	771,026
Depreciation Expense	Stmt 5R	Revise Historical Test Year balances	65R	227,310,354	227,388,538	78,184
Amortization Expense	Stmt 5R	Update for Audubon, Manwalamink, East Dunkard, Appalachian, and Corner Water acquisition transaction costs	66R	1,268,715	1,282,111	13,396
Taxes, Other than Income:						
Payroll Taxes	Stmt 6R	Concomitant changes related to vacancy rate	69R	5,088,679	5,025,070	(63,609)
Income Taxes:						
Income Taxes	Stmt 2R	Update to EADIT amortization for Audubon	72R	10,337,381	10,350,202	12,821
Concomitant Changes:						
Pro Forma Statement of Income			1R			
Revenue			2R, 3R			
Summary of Adjustments to Operating Revenues			4R			
Penalties			25R			
Summary of Rate Base Adjustments			26R			
Cash Working Capital Requirements - Expense			32R			
Support of Expense Days			33R			
Accrued and Prepaid Taxes			34R			
Cash Working Capital Requirements - Interest & Dividends			36R			
Summary of Operating Expense Adjustments			47R			
Uncollectible Accounts			64R			
General Assessment			70R			
Income Taxes			71R & 72R			
Interest Expense			73R			
Income Deductions			74R			

Pennsylvania-American Water Company - Water Operations

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

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

LINE NO.	DESCRIPTION	PRESENT RATES				PRESENT RATES		PRESENT RATES		PROPOSED RATES		LINE NO.
		PER BOOKS	ADJUSTMENT	6/30/25 AMOUNT	ADJUSTMENT	6/30/26 AMOUNT	ADJUSTMENT	6/30/27 AMOUNT	RATE INCREASE	AMOUNT		
1	Operating Revenue	\$925,651,231	\$16,208,820	\$941,860,051	(\$8,549,426)	\$933,310,625	\$19,787,764	\$953,098,389	\$93,761,418	\$1,046,859,807	1	
2	Operating Revenue Deductions:										2	
3	Operating Expenses	269,198,392	(7,235,620)	261,962,772	13,710,524	275,673,296	6,241,835	281,915,131	1,097,946	283,013,077	3	
4	Depreciation	195,559,246	23,090,863	218,650,109	(1,312,659)	217,337,450	10,051,088	227,388,538	0	227,388,538	4	
5	Amortizations	946,803	0	946,803	(3,849,071)	(2,902,268)	4,184,379	1,282,111	0	1,282,111	5	
6	Taxes, Other Than Income:										6	
7	Local Property And Miscellaneous	4,918,303	0	4,918,303	(1,935,563)	2,982,740	48,148	3,030,888	0	3,030,888	7	
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8	
9	Public Utility Realty Taxes	1,749,876	0	1,749,876	376,790	2,126,666	34,644	2,161,310	0	2,161,310	9	
10	Payroll Taxes	4,597,641	0	4,597,641	279,350	4,876,991	161,018	5,038,009	0	5,038,009	10	
11	General Assessment	5,377,035	1,441,004	6,818,039	(62,918)	6,755,121	144,415	6,899,536	686,046	7,585,582	11	
12	Other Taxes and Licenses	44,327	0	44,327	0	44,327	0	44,327	0	44,327	12	
13	Total Taxes Other Than Income	16,687,182	1,441,004	18,128,186	(1,342,341)	16,785,845	388,225	17,174,070	686,046	17,860,116	13	
14	Utility Operating Income Before Income Taxes	443,259,608	(1,087,427)	442,172,181	(15,755,879)	426,416,302	(1,077,763)	425,338,539	91,977,426	517,315,965	14	
15	Income Taxes:										15	
16	State Income Tax	22,762,809	(565,316)	22,197,493	(1,873,612)	20,323,881	(435,869)	19,888,012	6,428,597	26,316,609	16	
17	Federal Income Tax	53,178,960	(1,367,096)	51,811,864	(3,745,174)	48,066,690	(1,072,171)	46,994,519	17,963,376	64,957,895	17	
18	Amortization Of ITC & Excess Deferred Taxes	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	18	
19	Total Income Taxes	75,708,177	(1,932,412)	73,775,765	(5,618,786)	68,156,979	(1,508,040)	66,648,939	24,391,973	91,040,912	19	
20	Total Operating Revenue Deductions	558,099,800	15,363,835	573,463,635	1,587,667	575,051,302	19,357,487	594,408,789	26,175,965	620,584,754	20	
21	Utility Operating Income	367,551,431	844,985	368,396,416	(10,137,093)	358,259,323	430,277	358,689,600	67,585,453	426,275,053	21	
22	Income Deductions:										22	
23	Interest On Long Term Debt	89,585,205	0	89,585,205	11,837,041	101,422,246	5,267,064	106,689,310	8,941	106,698,251	23	
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24	
25	Interest On Notes Payable To Others	6,962,581	0	6,962,581	(6,962,581)	0	0	0	0	0	25	
26	Total Income Deductions	96,547,786	0	96,547,786	4,874,460	101,422,246	5,267,064	106,689,310	8,941	106,698,251	26	
27	Net Income	\$271,003,645	\$844,985	\$271,848,630	(\$15,011,553)	\$256,837,077	(\$4,836,787)	\$252,000,290	\$67,576,512	\$319,576,802	27	
28	Preferred Dividends	0		0		0		0		0	28	
29	Net Income To Common	\$271,003,645		\$271,848,630		\$256,837,077		\$252,000,290		\$319,576,802	29	

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

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

PAGE 1 OF 3

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS (*)	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	461.1	RESIDENTIAL	\$610,734,068	\$2,960,875	(\$4,610,475)		\$14,938,615		\$624,023,083	9.98%	\$62,299,515	\$686,322,598
4	461.2	COMMERCIAL	221,135,165	1,300,647	(2,225,297)		5,396,771		225,607,286	8.34%	18,825,156	244,432,441
5	461.3	INDUSTRIAL	45,695,216	105,215			1,039,554		46,839,985	7.89%	3,695,957	50,535,942
6	464	MUNICIPAL	24,129,418		(32,778)		593,768		24,690,407	1.11%	274,954	24,965,362
7	466	SALES FOR RESALE	4,270,227	92,312			25,739		4,388,278	88.04%	3,863,338	8,251,616
8		TOTAL METERED SALES	\$905,964,094	\$4,459,048	(\$6,868,550)	\$0	\$21,994,447	\$0	\$925,549,039	9.61%	\$88,958,921	\$1,014,507,959
9		UNMETERED SALES										
10	460	RESIDENTIAL	\$28,440						\$28,440	20.25%	5,760	\$34,200
11	460	COMMERCIAL	0						0	0.00%	0	0
12	460	INDUSTRIAL	0						0	0.00%	0	0
13	460	MUNICIPAL	0						0	0.00%	0	0
14	460	MISCELLANEOUS	0						0	0.00%	0	0
15		TOTAL UNMETERED SALES	\$28,440	\$0	\$0	\$0	\$0	\$0	\$28,440	20.25%	\$5,760	\$34,200
16	462.1	PRIVATE FIRE PROTECTION	5,645,786				135,621		5,781,407	33.29%	1,924,370	7,705,777
17	462.2	PUBLIC FIRE PROTECTION	11,062,318						11,062,318	21.58%	2,387,424	13,449,741
18		TOTAL WATER SALES	\$922,700,638	\$4,459,048	(\$6,868,550)	\$0	\$22,130,068	\$0	\$942,421,203	9.90%	\$93,276,475	\$1,035,697,678
19		OTHER OPERATING REVENUES										
20	469	GUARANTEED REVENUES	\$0						\$0	0.00%	0	\$0
21	470	LATE PAYMENT FEES	4,797,121					102,527	4,899,648	9.90%	484,945	5,384,593
22	471	MISC SERVICE REVENUES	4,417,314					15,507	4,432,821	0.00%	0	4,432,821
23	472	RENTS FROM PROPERTIES	911,776					(50,837)	860,939	0.00%	0	860,939
24	473	INTERCOMPANY RENTS	452,840					0	452,840	0.00%	0	452,840
25	474	OTHER WATER REVENUES	30,937						30,937	0.00%	0	30,937
26		TOTAL OTHER OPERATING REVENUES	\$10,609,988	\$0	\$0	\$0	\$0	\$67,197	\$10,677,185	4.54%	\$484,945	\$11,162,130
27												
28		TOTAL OPERATING REVENUES	\$933,310,626	\$4,459,048	(\$6,868,550)	\$0	\$22,130,068	\$67,197	\$953,098,389	9.84%	\$93,761,419	\$1,046,859,808
												PAGE 2 OF 3

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Improvement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro forma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 2.47%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2027 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	Metered Sales					
2	Residential	\$1,380,117	\$0	\$14,937,913	(\$1,380,117)	\$14,937,913
3	Commercial	511,076	0	5,396,771	(511,076)	5,396,771
4	Industrial	96,591	0	1,039,554	(96,591)	1,039,554
5	Municipal	56,922	0	593,768	(56,922)	593,768
6	Sales For Resale	1,363	0	25,739	(1,363)	25,739
7	Miscellaneous					
8	Total Metered Sales	\$2,046,068	\$0	\$21,993,745	(\$2,046,068)	\$21,993,745
9	Unmetered Sales					
10	Residential			\$702	\$0	\$702
11	Commercial					
12	Industrial					
13	Municipal					
14	Sales For Resale					
15	Total Unmetered Sales	\$0	\$0	\$702	\$0	\$702
16	Private Fire Protection	15,517		135,621	(15,517)	135,621
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	\$2,061,585	\$0	\$22,130,068	(\$2,061,585)	\$22,130,068
19	Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
20	Pro Forma Adjustment	<u>\$2,061,585</u>	<u>\$0</u>	<u>\$22,130,068</u>	<u>(\$2,061,585)</u>	<u>\$22,130,068</u>

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Penalties

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

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Water Sales	\$904,118,114	\$929,645,275	\$921,194,811	\$940,915,377	\$1,034,191,852
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	4,325,613	4,833,226	4,789,292	4,891,819	5,376,763
5	Less: Per Books At 06/30/2025		4,325,613			
6	Less: Present Rates At 06/30/2025			4,833,226		
7	Less: Present Rates At 06/30/2026				4,789,292	
8	Less: Present Rates At 06/30/2027					4,891,819
9	Pro Forma Adjustments		\$507,613	(\$43,934)	\$102,527	\$484,944

Witness: Max McClellan

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION	DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant	\$22,875,288	\$24,847,632	\$24,847,632	\$24,847,632
2	Depreciable Plant	7,379,066,618	7,770,908,873	8,267,302,034	8,267,302,034
3	Total Utility Plant In Service	7,401,941,906	7,795,756,505	8,292,149,666	8,292,149,666
4	Deduct:				
5	Contributions In Aid Of Construction	303,343,487	306,255,197	309,073,376	309,073,376
6	Customer Advances For Construction	68,355,077	72,283,140	72,509,763	72,509,763
7	Excluded Property	1,558,014	1,558,014	1,558,014	1,558,014
8	Sub-Total	373,256,578	380,096,351	383,141,153	383,141,153
9	Net Utility Plant In Service	7,028,685,328	7,415,660,154	7,909,008,513	7,909,008,513
10	Accumulated Depreciation	1,335,591,081	1,474,403,795	1,630,028,418	1,630,028,418
11	Depreciated Utility Plant In Service	5,693,094,247	5,941,256,359	6,278,980,095	6,278,980,095
12	Add:				
13	Materials And Supplies	23,636,767	23,636,767	23,636,767	23,636,767
14	Cash Working Capital - Expenses	24,451,860	24,085,803	24,869,831	24,869,831
15	Accrued And Prepaid Taxes	5,706,612	5,110,794	5,198,120	5,633,346
16	Acquisition Adjustments	5,912,947	10,911,897	9,903,781	9,903,781
17	Other Additions	327,057	2,913,269	2,612,252	2,612,252
18	Deduct:				
19	Cash Working Capital - Int And Div	10,878,170	12,962,589	13,635,748	13,636,915
20	Unamortized Itc (3%)	221,087	205,283	189,479	189,479
21	Extension Deposits In Suspense	38,165	38,165	38,165	38,165
22	Citizens Acquisition CIAC & CAC, per settlement	0	17,301,520	16,890,221	16,890,221
23	Tax Cuts and Jobs Act -Stub Period	(1,508,401)	(116,031)	0	0
24	Other Deductions	431,508	403,818	376,128	376,128
25	Deferred Taxes	1,101,348,481	1,124,380,505	1,134,978,395	1,134,978,395
26	Total Rate Base Elements	\$4,641,720,480	\$4,852,739,040	\$5,179,092,710	\$5,179,526,769
27	Utility Operating Income				
28	Per Books	\$367,551,431	7.92%	7.57%	7.10%
29	Present Rates At 06/30/2025	368,396,416	7.94%	-	-
30	Present Rates At 06/30/2026	358,259,323	-	7.38%	-
31	Present Rates At 06/30/2027	358,689,600	-	-	6.93%
32	Proposed Rates At 06/30/2027	426,275,053	-	-	8.23%

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	RETIREMENTS	APPALACHIAN ACQUISITION	CORNER ACQUISITION	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	301.00	Organization	\$766,405	\$0	\$0	\$39,065	\$0	\$805,470	\$0	\$0	\$805,470
2	302.00	Franchises & Consents	2,404,599	0	0	0	0	2,404,599	0	0	2,404,599
3	303.00	Miscellaneous Intangible Plant	15,572	0	0	0	0	15,572	0	0	15,572
4		Total Intangible Plant	<u>\$3,186,576</u>	<u>\$0</u>	<u>\$0</u>	<u>\$39,065</u>	<u>\$0</u>	<u>\$3,225,641</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,225,641</u>
5	303.20	Power and Pumping Land	\$19,688,712	\$1,878,200	\$0	\$48,829	\$6,250	\$21,621,991	\$0	\$0	\$21,621,991
5		Total Land & Land Rights	<u>\$19,688,712</u>	<u>\$1,878,200</u>	<u>\$0</u>	<u>\$48,829</u>	<u>\$6,250</u>	<u>\$21,621,991</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,621,991</u>
6	303.14	Water Rights - Hibernia	\$1,942,823	\$0	\$0	\$0	\$0	\$1,942,823	\$0	\$0	\$1,942,823
7	303.35	Waste Handling and Treatment Land	8,625,253	0	0	0	0	8,625,253	0	0	8,625,253
8	303.99	Comprehensive Planning Studies	15,016,673	642,999	0	32,161	0	15,691,832	679,428	0	16,371,260
9	304.15	Other Water Source Structures	123,415,865	13,218,862	0	6,838	0	136,641,566	15,529,786	0	152,171,352
10	304.20	Power and Pumping Structures	124,652,242	0	168,589	14,874	46,840	124,545,366	0	0	124,545,366
11	304.30	Purification Buildings	401,321,400	0	1,343,983	144,879	143,751	400,266,046	0	1,471,391	398,794,656
12	304.36	Waste Handling Struct. & Improv.	11,777,004	0	0	0	0	11,777,004	0	0	11,777,004
13	304.61	Office Buildings	49,267,547	325,545	0	0	0	49,593,092	0	0	49,593,092
14	304.62	Stores, Shop and Garage Buildings	89,146,460	0	0	9,372	0	89,155,832	0	231,067	88,924,765
15	304.63	Miscellaneous Structures and Improvements	45,614,682	508,795	22,989	0	0	46,100,487	675,766	31,509	46,744,744
16	305.00	Collecting and Impounding Reservoirs	155,303,956	23,148,551	3,000,000	0	0	175,452,508	17,266,162	300,000	192,418,670
17	306.00	Lake, River and Other Intakes	17,865,912	2,794,308	100,000	0	0	20,560,220	0	0	20,560,220
18	307.00	Wells and Springs	13,113,738	1,358,066	25,000	218,875	3,147	14,668,827	0	0	14,668,827
19	310.00	Other Power Production Equipment	27,151,458	0	0	800	0	27,152,258	0	0	27,152,258
20	311.00	Pumping Equipment	115,772,671	9,654,640	625,244	84,625	20,036	124,906,728	6,967,153	593,417	131,280,464
21	320.00	Purification System	403,115,544	26,318,166	1,585,731	55,693	0	427,903,672	141,203,272	3,785,314	565,321,629
22	320.30	Granular Activated Carbon	23,738,610	0	97,500	1,751	0	23,642,861	0	150,000	23,492,861
23	320.37	Waste Handling and Treatment Equipment	15,839,221	0	28,402	0	0	15,810,819	0	0	15,810,819
24	330.00	Distribution Reservoirs and Standpipes	230,303,516	18,579,662	1,059,798	280,092	92,088	248,195,561	36,189,921	1,303,554	283,081,928
25	331.00	Mains and Accessories	3,875,330,533	194,996,634	15,840,691	982,833	203,482	4,055,672,791	161,931,629	5,180,714	4,212,423,706
26	333.00	Services	823,551,774	66,798,557	12,701,612	398,365	100,847	878,147,930	66,249,749	11,634,536	932,763,143
27	334.00	Meters	278,036,666	31,375,999	3,366,900	525,373	120,657	306,691,796	35,433,373	3,836,831	338,288,338
28	335.00	Fire Hydrants	169,625,826	6,475,144	1,090,440	37,549	7,500	175,055,579	6,941,296	1,183,658	180,813,218
29	340.00	Office Furniture and Equipment	30,701,800	3,383,439	1,485,215	18,697	6,584	32,625,304	3,365,962	2,268,769	33,722,498
30	340.31	Computer Software	94,125,418	7,224,118	12,061,689	33,798	0	89,321,645	15,041,589	14,902,364	89,460,869
31	341.00	Transportation Equipment	101,782,675	5,103,417	51,034	181,964	35,269	107,052,291	5,797,122	43,968	112,805,445
32	342.00	Stores Equipment	470,568	0	0	6,694	0	477,263	0	129	477,134
33	343.00	Tools and Work Equipment	75,325,486	7,144,516	142,956	96,318	28,049	82,451,413	7,026,576	348,319	89,129,670
34	344.00	Laboratory Equipment	2,547,013	0	8,831	896	0	2,539,077	0	129,608	2,409,469
35	345.00	Power Operated Equipment	3,021,112	0	0	70,747	0	3,091,859	0	0	3,091,859
36	346.00	Communication Equipment	22,599,203	9,972,683	108,023	36,165	0	32,500,028	10,450,115	786,976	42,163,166
37	347.00	Miscellaneous Equipment	28,168,394	0	67,574	913	1,835	28,103,568	235,734	1,124,348	27,214,953
38	348.00	Other Tangible Equipment	795,575	13,750,000	0	0	0	14,545,575	14,715,000	0	29,260,575
39		Total Tangible Plant	<u>\$7,379,066,618</u>	<u>\$442,774,101</u>	<u>\$54,982,203</u>	<u>\$3,240,273</u>	<u>\$810,085</u>	<u>\$7,770,908,873</u>	<u>\$545,699,632</u>	<u>\$49,306,472</u>	<u>\$8,267,302,034</u>
40		Total Utility Plant In Service	<u><u>\$7,401,941,906</u></u>	<u><u>\$444,652,301</u></u>	<u><u>\$54,982,203</u></u>	<u><u>\$3,328,167</u></u>	<u><u>\$816,335</u></u>	<u><u>\$7,795,756,505</u></u>	<u><u>\$545,699,632</u></u>	<u><u>\$49,306,472</u></u>	<u><u>\$8,292,149,666</u></u>

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

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Materials And Supplies

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

LINE NO.	MONTH	DETAIL	PRESENT RATES
			06/30/2026 and 06/30/2027 AMOUNT
1	June, 2024	\$25,617,095	
2	July	24,592,843	
3	August	24,118,583	
4	September	23,337,744	
5	October	23,101,892	
6	November	22,749,850	
7	December	22,479,431	
8	January, 2025	22,619,518	
9	February	23,732,024	
10	March	23,621,926	
11	April	23,929,763	
12	May	24,313,901	
13	June, 2025	23,063,398	
14	Total	<u>\$307,277,970</u>	
15	Average		\$23,636,767
16	Allowance For Materials And Supplies		
17	At 06/30/2026 and 06/30/2027		<u><u>\$23,636,767</u></u>

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

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

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

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

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Support of Expense Days

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

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025		PRESENT RATES 06/30/2026		PRESENT RATES 06/30/2027		PROPOSED RATES 06/30/2027	
			TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	\$6,818,039	\$3,317,490	\$6,755,121	\$3,286,875	\$6,899,536	\$3,357,144	\$7,585,582	\$3,690,957
2	Public Utility Realty Tax	90.1	1,749,876	432,163	2,126,666	525,218	2,161,310	533,774	2,161,310	533,774
3	Local Property Tax	118.2	4,918,303	1,592,094	2,982,740	965,537	3,030,888	981,123	3,030,888	981,123
4	State Income Tax	7.2	22,197,493	439,389	20,323,881	402,301	19,888,012	393,674	26,316,609	520,925
5	Federal Income Tax	(0.5)	51,811,864	<u>(74,524)</u>	48,066,690	<u>(69,137)</u>	46,994,519	<u>(67,595)</u>	64,957,895	<u>(93,433)</u>
6	Totals			<u>\$5,706,612</u>		<u>\$5,110,794</u>		<u>\$5,198,120</u>		<u>\$5,633,346</u>

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND				
1	Average Lag Calculation							
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)				
5	Of Interest And The Receipt							
6	Of Revenues							
		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27
7	Long Term Debt							
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	\$89,585,205		\$101,422,246		\$106,689,310		\$106,698,251
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	245,439		277,869		292,299		292,324
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(11,449,729)		(12,962,589)		(13,635,748)	(13,636,915)
14	Short Term Debt							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	6,962,581		0		0		0
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	19,076		0		0		0
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		571,559		0		0	0
21	Preferred Dividends							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0		0
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0		0
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		(\$10,878,170)		(\$12,962,589)		(\$13,635,748)	(\$13,636,915)
	Witness: Jared Deason							

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Acquisition Adjustments

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

LINE NO.	DESCRIPTION		PRESENT RATES		PRESENT RATES		PRESENT RATES
			6/30/2025 AMOUNT	2026 Amortizations	6/30/2026 AMOUNT	2027 Amortizations	6/30/2027 AMOUNT
1	PG&W	Approved Docket No. R-973944	\$5,585,468	\$455,956	\$5,129,512	\$455,956	\$4,673,556
2	Lake Spangenberg Water Co.	Approved Docket No. R-2013-2355276	3,093	\$2,856	237	237	-
3	Fernwood Community Water System	Approved Docket No. R-2013-2355276	1,271	\$1,173	98	98	0
4	Olwen Heights Water Service Co.	Approved Docket No. R-2013-2355276	1,217	\$1,123	94	94	0
5	Steeltown Transaction Costs	Approved Docket No. R-2020-3019369	88,761	\$15,897	72,864	15,897	56,967
6	Turbotville Water Transaction costs	Approved Docket No. R-2020-3019369	6,038	\$1,081	4,957	1,081	3,876
7	Creekside Homeowner's Association Transaction costs	Approved Docket No. R-2022-3031672	29,842	\$3,935	25,907	3,935	21,972
8	Valley Township Water Transaction costs	Approved Docket No. R-2022-3031672	161,207	\$21,258	139,949	21,258	118,691
9	SLIBCO Utilities Transactions Costs	Approved Docket No. R-2022-3031672	36,050	\$4,754	31,296	4,754	26,542
10	Farmington Township (Water)	Seeking Approval			135,444	12,416	123,028
11	Audubon Water	Seeking Approval			3,239,771	296,979	2,942,792
12	Manwalamink Water	Seeking Approval			1,157,427	106,097	1,051,330
13	Farmington Township Water Transactions Costs	Seeking Approval			66,141	6,063	60,078
14	Audubon Water Transactions Costs	Seeking Approval			335,230	30,729	304,501
15	East Dunkard Water (Dilliner) Transactions Costs	Seeking Approval			199,156	18,256	180,900
16	Appalachian Water Transactions Costs	Seeking Approval			192,183	17,617	174,566
17	Manwalamink Water Transactions Costs	Seeking Approval			125,207	11,477	113,730
18	Manwalamink Water Transactions Costs - initial bid	Seeking Approval			13,744	1,260	12,484
19	Corner Water Transaction Costs	Seeking Approval			42,679	3,912	38,767
20	Effect to Rate Base Element		<u>\$5,912,947</u>	<u>\$508,033</u>	<u>\$10,911,897</u>	<u>\$1,008,116</u>	<u>\$9,903,781</u>

Witness: Jared Deason

Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Compensation

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	\$100,945,198	\$104,270,558
2	Annualized Performance Plan	8,674,582	8,994,901
3	Less: 42.81% Capitalized portion not charged to operating expense	<u>46,928,228</u>	<u>48,488,943</u>
4	Sub-Total	62,691,552	64,776,516
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	<u>55,490,178</u>	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		<u>62,691,552</u>
9	Pro Forma Adjustment	<u>\$7,201,374</u>	<u>\$2,084,964</u>
	601.1 Salary and Wages - Source of Supply	\$29,699	\$8,599
	601.2 Salary and Wages - Source of Supply	25,988	7,524
	601.3 Salary and Wages - Water Treatment	1,610,294	466,217
	601.4 Salary and Wages - Water Treatment	333,043	96,424
	601.5 Salary and Wages - Transmission & Distribution	743,450	215,246
	601.6 Salary and Wages - Transmission & Distribution	977,579	283,032
	601.7 Salary and Wages - Customer Accounting	470,788	136,304
	601.8 Salary and Wages - Administrative and General	3,010,532	871,619

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	\$20,385,729	\$21,147,951
2	Less: 42.81% Not Charged To Operating Expense	8,727,130	9,053,438
3	Sub-Total	<u>11,658,598</u>	<u>12,094,513</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	10,216,994	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26		<u>11,658,598</u>
8	Pro Forma Adjustment	<u>\$1,441,604</u>	<u>\$435,915</u>
	604.8 A&G Employees Pension And Benefits	\$1,441,604	\$435,915

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Other Post Employment Benefits (OPEB)

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized OPEB Expense	(\$6,880,069)	(\$5,885,091)	(\$5,885,091)
2	Annualized Retiree VEBA Expense (\$600 x 426 employees)	267,196	255,600	255,600
3	Less: 42.81% Capitalized portion not charged to operating expense	280,921	255,854	255,854
4	Sub-Total	(6,893,794)	(5,885,345)	(5,885,345)
5	Less: Amount Charged To Operating Expenses			
6	For The Twelve Months Ended 06/30/2025, 06/30/2026, and 06/30/2027	(6,795,356)	(6,893,794)	(5,885,345)
7	Pro Forma Adjustment	(\$98,438)	\$1,008,449	\$0
	604.8 A&G Employees' Welfare Expenses	(\$98,438)	\$1,008,449	\$0

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Pension

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	PAWC Pension Costs	\$2,619,392
2	Less: 42.81% Capitalized service costs portion not charged to operating expense	985,066
3	10 yr. amortization of Deferred Pension Liability	(1,958,418)
4	Sub-Total	<u>(324,092)</u>
5	Less: Amount Charged To Operating Expense	
6	During The Twelve Months Ended 6/30/2025	<u>1,072,810</u>
7	Pro Forma Adjustment	<u><u>(\$1,396,902)</u></u>
	604.8 A&G Employee Pension And Benefits	(\$1,396,902)

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

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

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	\$2,891,883	\$2,988,909
2	Annualized DCP	3,881,889	4,011,889
3	Less: 42.81% Not Charged To Operating Expense	2,899,852	2,997,042
4	Sub-Total	<u>3,873,920</u>	<u>4,003,756</u>
5	Annualized ESPP	220,547	225,538
6	Less: Amount Charged To Operating Expense	3,678,002	4,094,467
7	Pro Forma Adjustment	<u>\$416,465</u>	<u>\$134,827</u>
	604.8 Employee Pension And Benefits AG	\$416,465	\$134,827

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	\$5,248,632	\$5,411,644
2	Less: 42.81% Not Charged To Operating Expense	2,246,774	2,316,554
3	Sub-Total	<u>3,001,858</u>	<u>3,095,090</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	2,835,562	
6	Less: Present Rates During the Twelve Months Ended 06/30/26	<u></u>	<u>3,001,858</u>
7	Pro Forma Adjustment	<u>\$166,296</u>	<u>\$93,232</u>
	650.8 A & G - Miscellaneous General Expense	\$166,296	\$93,232

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Service Company

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	\$74,478,487	\$74,272,977
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	71,192,953	
4	And Present Rates 06/30/26	<u>71,192,953</u>	<u>74,478,487</u>
5	Pro Forma Adjustment	<u>\$3,285,534</u>	<u>(\$205,510)</u>
	634.8 AG - Contract Services - Management	\$3,285,534	(\$205,510)

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

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

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	\$915,816,946	\$941,860,051	\$933,310,625	\$953,098,389	\$1,046,859,807
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		\$11,029,181	\$10,929,067	\$11,160,782	\$12,258,728
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		14,772,917			
6	Less: Present Rates 06/30/2025			11,029,181		
7	Less: Present Rates 06/30/2026				10,929,067	
8	Less: Present Rates 06/30/2027					11,160,782
9	Pro Forma Adjustment		(\$3,743,736)	(\$100,114)	\$231,715	\$1,097,946
670.7	Customer Accounting And Collecting - Bad Debt		(\$3,743,736)	(\$100,114)	\$231,715	\$1,097,946

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	\$218,650,109	\$221,670,982	\$231,927,786
2	Less: Citizens Acquisition CIAC & CAC		427,974	411,299
3	Less: Depreciation on Vehicles - Capitalized Portion		3,905,558	4,127,949
4	Subtotal	<u>\$218,650,109</u>	<u>\$217,337,450</u>	<u>\$227,388,538</u>
5	Book Depreciation	<u>195,559,246</u>	<u>218,650,109</u>	<u>217,337,450</u>
6	Pro Forma Adjustment	<u><u>\$23,090,863</u></u>	<u><u>(\$1,312,659)</u></u>	<u><u>\$10,051,088</u></u>
	503 Depreciation	\$23,090,863	(\$1,312,659)	\$10,051,088

Witness: Jared Deason, John Spanos

Reference: Exhibit No. 3-B, Exhibit No. 3-C, Exhibits No. 11

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

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

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	PG&W	Approved Docket No. R-973944	\$455,956	\$455,957
2	Lake Spangenberg Water Co.	Approved Docket No. R-2013-2355276	2,856	0
3	Fernwood Community Water System	Approved Docket No. R-2013-2355276	1,173	0
4	Olwen Heights Water Service Co.	Approved Docket No. R-2013-2355276	1,123	0
5	Indian Rocks Prop. Owners Assoc.	Approved Docket No. R-2013-2355276	(257)	0
6	North Fayette County Mun. Auth	Approved Docket No. R-2013-2355276	(13,118)	0
7	Wildcat Park Corporation	Approved Docket No. R-2013-2355276	(1,724)	0
8	Turbotville Water	Approved Docket No. R-2020-3019369	(81,601)	(81,601)
9	Creekside Homeowner's Association	Approved Docket No. R-2022-3031672	(99,243)	(99,243)
10	Steelton Transaction Costs	Approved Docket No. R-2020-3019369	15,897	15,898
11	Turbotville Water Transaction costs	Approved Docket No. R-2020-3019369	1,081	1,082
12	Creekside Homeowner's Association transaction costs	Approved Docket No. R-2022-3031672	3,935	3,935
13	Valley Township Water Transaction costs	Approved Docket No. R-2022-3031672	21,258	21,258
14	Slibco Utilities Transactions Costs	Approved Docket No. R-2022-3031672	4,754	4,754
15	DEP Safe Drinking Water Fees	Approved Docket No. R-2020-3019369	128,028	0
16	Steelton Post-in-service AFUDC	Approved Docket No. R-2020-3019369	2,444	0
17	Steelton Deferred Depreciation	Approved Docket No. R-2020-3019369	9,056	0
18	Farmington Township (Water)	Seeking Approval	0	13,544
19	Audubon Water	Seeking Approval	0	323,977
20	Manwalamink Water	Seeking Approval	0	115,743
21	Farmington Township (Water) Transactions Costs	Seeking Approval	0	6,614
22	Audubon Water Transactions Costs	Seeking Approval	0	33,523
23	East Dunkard Water Transactions Costs	Seeking Approval	0	19,916
24	Appalachian Water Transactions Costs	Seeking Approval	0	19,218
25	Manwalamink Water Transactions Costs	Seeking Approval	0	12,521
26	Manwalamink Water Transactions Costs - initial bid Nextera	Seeking Approval	0	1,374
27	Corner Water Transaction Costs	Seeking Approval	0	4,268
28	Arrearage Management Program - AMP	Approved Docket No. R-2023-3043189	(1,351,149)	0
29	Arrearage Management Program - AMP	Seeking Approval	0	(53,274)
30	Equipment Discount	Approved Docket No. R-2020-3019369	(27,690)	(27,690)
31	SFAS 109 Regulatory Assets Afudc	Approved Docket No. R-00072229	167,280	167,280
32	Receivership Costs:			
33	Winola Water Company (P-2018-3006216)	Approved Docket No. R-2022-3031672	58,578	58,578
34	East Dunkard (P-2023-3043950)	Seeking Approval	0	264,479
35	Tax Cuts and Jobs Act Stub Period and Reconciliation	Approved Docket No. R-2020-3019369	(1,709,145)	0
36	Negative Surcharge for Deferred Tax Credit Reconciliation	Approved Docket No. R-2022-3031672	316,775	0
37	COVID-19 Emergency Response	Approved Docket No. R-2022-3031672	(808,535)	0
38	Proforma Expense		(2,902,268)	1,282,111
39	Less: Per Books		946,803	(2,902,268)
40	Pro Forma Adjustment		(\$3,849,071)	\$4,184,379

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	\$8,505,901	\$8,786,623
2	Less: 42.81% Not Charged To Operating Expense	3,641,376	3,761,553
3	Sub-Total	<u>4,864,525</u>	<u>5,025,070</u>
4	Less: Amount Charged To Operating Expense	4,597,641	4,864,525
5	Pro Forma Adjustment	<u>\$266,884</u>	<u>\$160,545</u>
	408.12 - Taxes - Payroll	\$266,884	\$160,545

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

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Water Sales	\$925,464,914	\$916,924,584	\$936,527,099	\$1,029,649,492
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	5,060,922	5,014,219	5,121,416	5,630,657
4	Consumer Advocate Fee At 0.001431798839	1,325,080	1,312,852	1,340,918	1,474,251
5	Small Business Advocate Fee At 0.000466832742	432,037	428,050	437,202	480,674
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	6,818,039	6,755,121	6,899,536	7,585,582
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	5,377,035			
10	Less: Pro Forma Under Present Rates At 06/30/2025		6,818,039		
11	Less: Pro Forma Under Present Rates At 06/30/2026			6,755,121	
12	Less: Pro Forma Under Present Rates At 06/30/2027				6,899,536
13	Pro Forma Adjustment	\$1,441,004	(\$62,918)	\$144,415	\$686,046

507.1 Taxes Other Than Income \$2,208,547

Witness: Lori O'Malley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	\$22,197,493	\$20,323,881	\$19,888,012	\$26,316,609
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	22,762,809			
5	Less: Present Rates 06/30/2025		22,197,493		
6	Less: Present Rates 06/30/2026			20,323,881	
7	Less: Present Rates 06/30/2027				19,888,012
8	Pro Forma Adjustment	(\$565,316)	(\$1,873,612)	(\$435,869)	\$6,428,597
9	Federal Income Tax Per Computation				
10	Shown On Following Page	\$51,811,864	\$48,066,690	\$46,994,519	\$64,957,895
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	53,178,960			
13	Less: Present Rates 06/30/2025		51,811,864		
14	Less: Present Rates 06/30/2026			48,066,690	
15	Less: Present Rates 06/30/2027				46,994,519
19	Pro Forma Adjustment	(\$1,367,096)	(\$3,745,174)	(\$1,072,171)	\$17,963,376

Witness: Linda Schlessman

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

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	\$443,259,608	\$442,172,181	\$426,416,302	\$425,338,539	\$517,315,965
2	Less: Interest Expense	96,547,786	96,547,786	101,422,246	106,689,310	106,698,251
3	Taxable Operating Income	346,711,822	345,624,395	324,994,056	318,649,229	410,617,714
4	Add: Premature Property Losses / Amortizations	946,803	946,803	(2,902,268)	1,282,111	1,282,111
5	Depr - Straight Line-Remaining Life (Including COR)	195,559,246	218,650,109	217,337,450	227,388,538	227,388,538
6	Taxable Meals & Entertainment	178,542	178,542	178,542	178,542	178,542
7	Audubon UPAA Perm	0	0	0	296,979	296,979
8	Total	196,684,591	219,775,454	214,613,724	229,146,170	229,146,170
9	Deduct:					
10	Tax Depreciation:					
11	State Tax Depreciation Adjustments	258,505,190	287,583,920	268,260,900	263,274,486	263,274,486
12	Total	258,505,190	287,583,920	268,260,900	263,274,486	263,274,486
13	State Taxable Income	284,891,223	277,815,929	271,346,880	284,520,912	376,489,398
14	State Income Tax At:					
15	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	22,762,809	22,197,493	20,323,881	19,888,012	26,316,609
16	Taxable Income After State Income Tax	262,128,414	255,618,436	251,022,999	264,632,900	350,172,789
17	Add:					
18	Federal Tax Depreciation Adjustments	35,602,471	35,602,471	26,679,160	8,437,199	8,437,199
19	Income Subject To Federal Income Tax	297,730,885	291,220,907	277,702,159	273,070,100	358,609,988
20	Federal Income Tax @ 21%	62,523,486	61,156,390	58,317,453	57,344,721	75,308,097
21	Excess ADIT	9,344,526	9,344,526	10,250,763	10,350,202	10,350,202
22	Federal Tax Liability	\$53,178,960	\$51,811,864	\$48,066,690	\$46,994,519	\$64,957,895
	Witness: Linda Schlessman					

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES	PRESENT RATES	PRESENT RATES	PROPOSED
		6/30/25 AMOUNT	6/30/26 AMOUNT	6/30/27 AMOUNT	6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	\$89,585,205	\$101,422,246	\$106,689,310	\$106,698,251
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	89,585,205			
5	Less: Present Rates At 06/30/2025		89,585,205		
6	Less: Present Rates At 06/30/2026			101,422,246	
7	Less: Present Rates At 06/30/2027				106,689,310
8	Pro Forma Adjustment	\$0	\$11,837,041	\$5,267,064	\$8,941
9	Interest On Short Term Debt Per Computation				
10	Shown On Following Page	\$6,962,581	\$0	\$0	\$0
11	Less: Interest On Short Term Debt As Per Book				
12	Computation On Following Page	6,962,581			
13	Less: Present Rates At 06/30/2025		6,962,581		
14	Less: Present Rates At 06/30/2026			0	
15	Less: Present Rates At 06/30/2027				0
16	Pro Forma Adjustment	\$0	(\$6,962,581)	\$0	\$0

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Application of Income Deductions

PRESENT RATES AT JUNE 30, 2025				PRESENT RATES AT JUNE 30, 2026			PRESENT RATES AT JUNE 30, 2027			
LINE NO.	DESCRIPTION	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE
1	Capital Structure									
2	Long Term Debt	\$2,066,992,372	42.15%	4.58%	\$2,288,695,194	43.87%	4.76%	\$2,462,827,758	43.68%	4.71%
3	Short Term Debt	157,999,439	3.22%	4.59%	0	0.00%	0.00%	0	0.00%	0.00%
4	Total Debt	2,224,991,811	45.37%		2,288,695,194	43.87%		2,462,827,758	43.68%	
5	Preferred Stock	319,599	0.01%	9.71%	320,034	0.01%	9.71%	316,013	0.01%	9.71%
6	Common Equity	2,678,031,328	54.62%		2,927,721,706	56.12%		3,174,433,173	56.31%	
7	Totals	\$4,903,342,738	100.00%		\$5,216,736,934	100.00%		\$5,637,576,945	100.00%	
					PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT		
8	Application Of Long Term Debt Interest:									
9	Original Cost Rate Base					\$4,641,720,480	\$4,852,739,040	\$5,179,092,710	\$5,179,526,769	
10	Debt Percentage (From Above)					42.15%	43.87%	43.68%	43.68%	
11	Debt Portion Of Rate Base					1,956,485,182	2,128,896,617	2,262,227,696	2,262,417,293	
12	Interest Cost (From Above)					4.58%	4.76%	4.71%	4.71%	
13	Pro Forma Long Term Interest Deduction					\$89,585,205	\$101,422,246	\$106,689,310	\$106,698,251	
14	Application Of Short Term Debt Interest:									
15	Original Cost Rate Base					\$4,641,720,480	\$4,852,739,040	\$5,179,092,710	\$5,179,526,769	
16	Debt Percentage (From Above)					3.22%	0.00%	0.00%	0.00%	
17	Debt Portion Of Rate Base					149,463,399	0	0	0	
18	Interest Cost (From Above)					4.59%	0.00%	0.00%	0.00%	
19	Pro Forma Short Term Interest Deduction					\$6,962,581	\$0	\$0	\$0	

Witness: Ann E. Bulkley

Wastewater SSS

General Operations

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

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Revenues:						
DSIC annualization	Stmt 10R	Update present rate revenues for DSIC annualization	81R	\$991,201	\$1,094,451	\$103,250
Rate Base:						
Acquisition Adjustments	Stmt 5R	Update for Manwalamink acquisition transaction costs	104R	4,644,045	4,659,509	15,464
Cash Working Capital	Stmt 5R	Change in lead lag days for power and waste disposal	100R	2,268,679	2,269,221	542
Expenses:						
Compensation Adjustment	Stmt 6R	Apply vacancy rate	110R	5,914,150	5,840,223	(73,927)
Group Insurance Expense	Stmt 6R	Apply vacancy rate	111R	1,310,989	1,294,602	(16,387)
401K, DCP, ESPP	Stmt 6R	Apply vacancy rate	113R	433,084	427,670	(5,414)
Service Company	Stmt 6R	Update for formula error, LOP interest and remove lobbying expense	121R	2,277,631	2,298,654	21,023
Transportation Expense	Stmt 6R	Update to inflation factor	118R	168,807	157,572	(11,235)
Uncollectible Expense	Stmt 6R	Update to write-off percentage	124R	1,410,767	1,505,974	95,207
Amortization Expense	Stmt 5R	Update for Manwalamink acquisition transaction costs	126R	255,169	256,872	1,703
Taxes, Other than Income:						
Payroll Taxes	Stmt 6R	Concomitant changes related to vacancy rate	129R	468,931	463,069	(5,862)
Concomitant Changes:						
Pro Forma Statement of Income			75R			
Revenue			76R & 77R			
Summary of Adjustments to Operating Revenues			78R			
Penalties			93R			
Summary of Rate Base Adjustments			94R			
Cash Working Capital Requirements - Expense			99R			
Support of Expense Days			100R			
Accrued and Prepaid Taxes			101R			
Cash Working Capital Requirements - Interest & Dividends			103R			
Summary of Operating Expense Adjustments			109R			
Uncollectible Accounts			124R			
General Assessment			130R			
Income Taxes			131R & 132R			
Interest Expense			133R			
Income Deductions			134R			

Pennsylvania-American Water Company - Wastewater SSS General Operations Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025, June 30, 2026 and June 30, 2027 Under Present and Proposed Rates											
LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	\$88,442,151	\$17,713,614	\$106,155,765	\$432,231	\$106,587,996	\$2,077,765	\$108,665,761	\$19,940,078	\$128,605,839	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	21,794,721	(246,619)	21,548,102	4,494,211	26,042,313	3,328,137	29,370,450	233,498	29,603,948	3
4	Depreciation	26,679,281	1,371,782	28,051,063	(392,866)	27,658,197	680,444	28,338,641	0	28,338,641	4
5	Amortizations	3,342	0	3,342	740	4,082	252,790	256,872	0	256,872	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	1,245,667	1,245,667	5,976	1,251,643	0	1,251,643	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	437,341	0	437,341	10,005	447,346	15,723	463,069	0	463,069	10
11	General Assessment	511,528	246,753	758,281	3,169	761,450	15,228	776,678	146,141	922,819	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	948,869	246,753	1,195,622	1,258,841	2,454,463	36,927	2,491,390	146,141	2,637,531	13
14	Utility Operating Income Before Income Taxes	39,015,938	16,341,698	55,357,636	(4,928,695)	50,428,941	(2,220,533)	48,208,408	19,560,439	67,768,847	14
15	Income Taxes:										15
16	State Income Tax	2,872,972	1,268,611	4,141,583	(624,194)	3,517,389	(375,651)	3,141,738	1,367,138	4,508,876	16
17	Federal Income Tax	6,829,723	3,067,861	9,897,584	(1,074,846)	8,822,738	(626,637)	8,196,101	3,820,183	12,016,284	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	9,702,695	4,336,472	14,039,167	(1,699,040)	12,340,127	(1,002,288)	11,337,839	5,187,321	16,525,160	19
20	Total Operating Revenue Deductions	59,128,908	5,708,388	64,837,296	3,661,886	68,499,182	3,296,010	71,795,192	5,566,960	77,362,152	20
21	Utility Operating Income	29,313,243	12,005,226	41,318,469	(3,229,655)	38,088,814	(1,218,245)	36,870,569	14,373,118	51,243,687	21
22	Income Deductions:										22
23	Interest On Long Term Debt	12,643,554	0	12,643,554	324,795	12,968,349	(10,467)	12,957,882	1,812	12,959,694	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	782,076	0	782,076	45,679	827,755	163,920	991,675	138	991,813	25
26	Total Income Deductions	13,425,630	0	13,425,630	370,474	13,796,104	153,453	13,949,557	1,950	13,951,507	26
27	Net Income	\$15,887,613	\$12,005,226	\$27,892,839	(\$3,600,129)	\$24,292,710	(\$1,371,698)	\$22,921,012	\$14,371,168	\$37,292,180	27
28	Preferred Dividends	0		0		0		0		0	28
29	Net Income To Common	\$15,887,613		\$27,892,839		\$24,292,710		\$22,921,012		\$37,292,180	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	\$65,364,990	(\$10,320)	(\$513,020)		\$678,382		\$65,520,032	20.51%	\$13,438,110	\$78,958,142
4	522.2	COMMERCIAL	22,177,538	1,265,845	(218,385)		241,640		23,466,638	18.78%	4,406,452	27,873,089
5	522.3	INDUSTRIAL	2,299,192				24,371		2,323,563	14.46%	336,039	2,659,602
6	522.4	MUNICIPAL	1,863,250		(2,616)		19,522		1,880,156	19.44%	365,557	2,245,713
7	522.4	MISCELLANEOUS	11,863,663			451,064	130,536		12,445,263	10.37%	1,290,789	13,736,053
8		TOTAL METERED SALES	\$103,568,633	\$1,255,525	(\$734,021)	\$451,064	\$1,094,451	\$0	\$105,635,652	18.78%	\$19,836,947	\$125,472,598
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	\$0						\$0	0.00%	0	\$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	MISCELLANEOUS	0						0	0.00%	0	0
15		TOTAL UNMETERED SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16		TOTAL WASTEWATER SALES	\$103,568,633	\$1,255,525	(\$734,021)	\$451,064	\$1,094,451	\$0	\$105,635,652	18.78%	\$19,836,947	\$125,472,598
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	\$0						0	0.00%	0	\$0
19	532	LATE PAYMENT FEES	538,453					\$10,746	549,199	18.78%	103,132	652,332
20	536	MISC SERVICE REVENUES	1,570,239						1,570,239	0.00%	0	1,570,239
21	534	RENTS FROM PROPERTIES	\$4,670						4,670	0.00%	0	4,670
22	535	INTERCOMPANY RENTS	\$0						0	0.00%	0	0
23	523	OTHER WW REVENUES	\$906,000						906,000	0.00%	0	906,000
23		TOTAL OTHER OPERATING REVENUES	\$3,019,362	\$0	\$0	\$0	\$0	\$10,746	\$3,030,108	3.40%	\$103,132	\$3,133,240
24		TOTAL OPERATING REVENUES	\$106,587,995	\$1,255,525	(\$734,021)	\$451,064	\$1,094,451	\$10,746	\$108,665,760	18.35%	\$19,940,079	\$128,605,838
25												PAGE 2 OF 3

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Improvement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro forma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 1.06%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2027 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	Metered Sales					
2	Residential	\$54,743	\$0	\$678,382	(\$54,743)	\$678,382
3	Commercial	13,898	0	241,640	(13,898)	241,640
4	Industrial	1,810	0	24,371	(1,810)	24,371
5	Municipal	1,727	0	19,522	(1,727)	19,522
6	Sales For Resale	0	0		0	0
7	Miscellaneous (Bulk)	2,291	0	130,536	(2,291)	130,536
8	Total Metered Sales	\$74,468	\$0	\$1,094,451	(\$74,468)	\$1,094,451
9	Unmetered Sales					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	\$0	\$0	\$0	0	\$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	\$74,468	\$0	\$1,094,451	(\$74,468)	\$1,094,451
19	Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
20	Pro Forma Adjustment	\$74,468	\$0	\$1,094,451	(\$74,468)	\$1,094,451

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Penalties

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

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	\$85,069,254	\$102,927,379	\$103,357,374	\$105,424,393	\$125,261,338
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	571,761	535,119	537,355	548,101	651,234
5	Less: Per Books At 06/30/2025		571,761			
6	Less: Present Rates At 06/30/2025			535,119		
7	Less: Present Rates At 06/30/2026				537,355	
8	Less: Present Rates At 06/30/2027					548,101
9	Pro Forma Adjustments		(\$36,642)	\$2,236	\$10,746	\$103,133

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION	DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant	\$16,212,406	\$16,212,406	\$16,212,406	\$16,212,406
2	Depreciable Plant	1,002,600,579	1,022,699,998	1,062,716,141	1,062,716,141
3	Total Utility Plant In Service	1,018,812,985	1,038,912,404	1,078,928,547	1,078,928,547
4	Deduct:				
5	Contributions In Aid Of Construction	50,775,567	51,533,834	52,292,101	52,292,101
6	Customer Advances For Construction	1,543,112	1,543,112	1,543,112	1,543,112
7	Excluded Property	0	0	0	0
8	Sub-Total	52,318,679	53,076,946	53,835,213	53,835,213
9	Net Utility Plant In Service	966,494,306	985,835,458	1,025,093,334	1,025,093,334
10	Accumulated Depreciation	249,131,690	274,659,994	293,111,426	293,111,426
11	Depreciated Utility Plant In Service	717,362,616	711,175,464	731,981,908	731,981,908
12	Add:				
13	Materials And Supplies	383,143	383,143	383,143	383,143
14	Cash Working Capital - Expenses	1,102,463	1,984,749	2,269,221	2,269,221
15	Accrued And Prepaid Taxes	436,706	830,670	833,479	926,155
16	Acquisition Adjustments	3,614,388	5,252,336	4,659,509	4,659,509
17	Other Additions	0	0	0	0
18	Deduct:				
19	Cash Working Capital - Int And Div	1,715,927	1,763,277	1,782,870	1,783,103
20	Unamortized Itc (3%)	0	0	0	0
21	Extension Deposits In Suspense	0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period	(84,324)	(6,485)	0	0
23	Other Deductions	0	0	0	0
24	Deferred Taxes	69,538,116	72,678,062	77,227,974	77,227,974
25	Total Rate Base Elements	\$651,729,597	\$645,191,508	\$661,116,416	\$661,208,859
26	Utility Operating Income				
27	Per Books	\$29,313,243	4.50%	4.54%	4.43%
28	Present Rates At 06/30/2025	41,318,469	6.34%	-	-
29	Present Rates At 06/30/2026	38,088,814	-	5.90%	-
30	Present Rates At 06/30/2027	36,870,569	-	-	5.58%
31	Proposed Rates At 06/30/2027	51,243,687	-	-	-
					7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

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

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

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Support of Expense Days

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

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025		PRESENT RATES 06/30/2026		PRESENT RATES 06/30/2027		PROPOSED RATES 06/30/2027	
			TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	\$758,281	\$368,961	\$761,450	\$370,503	\$776,678	\$377,912	\$922,819	\$449,021
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	1,245,667	403,232	1,251,643	405,167	1,251,643	405,167
4	State Income Tax	7.2	4,141,583	81,981	3,517,389	69,625	3,141,738	62,189	4,508,876	89,251
5	Federal Income Tax	(0.5)	9,897,584	<u>(14,236)</u>	8,822,738	<u>(12,690)</u>	8,196,101	<u>(11,789)</u>	12,016,284	<u>(17,284)</u>
6	Totals			<u>\$436,706</u>		<u>\$830,670</u>		<u>\$833,479</u>		<u>\$926,155</u>

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND				
1	Average Lag Calculation							
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment Of Interest And The Receipt Of Revenues	(46.7)	30.0	(1.0)				
7	Long Term Debt	PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	\$12,643,554		\$12,968,349		\$12,957,882		\$12,959,694
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	34,640		35,530		35,501		35,506
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(1,615,956)		(1,657,475)		(1,656,122)	(1,656,355)
14	Long Term Debt - Wastewater Specific							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	782,076		827,755		991,675		991,813
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	2,143		2,268		2,717		2,717
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(99,971)		(105,802)		(126,748)	(126,748)
21	Preferred Dividends							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0		0
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0		0
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		(\$1,715,927)		(\$1,763,277)		(\$1,782,870)	(\$1,783,103)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Acquisition Adjustments

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

LINE NO.	DESCRIPTION		PRESENT RATES		PRESENT RATES		PRESENT RATES
			6/30/2025 AMOUNT	2026 Amortizations	6/30/2026 AMOUNT	2027 Amortizations	6/30/2027 AMOUNT
1	Clean Treatment Sewage Company	Approved Docket No. R-2013-2355276	\$13,266	\$12,245	\$1,021	\$1,021	\$0
2	New Cumberland Borough WW Acq. Costs	Approved Docket No. R-2017-2595853	37,507	15,003	22,504	15,003	7,501
3	Delaware Sewer Acquisition Positive UPAA	Approved Docket No. R-2020-3019369	34,449	6,170	28,279	6,170	22,109
4	Sadsbury Acquisition Costs	Approved Docket No. R-2020-3019369	145,782	26,110	119,672	26,110	93,562
5	Exeter Acquisition Costs	Approved Docket No. R-2020-3019369	936,616	26,322	910,294	26,322	883,972
6	Delaware Sewer Acquisition Transaction Costs	Approved Docket No. R-2020-3019369	149,028	26,769	122,259	26,769	95,490
7	Turbotville WW Transaction costs	Approved Docket No. R-2020-3019369	3,682	660	3,022	660	2,362
8	Valley Township Wastewater Transaction Costs	Approved Docket No. R-2022-3031672	153,335	20,220	133,115	20,220	112,895
9	Foster Township Transactions Costs	Approved Docket No. R-2022-3031672	54,714	7,215	47,499	7,215	40,284
10	Borough of Royersford WW Acquisition Costs	Approved Docket No. R-2022-3031672	269,938	35,596	234,342	35,596	198,746
11	Upper Pottsgrove Township Transaction Costs	Approved Docket No. R-2022-3031672	283,279	37,355	245,924	37,355	208,569
12	City of York Wastewater Authority Acquisitions Costs	Approved Docket No. R-2022-3031672	1,532,792	202,126	1,330,666	202,126	1,128,540
13	Manwalamink Wastewater Sewer Company	Seeking Approval			1,058,334	97,014	961,320
14	Sadsbury WW Transactions Costs	Seeking Approval			97,262	8,916	88,347
15	Farmington Township (Wastewater) Transactions Costs	Seeking Approval			86,961	7,971	78,990
16	Manwalamink Wastewater Transactions Costs	Seeking Approval			137,298	12,586	124,712
17	Manwalamink Wastewater Transactions Costs - initial bid	Seeking Approval			13,744	1,260	12,484
18	Towamencin Township	Seeking Approval			660,138	60,513	599,626
19	Effect to Rate Base Element		<u>\$3,614,388</u>	<u>\$415,791</u>	<u>\$5,252,336</u>	<u>\$592,826</u>	<u>\$4,659,509</u>

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Compensation

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	\$6,538,859	\$6,776,672
2	Annualized Performance Plan	485,179	503,586
3	Less: 19.78% Capitalized portion not charged to operating expense	<u>1,389,355</u>	<u>1,440,035</u>
4	Sub-Total	5,634,684	5,840,223
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	<u>5,377,310</u>	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		<u>5,634,684</u>
9	Pro Forma Adjustment	<u>\$257,374</u>	<u>\$205,539</u>
	601.3 Salary and Wages - Water Treatment	\$153,201	\$122,346
	601.4 Salary and Wages - Water Treatment	11,859	9,470
	601.5 Salary and Wages - Transmission & Distribution	19,526	15,594
	601.6 Salary and Wages - Transmission & Distribution	15,487	12,368
	601.7 Salary and Wages - Customer Accounting	1	1
	601.8 Salary and Wages - Administrative and General	57,302	45,761

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	\$1,555,649	\$1,613,815
2	Less: 19.78% Not Charged To Operating Expense	307,707	319,213
3	Sub-Total	<u>1,247,942</u>	<u>1,294,602</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,141,600	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26	<u></u>	<u>1,247,942</u>
8	Pro Forma Adjustment	<u>\$106,342</u>	<u>\$46,661</u>
	604.8 A&G Employees Pension And Benefits	\$106,342	\$46,661

Witness: Lori O'Malley

Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

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

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	\$208,145	\$215,731
2	Annualized DCP	295,516	306,276
3	Less: 19.78% Not Charged To Operating Expense	99,624	103,253
4	Sub-Total	<u>404,037</u>	<u>418,754</u>
5	Annualized ESPP	8,658	8,916
6	Less: Amount Charged To Operating Expense	391,952	412,695
7	Pro Forma Adjustment	<u><u>\$20,743</u></u>	<u><u>\$14,976</u></u>
	604.8 Employee Pension And Benefits AG	\$20,743	\$14,976

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	\$190,852	\$196,435
2	Less: 19.78% Not Charged To Operating Expense	37,758	38,863
3	Sub-Total	<u>153,094</u>	<u>157,572</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	580,936	
6	Less: Present Rates During the Twelve Months Ended 06/30/26	<u></u>	<u>153,094</u>
7	Pro Forma Adjustment	<u>(\$427,842)</u>	<u>\$4,478</u>
	650.8 A & G - Miscellaneous General Expense	(\$427,842)	\$4,478

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Service Company

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	\$0	\$2,298,654
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		\$0
5	Pro Forma Adjustment	\$0	\$2,298,654
	634.8 AG - Contract Services - Management	\$0	\$2,298,654

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

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

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	\$88,333,183	\$106,155,765	\$106,587,996	\$108,665,761	\$128,605,839
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		\$1,243,084	\$1,248,145	\$1,272,476	\$1,505,974
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,405,378			
6	Less: Present Rates 06/30/2025			1,243,084		
7	Less: Present Rates 06/30/2026				1,248,145	
8	Less: Present Rates 06/30/2027					1,272,476
9	Pro Forma Adjustment		(\$162,294)	\$5,061	\$24,331	\$233,498
670.7	Customer Accounting And Collecting - Bad Debt		(\$162,294)	\$5,061	\$24,331	\$233,498

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

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

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Delaware Sewer Acquisition Positive UPAA	Approved Docket No. R-2020-3019369	\$6,170	\$6,170
2	Clean Treatment Sewage Company	Approved Docket No. R-2013-2355276	12,246	0
3	Turbotville WW	Approved Docket No. R-2020-3019369	(20,406)	(20,406)
4	Foster Township WW	Approved Docket No. R-2022-3031669	(204,036)	(204,036)
5	New Cumberland Borough WW Acq. Costs	Approved Docket No. R-2017-2595853	15,003	15,003
6	Sadsbury Acquisition Costs	Approved Docket No. R-2020-3019369	26,110	26,110
7	Exeter Acquisition Costs	Approved Docket No. R-2020-3019369	26,322	26,322
8	Delaware Sewer Acquisition Transaction Costs	Approved Docket No. R-2020-3019369	26,769	26,769
9	Turbotville WW Transaction costs	Approved Docket No. R-2020-3019369	660	659
10	Valley Township Wastewater Transaction Costs	Approved Docket No. R-2022-3031667	20,220	20,220
11	Foster Township Transactions Costs	Approved Docket No. R-2022-3031668	7,215	7,215
12	Borough of Royersford WW Acquisition Costs	Approved Docket No. R-2022-3031672	35,596	35,596
13	Upper Pottsgrove Township Transaction Costs	Approved Docket No. R-2022-3031672	37,355	37,355
14	City of York Wastewater Authority Acquisitions Costs	Approved Docket No. R-2022-3031672	202,126	202,127
15	Exeter Post-in-service AFUDC	Approved Docket No. R-2020-3019369	2,592	0
16	Exeter Deferred Depreciation	Approved Docket No. R-2020-3019369	8,057	0
17	Manwalamink WW Positive UPAA	Seeking Approval	0	105,833
18	Sadsbury WW Transactions Costs	Seeking Approval	0	9,726
19	Farmington Township (Wastewater) Transactions Costs	Seeking Approval	0	8,696
20	Manwalamink WW Positive UPAA	Seeking Approval	0	13,730
21	Manwalamink WW Transaction Costs	Seeking Approval	0	1,374
22	Manwalamink Water Transaction Costs - Initial Bid	Seeking Approval	0	66,014
23	Towamencin Township	Seeking Approval	0	0
24	Sadsbury WW	Seeking Approval	0	(123,259)
25	Arrearage Management Program - AMP	Approved Docket No. R-2023-3043189	(110,380)	0
25	Arrearage Management Program - AMP	Seeking Approval	0	(4,346)
26	COVID-19 Emergency Response	Approved Docket No. R-2022-3031672	(9,699)	0
27	Tax Cuts and Jobs Act Stub Period and Reconciliation	Approved Docket No. R-2020-3019369	(77,838)	0
28	Proforma Expense		4,082	256,872
29	Less: Per Books		3,342	4,082
30	Pro Forma Adjustment		<u>\$740</u>	<u>\$252,790</u>

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	\$557,648	\$577,249
2	Less: 19.78% Not Charged To Operating Expense	110,303	114,180
3	Sub-Total	<u>447,346</u>	<u>463,069</u>
4	Less: Amount Charged To Operating Expense	437,341	447,346
5	Pro Forma Adjustment	<u>\$10,005</u>	<u>\$15,724</u>
	408.12 - Taxes - Payroll	\$10,005	\$15,724

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

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	\$102,927,379	\$103,357,374	\$105,424,393	\$125,261,338
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	562,860	565,212	576,515	684,994
4	Consumer Advocate Fee At 0.001431798839	147,371	147,987	150,947	179,349
5	Small Business Advocate Fee At 0.000466832742	48,050	48,251	49,216	58,476
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	758,281	761,450	776,678	922,819
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	511,528			
10	Less: Pro Forma Under Present Rates At 06/30/2025		758,281		
11	Less: Pro Forma Under Present Rates At 06/30/2026			761,450	
12	Less: Pro Forma Under Present Rates At 06/30/2027				776,678
13	Pro Forma Adjustment	\$246,753	\$3,169	\$15,228	\$146,141

507.1 Taxes Other Than Income \$411,291

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	\$4,141,583	\$3,517,389	\$3,141,738	\$4,508,876
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	2,872,972			
5	Less: Present Rates 06/30/2025		4,141,583		
6	Less: Present Rates 06/30/2026			3,517,389	
7	Less: Present Rates 06/30/2027				3,141,738
8	Pro Forma Adjustment	\$1,268,611	(\$624,194)	(\$375,651)	\$1,367,138
9	Federal Income Tax Per Computation				
10	Shown On Following Page	\$9,897,584	\$8,822,738	\$8,196,101	\$12,016,284
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	6,829,723			
13	Less: Present Rates 06/30/2025		9,897,584		
14	Less: Present Rates 06/30/2026			8,822,738	
15	Less: Present Rates 06/30/2027				8,196,101
16	Pro Forma Adjustment	\$3,067,861	(\$1,074,846)	(\$626,637)	\$3,820,183

Witness: Linda Schlessman

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

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	\$39,015,938	\$55,357,636	\$50,428,941	\$48,208,408	\$67,768,847
2	Less: Interest Expense	13,425,630	13,425,630	13,796,104	13,949,557	13,951,507
3	Taxable Operating Income	25,590,308	41,932,006	36,632,837	34,258,851	53,817,340
4	Add: Premature Property Losses / Amortizations	3,342	3,342	4,082	256,872	256,872
5	Depr - Straight Line-Remaining Life (Including COR)	26,679,281	28,051,063	27,658,197	28,338,641	28,338,641
6	Taxable Meals & Entertainment	5,947	5,947	5,947	5,947	5,947
7	Total	26,688,570	28,060,352	27,668,226	28,601,460	28,601,460
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	16,321,777	18,157,780	17,339,933	17,914,134	17,914,134
11	Total	16,321,777	18,157,780	17,339,933	17,914,134	17,914,134
12	State Taxable Income	35,957,101	51,834,578	46,961,130	44,946,177	64,504,666
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	2,872,972	4,141,583	3,517,389	3,141,738	4,508,876
15	Taxable Income After State Income Tax	33,084,129	47,692,995	43,443,741	41,804,439	59,995,790
16	Add:					
17	Federal Tax Depreciation Adjustments	2,247,907	2,247,907	1,724,496	574,097	574,097
18	Income Subject To Federal Income Tax	35,332,036	49,940,901	45,168,237	42,378,536	60,569,887
19	Federal Income Tax @ 21%	7,419,728	10,487,589	9,485,330	8,899,493	12,719,676
20	Excess ADIT	590,005	590,005	662,592	703,392	703,392
21	Federal Tax Liability	\$6,829,723	\$9,897,584	\$8,822,738	\$8,196,101	\$12,016,284
	Witness: Linda Schlessman					

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES	PRESENT RATES	PRESENT RATES	PROPOSED
		6/30/25 AMOUNT	6/30/26 AMOUNT	6/30/27 AMOUNT	6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	\$12,643,554	\$12,968,349	\$12,957,882	\$12,959,694
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	12,643,554			
5	Less: Present Rates At 06/30/2025		12,643,554		
6	Less: Present Rates At 06/30/2026			12,968,349	
7	Less: Present Rates At 06/30/2027				12,957,882
8	Pro Forma Adjustment	\$0	\$324,795	(\$10,467)	\$1,812
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	\$782,076	\$838,749	\$991,675	\$991,813
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	782,076			
13	Less: Present Rates At 06/30/2025		782,076		
14	Less: Present Rates At 06/30/2026			838,749	
15	Less: Present Rates At 06/30/2027				991,675
16	Pro Forma Adjustment	\$0	\$56,673	\$152,926	\$138

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Application of Income Deductions

PRESENT RATES AT JUNE 30, 2025				PRESENT RATES AT JUNE 30, 2026			PRESENT RATES AT JUNE 30, 2027			
LINE NO.	DESCRIPTION	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE
1	Capital Structure									
2	Long Term Debt	\$583,926,016	42.30%	4.58%	\$587,391,643	42.21%	4.76%	\$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	\$1,380,238,496	100.00%		\$1,391,665,048	100.00%		\$1,455,042,672	100.00%	
					PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT		
8	Application Of Long Term Debt Interest:									
9	Original Cost Rate Base				\$651,729,597	\$645,191,507	\$661,116,416	\$661,208,859		
10	Debt Percentage (From Above)				42.30%	42.21%	41.59%	41.59%		
11	Debt Portion Of Rate Base				275,681,620	272,335,335	274,958,317	274,996,764		
12	Interest Cost (From Above)				4.58%	4.76%	4.71%	4.71%		
13	Pro Forma Long Term Interest Deduction				\$12,643,554	\$12,968,349	\$12,957,882	\$12,959,694		
14	Application Of Wastewater Specific Long Term Debt Interest:									
15	Original Cost Rate Base				\$651,729,597	\$645,191,507	\$661,116,416	\$661,208,859		
16	Debt Percentage (From Above)				4.44%	5.53%	6.88%	6.88%		
17	Debt Portion Of Rate Base				28,936,794	35,679,090	45,484,809	45,491,169		
18	Interest Cost (From Above)				2.67%	2.32%	2.20%	2.20%		
19	Pro Forma Wastewater Specific Long Term Interest Deduction				\$782,076	\$838,749	\$991,675	\$991,813		

Witness: Ann E. Bulkley

BASA WW Operations

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

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Revenues:						
DSIC annualization	Stmt 10R	Update present rate revenues for DSIC annualization	140R	\$120,539	\$133,095	\$12,556
Rate Base:						
Acquisition Adjustments	Stmt 5R	Update for BASA WW acquisition transaction costs	153R	1,172,699	1,183,796	11,097
Cash Working Capital	Stmt 5R	Change in lead lag days for power and waste disposal	149R	1,061,398	1,059,448	(1,950)
Expenses:						
Compensation Adjustment	Stmt 6R	Apply vacancy rate	158R	2,338,646	2,309,412	(29,234)
Group Insurance Expense	Stmt 6R	Apply vacancy rate	159R	499,279	493,037	(6,242)
401K, DCP, ESPP	Stmt 6R	Apply vacancy rate	161R	192,422	190,016	(2,406)
Service Company	Stmt 6R	Update for formula error, LOP interest and remove lobbying expense	168R	119,223	120,323	1,100
Transportation Expense	Stmt 6R	Update to inflation factor	165R	61,692	57,569	(4,123)
Uncollectible Expense	Stmt 6R	Update to write-off percentage	171R	527,938	563,488	35,550
Amortization Expense	Stmt 5R	Update for BASA WW acquisition transaction costs	173R	129,105	130,326	1,221
Taxes, Other than Income:						
Payroll Taxes	Stmt 6R	Concomitant changes related to vacancy rate	174R	184,962	182,650	(2,312)
Concomitant Changes:						
Pro Forma Statement of Income			135R			
Revenue			136R & 137R			
Summary of Adjustments to Operating Revenues			138R			
Penalties			144R			
Summary of Rate Base Adjustments			145R			
Cash Working Capital Requirements - Expense			148R			
Support of Expense Days			149R			
Accrued and Prepaid Taxes			150R			
Cash Working Capital Requirements - Interest & Dividends			152R			
Summary of Operating Expense Adjustments			157R			
Uncollectible Accounts			171R			
General Assessment			175R			
Income Taxes			176R & 177R			
Interest Expense			178R			
Income Deductions			179R			

Pennsylvania-American Water Company - BASA WW Operations Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025, June 30, 2026 and June 30, 2027 Under Present and Proposed Rates											
LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	\$8,117,161	\$4,510,148	\$12,627,309	\$0	\$12,627,309	\$133,787	\$12,761,096	\$35,359,145	\$48,120,241	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	3,561,835	(19,303)	3,542,532	3,573,579	7,116,111	388,802	7,504,913	414,056	7,918,969	3
4	Depreciation	3,716,138	7,159,877	10,876,015	(105,998)	10,770,017	590,311	11,360,328	0	11,360,328	4
5	Amortizations	0	0	0	0	0	130,326	130,326	0	130,326	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	408,917	408,917	0	408,917	0	408,917	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	133,000	0	133,000	44,219	177,219	5,431	182,650	0	182,650	10
11	General Assessment	46,948	45,596	92,544	0	92,544	981	93,525	259,149	352,674	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	179,948	45,596	225,544	453,136	678,680	6,412	685,092	259,149	944,241	13
14	Utility Operating Income Before Income Taxes	659,240	(2,676,022)	(2,016,782)	(3,920,717)	(5,937,499)	(982,064)	(6,919,563)	34,685,940	27,766,377	14
15	Income Taxes:										15
16	State Income Tax	(43,957)	355,669	311,712	(342,793)	(31,081)	(81,796)	(112,877)	2,424,306	2,311,429	16
17	Federal Income Tax	(108,383)	860,109	751,726	(841,906)	(90,180)	(258,188)	(348,368)	6,774,217	6,425,849	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	(152,340)	1,215,778	1,063,438	(1,184,699)	(121,261)	(339,984)	(461,245)	9,198,523	8,737,278	19
20	Total Operating Revenue Deductions	7,305,581	8,401,948	15,707,529	2,736,018	18,443,547	775,867	19,219,414	9,871,728	29,091,142	20
21	Utility Operating Income	811,580	(3,891,800)	(3,080,220)	(2,736,018)	(5,816,238)	(642,080)	(6,458,318)	25,487,417	19,029,099	21
22	Income Deductions:										22
23	Interest On Long Term Debt	4,371,298	0	4,371,298	46,615	4,417,913	391,396	4,809,309	3,212	4,812,521	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	270,390	0	270,390	11,600	281,990	86,069	368,059	246	368,305	25
26	Total Income Deductions	4,641,688	0	4,641,688	58,215	4,699,903	477,465	5,177,368	3,458	5,180,826	26
27	Net Income	(\$3,830,108)	(\$3,891,800)	(\$7,721,908)	(\$2,794,233)	(\$10,516,141)	(\$1,119,545)	(\$11,635,686)	\$25,483,959	\$13,848,273	27
28	Preferred Dividends	0		0		0		0		0	28
29	Net Income To Common	(\$3,830,108)		(\$7,721,908)		(\$10,516,141)		(\$11,635,686)		\$13,848,273	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	\$7,930,574			\$84,064		\$8,014,638	277.22%	\$22,218,010	\$30,232,648
4	522.2	COMMERCIAL	3,723,960			39,474		3,763,434	268.91%	10,120,095	13,883,529
5	522.3	INDUSTRIAL	388,206			4,115		392,321	283.22%	1,111,136	1,503,457
6	522.4	MUNICIPAL	513,350			5,442		518,792	332.89%	1,727,023	2,245,815
7	522.4	BULK	0					0	0.00%	0	0
8		TOTAL METERED SALES	\$12,556,090	\$0	\$0	\$133,095	\$0	\$12,689,185	277.21%	\$35,176,264	\$47,865,449
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	\$0					\$0	0.00%	0	\$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		TOTAL UNMETERED SALES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16		TOTAL WASTEWATER SALES	\$12,556,090	\$0	\$0	\$133,095	\$0	\$12,689,185	277.21%	\$35,176,264	\$47,865,449
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	\$0					\$0	0.00%	\$0	\$0
19	532	LATE PAYMENT FEES	65,279				\$692	65,971	277.21%	182,881	248,852
20	536	MISC SERVICE REVENUES	240					240	0.00%	0	240
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	5,700					5,700	0.00%	0	5,700
24		TOTAL OTHER OPERATING REVENUES	\$71,219	\$0	\$0	\$0	\$692	\$71,911	254.32%	\$182,881	\$254,792
25		TOTAL OPERATING REVENUES	\$12,627,310	\$0	\$0	\$133,095	\$692	\$12,761,096	277.09%	\$35,359,145	\$48,120,241
26											

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Improvement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro forma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 1.06%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2026 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	Metered Sales					
2	Residential	\$2,792		\$84,064	(\$2,792)	\$84,064
3	Commercial	1,302		39,474	(1,302)	39,474
4	Industrial	106		4,115	(106)	4,115
5	Municipal	160		5,442	(160)	5,442
6	Sales For Resale	0			0	0
7	Miscellaneous (Bulk)	0		0	0	0
8	Total Metered Sales	\$4,360	\$0	\$133,095	(\$4,360)	\$133,095
9	Unmetered Sales					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	\$0	\$0	\$0	0	\$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	\$4,360	\$0	\$133,095	(\$4,360)	\$133,095
19	Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
20	Pro Forma Adjustment	\$4,360	\$0	\$133,095	(\$4,360)	\$133,095

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Penalties

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

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	\$7,442,985	\$12,561,790	\$12,561,790	\$12,694,885	\$47,871,149
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	19,582	65,309	65,309	66,001	248,882
5	Less: Per Books At 06/30/2025		19,582			
6	Less: Present Rates At 06/30/2025			65,309		
7	Less: Present Rates At 06/30/2026				65,309	
8	Less: Present Rates At 06/30/2027					66,001
9	Pro Forma Adjustments		\$45,727	\$0	\$692	\$182,881

Witness: Max McClellan

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION	DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant	\$13,283,700	\$13,283,700	\$13,283,700	\$13,283,700
2	Depreciable Plant	216,442,587	220,462,501	258,932,616	258,932,616
3	Total Utility Plant In Service	229,726,287	233,746,201	272,216,316	272,216,316
4	Deduct:				
5	Contributions In Aid Of Construction	0	0	0	0
6	Customer Advances For Construction	0	0	0	0
7	Excluded Property	0	0	0	0
8	Sub-Total	0	0	0	0
9	Net Utility Plant In Service	229,726,287	233,746,201	272,216,316	272,216,316
10	Accumulated Depreciation	2,888,390	13,619,049	24,339,419	24,339,419
11	Depreciated Utility Plant In Service	226,837,897	220,127,152	247,876,897	247,876,897
12	Add:				
13	Materials And Supplies	0	105,315	105,315	105,315
14	Cash Working Capital - Expenses	258,056	998,427	1,059,448	1,059,448
15	Accrued And Prepaid Taxes	50,119	176,915	176,144	340,483
16	Acquisition Adjustments	0	1,303,262	1,183,796	1,183,796
17	Other Additions	0	0	0	0
18	Deduct:				
19	Cash Working Capital - Int And Div	593,248	600,712	661,683	662,150
20	Unamortized Itc (3%)	0	0	0	0
21	Extension Deposits In Suspense	0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period	0	0	0	0
23	Other Deductions	0	0	0	0
24	Deferred Taxes	1,228,191	2,313,705	4,367,029	4,367,029
25	Total Rate Base Elements	\$225,324,633	\$219,796,654	\$245,372,888	\$245,536,760
26	Utility Operating Income				
27	Per Books	\$811,580	0.36%	0.37%	0.33%
28	Present Rates At 06/30/2025	(3,080,220)	-1.37%	-	-
29	Present Rates At 06/30/2026	(5,816,238)	-	-2.65%	-
30	Present Rates At 06/30/2027	(6,458,318)	-	-	-2.63%
31	Proposed Rates At 06/30/2027	19,029,099	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

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

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

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Support of Expense Days

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

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025		PRESENT RATES 06/30/2026		PRESENT RATES 06/30/2027		PROPOSED RATES 06/30/2027	
			TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	\$92,544	\$45,030	\$92,544	\$45,030	\$93,525	\$45,507	\$352,674	\$171,602
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	408,917	132,370	408,917	132,370	408,917	132,370
4	State Income Tax	7.2	311,712	6,170	(31,081)	(615)	(112,877)	(2,234)	2,311,429	45,754
5	Federal Income Tax	(0.5)	751,726	<u>(1,081)</u>	(90,180)	<u>130</u>	(348,368)	<u>501</u>	6,425,849	<u>(9,243)</u>
6	Totals			<u>\$50,119</u>		<u>\$176,915</u>		<u>\$176,144</u>		<u>\$340,483</u>

Witness: Jared Deason

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND				
1	Average Lag Calculation							
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment Of Interest And The Receipt Of Revenues	(46.7)	30.0	(1.0)				
		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27
7	Long Term Debt							
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	\$4,371,298		\$4,417,913		\$4,809,309		\$4,812,521
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	11,976		12,104		13,176		13,185
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(558,680)		(564,652)		(614,660)	(615,080)
14	Long Term Debt - Wastewater Specific							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	270,390		281,990		368,059		368,305
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	741		773		1,008		1,009
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(34,568)		(36,060)		(47,023)	(47,070)
21	Preferred Dividends							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0		0
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0		0
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		(\$593,248)		(\$600,712)		(\$661,683)	(\$662,150)
	Witness: Jared Deason							

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Acquisition Adjustments

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	BASA WW Transactions Costs Seeking Approval			\$1,303,262	\$119,466	\$1,183,796
2	Effect to Rate Base Element	<u>\$0</u>	<u>\$0</u>	<u>\$1,303,262</u>	<u>\$119,466</u>	<u>\$1,183,796</u>

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Compensation

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	\$2,647,070	\$2,730,710
2	Annualized Performance Plan	143,279	148,138
3	Less: 19.78% Capitalized portion not charged to operating expense	<u>551,931</u>	<u>569,436</u>
4	Sub-Total	2,238,418	2,309,412
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	<u>1,716,689</u>	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		<u>2,238,418</u>
9	Pro Forma Adjustment	<u>\$521,729</u>	<u>\$70,994</u>
	601.3 Salary and Wages - Water Treatment	\$229,596	\$31,243
	601.4 Salary and Wages - Water Treatment	-	-
	601.5 Salary and Wages - Transmission & Distribution	157,086	21,376
	601.6 Salary and Wages - Transmission & Distribution	-	-
	601.7 Salary and Wages - Customer Accounting	-	-
	601.8 Salary and Wages - Administrative and General	135,046	18,376

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	\$592,455	\$614,606
2	Less: 19.78% Not Charged To Operating Expense	117,188	121,569
3	Sub-Total	<u>475,267</u>	<u>493,037</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	317,686	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26	<u></u>	<u>475,267</u>
8	Pro Forma Adjustment	<u>\$157,581</u>	<u>\$17,770</u>
	604.8 A&G Employees Pension And Benefits	\$157,581	\$17,770

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

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

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	\$94,750	\$97,743
2	Annualized DCP	132,452	136,648
3	Less: 19.78% Not Charged To Operating Expense	44,940	46,363
4	Sub-Total	<u>182,261</u>	<u>188,028</u>
5	Annualized ESPP	1,956	1,987
6	Less: Amount Charged To Operating Expense	123,498	184,217
7	Pro Forma Adjustment	<u><u>\$60,719</u></u>	<u><u>\$5,799</u></u>
	604.8 Employee Pension And Benefits AG	\$60,719	\$5,799

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	\$69,720	\$71,768
2	Less: 19.78% Not Charged To Operating Expense	13,793	14,199
3	Sub-Total	<u>55,927</u>	<u>57,569</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	115,512	
6	Less: Present Rates During the Twelve Months Ended 06/30/26	<u></u>	<u>55,927</u>
7	Pro Forma Adjustment	<u>(\$59,585)</u>	<u>\$1,642</u>
	650.8 A & G - Miscellaneous General Expense	(\$59,585)	\$1,642

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Service Company

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	\$0	\$120,323
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		-
5	Pro Forma Adjustment	\$0	\$120,323
	634.8 AG - Contract Services - Management	\$0	\$120,323

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

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

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	\$7,462,807	\$12,627,309	\$12,627,309	\$12,761,096	\$48,120,241
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		\$147,866	\$147,866	\$149,432	\$563,488
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		128,985			
6	Less: Present Rates 06/30/2025			147,866		
7	Less: Present Rates 06/30/2026				147,866	
8	Less: Present Rates 06/30/2027					149,432
9	Pro Forma Adjustment		\$18,881	\$0	\$1,566	\$414,056
670.7	Customer Accounting And Collecting - Bad Debt		\$18,881	\$0	\$1,566	\$414,056

Witness: Lori O'Malley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	BASA WW Acquisition Costs Seeking Approval	\$0	\$130,326
2	Proforma Expense	0	130,326
3	Less: Per Books	0	0
4	Pro Forma Adjustment	\$0	\$130,326

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	\$220,916	\$227,687
2	Less: 19.78% Not Charged To Operating Expense	43,697	45,036
3	Sub-Total	<u>177,219</u>	<u>182,650</u>
4	Less: Amount Charged To Operating Expense	133,000	177,219
5	Pro Forma Adjustment	<u>\$44,219</u>	<u>\$5,431</u>
	408.12 - Taxes - Payroll	\$44,219	\$5,431

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

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	\$12,561,790	\$12,561,790	\$12,694,885	\$47,871,149
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	68,694	68,694	69,422	261,784
4	Consumer Advocate Fee At 0.001431798839	17,986	17,986	18,177	68,542
5	Small Business Advocate Fee At 0.000466832742	5,864	5,864	5,926	22,348
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	92,544	92,544	93,525	352,674
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	46,948			
10	Less: Pro Forma Under Present Rates At 06/30/2025		92,544		
11	Less: Pro Forma Under Present Rates At 06/30/2026			92,544	
12	Less: Pro Forma Under Present Rates At 06/30/2027				93,525
13	Pro Forma Adjustment	\$45,596	\$0	\$981	\$259,149

507.1 Taxes Other Than Income

\$305,726

Witness: Lori O'Malley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	\$311,712	(\$31,081)	(\$112,877)	\$2,311,429
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	(43,957)			
5	Less: Present Rates 06/30/2025		311,712		
6	Less: Present Rates 06/30/2026			(31,081)	
7	Less: Present Rates 06/30/2027				(112,877)
8	Pro Forma Adjustment	\$355,669	(\$342,793)	(\$81,796)	\$2,424,306
9	Federal Income Tax Per Computation				
10	Shown On Following Page	\$751,726	(\$90,180)	(\$348,368)	\$6,425,849
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	(108,383)			
13	Less: Present Rates 06/30/2025		751,726		
14	Less: Present Rates 06/30/2026			(90,180)	
15	Less: Present Rates 06/30/2027				(348,368)
16	Pro Forma Adjustment	\$860,109	(\$841,906)	(\$258,188)	\$6,774,217

Witness: Linda Schlessman

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

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	\$659,240	(\$2,016,782)	(\$5,937,499)	(\$6,919,563)	\$27,766,377
2	Less: Interest Expense	4,641,688	4,641,688	4,699,903	5,177,368	5,180,826
3	Taxable Operating Income	(3,982,448)	(6,658,470)	(10,637,402)	(12,096,931)	22,585,551
4	Add: Premature Property Losses / Amortizations	0	0	0	130,326	130,326
5	Depr - Straight Line-Remaining Life (Including COR)	3,716,138	10,876,015	10,770,017	11,360,328	11,360,328
6	Taxable Meals & Entertainment	4,441	4,441	4,441	4,441	4,441
7	Total	3,720,579	10,880,456	10,774,458	11,495,095	11,495,095
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	288,277	320,705	552,017	1,012,995	1,012,995
11	Total	288,277	320,705	552,017	1,012,995	1,012,995
12	State Taxable Income	(550,146)	3,901,281	(414,960)	(1,614,831)	33,067,651
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	(43,957)	311,712	(31,081)	(112,877)	2,311,429
15	Taxable Income After State Income Tax	(506,189)	3,589,569	(383,879)	(1,501,954)	30,756,222
16	Add:					
17	Federal Tax Depreciation Adjustments	39,703	39,703	54,899	32,464	32,464
18	Income Subject To Federal Income Tax	(466,487)	3,629,272	(328,980)	(1,469,490)	30,788,686
19	Federal Income Tax @ 21%	(97,962)	762,147	(69,086)	(308,593)	6,465,624
20	Excess ADIT	10,421	10,421	21,094	39,775	39,775
21	Federal Tax Liability	(\$108,383)	\$751,726	(\$90,180)	(\$348,368)	\$6,425,849
	Witness: Linda Schlessman					

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES	PRESENT RATES	PRESENT RATES	PROPOSED
		6/30/25 AMOUNT	6/30/26 AMOUNT	6/30/27 AMOUNT	6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	\$4,371,298	\$4,417,913	\$4,809,309	\$4,812,520
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	4,371,298			
5	Less: Present Rates At 06/30/2025		4,371,298		
6	Less: Present Rates At 06/30/2026			4,417,913	
7	Less: Present Rates At 06/30/2027				4,809,309
8	Pro Forma Adjustment	\$0	\$46,615	\$391,396	\$3,211
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	\$270,390	\$285,736	\$368,059	\$368,305
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	270,390			
13	Less: Present Rates At 06/30/2025		270,390		
14	Less: Present Rates At 06/30/2026			285,736	
15	Less: Present Rates At 06/30/2027				368,059
16	Pro Forma Adjustment	\$0	\$15,346	\$82,323	\$246

Witness: Ann E. Bulkley

Notes to Statement Of Income

Application of Income Deductions

PRESENT RATES AT JUNE 30, 2025				PRESENT RATES AT JUNE 30, 2026			PRESENT RATES AT JUNE 30, 2027			
LINE NO.	DESCRIPTION	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE
1	Capital Structure									
2	Long Term Debt	\$583,926,016	42.30%	4.58%	\$587,391,643	42.21%	4.76%	\$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	\$1,380,238,496	100.00%		\$1,391,665,048	100.00%		\$1,455,042,672	100.00%	
					PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT		
8	Application Of Long Term Debt Interest:									
9	Original Cost Rate Base									
10	Debt Percentage (From Above)									
11	Debt Portion Of Rate Base									
12	Interest Cost (From Above)									
13	Pro Forma Long Term Interest Deduction									
14	Application Of Wastewater Specific Long Term Debt Interest:									
15	Original Cost Rate Base									
16	Debt Percentage (From Above)									
17	Debt Portion Of Rate Base									
18	Interest Cost (From Above)									
19	Pro Forma Wastewater Specific Long Term Interest Deduction									

Witness: Ann E. Bulkley

Wastewater CSS Operations

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

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Revenues:						
DSIC annualization	Stmt 10R	Update present rate revenues for DSIC annualization	186R	\$809,543	\$893,871	\$84,328
Rate Base:						
Utility Plant	Stmt 5R	Revise Historical Test Year balances	193R	937,345,710	941,974,226	4,628,516
Accumulated Depreciation	Stmt 5R	Revise Historical Test Year balances	192R	338,491,050	338,599,287	108,237
Cash Working Capital	Stmt 5R	Change in lead lag days for power and waste disposal	197R	1,503,544	1,497,842	(5,702)
Expenses:						
Compensation Adjustment	Stmt 6R	Apply vacancy rate	207R	7,412,110	7,319,457	(92,653)
Group Insurance Expense	Stmt 6R	Apply vacancy rate	208R	1,570,102	1,550,475	(19,627)
401K, DCP, ESPP	Stmt 6R	Apply vacancy rate	210R	451,175	445,535	(5,640)
Service Company	Stmt 6R	Update for formula error, LOP interest and remove lobbying expense	218R	1,232,816	1,244,195	11,379
Transportation Expense	Stmt 6R	Update to inflation factor	215R	442,804	412,698	(30,106)
Uncollectible Expense	Stmt 6R	Update to write-off percentage	220R	1,054,908	1,131,521	76,613
Depreciation Expense	Stmt 5R	Revise Historical Test Year balances	221R	21,547,795	21,615,574	67,779
Taxes, Other than Income:						
Payroll Taxes	Stmt 6R	Concomitant changes related to vacancy rate	225R	587,649	580,304	(7,345)
Concomitant Changes:						
Pro Forma Statement of Income			180R			
Revenue			181R & 182R			
Summary of Adjustments to Operating Revenues			183R			
Penalties			191R			
Summary of Rate Base Adjustments			192R			
Cash Working Capital Requirements - Expense			196R			
Support of Expense Days			197R			
Accrued and Prepaid Taxes			198R			
Cash Working Capital Requirements - Interest & Dividends			200R			
Summary of Operating Expense Adjustments			206R			
Uncollectible Accounts			220R			
General Assessment			226R			
Income Taxes			227R & 228R			
Interest Expense			229R			
Income Deductions			230R			

Pennsylvania-American Water Company - Wastewater CSS Operations Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025, June 30, 2026 and June 30, 2027 Under Present and Proposed Rates											
LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	\$84,023,768	\$1,942,496	\$85,966,264	(\$917,715)	\$85,048,549	\$794,807	\$85,843,356	\$10,785,278	\$96,628,634	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	16,844,489	(458,177)	16,386,312	1,618,531	18,004,844	1,875,918	19,880,761	126,295	20,007,056	3
4	Depreciation	20,428,433	1,103,437	21,531,870	(338,765)	21,193,105	422,469	21,615,574	0	21,615,574	4
5	Amortizations	(6,030)	0	(6,030)	2,087	(3,943)	134,604	130,661	0	130,661	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	993,933	993,933	31,792	1,025,725	0	1,025,725	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	575,335	0	575,335	(11,109)	564,226	16,078	580,304	0	580,304	10
11	General Assessment	485,974	142,401	628,375	(6,726)	621,649	5,825	627,474	79,046	706,520	11
12	Other Taxes and Licenses	20,051	0	20,051	0	20,051	0	20,051	0	20,051	12
13	Total Taxes Other Than Income	1,081,360	142,401	1,223,761	976,098	2,199,859	53,695	2,253,554	79,046	2,332,600	13
14	Utility Operating Income Before Income Taxes	45,675,516	1,154,835	46,830,351	(3,175,666)	43,654,684	(1,691,879)	41,962,806	10,579,937	52,542,743	14
15	Income Taxes:										15
16	State Income Tax	3,182,224	38,310	3,220,534	(406,486)	2,814,048	(283,884)	2,530,164	739,464	3,269,628	16
17	Federal Income Tax	7,581,257	92,645	7,673,902	(661,130)	7,012,771	(477,751)	6,535,020	2,066,278	8,601,298	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	10,763,481	130,955	10,894,436	(1,067,616)	9,826,819	(761,635)	9,065,184	2,805,742	11,870,926	19
20	Total Operating Revenue Deductions	49,111,733	918,616	50,030,349	1,190,335	51,220,684	1,725,051	52,945,734	3,011,083	55,956,817	20
21	Utility Operating Income	34,912,035	1,023,880	35,935,915	(2,108,050)	33,827,865	(930,244)	32,897,622	7,774,195	40,671,817	21
22	Income Deductions:										22
23	Interest On Long Term Debt	9,851,647	0	9,851,647	265,799	10,117,446	167,609	10,285,055	979	10,286,034	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	609,380	0	609,380	36,405	645,785	141,337	787,122	74	787,196	25
26	Total Income Deductions	10,461,027	0	10,461,027	302,204	10,763,231	308,946	11,072,177	1,053	11,073,230	26
27	Net Income	\$24,451,008	\$1,023,880	\$25,474,888	(\$2,410,254)	\$23,064,634	(\$1,239,190)	\$21,825,445	\$7,773,142	\$29,598,587	27
28	Preferred Dividends	0		0		0		0		0	28
29	Net Income To Common	\$24,451,008		\$25,474,888		\$23,064,634		\$21,825,445		\$29,598,587	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	\$47,022,663	\$295,978	(\$391,546)		\$497,427		\$47,424,522	14.04%	\$6,659,183	\$54,083,705
4	522.2	COMMERCIAL	23,341,349	244,634	(250,348)		247,358		23,582,993	12.12%	2,859,315	26,442,308
5	522.3	INDUSTRIAL	2,570,915				27,252		2,598,167	8.89%	230,918	2,829,085
6	522.4	MUNICIPAL	1,239,610		(1,893)		13,120		1,250,837	16.50%	206,396	1,457,233
7	522.4	BULK	10,256,037				108,714		10,364,751	7.46%	773,685	11,138,436
8		TOTAL METERED SALES	\$84,430,574	\$540,612	(\$643,787)	\$0	\$893,871	\$0	\$85,221,270	12.59%	\$10,729,495	\$95,950,766
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	\$0						\$0	0.00%	0	\$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	BULK	0						0	0.00%	0	0
15		TOTAL UNMETERED SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16		TOTAL WASTEWATER SALES	\$84,430,574	\$540,612	(\$643,787)	\$0	\$893,871	\$0	\$85,221,270	12.59%	\$10,729,495	\$95,950,766
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	\$0						\$0	0.00%	\$0	\$0
19	532	LATE PAYMENT FEES	438,955					\$4,111	443,065	12.59%	55,783	498,848
20	536	MISC SERVICE REVENUES	29,021						29,021	0.00%	0	29,021
21	534	RENTS FROM PROPERTIES	0						0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0						0	0.00%	0	0
23	523	OTHER WW REVENUES	150,000						150,000	0.00%	0	150,000
24		TOTAL OTHER OPERATING REVENUES	\$617,975	\$0	\$0	\$0	\$0	\$4,111	\$622,086	8.97%	\$55,783	\$677,869
25		TOTAL OPERATING REVENUES	\$85,048,549	\$540,612	(\$643,787)	\$0	\$893,871	\$4,111	\$85,843,356	12.56%	\$10,785,278	\$96,628,634
26												

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Improvement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro forma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 1.06%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2026 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	Metered Sales					
2	Residential	\$56,299		\$497,427	(\$56,299)	\$497,427
3	Commercial	59,750		247,358	(59,750)	247,358
4	Industrial	17,444		27,252	(17,444)	27,252
5	Municipal	1,429		13,120	(1,429)	13,120
6	Sales For Resale	0			0	0
7	Miscellaneous (Bulk)	(837)		108,714	837	108,714
8	Total Metered Sales	\$134,085	\$0	\$893,871	(\$134,085)	\$893,871
9	Unmetered Sales					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	\$0	\$0	\$0	0	\$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	\$134,085	\$0	\$893,871	(\$134,085)	\$893,871
19	Other Operating Revenues	\$0	\$0	\$0	\$0	\$0
20	Pro Forma Adjustment	\$134,085	\$0	\$893,871	(\$134,085)	\$893,871

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

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

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	\$82,991,600	\$85,294,166	\$84,381,198	\$85,171,894	\$95,901,390
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	560,500	443,444	438,698	442,809	498,591
5	Less: Per Books At 06/30/2025		560,500			
6	Less: Present Rates At 06/30/2025			443,444		
7	Less: Present Rates At 06/30/2026				438,698	
8	Less: Present Rates At 06/30/2027					442,809
9	Pro Forma Adjustments		(\$117,056)	(\$4,746)	\$4,111	\$55,782

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION	DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant	\$5,076,748	\$5,076,748	\$5,076,748	\$5,076,748
2	Depreciable Plant	877,671,512	894,185,237	936,897,478	936,897,478
3	Total Utility Plant In Service	882,748,260	899,261,985	941,974,226	941,974,226
4	Deduct:				
5	Contributions In Aid Of Construction	12,086,599	12,203,265	12,319,932	12,319,932
6	Customer Advances For Construction	0	0	0	0
7	Excluded Property	0	0	0	0
8	Sub-Total	12,086,599	12,203,265	12,319,932	12,319,932
9	Net Utility Plant In Service	870,661,661	887,058,720	929,654,294	929,654,294
10	Accumulated Depreciation	299,605,910	319,088,491	338,599,287	338,599,287
11	Depreciated Utility Plant In Service	571,055,751	567,970,229	591,055,007	591,055,007
12	Add:				
13	Materials And Supplies	426,365	426,365	426,365	426,365
14	Cash Working Capital - Expenses	996,634	1,338,459	1,497,842	1,497,842
15	Accrued And Prepaid Taxes	358,463	669,839	678,031	728,159
16	Acquisition Adjustments	3,688,144	3,541,668	3,395,192	3,395,192
17	Other Additions	0	0	0	0
18	Deduct:				
19	Cash Working Capital - Int And Div	1,337,036	1,375,615	1,415,081	1,415,268
20	Unamortized Itc (3%)	0	0	0	0
21	Extension Deposits In Suspense	0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period	0	0	0	0
23	Other Deductions	0	0	0	0
24	Deferred Taxes	67,371,448	69,215,416	70,889,660	70,889,660
25	Total Rate Base Elements	\$507,816,873	\$503,355,529	\$524,747,696	\$524,797,637
26	Utility Operating Income				
27	Per Books	\$34,912,035	6.87%	6.94%	6.65%
28	Present Rates At 06/30/2025	35,935,915	7.08%	-	-
29	Present Rates At 06/30/2026	33,827,865	-	6.72%	-
30	Present Rates At 06/30/2027	32,897,622	-	-	6.27%
31	Proposed Rates At 06/30/2027	40,671,817	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST
			6/30/2025			6/30/2026			6/30/2027
1	353.20	Land And Land Rights - Collection	\$3,775,136	\$0	\$0	\$3,775,136	\$0	\$0	\$3,775,136
1	353.30	Land And Land Rights - SPP	1,153,570	0	0	1,153,570	0	0	1,153,570
1	353.40	Land And Land Rights - TDP	148,042	0	0	148,042	0	0	148,042
2		Total Intangible Plant	\$5,076,748	\$0	\$0	\$5,076,748	\$0	\$0	\$5,076,748
3	354.20	Structures And Improvements - Collection	52,135,053.58	\$1,541,712	\$67,078	\$53,609,687	\$6,530,345	\$39,087	\$60,100,944
4	354.30	Structures And Improvements - SPP	25,844,173	0	0	25,844,173	0	0	25,844,173
5	354.40	Structures And Improvements - TDP	128,102,238	0	0	128,102,238	0	0	128,102,238
6	354.70	Structures And Improvements - General	0	580,901	0	580,901	360,889	25,262	916,528
7	355.00	Power Generation Equipment	3,197,446	911,327	0	4,108,773	0	0	4,108,773
8	360.10	Collection Sewers - Force Mains	17,661,476	825,204	14,475	18,472,204	1,262,319	46,030	19,688,493
9	361.10	Collection Sewers - Gravity Mains	444,976,229	4,676,155	450,375	449,202,008	11,838,440	740,561	460,299,888
10	361.20	Manholes	40,182,903	654,509	40,102	40,797,310	1,329,117	94,518	42,031,909
11	363.00	Services	19,203,536	1,912,953	265,041	20,851,448	1,138,848	111,358	21,878,939
12	364.00	Flow Measuring Devices	2,607,930	0	0	2,607,930	0	0	2,607,930
13	371.00	Pumping Equipment	17,941,888	865,992	60,619	18,747,261	2,129,604	53,624	20,823,241
14	380.00	Treatment Equipment	83,691,500	3,013,202	275,334	86,429,368	16,808,399	260,925	102,976,841
15	381.00	Plant Sewers	1,576,345	0	0	1,576,345	0	0	1,576,345
16	382.00	Outfall Sewer Lines	499,404	0	0	499,404	1,575,000	50,000	2,024,404
17	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,813,551	0	0	10,813,551	0	0	10,813,551
18	390.00	Office Furniture And Equipment	4,194,872	0	0	4,194,872	0	0	4,194,872
19	391.00	Transportation Equipment	10,538,082	64,293	0	10,602,375	384,899	0	10,987,274
20	392.00	Stores Equipment	176,309	0	0	176,309	0	0	176,309
21	393.00	Tools, Shop And Garage Equipment	6,455,811	93,028	0	6,548,839	290,764	5,970	6,833,633
22	394.00	Laboratory Equipment	451,557	2,457,223	2,418	2,906,362	276,543	7,357	3,175,548
23	395.00	Power Operated Equipment	2,197,406	0	0	2,197,406	0	0	2,197,406
24	396.00	Communication Equipment	2,408,130	79,380	0	2,487,510	182,530	2,300	2,667,740
25	397.00	Miscellaneous Equipment	2,815,671	13,290	0	2,828,961	41,538	0	2,870,498
26		Total Tangible Plant	\$877,671,512	\$17,689,168	\$1,175,443	\$894,185,237	\$44,149,234	\$1,436,993	\$936,897,478
27		Total Utility Plant In Service	\$882,748,260	\$17,689,168	\$1,175,443	\$899,261,985	\$44,149,234	\$1,436,993	\$941,974,226

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

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

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

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Support of Expense Days

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

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025		PRESENT RATES 06/30/2026		PRESENT RATES 06/30/2027		PROPOSED RATES 06/30/2027	
			TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	\$628,375	\$305,752	\$621,649	\$302,479	\$627,474	\$305,313	\$706,520	\$343,775
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	993,933	321,744	1,025,725	332,035	1,025,725	332,035
4	State Income Tax	7.2	3,220,534	63,749	2,814,048	55,703	2,530,164	50,083	3,269,628	64,721
5	Federal Income Tax	(0.5)	7,673,902	(11,038)	7,012,771	(10,087)	6,535,020	(9,400)	8,601,298	(12,372)
6	Totals			\$358,463		\$669,839		\$678,031		\$728,159

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND				
1	Average Lag Calculation							
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment Of Interest And The Receipt Of Revenues	(46.7)	30.0	(1.0)				
7	Long Term Debt	PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	\$9,851,647		\$10,117,446		\$10,285,055		\$10,286,034
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	26,991		27,719		28,178		28,181
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(1,259,130)		(1,293,091)		(1,314,504)	(1,314,644)
14	Long Term Debt - Wastewater Specific							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	609,380		645,785		787,122		787,196
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	1,670		1,769		2,156		2,157
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(77,906)		(82,524)		(100,577)	(100,624)
21	Preferred Dividends							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0		0
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0		0
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		(\$1,337,036)		(\$1,375,615)		(\$1,415,081)	(\$1,415,268)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Compensation

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	\$8,472,685	\$8,722,105
2	Annualized Performance Plan	389,548	402,125
3	Less: 19.78% Capitalized portion not charged to operating expense	<u>1,752,950</u>	<u>1,804,773</u>
4	Sub-Total	7,109,283	7,319,457
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	<u>6,023,722</u>	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		<u>7,109,283</u>
9	Pro Forma Adjustment	<u>\$1,085,561</u>	<u>\$210,175</u>
	601.3 Salary and Wages - Water Treatment	\$425,891	\$82,456
	601.4 Salary and Wages - Water Treatment	104,562	20,243
	601.5 Salary and Wages - Transmission & Distribution	99,293	19,224
	601.6 Salary and Wages - Transmission & Distribution	192,815	37,331
	601.7 Salary and Wages - Customer Accounting	-	-
	601.8 Salary and Wages - Administrative and General	262,999	50,919

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	\$1,863,117	\$1,932,779
2	Less: 19.78% Not Charged To Operating Expense	368,524	382,304
3	Sub-Total	<u>1,494,592</u>	<u>1,550,475</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,112,800	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26	<u></u>	<u>1,494,592</u>
8	Pro Forma Adjustment	<u><u>\$381,792</u></u>	<u><u>\$55,883</u></u>
	604.8 A&G Employees Pension And Benefits	\$381,792	\$55,883

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

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

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	\$149,418	\$153,825
2	Annualized DCP	374,472	385,616
3	Less: 19.78% Not Charged To Operating Expense	103,626	106,701
4	Sub-Total	<u>420,265</u>	<u>432,740</u>
5	Annualized ESPP	12,510	12,795
6	Less: Amount Charged To Operating Expense	538,350	432,775
7	Pro Forma Adjustment	<u><u>(\$105,575)</u></u>	<u><u>\$12,759</u></u>
	604.8 Employee Pension And Benefits AG	(\$105,575)	\$12,759

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	\$499,524	\$514,484
2	Less: 19.78% Not Charged To Operating Expense	98,826	101,786
3	Sub-Total	<u>400,698</u>	<u>412,698</u>
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,050,421	
6	Less: Present Rates During the Twelve Months Ended 06/30/26	<u></u>	<u>400,698</u>
7	Pro Forma Adjustment	<u>(\$649,723)</u>	<u>\$12,000</u>
	650.8 A & G - Miscellaneous General Expense	(\$649,723)	\$12,000

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Service Company

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	\$0	\$1,244,195
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		-
5	Pro Forma Adjustment	\$0	\$1,244,195
	634.8 AG - Contract Services - Management	\$0	\$1,244,195

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

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

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	\$83,780,496	\$85,966,264	\$85,048,549	\$85,843,356	\$96,628,634
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		\$1,006,665	\$995,919	\$1,005,226	\$1,131,521
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,335,168			
6	Less: Present Rates 06/30/2025			1,006,665		
7	Less: Present Rates 06/30/2026				995,919	
8	Less: Present Rates 06/30/2027					1,005,226
9	Pro Forma Adjustment		(\$328,503)	(\$10,746)	\$9,307	\$126,295
670.7	Customer Accounting And Collecting - Bad Debt		(\$328,503)	(\$10,746)	\$9,307	\$126,295

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	\$21,531,870	\$21,284,194	\$21,704,401
2	Less: Depreciation on Vehicles - Capitalized Portion		91,089	88,827
3	Subtotal	<u>\$21,531,870</u>	<u>\$21,193,105</u>	<u>\$21,615,574</u>
4	Book Depreciation	<u>20,428,433</u>	<u>21,531,870</u>	<u>21,193,105</u>
5	Pro Forma Adjustment	<u><u>\$1,103,437</u></u>	<u><u>(\$247,676)</u></u>	<u><u>\$511,296</u></u>
	503 Depreciation	\$1,103,437	(\$247,676)	\$511,296

Witness: Jared Deason, John Spanos

Reference: Exhibit No. 3-B, Exhibits No. 11

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	\$703,348	\$723,391
2	Less: 19.78% Not Charged To Operating Expense	139,122	143,087
3	Sub-Total	564,226	580,304
4	Less: Amount Charged To Operating Expense	575,335	564,226
5	Pro Forma Adjustment	(\$11,109)	\$16,079
	408.12 - Taxes - Payroll	(\$11,109)	\$16,079

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

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	\$85,294,166	\$84,381,198	\$85,171,894	\$95,901,390
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	466,433	461,440	465,764	524,439
4	Consumer Advocate Fee At 0.001431798839	122,124	120,817	121,949	137,311
5	Small Business Advocate Fee At 0.000466832742	39,818	39,392	39,761	44,770
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	628,375	621,649	627,474	706,520
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	485,974			
10	Less: Pro Forma Under Present Rates At 06/30/2025		628,375		
11	Less: Pro Forma Under Present Rates At 06/30/2026			621,649	
12	Less: Pro Forma Under Present Rates At 06/30/2027				627,474
13	Pro Forma Adjustment	\$142,401	(\$6,726)	\$5,825	\$79,046
	507.1 Taxes Other Than Income				\$220,546
	Witness: Lori O'Malley				

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	\$3,220,534	\$2,814,048	\$2,530,164	\$3,269,628
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	3,182,224			
5	Less: Present Rates 06/30/2025		3,220,534		
6	Less: Present Rates 06/30/2026			2,814,048	
7	Less: Present Rates 06/30/2027				2,530,164
8	Pro Forma Adjustment	\$38,310	(\$406,486)	(\$283,884)	\$739,464
9	Federal Income Tax Per Computation				
10	Shown On Following Page	\$7,673,902	\$7,012,771	\$6,535,020	\$8,601,298
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	7,581,257			
13	Less: Present Rates 06/30/2025		7,673,902		
14	Less: Present Rates 06/30/2026			7,012,771	
15	Less: Present Rates 06/30/2027				6,535,020
16	Pro Forma Adjustment	\$92,645	(\$661,130)	(\$477,751)	\$2,066,278

Witness: Linda Schlessman

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

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	\$45,675,516	\$46,830,351	\$43,654,684	\$41,962,806	\$52,542,743
2	Less: Interest Expense	10,461,027	10,461,027	10,763,231	11,072,177	11,073,230
3	Taxable Operating Income	35,214,489	36,369,324	32,891,453	30,890,629	41,469,513
4	Add: Premature Property Losses / Amortizations	(6,030)	(6,030)	(3,943)	130,661	130,661
5	Depr - Straight Line-Remaining Life (Including COR)	20,428,433	21,531,870	21,193,105	21,615,574	21,615,574
6	Taxable Meals & Entertainment	3,919	3,919	3,919	3,919	3,919
7	Total	20,426,322	21,529,759	21,193,081	21,750,154	21,750,154
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	15,813,223	17,592,021	16,513,796	16,443,871	16,443,871
11	Total	15,813,223	17,592,021	16,513,796	16,443,871	16,443,871
12	State Taxable Income	39,827,588	40,307,062	37,570,739	36,196,911	46,775,796
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	3,182,224	3,220,534	2,814,048	2,530,164	3,269,628
15	Taxable Income After State Income Tax	36,645,364	37,086,528	34,756,691	33,666,747	43,506,168
16	Add:					
17	Federal Tax Depreciation Adjustments	2,177,867	2,177,867	1,642,335	526,979	526,979
18	Income Subject To Federal Income Tax	38,823,231	39,264,395	36,399,026	34,193,727	44,033,147
19	Federal Income Tax @ 21%	8,152,878	8,245,523	7,643,795	7,180,683	9,246,961
20	Excess ADIT	571,621	571,621	631,024	645,663	645,663
21	Federal Tax Liability	\$7,581,257	\$7,673,902	\$7,012,771	\$6,535,020	\$8,601,298
	Witness: Linda Schlessman					

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES	PRESENT RATES	PRESENT RATES	PROPOSED
		6/30/25 AMOUNT	6/30/26 AMOUNT	6/30/27 AMOUNT	6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	\$9,851,647	\$10,117,446	\$10,285,055	\$10,286,034
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	9,851,647			
5	Less: Present Rates At 06/30/2025		9,851,647		
6	Less: Present Rates At 06/30/2026			10,117,446	
7	Less: Present Rates At 06/30/2027				10,285,055
8	Pro Forma Adjustment	\$0	\$265,799	\$167,609	\$979
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	\$609,380	\$654,362	\$787,122	\$787,196
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	609,380			
13	Less: Present Rates At 06/30/2025		609,380		
14	Less: Present Rates At 06/30/2026			654,362	
15	Less: Present Rates At 06/30/2027				787,122
16	Pro Forma Adjustment	\$0	\$44,982	\$132,760	\$74

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Application of Income Deductions

PRESENT RATES AT JUNE 30, 2025				PRESENT RATES AT JUNE 30, 2026			PRESENT RATES AT JUNE 30, 2027			
LINE NO.	DESCRIPTION	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE
1	Capital Structure									
2	Long Term Debt	\$583,926,016	42.30%	4.58%	\$587,391,643	42.21%	4.76%	\$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	\$1,380,238,496	100.00%		\$1,391,665,048	100.00%		\$1,455,042,672	100.00%	
					PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT		
8	Application Of Long Term Debt Interest:									
9	Original Cost Rate Base				\$507,816,873	\$503,355,529	\$524,747,696	\$524,797,637		
10	Debt Percentage (From Above)				42.30%	42.21%	41.59%	41.59%		
11	Debt Portion Of Rate Base				214,806,537	212,466,369	218,242,567	218,263,337		
12	Interest Cost (From Above)				4.58%	4.76%	4.71%	4.71%		
13	Pro Forma Long Term Interest Deduction				\$9,851,647	\$10,117,446	\$10,285,055	\$10,286,034		
14	Application Of Wastewater Specific Long Term Debt Interest:									
15	Original Cost Rate Base				\$507,816,873	\$503,355,529	\$524,747,696	\$524,797,637		
16	Debt Percentage (From Above)				4.44%	5.53%	6.88%	6.88%		
17	Debt Portion Of Rate Base				22,547,069	27,835,561	36,102,641	36,106,077		
18	Interest Cost (From Above)				2.67%	2.32%	2.20%	2.20%		
19	Pro Forma Wastewater Specific Long Term Interest Deduction				\$609,380	\$654,362	\$787,122	\$787,196		

Witness: Ann E. Bulkley

Elizabeth
Borough
Wastewater
CSS Operations

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

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Acquisition Adjustments	Stmt 5R	Update for Elizabeth Borough CSS WW acquisition transaction costs	244R	\$495,510	\$578,422	\$82,912
Cash Working Capital	Stmt 5R	Change in lead lag days for power and waste disposal	241R	51,881	51,881	0
Expenses:						
Uncollectible Expense	Stmt 6R	Update to write-off percentage	252R	57,638	61,818	4,180
Amortization Expense	Stmt 5R	Update for Elizabeth Borough CSS WW acquisition transaction costs	254R	54,552	63,680	9,128
Concomitant Changes:						
Pro Forma Statement of Income			231R			
Revenue			232R & 233R			
Summary of Adjustments to Operating Revenues			234R			
Penalties			236R			
Summary of Rate Base Adjustments			237R			
Cash Working Capital Requirements - Expense			240R			
Support of Expense Days			241R			
Accrued and Prepaid Taxes			242R			
Cash Working Capital Requirements - Interest & Dividends			243R			
Summary of Operating Expense Adjustments			248R			
Uncollectible Accounts			252R			
General Assessment			255R			
Income Taxes			256R & 257R			
Interest Expense			258R			
Income Deductions			259R			

Pennsylvania-American Water Company - Elizabeth WW CSS Operations Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025, June 30, 2026 and June 30, 2027 Under Present and Proposed Rates											
LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	\$0	\$0	\$0	\$1,767,267	\$1,767,267	\$0	\$1,767,267	\$3,511,816	\$5,279,083	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	0	0	0	834,933	834,933	33,376	868,308	41,123	909,431	3
4	Depreciation	0	0	0	1,064,909	1,064,909	(29,124)	1,035,785	0	1,035,785	4
5	Amortizations	0	0	0	0	0	63,680	63,680	0	63,680	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	0	0	0	0	0	0	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	0	0	0	16,314	16,314	616	16,930	0	16,930	10
11	General Assessment	0	0	0	12,952	12,952	0	12,952	25,738	38,690	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	0	0	0	29,266	29,266	616	29,882	25,738	55,620	13
14	Utility Operating Income Before Income Taxes	0	0	0	(161,841)	(161,841)	(68,548)	(230,388)	3,444,955	3,214,567	14
15	Income Taxes:										15
16	State Income Tax	0	0	0	26,629	26,629	(1,702)	24,927	240,779	265,706	16
17	Federal Income Tax	0	0	0	69,956	69,956	2,533	72,489	672,805	745,294	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	0	0	0	96,585	96,585	831	97,416	913,584	1,011,000	19
20	Total Operating Revenue Deductions	0	0	0	2,025,693	2,025,693	69,378	2,095,071	980,445	3,075,516	20
21	Utility Operating Income	0	0	0	(258,426)	(258,426)	(69,378)	(327,804)	2,531,371	2,203,567	21
22	Income Deductions:										22
23	Interest On Long Term Debt	0	0	0	562,760	562,760	(5,790)	556,970	319	557,289	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	0	0	0	35,920	35,920	6,705	42,625	25	42,650	25
26	Total Income Deductions	0	0	0	598,680	598,680	915	599,595	344	599,939	26
27	Net Income	\$0	\$0	\$0	(\$857,106)	(\$857,106)	(\$70,293)	(\$927,399)	\$2,531,027	\$1,603,628	27
28	Preferred Dividends	0		0		0		0		0	28
29	Net Income To Common	\$0		\$0		(\$857,106)		(\$927,399)		\$1,603,628	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

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

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

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

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	\$454,286					\$454,286	198.76%	\$902,918	1,357,204
4	522.2	COMMERCIAL	60,425					60,425	198.76%	120,098	180,522
5	522.3	INDUSTRIAL	0					0	0.00%	0	-
6	522.4	MUNICIPAL	1,586					1,586	198.76%	3,153	4,739
7	522.4	BULK	1,241,828					1,241,828	198.70%	2,467,485	3,709,314
8		TOTAL METERED SALES	\$1,758,126	\$0	\$0	\$0	\$0	\$1,758,126	198.71%	\$3,493,653	\$5,251,779
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	\$0					\$0	0.00%	\$0	\$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		TOTAL UNMETERED SALES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16		TOTAL WASTEWATER SALES	\$1,758,126	\$0	\$0	\$0	\$0	\$1,758,126	198.71%	\$3,493,653	\$5,251,779
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	\$0					\$0	0.00%	\$0	0
19	532	LATE PAYMENT FEES	9,141					9,141	198.71%	18,164	27,304
20	536	MISC SERVICE REVENUES	0					0	0.00%	0	0
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	0					0	0.00%	0	0
24		TOTAL OTHER OPERATING REVENUES	\$9,141	\$0	\$0	\$0	\$0	\$9,141	198.71%	\$18,164	\$27,304
25		TOTAL OPERATING REVENUES	\$1,767,267	\$0	\$0	\$0	\$0	\$1,767,267	198.71%	\$3,511,817	\$5,279,083
26											

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

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

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

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

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	\$0	\$0	\$1,758,126	\$1,758,126	\$5,251,779
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	0	0	9,140	9,140	27,304
5	Less: Per Books At 06/30/2025		0			
6	Less: Present Rates At 06/30/2025			0		
7	Less: Present Rates At 06/30/2026				9,140	
8	Less: Present Rates At 06/30/2027					9,140
9	Pro Forma Adjustments		\$0	\$9,140	\$0	\$18,164

Witness: Max McClellan

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION	DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant	\$0	\$633,483	\$633,483	\$633,483
2	Depreciable Plant	0	26,630,061	28,013,222	28,013,222
3	Total Utility Plant In Service	0	27,263,544	28,646,705	28,646,705
4	Deduct:				
5	Contributions In Aid Of Construction	0	0	0	0
6	Customer Advances For Construction	0	0	0	0
7	Excluded Property	0	0	0	0
8	Sub-Total	0	0	0	0
9	Net Utility Plant In Service	0	27,263,544	28,646,705	28,646,705
10	Accumulated Depreciation	0	103,375	1,172,492	1,172,492
11	Depreciated Utility Plant In Service	0	27,160,169	27,474,213	27,474,213
12	Add:				
13	Materials And Supplies	0	6,650	6,650	6,650
14	Cash Working Capital - Expenses	0	49,823	51,881	51,881
15	Accrued And Prepaid Taxes	0	6,728	6,691	23,014
16	Acquisition Adjustments	0	636,795	578,422	578,422
17	Other Additions	0	0	0	0
18	Deduct:				
19	Cash Working Capital - Int And Div	0	76,506	76,646	76,693
20	Unamortized Itc (3%)	0	0	0	0
21	Extension Deposits In Suspense	0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period	0	0	0	0
23	Other Deductions	0	0	0	0
24	Deferred Taxes	0	(214,368)	(375,633)	(375,633)
25	Total Rate Base Elements	\$0	\$27,998,027	\$28,416,844	\$28,433,120
26	Utility Operating Income				
27	Per Books	\$0	0.00%	0.00%	0.00%
28	Present Rates At 06/30/2025	0	0.00%	-	-
29	Present Rates At 06/30/2026	(258,426)	-	-0.92%	-
30	Present Rates At 06/30/2027	(327,804)	-	-	-1.15%
31	Proposed Rates At 06/30/2027	2,203,567	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

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

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

Witness: Jared Deason

Notes to Rate Base Elements

Support of Expense Days

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

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025		PRESENT RATES 06/30/2026		PRESENT RATES 06/30/2027		PROPOSED RATES 06/30/2027	
			TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT	TAXES PAYABLE	ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	\$0	\$0	\$12,952	\$6,302	\$12,952	\$6,302	\$38,690	\$18,826
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	0	0	0	0	0	0
4	State Income Tax	7.2	0	0	26,629	527	24,927	493	265,706	5,260
5	Federal Income Tax	(0.5)	0	0	69,956	(101)	72,489	(104)	745,294	(1,072)
6	Totals			\$0		\$6,728		\$6,691		\$23,014

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

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

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND				
1	Average Lag Calculation							
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment Of Interest And The Receipt Of Revenues	(46.7)	30.0	(1.0)				
		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27
7	Long Term Debt							
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	\$0		\$562,760		\$556,970		\$557,289
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	0		1,542		1,526		1,527
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		0		(71,934)		(71,188)	(71,235)
14	Long Term Debt - Wastewater Specific							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	0		35,920		42,625		42,650
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	0		98		117		117
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		0		(4,572)		(5,458)	(5,458)
21	Preferred Dividends							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0		0
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0		0
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		\$0		(\$76,506)		(\$76,646)	(\$76,693)
	Witness: Jared Deason							

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Acquisition Adjustments

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

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Elizabeth Borough WW	Seeking Approval	\$0	\$0	\$636,795	\$58,373	\$578,422
2	Effect to Rate Base Element		<u>\$0</u>	<u>\$0</u>	<u>\$636,795</u>	<u>\$58,373</u>	<u>\$578,422</u>

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

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

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

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

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

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	\$0	\$0	\$1,767,267	\$1,767,267	\$5,279,083
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		\$0	\$20,695	\$20,695	\$61,818
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		0			
6	Less: Present Rates 06/30/2025			0		
7	Less: Present Rates 06/30/2026				20,695	
8	Less: Present Rates 06/30/2027					20,695
9	Pro Forma Adjustment		\$0	\$20,695	\$0	\$41,123
670.7	Customer Accounting And Collecting - Bad Debt		\$0	\$20,695	\$0	\$41,123

Witness: Lori O'Malley

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

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

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Elizabeth Borough WW Transaction Cos' Seeking Approval	\$0	\$63,680
2	Proforma Expense	0	63,680
3	Less: Per Books	0	0
4	Pro Forma Adjustment	\$0	\$63,680

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

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	\$0	\$1,758,126	\$1,758,126	\$5,251,779
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	0	9,614	9,614	28,719
4	Consumer Advocate Fee At 0.001431798839	0	2,517	2,517	7,519
5	Small Business Advocate Fee At 0.000466832742	0	821	821	2,452
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	0	12,952	12,952	38,690
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	0			
10	Less: Pro Forma Under Present Rates At 06/30/2025		0		
11	Less: Pro Forma Under Present Rates At 06/30/2026			12,952	
12	Less: Pro Forma Under Present Rates At 06/30/2027				12,952
13	Pro Forma Adjustment	\$0	\$12,952	\$0	\$25,738

507.1 Taxes Other Than Income \$38,690

Witness: Lori O'Malley

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

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

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	\$0	\$26,629	\$24,927	\$265,706
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	0			
5	Less: Present Rates 06/30/2025		0		
6	Less: Present Rates 06/30/2026			26,629	
7	Less: Present Rates 06/30/2027				24,927
8	Pro Forma Adjustment	\$0	\$26,629	(\$1,702)	\$240,779
9	Federal Income Tax Per Computation				
10	Shown On Following Page	\$0	\$69,956	\$72,489	\$745,294
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	0			
13	Less: Present Rates 06/30/2025		0		
14	Less: Present Rates 06/30/2026			69,956	
15	Less: Present Rates 06/30/2027				72,489
16	Pro Forma Adjustment	\$0	\$69,956	\$2,533	\$672,805

Witness: Linda Schlessman

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

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	\$0	\$0	(\$161,841)	(\$230,388)	\$3,214,567
2	Less: Interest Expense	0	0	598,680	599,595	599,939
3	Taxable Operating Income	0	0	(760,521)	(829,983)	2,614,628
4	Add: Premature Property Losses / Amortizations	0	0	0	63,680	63,680
5	Depr - Straight Line-Remaining Life (Including COR)	0	0	1,064,909	1,035,785	1,035,785
6	Taxable Meals & Entertainment	0	0	0	0	0
7	Total	0	0	1,064,909	1,099,465	1,099,465
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	0	0	(51,145)	(87,133)	(87,133)
11	Total	0	0	(51,145)	(87,133)	(87,133)
12	State Taxable Income	0	0	355,534	356,615	3,801,227
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	0	0	26,629	24,927	265,706
15	Taxable Income After State Income Tax	0	0	328,905	331,688	3,535,521
16	Add:					
17	Federal Tax Depreciation Adjustments	0	0	(5,087)	(2,792)	(2,792)
18	Income Subject To Federal Income Tax	0	0	323,818	328,896	3,532,728
19	Federal Income Tax @ 21%	0	0	68,002	69,068	741,873
20	Excess ADIT	0	0	(1,954)	(3,421)	(3,421)
21	Federal Tax Liability	\$0	\$0	\$69,956	\$72,489	\$745,294
	Witness: Linda Schlessman					

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES	PRESENT RATES	PRESENT RATES	PROPOSED
		6/30/25 AMOUNT	6/30/26 AMOUNT	6/30/27 AMOUNT	6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	\$0	\$562,760	\$556,970	\$557,289
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	0			
5	Less: Present Rates At 06/30/2025		0		
6	Less: Present Rates At 06/30/2026			562,760	
7	Less: Present Rates At 06/30/2027				556,970
8	Pro Forma Adjustment	\$0	\$562,760	(\$5,790)	\$319
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	\$0	\$36,397	\$42,625	\$42,650
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	0			
13	Less: Present Rates At 06/30/2025		0		
14	Less: Present Rates At 06/30/2026			36,397	
15	Less: Present Rates At 06/30/2027				42,625
16	Pro Forma Adjustment	\$0	\$36,397	\$6,228	\$25

Witness: Ann E. Bulkley

Notes to Statement Of Income

Application of Income Deductions

PRESENT RATES AT JUNE 30, 2025					PRESENT RATES AT JUNE 30, 2026			PRESENT RATES AT JUNE 30, 2027		
LINE NO.	DESCRIPTION	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE	AMOUNT	CAPITAL STRUCTURE	COST RATE
1	Capital Structure									
2	Long Term Debt	\$583,926,016	42.30%	4.58%	\$587,391,643	42.21%	4.76%	\$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	\$1,380,238,496	100.00%		\$1,391,665,048	100.00%		\$1,455,042,672	100.00%	
					PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT		
8	Application Of Long Term Debt Interest:									
9	Original Cost Rate Base				\$0	\$27,998,028	\$28,416,843	\$28,433,119		
10	Debt Percentage (From Above)				42.30%	42.21%	41.59%	41.59%		
11	Debt Portion Of Rate Base				0	11,817,968	11,818,565	11,825,334		
12	Interest Cost (From Above)				4.58%	4.76%	4.71%	4.71%		
13	Pro Forma Long Term Interest Deduction				\$0	\$562,760	\$556,970	\$557,289		
14	Application Of Wastewater Specific Long Term Debt Interest:									
15	Original Cost Rate Base				\$0	\$27,998,028	\$28,416,843	\$28,433,119		
16	Debt Percentage (From Above)				4.44%	5.53%	6.88%	6.88%		
17	Debt Portion Of Rate Base				0	1,548,291	1,955,079	1,956,199		
18	Interest Cost (From Above)				2.67%	2.32%	2.20%	2.20%		
19	Pro Forma Wastewater Specific Long Term Interest Deduction				\$0	\$36,397	\$42,625	\$42,650		

Witness: Ann E. Bulkley

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

:
:
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:
:
:

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Dr. Christina E. Chard**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 2-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Dr. Christina E. Chard

**REBUTTAL TESTIMONY
OF
JIM RUNZER**

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S PERFORMANCE BASED
COMPENSATION AND EMPLOYEE BENEFITS, SERVICE COMPANY COSTS, AND
RESPONSE TO SERVICE-RELATED ISSUES RAISED IN DIRECT TESTIMONY,
COMPLAINTS AND PUBLIC INPUT HEARINGS, AND TARIFF PROPOSALS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

1 **PENNSYLVANIA-AMERICAN WATER COMPANY**

2 **REBUTTAL TESTIMONY OF JIM RUNZER**

3 **I. INTRODUCTION AND PURPOSE OF TESTIMONY**

4 **Q. Please state your name and address for the record.**

5 A. Jim Runzer, 852 Wesley Drive, Mechanicsburg, PA 17055.

6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by Pennsylvania-American Water Company (“PAWC or “Company”) as
8 the Vice President – Operations.

9 **Q. Have you submitted any other testimony in this proceeding?**

10 A. Yes, I submitted direct testimony that was marked as PAWC Statement No. 3. My direct
11 testimony contains a description of my background and qualifications.

12 **Q. What is the purpose of your rebuttal testimony in this proceeding?**

13 A. My rebuttal testimony will address the following areas:

14 (1) I will respond to the direct testimony of Lafayette K. Morgan Jr. on behalf of the Office
15 of Consumer Advocate (“OCA”) and the direct testimony of Vanessa Okum on behalf of
16 the Bureau of Investigation and Enforcement (“I&E”), regarding proposed adjustments to
17 the Company’s Annual Performance Plan (“APP”) and Long-Term Performance Plan
18 (“LTPP”) costs; (2) I will respond to the direct testimony of Jason Hails on behalf of the
19 Office of Small Business Advocate (“OSBA”) regarding the proposed adjustment to
20 Service Company costs; (3) I will respond to the direct testimony of OCA witness Barbara
21 R. Alexander regarding the quality-of-service investigation for the Company’s
22 Northeastern Service Territory; (4) I will respond to the service-related issues and water-
23 quality issues raised in formal complaints filed in this proceeding; (5) I will respond to

OCA witness Alexander’s supplemental direct testimony and address issues raised at the public input hearings regarding service-related issues or water-quality issues; and (6) I will respond to direct testimony on PAWC’s tariff revisions.

II. PERFORMANCE BASED COMPENSATION AND EMPLOYEE BENEFITS

Q. What is the Company’s compensation philosophy?

A. As I explained in my direct testimony, PAWC aims to offer compensation that allows it to attract, motivate, and retain customer-committed, dedicated and highly qualified employees needed to successfully run the business. The Company’s overall compensation philosophy is to provide employees with a total compensation package that is market based and competitive with those of comparable organizations with jobs of similar responsibility.

The Company aims to offer compensation that is on par with other companies. PAWC competes for talent and targets its total direct compensation (inclusive of base and performance compensation) for each role near the market median (50th percentile). Offering market-level total compensation ensures that PAWC’s compensation is not only competitive, but also reasonable.¹

Q. Is providing appropriate levels of compensation to employees critical to the Company’s ability to continue to provide safe and adequate service?

A. Yes, it is. Competition among companies to attract and retain the best and highest performing employees is keen. In recruiting new employees or retaining existing employees, both the Company and American Water Works Company, Inc. (“American Water”) compete with general industry in surrounding regions and nationally. The Company’s compensation program seeks to provide employees with a total compensation

¹ See PAWC St. 3, p. 59.

1 package on par with those offered by companies with which it competes for employees. In
2 the rebuttal testimony of Robert Mustich in PAWC Statement No. 16-R, Mr. Mustich
3 addresses the Company's market-based total compensation and the reasonableness of the
4 overall structure of the Company's compensation. While no testimony has been submitted
5 to challenge the reasonableness of our total compensation, some witnesses dispute how the
6 Company provides part of this compensation, specifically disputing the portion that is
7 awarded through performance pay tied to financial goals or metrics. I do not believe it is
8 reasonable to split out a portion of a reasonable cost and disallow its recovery just because
9 a party disagrees about how the cost is incurred.

10 **Q. Why is it inappropriate to disallow recovery of a portion of reasonable market-based**
11 **employee compensation simply because part of it is awarded through a performance**
12 **pay component?**

13 A. The Company should be entitled to recover those expenses which are reasonably necessary
14 to provide utility service. Employee compensation is a reasonably necessary cost of
15 providing utility service and the Company should recover those costs through rates just
16 like any other operating costs, provided the total expense is reasonable and prudently
17 incurred. The Pennsylvania Public Utility Commission ("Commission") should be
18 concerned when total market-based employee compensation is too high, which may
19 unreasonably increase rates, and when employee compensation is too low, which may
20 impact service to customers. However, the Commission's focus should be on the
21 reasonableness of the Company's overall level of total compensation, giving management
22 the discretion to design a market competitive compensation package that is best structured
23 to satisfy a dual objective of having a competitive market-based total compensation for all

1 employees, while continuing to motivate employees to achieve goals that will improve
2 performance and efficiency for the benefit of its customers.² If the Company's overall
3 compensation level is reasonable, regardless of whether it includes a combination of fixed
4 and variable payments that the employees earn, then the Company's overall compensation
5 expense is reasonable and prudently incurred and should be recoverable. It is inappropriate
6 to disallow a component of that cost simply because Mr. Morgan and Ms. Okum believe
7 the Company's employee compensation should be structured differently.

8 **Q. Does either Ms. Okum or Mr. Morgan contend the market-based total compensation**
9 **paid to the Company's employees, including APP and LTPP, is unreasonable?**

10 A. No. Neither Ms. Okum nor Mr. Morgan claims or presents any basis to conclude that the
11 market-based total compensation paid to Company employees is unreasonable or otherwise
12 imprudent, nor do they present any testimony that contradicts the testimony the Company
13 has presented that PAWC's market-based total compensation is a reasonable and necessary
14 cost incurred to serve customers. Furthermore, as discussed in the rebuttal testimony of
15 Mr. Mustich, PAWC employees' total target compensation, which includes performance
16 pay, targets the 50th percentile of the market for similarly skilled employees. That finding
17 has not been refuted. As I noted in my direct testimony, the Company must be able to
18 attract and retain experienced personnel to help ensure the Company can continue to
19 provide safe and reliable service to customers and total compensation that is in line with
20 the market is a critical component of attracting this talent. The Company's market-based
21 total compensation, including performance pay, is a necessary cost to provide service to
22 customers and therefore, all of it should be recoverable through rates. Performance pay is

² See PAWC St. 3, p. 59.

1 a variable component of market-based total compensation, not pay made in addition to
2 PAWC employees' reasonable compensation; it must be included to make PAWC
3 employees' total market-based compensation reasonable.

4 **Q. Please summarize the adjustments to the Company's claimed performance pay costs**
5 **recommended by Ms. Okum and Mr. Morgan.**

6 A. Ms. Okum recommends removing fifty percent (50%) of claimed APP and disallowing
7 seventy percent (70%) of LTPP stock-based awards, contending that the Company has not
8 demonstrated how these financial metrics benefit customers.³ Mr. Morgan recommends
9 that the Commission remove fifty percent (50%) of annual performance pay expense,
10 covering both APP and LTPP, related to the achievement of earnings goals, because these
11 goals are primarily targeted towards increasing shareholder value and benefiting
12 shareholders.⁴

13 **Q. Do you agree with Ms. Okum and Mr. Morgan's recommendations regarding the**
14 **Company's APP and LTPP?**

15 A. No. The focus should be on the reasonableness of the total compensation expense. No
16 party contests that the Company's total market-based employee compensation, including
17 performance pay, is reasonable. Furthermore, as discussed in the rebuttal testimony of
18 Robert Mustich in PAWC Statement No. 16-R, the Company prepared a detailed
19 compensation analysis to review the competitiveness of the Company's compensation
20 program design relative to market practices. This analysis concludes that the Company's
21 compensation plan is in fact reasonable, and comparable to and competitive with plan

³ See I&E St. 1, pp. 20-24.

⁴ See OCA St. 1, p. 20.

1 designs of other similarly sized utilities.⁵ Rather than dispute the reasonableness of the
2 total compensation expense, Ms. Okum and Mr. Morgan dispute the recoverability of a
3 portion of the performance pay based on their assessment of who accrues benefits from the
4 costs being incurred. Most costs incurred by a utility benefit both customers (due to the
5 service enabled by the expense) and other parties (who may benefit in some way by
6 providing the service).

7 Ms. Okum and Mr. Morgan believe that performance compensation primarily
8 benefits shareholders, but they ignore that the compensation structure also benefits
9 employees, and importantly, customers, through aligning employee and customer interests
10 and attracting, motivating, and enabling the Company to retain skilled employees. Making
11 the adjustment they recommend would not be in the long-term interest of our customers
12 because it would remove the strong incentive that the financial components of performance
13 compensation provide to employees to proactively work towards managing Company
14 costs. In my experience, the APP and LTPP metrics (including financial metrics) focus
15 employees on managing the business more efficiently and benefits customers.

16 **Q. Has the Commission assessed PAWC’s performance compensation plans and**
17 **affirmed that the plans provide customer benefits?**

18 A. Yes. PAWC’s performance-based compensation expense, including APP and LTPP, was
19 recently reviewed and approved by the Commission in PAWC’s 2023 base rate proceeding.
20 In that case, the Commission recognized the benefits of the Company’s compensation
21 structure to customers. In regard to APP, the Commission agreed with the Administrative
22 Law Judge’s finding “that the Company provided sufficient evidence regarding how its

⁵ See PAWC St. 16-R, p. 8.

1 APP calculation benefits customers by encouraging, inter alia, operational efficiency and
2 accessing capital at reasonable rates.”⁶ Regarding the Company’s LTPP, the Commission
3 found, among other things, that “PSUs reflect the Company’s financial performance, and
4 improved financial performance can benefit customers by encouraging operational
5 efficiency ... Additionally, RSUs vest over a three-year period, encouraging employee
6 retention which can benefit ratepayers by maintaining experienced employees.”⁷

7 **Q. Are the performance compensation plans at issue in this case the same as those the**
8 **Commission considered in PAWC’s 2023 base rate proceeding?**

9 A. Yes. The performance compensation plans, both the APP and LTPP, are fundamentally
10 the same as they were in PAWC’s 2023 base rate proceeding. While there were
11 adjustments to specific goals, the percentage of each plan linked to financial metrics is
12 unchanged. This means that the same rationale the Commission used to approve the
13 performance compensation plans previously applies to the performance compensation
14 plans at issue in this case.

15 **Q. How do the financial goals of the APP and the LTPP benefit customers?**

16 A. Measurable customer benefits accrue to customers from appropriately aligning employees’
17 interests with pursuing financial results for the Company in line with market expectations.
18 The financial goals of the APP and LTPP are complementary to the operational goals and
19 benefit customers in many ways. Achieving financial goals requires attention to operating
20 efficiency across the Company’s workforce. That is, unless the utility controls its operating
21 costs, it likely will not achieve its financial goals. Financial goal-based performance pay

⁶ *Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered July 22, 2024), p. 80.

⁷ *Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered July 22, 2024), pp. 88-89.

1 thus ensures that employees at all levels of the organization, and not just the upper ranks,
2 remain focused on increasing efficiency, decreasing waste, and boosting overall
3 productivity. Incentivizing employees to control operating costs benefits customers,
4 because doing so mitigates increases in costs ultimately collected in rates. Consequently,
5 when financial performance is achieved through efficiency, as is the case for the Company,
6 the interests of customers, employees, and investors are aligned.

7 Additionally, PAWC must raise capital on a regular basis to fund the capital
8 improvements critical to maintaining adequate and safe service. In 2025, rising interest
9 rates required the Company to think creatively about ways to manage the interest rates,
10 both for the financial health of the Company and to help achieve lower costs for customers.
11 This incentive to maximize the financial health of the Company resulted in our treasury
12 group exploring alternatives to long-term financing that resulted in American Water
13 Capital Corp. issuing exchangeable notes with a lower rate. Indicative new issue pricing
14 for a 10-year or 30-year bond would have required a higher annual fee. Customers will
15 directly benefit from these lower financing costs.

16 As I explain in my direct testimony, this is why it is important to focus utility
17 employees on the financial health of the organization: a financially healthy utility benefits
18 customers because it enables the utility to meet its service obligations at reasonable
19 financing costs. Mr. Mustich makes clear the importance of financial goals in managing
20 any organization, when he highlights “many privately held companies, and even mission
21 based not-for-profit organizations, incorporate financial goals in their performance pay
22 programs to send the message to employees that financial efficiency and viability are
23 essential to operational success, and to delivering on customer objectives and

1 expectations.”⁸

2 **Q. How do you respond to Mr. Morgan’s explanation on pages 20-21 of his direct**
3 **testimony of the relationship between the challenged financial metrics and the role of**
4 **costs savings, operational efficiency, and customer interests?**

5 A. As detailed below and in my direct testimony, financial metrics serve to focus the
6 Company’s employees on operating as efficiently as possible and controlling costs. It is
7 important to understand that under cost-of-service ratemaking, while the Company may
8 retain the benefit of any cost savings generated through operational efficiencies in the short
9 term, these benefits are passed back to customers with every rate proceeding. Because
10 savings are passed onto customers, Mr. Morgan is incorrect that the savings are sufficient
11 to pay for the financial incentives. Such a model also promotes quick short-term cost
12 cutting, at the expense of long-term efficiency efforts that are in customers’ long-term best
13 interests.

14 **Q. Does incentivizing employees to control and reduce operating costs provide other**
15 **customer benefits?**

16 A. Yes. Where PAWC can reduce operating expenses, it can increase investment in
17 infrastructure without increasing rates, because every dollar of operating expenses saved
18 can fund approximately \$8 of investment. Therefore, customers also benefit from PAWC’s
19 enhanced ability to invest in the infrastructure to continue to meet its service obligations to
20 customers.

21 Increasing and enhancing operational efficiency is central to American Water’s
22 mission of delivering safe, clean, reliable, and affordable water and wastewater services.

⁸ See PAWC St. 16-R, p. 6.

1 It allows the Company to reduce expenses, optimize resource use, and operate in a more
2 environmentally responsible way. In my direct testimony, I provide testimony on how
3 PAWC has focused on achieving operational efficiency through management, utilization
4 of technology, fleet operations, and energy efficiency efforts.

5 • The Company strives to improve water and wastewater efficiency through
6 operational excellence, the use of technology, system maintenance, and efforts to
7 manage costs as efficiently as possible to provide a more cost-effective level of
8 service for its customers over the long term. The Company also leverages the size
9 and scale of American Water to improve transactional efficiencies through
10 increased automation, the adoption of more effective business practices, and a
11 continuous improvement mindset.⁹

12 • PAWC employs advanced technology solutions to enhance productivity, streamline
13 operations, and improve service delivery. This includes the Company's use of GIS,
14 which provides employees with immediate access to institutional infrastructure
15 knowledge through accurate, spatially referenced maps and MapCall is a web-
16 based application that enables employees and contractors to complete the lifecycle
17 of work orders and assets in the field. In addition, PAWC has implemented a suite
18 of technology solutions designed to improve employee effectiveness, streamline
19 operations, and enhance customer service.¹⁰

20 • The Company is leveraging technology to efficiently manage its vehicle fleet. The
21 fleet management team now leverages Amazon QuickSight dashboards to monitor
22 key performance indicators ("KPIs") across operations, including vehicle usage,

⁹ See PAWC St. 3, pp. 24-25.

¹⁰ See PAWC St. 3, pp. 26-30.

1 maintenance schedules, and safety compliance. The Company has also
2 implemented telematics devices across its fleet vehicles that are designed to
3 enhance safety and reduce operating costs, while delivering measurable
4 improvements without compromising service quality.¹¹

- 5 • PAWC is using various strategies to improve energy efficiency and reduce energy
6 costs, including the following components: (1) conducting competitive energy
7 procurements; (2) upgrading energy efficiency of treatment and pumping facilities;
8 (3) performing lighting upgrades; (4) deploying energy-use monitoring and
9 demand response; and (5) obtaining rebates made available under electric utility
10 programs implementing Act 129 of 2008 (“Act 129”).¹²

11 **Q. Is there other evidence of the tangible benefit to customers from PAWC’s**
12 **performance pay programs?**

13 A. Yes. Again, it is important to consider the impact a utility’s financial health has on its
14 access to capital at reasonable rates. A financially healthy utility focused on efficiency can
15 attract the capital investments necessary to continue to provide safe and reliable service
16 and to maintain the technological expertise necessary to operate the Company and comply
17 with increasing water quality standards. The availability of those sources of capital at
18 reasonable costs, however, depends on the utility’s financial performance, including credit
19 and bond ratings. So, it is important to focus utility employees on the financial health of
20 the organization. Because utilities are capital intensive and must routinely and consistently
21 access the capital markets, customers ultimately benefit when their utility has the financial
22 health to do so at reasonable rates. Simply put, a financially healthy utility benefits

¹¹ See PAWC St. 3, pp. 30-33.

¹² See PAWC St. 3, pp. 33-37

1 customers because it enables the utility to meet its service obligations at reasonable
2 financing costs.

3 Additionally, long-term performance pay, which relies on financial metrics,
4 reduces attrition among employees that receive it by incentivizing them to remain with the
5 organization. Because stock-based compensation vests on a phased basis in three
6 installments over a prospective three-year period, employees must remain with the
7 organization to realize the vesting of their awards. The Company provides LTPP primarily
8 to leadership level employees. Maintaining leadership level employees' benefits
9 customers by retaining experienced, high-quality employees that understand the Company
10 and the initiatives that support the Company's ability to continue to provide safe, reliable,
11 and affordable service.

12 **Q. How do you respond to Ms. Okum's explanation on pages 23-24 of her direct**
13 **testimony of the Commission's December 9, 2025 decision regarding Columbia Gas's**
14 **incentive compensation?**

15 A. In the Columbia Gas decision, certain performance compensation was disallowed because
16 the Commission found that Columbia Gas had not provided sufficient evidence to support
17 performance compensation overall where only a portion of that compensation related to
18 operational safety, customer service, or other customer benefits. In this proceeding,
19 however, PAWC has presented evidence that the challenged financial metrics are part of
20 the Company's market-based total compensation structure and that the whole of employee
21 compensation, including the 100% performance compensation, is reasonable.¹³ Further,
22 as discussed in detail above and in my direct testimony, the financial metrics components

¹³ See PAWC St. 16-R, p. 8; *see also*, PAWC Exhibit RVM-1R.

1 of the Company's performance compensation align the interests of customers, employees,
2 and shareholders by incentivizing employees to seek out cost savings across all areas of
3 the business, help ensure the financial health of the business through careful cost controls,
4 and promotes employee longevity that enables the Company to pursue the long-term best
5 interests of our customers.

6 **III. RESPONSE TO OSBA'S DIRECT TESTIMONY REGARDING SERVICE**
7 **COMPANY COSTS**

8 **Q. Mr. Hails asserts that the level of support services PAWC receives from Service**
9 **Company is unnecessary and has proposed disallowing \$27.3 million from PAWC's**
10 **forecasted Service Company expense. From an operational perspective, do you**
11 **agree?**

12 **A.** No, I do not agree. As a subsidiary of American Water, PAWC has available to it the
13 resources of the Service Company, which provides access to highly trained professionals
14 who possess expertise in various specialized areas and who work exclusively for American
15 Water's subsidiaries. Not only does PAWC benefit from getting these services and
16 expertise at cost, through the size and breadth of American Water, PAWC has continued
17 to increase its purchasing power to obtain discounts and favorable purchasing arrangements
18 on the equipment and supplies needed to manage and maintain our system—including
19 pipes, fittings, and water treatment chemicals—that we otherwise would be unable to
20 obtain were we a separately owned water system.

21 PAWC obtains many support services from Service Company that are essential to
22 operating and providing water and wastewater service to the Company's customers,
23 including, among others, customer service, water quality testing, innovation and
24 environmental stewardship, human resources, communications, information technology,

1 finance, accounting, payroll, tax, legal, engineering, accounts payable, supply chain, and
2 risk management services. As discussed in more detail by Mr. Prine in his rebuttal
3 testimony, the Service Company operates a customer service organization (“CSO”) that
4 handles customer calls, billing, and collection activities for PAWC and its public utility
5 affiliates. The CSO handles customer inquiries and correspondence, and processes service
6 order requests. Additionally, the Service Company operates Field Resource Coordination
7 Centers which are responsible for tracking and dispatching service orders for our field
8 representatives and distribution crews.

9 **Q. Can you provide additional examples of the support services PAWC obtains from the**
10 **Service Company?**

11 A. Yes. The Service Company operates the Central Laboratory which tests over 6,000
12 samples a year from PAWC. In addition to the Central Laboratory, PAWC’s
13 environmental compliance is further bolstered by a center-led model leveraging regional
14 directors to drive consistent compliance controls across the entire American Water
15 footprint through creating and maintaining minimum requirements that are often more
16 stringent than state regulatory requirements. This provides consistent support to state
17 operations to support compliance controls and regulatory compliance with the Safe
18 Drinking Water Act and the Clean Water Act. This center-led team provides a community
19 of experts that helps ensure risks are escalated and mitigated, and that policy and regulatory
20 changes are anticipated and shared to support compliance planning.

21 Another example is the support services PAWC receives from the Service
22 Company's information technology team, which works side-by-side with end-users to
23 develop technological solutions engineered with a focus to enhance our employees’

effectiveness and to allow our customers to do business with us more easily. These products and applications are designed with ease of use in mind. They take advantage of augmented intelligence technologies that enhance human decision making and continuously learn from their interactions with humans and the environment, meaning information evolves with usage. A few additional examples are also highlighted below, including the Service Company's geographic information system, ("GIS"), engineering and supply chain departments, as well as a centralized operational training program. Company witness O'Malley further discusses how the Service Company supports PAWC in her rebuttal testimony.

Q. Please describe Service Company's GIS and engineering departments.

A. Service Company's centralized GIS department drives standard asset data collection that serves as the basis for our work order management and pipe prioritization modeling, and also supports effective and efficient identification and deployment of alerts to customers when necessary. Having the ability to enter digital as-built drawings in real time as work is completed, and keep asset location and condition information up-to-date, helps support the efficient and effective deployment of resources to address issues in the field as they arise. PAWC leverages the GIS platform to enhance operational efficiency, regulatory compliance, and customer service. GIS map layers include the spatial location of water quality events, chlorine residuals, maintenance activities, and pipe failures. This spatial intelligence enables more effective responses to customer inquiries, identification of system performance trends, and prioritization of water main replacement projects based on data-driven insights. The GIS platform also plays a critical role in regulatory compliance, particularly with federal and state lead service line inventory requirements. Known

1 customer and utility service line material data have been integrated into other systems so
2 they can be visually displayed on GIS maps. This integration provides employees with a
3 clear, visual representation of known and suspected lead service lines across the service
4 territory, allowing for informed and efficient project planning. Additionally, Service
5 Company's GIS department provided valuable support in ensuring the Company's
6 compliance with the Commission's regulations regarding lead service line replacement
7 program plans, which require (1) Class A utilities to have on their website an online tool
8 describing the replacement schedule by geographic location, at least six months into the
9 future and (2) information that provides the ability to determine whether a property may
10 have a lead service line. PAWC's website contains a customer service line material map
11 that allows users to search their address and review what materials are used in their service
12 line.

13 In addition to local engineering resources, Service Company has a centralized
14 engineering team that supports efficient capital planning, deployment, and governance over
15 the capital investment program. This includes effective management and performance of
16 buried and above-ground utility plant assets; the treatment, storage, pumping, transmission
17 and distribution of water; and the collection and treatment of wastewater. The centralized
18 engineering team is also responsible for preparing long-term (20-year planning horizon)
19 Comprehensive Planning Studies, developing design concepts for major capital
20 improvement projects, completing design quality control and constructability reviews of
21 consultant-prepared design packages, leading detailed inhouse designs for smaller-scale
22 projects, and providing technical expertise and specialized engineering disciplines for
23 solving complex treatment or asset-performance problems. The team also has a

1 construction management group to provide resources to local teams for large capital
2 investment projects from bidding through completion, including expertise in alternative
3 project delivery. There is also an engineering technology function as part of the centralized
4 engineering team that develops and manages technology applications used across the
5 engineering function. This team also supports enterprise-wide initiatives driven by ever
6 changing regulatory requirements, such as evaluating and planning for per- and
7 polyfluoroalkyl substances-related capital needs.

8 **Q. Please describe the Service Company's operational training program.**

9 A. The Service Company has implemented a centralized operations training team tasked with
10 cultivating and sustaining a highly skilled and adaptable workforce of water and
11 wastewater professionals to help ensure the sustained provision of safe, compliant, and
12 reliable services to our customers, and enable employee growth. They are doing so by
13 implementing operational training programs that enhance skills and capabilities of the
14 frontline operations workforce to help ensure safe, efficient, and effective work across the
15 enterprise. The team is also developing standardized training for transmission and
16 distribution, production, field services, and wastewater collections and plants, and has
17 already developed and are actively delivering operations onboarding training for new hires.
18 These resources are leveraged to support training and development for PAWC employees.

19 **Q. What support services does PAWC receive from the Service Company's Supply**
20 **Chain team?**

21 A. Through the size and breadth of American Water, the Service Company has continued to
22 increase its purchasing power and obtain discounts on the necessary goods and services at
23 prices that PAWC otherwise would be unable to obtain were we a separately owned water

1 or wastewater system. All goods and services purchased that can be leveraged across the
2 entire American Water enterprise are done so by the Supply Chain team within Service
3 Company in order to maximize the purchasing power of the entire American Water
4 enterprise, including PAWC. Such goods and services include but are not limited to water
5 treatment chemicals, pipe valves and fittings, meters, engineering services, consulting
6 services, professional services and employee benefits.

7 **Q. What are some of the significant categories in which the Service Company's Supply**
8 **Chain function ("Supply Chain") managed to control costs?**

9 A. The following areas are a representative list of ways in which Supply Chain has worked to
10 control the Company's costs:

11 **Water Treatment Chemicals:** Annually, Supply Chain solicits bids for all water
12 treatment chemicals. American Water leverages the spend enterprise-wide to acquire bid
13 prices that offer PAWC the best possible value. In addition, Supply Chain's strong
14 partnership with suppliers has allowed PAWC first-in-line access to chemicals that have
15 been in short supply over the last several years.

16 **Maintenance Repair and Operating ("MRO") Supplies:** Supply Chain can leverage the
17 volumes across the entire enterprise to lower the overall costs of MRO products and
18 maintain favorable pricing. In addition, Supply Chain is currently working with Corporate
19 Safety on a safety product standardization project that will help ensure all American Water
20 employees are using the appropriate personal protective equipment ("PPE") while allowing
21 Supply Chain to negotiate lower prices with suppliers for the consolidated spend.

22 **Ductile Iron Pipe:** Supply Chain leverages company volumes to secure discounts and thus
23 minimize cost increases at a time when pricing has been increasing substantially. In

1 addition, we have been able to secure the shortest delivery lead times in the industry. This
2 allows PAWC to complete more infrastructure work in a shorter time at a lower cost.

3 **Logistics:** Supply Chain has created a third-party logistics program where American
4 Water arranges and manages vendor freight. This program allows for greater control over
5 shipping modes and lead times, as well as benefiting from discounts on freight expenses.

6 **Fleet:** Each year American Water's centralized Fleet team negotiates with all the major
7 domestic vehicle manufacturers to secure purchase volume incentive discounts and
8 production allocation. These discounts are proportional to purchase volume by vehicle
9 model and applied to nearly all vehicles purchased by American Water each year. As one
10 of the Top 100 commercial truck fleets in the country, we leverage our enterprise scale to
11 achieve favorable outcomes in these negotiations. American Water has also implemented
12 a GPS telematics solution to increase driver awareness and encourage safe driving in the
13 communities we serve.

14 **Network Repair:** The Supply Chain team competitively bids, negotiates, and establishes
15 agreements for Network Repair services on a continuous basis, with the interval for each
16 competitive bid varying by region. This ongoing process ensures that PAWC consistently
17 receives the most competitive pricing for these services.

18 **Main Replacement Projects:** In 2025, Supply Chain partnered with Operations and
19 Engineering to conduct competitive bidding and contract negotiations for main
20 replacement initiatives across the Commonwealth, ensuring competitive pricing, and
21 standardized terms.

22 **Meter Installations:** In early 2026, Supply Chain entered into new master service
23 agreements holding unit pricing from 2025 the same through February 29, 2028, for meter

1 installations throughout Pennsylvania, keeping pricing consistent at a time of rising labor
2 costs.

3 **Energy:** Supply Chain monitors energy markets and partners with PAWC to procure
4 electricity and natural gas for system operations, with the goal of minimizing unit cost
5 while mitigating the material budget impacts of significant energy-market price volatility.
6 In December 2023, we conducted a competitive electric supply procurement with three
7 suppliers, evaluated responses, and selected the offerings with the lowest fixed-price and
8 best overall value. For natural gas, Supply Chain supports PAWC by entering the market
9 periodically when opportunities arise—to reduce timing risk and smooth the impact of
10 price swings across the purchase cycle. For example, Supply Chain took advantage of a
11 price drop in the wholesale natural gas market in mid-2024 and locked in fixed pricing
12 through to the fourth quarter of 2026 with the existing supplier for two of PAWC's
13 wastewater treatment plants.

14 **Information Technology:** Supply Chain partnered with Deloitte and the information
15 technology team stakeholders to lower technology delivery charges. By leveraging
16 American Water's spend and established relationships, Supply Chain successfully
17 negotiated a preferred provider credit, resulting in lower costs to customers. This
18 negotiation involved detailed discussions on service agreements, pricing structures, and
19 long-term benefits for both parties.

20 In each instance, PAWC and its customers have benefited from leveraging the size and
21 scale of American Water enterprise wide through Supply Chain.

1 **IV. RESPONSE TO OCA’S DIRECT TESTIMONY REGARDING QUALITY-OF-**
2 **SERVICE INVESTIGATION IN THE NORTHEASTERN SERVICE TERRITORY**

3 **Q. Please summarize Ms. Alexander’s recommendation related to the quality-of-service**
4 **investigation for the Company’s Northeastern Service Territory, which was ordered**
5 **by the Commission in the Company’s prior base rate case.**

6 A. Ms. Alexander recommends that the Commission consider the investigation that was
7 ordered in the Company’s prior base rate case when considering PAWC’s request for
8 recognition of management performance in this proceeding.

9 **Q. What is Ms. Alexander’s reasoning for this recommendation?**

10 A. Ms. Alexander states that she does not agree with the Commission’s findings in its final
11 report for the investigation. She also states that the mere fact that an investigation was
12 ordered is indicative that PAWC is not proactive in monitoring customer complaints.

13 **Q. Do you agree with Ms. Alexander’s recommendation and reasoning?**

14 A. I do not. Ms. Alexander’s reasoning is flawed in that an investigation, by definition, is the
15 act of examining facts in order to reach a conclusion. The mere fact that an investigation
16 occurred is not in and of itself indicative that the Company provides insufficient service.
17 Commission staff examined PAWC’s service in the Northeastern Service Territory and
18 concluded that they did not find any systemic issues across the Company’s Northeastern
19 Service Territory affecting water service.¹⁴ The report also found that PAWC has been
20 proactive in identifying the specific factors causing customer complaints and is utilizing
21 the necessary tools to manage quality-of-service issues and remediate. As such, Ms.
22 Alexander’s statements are inaccurate and contrary to the Commission’s findings.

¹⁴ PAWC Quality of Service Investigation Executive Summary & Report, Docket No. M-2024-3051789 (Aug. 2025) available at <https://www.puc.pa.gov/pedocs/1889622.pdf>.

V. **SERVICE-RELATED ISSUES AND WATER QUALITY ISSUES RAISED IN FORMAL COMPLAINTS**

Q. What are the categories of formal complaints that PAWC received as part of this rate proceeding?

A. The formal complaints PAWC received as part of this rate proceeding can be broken down into three (3) categories: (1) water quality complaints, (2) field service or water service complaints, and (3) rates-related complaints.

Q. For water quality-related formal complaints, what are some types of complaints that PAWC received, and how are they typically addressed?

A. For all water quality formal complaints, the Company follows standard operating procedures attached as PAWC Exhibit JR-1R (“Water Quality SOP”). Although the Company follows the processes detailed in its Water Quality SOP, each complaint is unique and the Company recognizes the need to address each complaint individually. Below are descriptions of the types of complaints typically received, why these types of complaints typically arise, and how the Company typically responds and resolves the issue for our customers.

- **Taste** – General taste complaints are typically related to system maintenance. We respond by first speaking with the customer and figuring out what may be causing their issue. We try to resolve the issue by customer education, flushing, and/or sample collection.

- **Rotten Egg Odor** – This type of complaint is typically related to internal plumbing issues. Our water quality team responds by phone call and resolves the issue by educating the customer on general interior drain line/trap maintenance.

- **Odor/Taste, Chlorine** – This type of complaint is typically related to water temperature

1 changes and customers not understanding our treatment process. Our water quality team
2 responds by phone call and resolves the issue by educating customers on the regulatory
3 requirements around proper distribution system disinfection. If a customer expresses
4 further concern, we will collect a sample at their property and test the chlorine residual.

5 • **Odor/Taste, Earthy/Musty** – This type of complaint is typically related to dead ends
6 and parts of our system with low water usage. Spikes in complaints can increase during
7 hot weather months where water temperatures are elevated, times of low rain fall and
8 increased organics in our source water. These types of issues are usually resolved by
9 flushing our system and turning over the water. If the complaints are directly tied to source
10 water issues, some of our plants have the option to add powdered activated carbon to
11 minimize taste and odor compounds.

12 • **Slippery/Slimy** – These types of complaints are not typical and are usually a result of
13 internal plumbing. We typically respond with a phone call to the customer. If we are
14 unsure of what the cause is, we will collect a sample from the premise.

15 • **Particles/Sediments** – This type of complaint is typically related to main line work,
16 flushing lines or leaks in the system. Typically, we respond by asking the customers to
17 flush internally and we flush their street externally.

18 • **Hard Water** – This type of complaint is typically related to chalky white residue on
19 faucets and showerheads, a buildup of soap scum in bathtubs or shower walls, calcium
20 deposits inside water using appliances, and spotty dishes. In response, we explain to
21 customers that water hardness is an aesthetic quality of water and is caused mostly by the
22 minerals calcium and magnesium, which are naturally occurring in ground and surface
23 water. The U.S. Environmental Protection Agency (“EPA”) has not set a maximum

1 contaminant level (“MCL”) for hardness in water, primarily because the components that
2 contribute to hardness are not toxic; that is, they do not cause harmful health effects.
3 Attached as PAWC Exhibit JR-2R is a fact sheet that we have developed to educate
4 customers on understanding water hardness.

5 • **Stained Laundry** – This type of complaint is typically related to flushing or main line
6 repairs. Typically, we send out a code red notice to the customers ahead of such work and
7 ask them to refrain from washing laundry during this time. Our response to this may vary
8 dependent on the specific scenario. Any customers with alleged property damage are
9 referred to our insurance claims department for further investigation of their claims.

10 • **Cloudy Water, Air/Milky/White** – Typically these types of complaints are tied to
11 trapped air in lines after system maintenance. Cloudy water can also be caused by extreme
12 water temperature changes. These complaints are resolved by asking the customer to flush
13 internally. If the cloudy water is due to a change in water temperature, we educate the
14 customer on why it is happening.

15 • **Iron, Moving Organisms, Colored Water** – These types of complaints are typically the
16 result of internal plumbing issues. Iron complaints could be a result of old water age, but
17 that is determined by speaking with the customer. These complaints are resolved by talking
18 with the customer.

19 **Q. For all field service-related formal complaints, how does PAWC typically respond to**
20 **those concerns?**

21 A. For all field service-related formal complaints where field investigations are required, a
22 work order is created, then a field service representative will go out to the customer’s
23 premise and investigate the concern, which may entail checking for leaks and/or water-

1 service issues. All of these interactions are recorded in the Company's system of record,
2 Customer One View ("C1V"), and are subsequently linked to SAP in order to manage to
3 resolution. Achieving a resolution may also result in the involvement of a different
4 department within the Company if further action is needed. The notes from the field service
5 representative are added to the customer's account and available to different departments
6 that may be responsible for addressing the customer's issue.

7 **Q. For all rates-related formal complaints, how does PAWC typically respond to those**
8 **concerns?**

9 A. For all rates-related formal complaints, the Commission is in the process of evaluating
10 whether the overall rate increase and rate proposals are just and reasonable, which will
11 address these complaints. While the concerns expressed in the rates-related complaints are
12 outside the scope of my testimony, I am aware that some of the Company's rates proposals
13 set forth in this case, such as the deduct adjustment discussed by PAWC witness Max
14 McClellan, directly address the concerns of several formal complainants.

15 **VI. RESPONSES TO PUBLIC INPUT HEARING PARTICIPANTS AND**
16 **SUPPLEMENTAL DIRECT TESTIMONY FROM OCA WITNESS ALEXANDER**
17 **BASED ON PUBLIC INPUT HEARINGS**

18 **Q. In responding to customer issues raised at the public input hearings, does the**
19 **Company follow similar processes as those described in Section V of your rebuttal**
20 **testimony?**

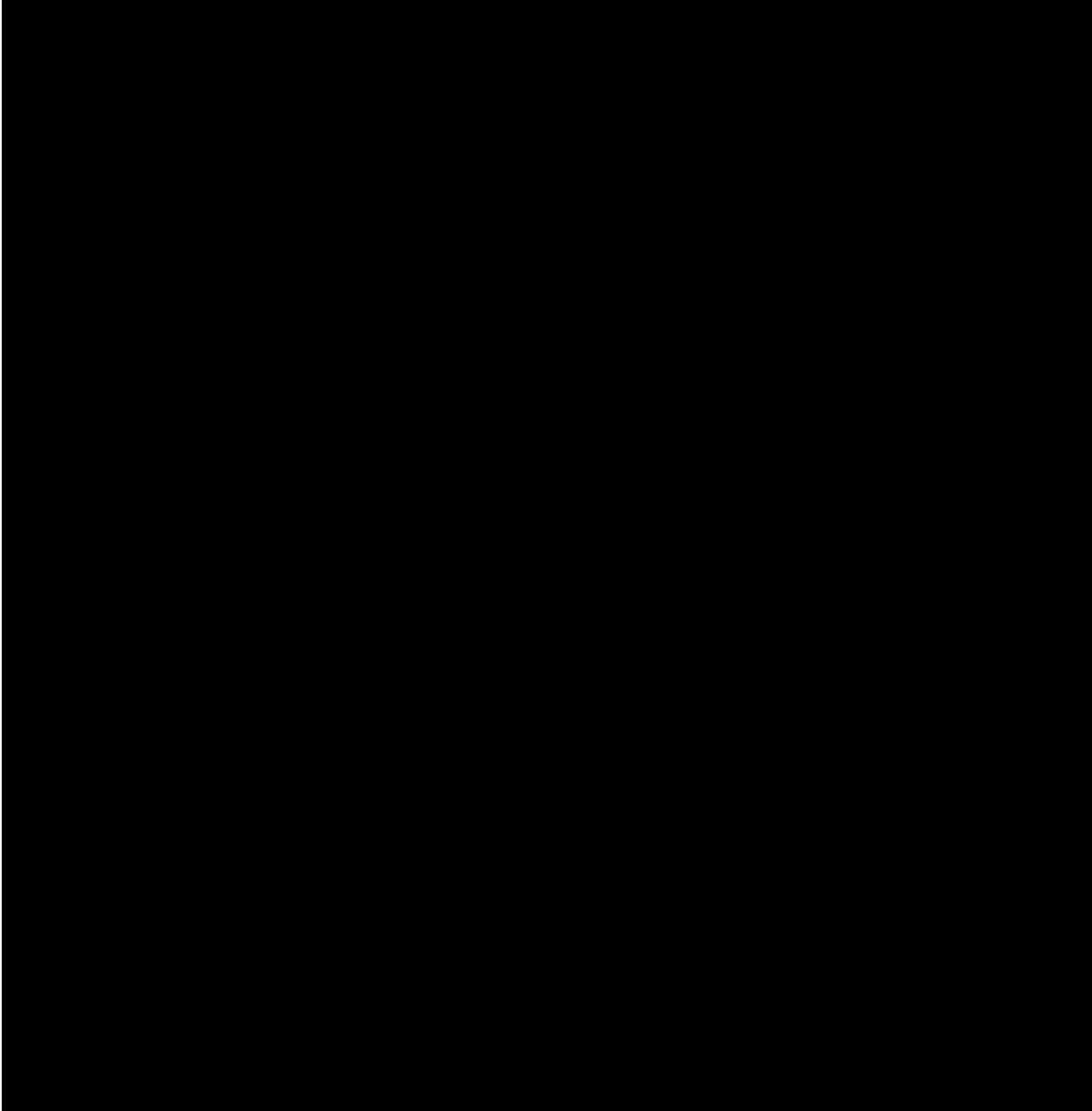
21 A. Yes. The Company follows the same resolution processes outlined previously.

22 **A. General Exeter Customer Complaints**

23 **Q. What rates-related issues were raised by Exeter customers at the public input**
24 **hearings held on January 20, 2026, and how does the Company respond?**

25 A. Several witnesses at the public input hearings in Exeter expressed concern about receiving

1 PAWC bills comparable to mortgage payments at \$700 to \$800 per month.¹⁵ Those claims
2 are simply not supported by the facts. PAWC reviewed the accounts of every customer
3 who provided testimony at the Exeter public input hearings. The below table summarizes
4 information from each of the customers' account records: **[BEGIN CONFIDENTIAL]**



5 **[END CONFIDENTIAL]**

¹⁵ Tr. at pp. 812, 842, 917, 943, 947, 948, 950, and 951.

1 Over the last 12 months, the average monthly usage of these customers was 3,645 gallons
2 for water and 3,817 gallons for wastewater (a few additional wastewater-only customers
3 included). Over the same period, the average bills for these customers were \$91.16 for
4 water and \$127.43 for wastewater.¹⁶ The highest average water bill was \$159.54 and the
5 highest average wastewater bill was \$236.48. These figures demonstrate that Exeter
6 customers' bills are far lower than their testimony alleges. There is no evidence of an
7 Exeter customer who is personally experiencing the abnormally high water and wastewater
8 bills in the amount that these customers testified that they are worried about.

9 **Q. Have some local officials in Exeter Township publicly expressed negative views of the**
10 **Company, including at the public input hearings in this proceeding?**

11 A. Yes. For example, Senator Judy Schwank stated that she organized a Facebook live
12 event/meeting concerning PAWC's rate case (inviting the Consumer Advocate but not the
13 Company to participate), ensuring that attendees of these meetings hear only suggested
14 reasons to oppose the rate case.¹⁷ Additionally, Representative Mark Gillen analogized
15 PAWC to the Charles Dickens' novel "A Christmas Carol" in creating a class of "working
16 poor" due to the Company's rate proposal.¹⁸ Finally, Amanda Johnsen, a supervisor of
17 Exeter Township, announced that she is a grassroots organizer who founded a Facebook
18 group dedicated to expressing opposition to the Company. She also referred to a positive
19 media clip about PAWC's improvements to the Exeter system as "harassment."¹⁹

20 **Q. How does the Company respond?**

¹⁶ These usage and billing amounts are very close to the median usage and billed amounts throughout PAWC's service territory, which as recognized within the direct testimony of Deba Ather, are considered affordable under EPA guidelines.

¹⁷ Tr. at p. 746.

¹⁸ *Id.* at 893-894.

¹⁹ *Id.* at 843-847.

1 A. The Company has an obligation to provide safe and reliable service to customers. For too
2 many years, certain local systems deferred necessary investments, which kept customer
3 rates artificially low. The Company is now making the necessary investments in order to
4 ensure that all of its customers receive safe and reliable service. Customers are
5 understandably struggling to adjust from municipal water and wastewater rates that were
6 kept artificially low due to decades of deferred investment, and it is understandable that
7 their local officials would also be concerned about their constituents' rising costs.²⁰
8 However, characterizing the Company as "corrupt," "greedy", and a "harasser" is simply
9 inaccurate.²¹ The investments necessary to provide customers (and their local officials)
10 with the service they expect and deserve will result in higher water and wastewater bills
11 than they incurred under nominal municipal rates. While we would all like water and
12 wastewater bills to remain below \$100, that is no longer a realistic outcome. The
13 infrastructure upgrades required for these systems cannot be postponed indefinitely.

14 **Q. Briefly describe the water quality related issues raised by Exeter customers at the**
15 **public input hearings held on January 20, 2026.**

16 A. Exeter customers stated that they are experiencing water quality issues; specifically that
17 the water has a chemical taste and a high hardness level leaving a calcium deposit on
18 fixtures.

19 **Q. How does the Company respond?**

20 A. When PAWC acquired the Exeter wastewater treatment plant, it was in a state of disrepair.
21 The plant had experienced numerous environmental violations, including sanitary sewer

²⁰ As further discussed in the rebuttal testimony of Anthony Nokovich, the Exeter wastewater treatment plant was in terrible shape when it was acquired by PAWC as a result of decades of deferred necessary investment.

²¹ See Tr. at 736, 827, 841, 862, 888-894.

1 overflows into the Schuylkill River, and it ultimately needed to be acquired pursuant to a
2 consent order. Similarly, the growing population in the Exeter region has strained the
3 groundwater resources currently available to PAWC. Those existing groundwater sources
4 also require significant treatment to render them potable. PAWC's Exeter water meets all
5 Pennsylvania Department of Environmental Protection ("DEP") and EPA requirements.
6 The characteristics of the water described by a few of the residents are explained by the
7 groundwater sources for the Exeter system. The chemical taste likely comes from the
8 chlorine needed to treat the contaminants in the water that PAWC purchases from
9 neighboring water providers. The hardness level is based on the minerals found in the
10 groundwater. PAWC is in the process of planning the construction of a future surface
11 water treatment plant that should address these taste and hardness issues, as well as several
12 others including the need to meet regional customer growth needs and remove per- and
13 polyfluoroalkyl substances.

14 **F. Tom Murray**

15 **Q. What service-related issues were raised by Tom Murray at the public input hearing**
16 **held on January 13, 2026?**

17 **A.** Mr. Murray stated that in the past two years there have been two significant line breaks in
18 the vicinity of Pinewood Drive in Peters Township. Mr. Murray opined that the Company
19 should have performed a water line replacement in 2009 in this area because Pinewood
20 Road was partially upgraded in 2009.

21 **Q. How does the Company respond to the concerns of Mr. Murray?**

22 **A.** A main replacement project was undertaken on Pinewood Drive in 2025. The project
23 involved the installation of 1,400 feet of ductile iron pipe and the replacement of 26

1 services. This project is now complete.

2 **G. Representative Kyle Donahue**

3 **Q. What service-related issues were raised by Representative Kyle Donahue at the public**
4 **input hearing held on January 15, 2026?**

5 **A.** Representative Donahue testified that the Company's 2025 infrastructure upgrades created
6 disruptions in South Scranton. He also stated that once the roadway was repaved following
7 the infrastructure upgrades, two separate water main breaks in the same vicinity occurred
8 requiring the roadway to be excavated again in order for the Company to make repairs.

9 **Q. How does the Company respond to Representative Donahue's public input hearing**
10 **testimony?**

11 **A.** Contrary to Representative Donahue's testimony, the breaks did not occur on infrastructure
12 that was recently upgraded. Since October 2025, the Company has had to make repairs
13 due to main breaks on the following: (1) on October 15, 2025, on Cedar Avenue, a 12" cast
14 iron main installed 1898, (2) on November 28, 2025, on Gibbons Street/Pittston Avenue,
15 a 6" cast iron main installed 1898, (3) on December 4, 2025, on Breck Street a 10" cast
16 iron main installed 1969, (4) on December 4, 2025, on Pittston Avenue a 12" cast iron main
17 installed 1898, (5) on December 22, 2025 on Breck Street a 12" cast iron main installed
18 1969, and (6) on December 29, 2025, on Pittston Avenue a 8" cast iron main installed 1887.
19 These breaks all illustrate the need for proactive infrastructure investment needed for all
20 systems, but especially for aged systems that have had maintenance deferred.

21 **H. Harry Jadick**

22 **Q. What service-related issues were raised by Mr. Jadick at the public input hearing**
23 **held on January 15, 2026?**

1 A. Mr. Jadick stated that construction on infrastructure has left roads without pavement for
2 periods of time. Mr. Jadick stated that he lived on College Avenue in Dunmore and that
3 the street was torn apart for a long period of time, and that Greenridge Street also had
4 construction on it.

5 **Q. How does the Company respond to the concerns of Mr. Jadick?**

6 A. The Company performed work on Greenridge Street that was associated with the Gardner
7 combined sewer overflow tank. The restoration work was completed in the fall of 2025.
8 The Company also completed a main line installation on Woodlawn Steet, which connects
9 to College Avenue. A utility that was notified of PAWC's work conducted potholing up
10 College Avenue erroneously assuming that PAWC's work would go up College Avenue.
11 The Company will complete its restoration work on Woodlawn Street as soon as the
12 weather permits in 2026.

13 **E. Doris Koloski**

14 **Q. What service-related issues were raised by Ms. Koloski at the public input hearing**
15 **held on January 15, 2026?**

16 A. Ms. Koloski stated that the Company had a recent main break in the vicinity of Colfax
17 Avenue in Scranton and she referenced a main break that occurred on Pittston Avenue in
18 Scranton. Ms. Koloski opined that main breaks did not occur until the Company began
19 replacing its infrastructure. She also stated that when the Company performed work in the
20 vicinity of her home, she had to replace her water filters because of particles in her water
21 and that she had to change a seal on her toilet because the water coming into her house
22 clogged the seal. Ms. Koloski testified that she has been contacted repeatedly by the
23 Company regarding copper piping in her home, even though she had sent the Company a

1 picture of the piping. Finally, Ms. Koloski testified that she received a late payment charge
2 on her bill in December but she stated she paid the bill on time.

3 **Q. Has the Company taken any action to respond to the concerns of Ms. Koloski?**

4 **A.** The Company reviewed its records for work performed near Ms. Koloski's residence and
5 determined the most recent work occurred in 2024 when PAWC replaced a main three
6 blocks from Ms. Koloski's home. The Company does not have any interaction records
7 with Ms. Koloski from 2024 and was unaware of the issues she experienced in 2024 until
8 her public input hearing testimony on January 15, 2026. As explained in response to
9 Representative Donahue's testimony, the recent main breaks in the area are related to mains
10 that are very old.

11 The repeat contact that Ms. Koloski discussed regarding her pipes is related to the
12 Company's lead service line replacement program. Ms. Koloski did identify her service
13 line as copper in February 2024, but the Company's side is unknown. As a result, annual
14 consumer notification letters are sent to Ms. Koloski because the entirety of the service line
15 is classified as "lead status unknown."

16 The Company investigated Ms. Koloski's claims that she was wrongfully assessed
17 a late payment fee for her December 2025 bill. Ms. Koloski's December bill was due
18 December 9, 2025 but received on December 15, 2025, resulting in a late payment fee of
19 \$2.67. The Company has waived the \$2.67 late payment fee after hearing Ms. Koloski's
20 complaint and explanation at the public input hearing.

21 **I. Nathan Eachus**

22 **Q. What water quality related issues were raised by Mr. Eachus at the public input**
23 **hearing held on January 15, 2026?**

1 A. Mr. Eachus explained that while he is not a customer of the Company, he, as a member of
2 the public, believes that PAWC should publicly post water quality testing results for
3 Dimock, Pennsylvania.

4 **Q. How does the Company respond to Mr. Eachus's concerns?**

5 A. The DEP promulgates water testing regulations and PAWC complies with DEP's testing
6 requirements. The Drinking Water Reporting System is publicly available on DEP's
7 website, and once PAWC's anticipated treatment plant is constructed and servicing
8 customers, the finished water results for the plant will be available on the Drinking Water
9 Reporting System.

10 On October 16, 2025, the Company sent letters to the residents of Dimock to share
11 raw water testing results. A copy of the letter sent to the residents of Dimock is attached as
12 PAWC Exhibit JR-3R.

13 **J. Thomas Coyne**

14 **Q. What service-related issues were raised by Mr. Coyne at the public input hearing held**
15 **on January 15, 2026?**

16 A. Mr. Coyne stated that he believed the water in his home was not clean due to contaminated
17 pipes although he testified to his belief that the water was clean when it left the Company's
18 treatment plant. He also stated that following a main break in the Birney Plaza in Moosic,
19 he noticed his toilet tank had large sediment infiltration after service was restored, which
20 was a result of the main break flushing his tank.

21 **Q. Has the Company taken any action to respond to the concerns of Mr. Coyne?**

22 A. The Company followed up with Mr. Coyne at a recent Scranton City Council meeting and
23 provided him with information regarding distribution system flushing and main

1 replacements. The Company also reviewed water quality records for Mr. Coyne but there
2 were no interaction records from November 2021 to present. The PAWC representative
3 who spoke to Mr. Coyne encouraged him to contact the Company if Mr. Coyne
4 experienced any future sediment issues. PAWC issues customer alerts to affected
5 customers during main breaks to alert them to the potential for discolored water.

6 **K. Dave Hurlbrink**

7 **Q. What service-related issues were raised by Mr. Hurlbrink at the public input hearing**
8 **held on January 20, 2026?**

9 **A.** Mr. Hurlbrink argued that PAWC's operation of the Exeter System under a DEP Consent
10 Order related to sewage overflows for six years equates to a failure to meet Commission
11 standards for service.

12 **Q. How does the Company respond to Mr. Hurlbrink's stated concerns?**

13 **A.** The Company provides a comprehensive response to Mr. Hurlbrink's concerns in PAWC
14 Statement No. 4-R, the rebuttal testimony of Anthony Nokovich.

15 **L. Kathleen Schwartz**

16 **Q. What water quality related issues were raised by Ms. Schwartz at the public input**
17 **hearing held on January 20, 2026?**

18 **A.** Ms. Schwartz stated that she experiences hard water, and has experienced calcium and lime
19 build up in her home. Ms. Schwartz also expressed dissatisfaction with her water pressure.

20 **Q. Has the Company taken any steps to address the water quality issues raised by Ms.**
21 **Schwartz?**

22 **A.** The Company attempted to contact Ms. Schwartz following the public input hearing. The
23 PAWC representative left her a voicemail with the representative's contact information.

As stated previously, hard water is an aesthetic water quality. Based on the Company's experience, pressure in this area is approximately 70 psi, which is within the normal range.

M. Mark Schlosser

Q. What service-related issues were raised by Mr. Schlosser at the public input hearing held on January 20, 2026?

A. Mr. Schlosser testified that he uses a water softener due to hard water, which he stated increases some of his cost because the water is softened.

Q. How does the Company respond to Mr. Schlosser's concerns?

A. Water hardness is an aesthetic quality of water. As stated earlier in my testimony, the EPA does not set a MCL for hardness in water because the components that contribute to hardness do not cause harmful health effects.

N. Dorothy Reilly

Q. What water quality related issues were raised by Ms. Reilly at the public input hearing held on January 20, 2026?

A. Ms. Reilly stated that she bought a reverse osmosis water filter because of the quality of her water and that she experienced white residue in her sink.

Q. How does the Company respond to Ms. Reilly's concerns?

A. A Company representative contacted Ms. Reilly to discuss the concerns she raised at the public input hearing. The PAWC representative discussed with her the replacement of the Royersford water treatment plant and the benefits that will result for her and her community, including compliance with the new regulations concerning PFAS MCLs. The PAWC representative also explained that the new treatment plant will help with the hard water she was experiencing.

1 **O. Phillip Macaronis**

2 **Q. What service-related issues were raised by Mr. Macaronis at the public input hearing**
3 **held on January 20, 2026?**

4 **A.** Mr. Macaronis testified that he experienced water pressure at 40 psi at his home and was
5 considering purchasing a pump to increase the water pressure in his home.

6 **Q. How does the Company respond to Mr. Macaronis's concerns?**

7 **A.** A PAWC representative attempted to contact Mr. Macaronis on January 23, 2026 and left
8 a voicemail with the representative's contact information.

9 **P. Steve Comuso**

10 **Q. What water quality related issues were raised by Mr. Comuso at the public input**
11 **hearing held on January 20, 2026?**

12 **A.** Mr. Comuso testified that he purchases water in gallon jugs and that he does his laundry at
13 a laundromat because hard water harms appliances.

14 **Q. How does the Company respond to Mr. Comuso's concerns?**

15 **A.** The Company attempted to contact Mr. Comuso on January 26, 2026. The PAWC
16 representative who attempted to contact Mr. Comuso left a voicemail with the
17 representative's contact information.

18 **Q. Frederick Alexander Alkons**

19 **Q. What service-related issues were raised by Mr. Alkons during the public input**
20 **hearing held on January 20, 2026?**

21 **A.** Mr. Alkons testified that he has replaced his water softener twice since 2018. Mr. Alkons
22 also stated that he experienced discrepancies between his water bill and his meter reading.

23 **Q. Has the Company taken any action to respond to the concerns of Mr. Alkons?**

1 A. On January 22, 2026, the Company contacted Mr. Alkons to discuss the usage
2 discrepancies concerns he raised. Upon investigation, it was determined that Mr. Alkons's
3 MyWater account was displaying more usage for March 2025 compared to his actual
4 usage. The root cause of this discrepancy was the MyWater account was pulling usage
5 data from March 1, 2025 through March 31, 2025, while the bill period was February 12,
6 2025 through March 12, 2025. The issue has been resolved by the Company.

7 **R. Amy Stalnecker**

8 **Q. What water quality related issues were raised by Ms. Stalnecker during the public**
9 **input hearing held on January 21, 2026?**

10 A. Ms. Stalnecker stated that she has experienced white residue on her cups and glasses.

11 **Q. Has the Company taken any action to respond to the concerns of Ms. Stalnecker?**

12 A. On January 26, 2026, a PAWC representative called Ms. Stalnecker and left a voicemail
13 with the representative's contact information.

14 **S. Daniel Skvarla**

15 **Q. What water quality related issues were raised by Mr. Skvarla during the public input**
16 **hearing held on January 21, 2026?**

17 A. Mr. Skvarla stated he installed a reverse osmosis system in his home and he changes his
18 filters yearly.

19 **Q. Has the Company taken any action to respond to the concerns of Mr. Skvarla?**

20 A. On January 27, 2026, a PAWC representative called Mr. Skvarla and left a voicemail with
21 the representative's contact information.

22 **Q. Fawn Walker**

23 **Q. What water quality related issues were raised by Fawn Walker at the public input**

1 **hearing held on January 21, 2026?**

2 A. Ms. Walker stated that (1) the water quality is poor; (2) she does not drink the water; (3) the
3 water has a rotten egg odor; and (4) the water is discolored at times.

4 **Q. How does the Company respond to the concerns of Ms. Walker?**

5 A. PAWC does not provide water service to the City of McKeesport where Ms. Walker
6 resides. PAWC provides wastewater service only to the City of McKeesport. Water service
7 in the City of McKeesport is provided by the Municipal Authority of Westmoreland
8 County. Ms. Walker is not a customer of PAWC for water service. Accordingly, the water
9 quality concerns raised by Ms. Walker relate to a water system that is not owned or
10 operated by PAWC.

11 **R. Shirley Sallmen**

12 **Q. What water quality related issues were raised by Ms. Sallmen during the January 21,**
13 **2026 public input hearing?**

14 A. Ms. Sallmen testified that she experienced black particles in her water.

15 **Q. Has the Company taken any action to address Ms. Sallmen's concerns?**

16 A. The Company met with Ms. Sallmen at her home on February 2, 2026, at which time
17 PAWC representatives conducted an investigation of Ms. Sallmen's home. During the
18 February 2, 2026 visit, PAWC representatives did observe particles present in Ms.
19 Sallmen's toilet tank reservoir as well as some particles in her faucet strainers. The
20 Company collected samples of the particles, and when the particles were viewed under
21 magnification, it appeared that it is likely the particles were generated from a rubber
22 material breaking down and that the issue is likely internal plumbing-related, and not
23 related to the Company's system. The Company communicated these results to Ms.

1 Sallmen, who was receptive to the discussion regarding the source of the particles.
2 Nevertheless, the Company shut off the blow off that has been flushing the main line to
3 allow the service line to operate on the main without flushing and then determine whether
4 the particles return. The Company has a follow-up visit scheduled with Ms. Sallmen on
5 February 27, 2026.

6 **S. Ethan Story**

7 **Q. What service-related issues were raised by Mr. Story during the January 21, 2026**
8 **public input hearing?**

9 **A.** Mr. Story testified on behalf of the Center for Coalfield Justice. He stated that the
10 Company had 17% percent of eligible customers enrolled in its Bill Discount Program, and
11 believed enrollment could be increased.

12 **Q. Has the Company taken any action to address Mr. Story's concerns?**

13 **A.** The Company contacted Mr. Story following the public input hearings to discuss PAWC's
14 customer assistance programs and outreach efforts. The Company representative who
15 spoke with Mr. Story also provided him with contact information for a PAWC customer
16 advocacy representative to answer any additional questions he or his organization may
17 have, and to provide him with direct links to our information concerning our low-income
18 programs. Mr. Story appreciated the contact from the Company.

19 **T. Daniel Suchy**

20 **Q. What water quality related issues were raised by Mr. Suchy during the January 21,**
21 **2026 public input hearing?**

22 **A.** Mr. Suchy is a PAWC water customer located in Dilliner, Pennsylvania. Mr. Suchy
23 testified that two years ago he installed a whole-house water filtration system because he

1 experienced brown water. Mr. Suchy also testified that before installing the filter there was
2 a chlorine smell to the water.

3 **Q. How does the Company respond to Mr. Suchy's concerns?**

4 **A.** Mr. Suchy receives service in Dilliner, Pennsylvania, where water service was previously
5 provided by the East Dunkard Water Authority ("EDWA"). In February 2024, the
6 Commonwealth Court appointed PAWC as the receiver of the EDWA because the EDWA
7 was deemed to be a troubled system that was not providing safe and reliable service. The
8 installation of Mr. Suchy's whole-house filter either pre-dates or is very close in time to
9 when PAWC was appointed as receiver of EDWA. PAWC did not become the owner of
10 the EDWA system until March 13, 2025, as indicated at Docket No. P-2023-3043950.

11 The Company did collect samples at Mr. Suchy's residence on two recent occasions. On
12 January 14, 2026 a sample was collected from Mr. Suchy's kitchen tap and PAWC
13 analyzed the sample for chlorine on site. The free chlorine residual was 1.46 mg/L, which
14 is within normal limits. On January 21, 2026, a sample was collected from Mr. Suchy's
15 basement tap, before his filter, and again analyzed the sample for chlorine on site. The
16 free chlorine residual was 1.78 mg/L, which is within normal limits. Other parameters
17 were tested for both samples at PAWC's lab and all parameters were within normal
18 regulatory limits.

19 **U. Kendra Robinson**

20 **Q. What water quality related issues were raised by Ms. Robinson during the January**
21 **21, 2026 public input hearing?**

22 **A.** Ms. Robinson testified that she experienced chemical smells in her water several times a
23 week and that she did not like the taste of the water. Ms. Robinson stated that she has

1 contacted the Company to alert PAWC about the smell but stated “I don’t call them right
2 when I smell it for them to come and check it out. Like there’s no way for them to figure
3 out what the smell is.”²² Ms. Robinson testified that the Company was responsive to her
4 request to investigate the smell but when PAWC representatives went to check the water,
5 the smell was gone.²³ Ms. Robinson stated that she purchased filters for her home and a
6 water softener. Ms. Robinson also stated that she experienced inconsistent water pressure.

7 **Q. Has the Company taken any action to address Ms. Robinson’s concerns?**

8 **A.** On January 26, 2026, a PAWC representative attempted to contact Ms. Robinson after the
9 public input hearing. The PAWC representative left a voicemail for Ms. Robinson with
10 the representative’s contact information.

11 **V. Brent Weston**

12 **Q. What service or water quality issues were discussed by Mr. Weston at the public input**
13 **hearing held on January 29, 2026, and highlighted by OCA Witness Alexander in her**
14 **supplemental direct testimony?**

15 **A.** Mr. Weston testified that since becoming a PAWC customer he has experienced service
16 interruptions and his water has been cloudy at times.

17 **Q. How does the Company respond to the concerns of Mr. Weston?**

18 **A.** With respect to service quality concerns, PAWC takes reports of service interruptions and
19 water quality issues seriously and investigates such matters to ensure compliance with
20 applicable standards. The Company remains committed to addressing service issues
21 promptly and maintaining reliable service for its customers. On cross-examination Mr.
22 Weston clarified that the occasions where his water was cloudy were not recent, that they

²² Tr. 1421.

²³ Id.

1 occurred two to five years ago, and that he did not have any current complaints about the
2 quality of the water he was receiving from PAWC.²⁴ Mr. Weston also expressed
3 satisfaction with PAWC's service in his testimony.²⁵

4 **W. John Hashem**

5 **Q. Briefly describe the service issues raised by Mr. Hashem at the public input hearing**
6 **held on January 29, 2026, and highlighted by OCA Witness Alexander in her**
7 **supplemental direct testimony.**

8 A. Mr. Hashem stated that he does not believe the smart meters PAWC installed at his
9 properties are accurate because their readings do not match the readings from the sub
10 meters he has also installed at his properties.

11 **Q. How does the Company respond to the concerns of Mr. Hashem?**

12 A. Regarding meter accuracy concerns, PAWC takes such matters seriously and investigates
13 customer inquiries to ensure meters are functioning properly and in compliance with
14 applicable standards. The Company encourages customers to contact PAWC directly so
15 that individual billing or meter concerns can be reviewed and addressed.

16 **X. City Councilmember Khadijah Al-Amin**

17 **Q. Briefly describe the service issues raised by City Councilmember Khadijah Al-Amin**
18 **at the public input hearing held on January 29, 2026, and highlighted by OCA**
19 **Witness Alexander in her supplemental direct testimony.**

20 A. Councilmember Khadijah Al-Amin discussed that she has worked with the Company on
21 pipe replacement projects because of flooding, and she was not satisfied with the
22 Company's proposed infrastructure improvements because they are replacing the pipes

²⁴ Tr. 1578-1579.

²⁵ Tr. 1578.

1 with new pipes of the same size, when what is needed is larger pipes to prevent flooding.

2 **Q. How does the Company respond to the concerns of Councilmember Khadijah Al-**
3 **Amin?**

4 The Company understands the importance of service reliability in the communities it
5 serves. Regarding infrastructure improvements, PAWC evaluates system conditions and
6 engineering requirements to address service reliability, regulatory compliance, and
7 flooding concerns. Replacement projects are designed to meet applicable standards and
8 system needs and are reviewed as part of the Commission's oversight of the Company's
9 capital investment program.

10 **Y. Wendy Whitaker**

11 **Q. What water quality or service-related issues were raised by Wendy Whitaker at the**
12 **public input hearings on January 29, 2026, and highlighted by OCA Witness**
13 **Alexander in her supplemental direct testimony?**

14 A. Ms. Whitaker testified that (1) she has had to replace her faucets twice in two years because
15 of corrosive water, (2) she lives near a treatment plant and in the summer, the area smells,
16 and (3) there are also potholes left on the street after the Company makes repairs.

17 **Q. How does the Company respond to the concerns of Ms. Whitaker?**

18 A. The Company understands Ms. Whitaker's concerns regarding water quality, odors near a
19 treatment facility, and restoration following maintenance or repair work. PAWC
20 recognizes the importance of addressing service and water quality issues promptly and
21 effectively.

22 As discussed in my direct testimony, PAWC monitors water quality to ensure
23 compliance with all applicable state and federal standards and investigates customer

1 concerns related to corrosion, taste, odor, or appearance of water. PAWC also works to
2 minimize impacts from treatment operations and construction activities and restores
3 impacted areas following repairs. The Company encourages customers experiencing
4 service or water quality issues to contact PAWC directly so concerns can be reviewed and
5 addressed.

6 The Coatesville Wastewater Treatment Plant did experience significant odor issues
7 in the past, which were driven primarily by limitations on the Treatment Plant's digester
8 system at the time. However, the Company has been able to address and mitigate these
9 issues through installing an odor control system in 2024 and implementing operational
10 changes. PAWC installed digester covers, implemented corrections to the biosolids
11 handling processes, and constructed two additional digesters. These upgrades have
12 provided the detention time, oxygen control, and process stability needed to eliminate the
13 chronic odor sources that previously impacted the community. Ms. Whitaker's residence
14 is located very close to the wastewater plant, however, and even with optimized operations,
15 a wastewater facility will always have some baseline level of odor associated with normal
16 activity. It is also worth mentioning that biosolids are land applied in that area, so there
17 are multiple potential sources for the odor Ms. Whitaker testified she experienced.

18 **Q. Did any public input hearing participants offer testimony in support of the Company?**

19 A. Yes, a significant number of participants offered testimony in support of PAWC and the
20 Company's requested rate increase in this proceeding. PAWC estimates that
21 approximately 239 participants testified at the 12 public input hearings in this matter. 138
22 participants provided testimony supporting PAWC and its rate increase, and 101
23 participants provided testimony opposing PAWC and its rate increase. The supportive

1 testimony included dozens of stories about PAWC's operational excellence, local
2 community involvement, and commitment to water quality.

3 **Q. Were all of the public input hearing participants customers of PAWC?**

4 A. No. While most public input hearing participants were PAWC customers, several
5 individuals who presented public input hearing testimony were not. Their testimony about
6 PAWC related to their experiences with PAWC as a business partner or in local
7 communities and their opinions of the impact of PAWC's rate increase on other community
8 members. Non-customer testimony was provided both in support of PAWC and its rate
9 increase and in opposition to PAWC and its rate increase. For example, several non-
10 customer contractors explained the importance of a rate increase to support future
11 Company capital investment due to their direct involvement in projects replacing failing
12 water and wastewater infrastructure in PAWC's service territory.²⁶ In addition, several
13 non-customer community representatives and organizers testified about their perceptions
14 of PAWC's filing and its potential impact on their community members.²⁷

15 **Q. Is there any supportive PAWC testimony that you would like to highlight for the**
16 **record specifically?**

17 A. Yes, I would like to highlight the following testimony, which exemplifies PAWC's
18 commitment to providing excellent service, quality drinking water, and supporting its many
19 communities throughout the Commonwealth:

- 20 • A small business customer of PAWC testified about PAWC's installation of a service line
21 to provide a water source for a community garden where low- and moderate-income

²⁶ See e.g., Tr. at pp. 753-756, 762-767, 779-784, 1104-1107, 1501-1502, 1532-1535, 1553-1556, 1565-1567, 1592-1594, 1664-1667.

²⁷ See e.g., Tr. at pp. 735-745, 1200-1209, 1379-1386, 1403-1414, 1457-1461. See also Exhibit BA-2, p. 9.

1 individuals grow their food.²⁸

2 • A PAWC customer testified about PAWC’s \$23 million extension of a water main to the
3 district, which was the last public school district in Pennsylvania without access to public
4 water service.²⁹

5 • A food pantry customer of PAWC testified about PAWC employees volunteering hundreds
6 of hours at, and donating the value of their wages to, the food pantry.³⁰

7 • A PAWC customer testified that PAWC’s lead service line replacement program is critical
8 for protecting public health in communities that otherwise could not afford to replace these
9 lines.³¹

10 • A PAWC customer, who is both the Mayor and the assistant fire chief of Canonsburg, PA,
11 praised PAWC’s rapid hydrant maintenance and responsiveness during emergencies.³²

12 • Several PAWC customers explained that PAWC’s installation of new water and
13 wastewater infrastructure is necessary for revitalizing distressed towns and bringing new
14 local economic development.³³

15 • Several PAWC customers praised PAWC’s proactive approach to capital planning and
16 recognized that deferred investment leads to emergency work, which is more expensive.³⁴

17 • A PAWC customer explained that after PAWC acquired East Dunkard’s water system,
18 service outages and brown water disappeared. “There has been little to no interruption. The
19 water’s been great.”³⁵

²⁸ Tr. at pp. 188-190.

²⁹ Tr. at pp. 167-169.

³⁰ Tr. at pp. 194-197.

³¹ Tr. at pp. 184-187.

³² Tr. at pp. 171-175.

³³ Tr. at pp. 162-165, 283-287, 289-292, and 308-310.

³⁴ Tr. at pp. 162-165, 299-303, 1065-1067, 1511-1512, and 1669-1672.

³⁵ Tr. at pp. 1101-1102.

- 1 • A PAWC customer, who is also on the Board of Luzerne County’s Flood Protection
2 Authority and a volunteer at the Riverfront Parks Committee, testified that PAWC is one
3 of the best community partners “giving of their time, talent, and treasure” and supporting
4 the Riverfront Parks Committee in their water camps for children ages 7 to 11.³⁶
- 5 • Several PAWC customers emphasized their direct experiences observing PAWC’s strong
6 commitment to safety and the environment.³⁷
- 7 • A PAWC customer testified about PAWC’s improvements to the Parkesburg system after
8 PAWC acquired it, including removal of a dilapidated water reservoir, constructing two
9 aboveground storage tanks and water towers, and implementing various chemical
10 improvements. These improvements increased water pressure to the customer’s home and
11 greatly improved water quality.³⁸

12 VII. TARIFF PROPOSALS

13 **Q. Do any of the parties dispute the Company’s proposed tariff revisions?**

14 **A.** Yes. OCA witness Alexander recommends that the Commission reject the Company’s
15 tariff proposal that would allow PAWC to require the installation of a flow control device
16 on a customer’s service pipe. OCA witness Alexander also recommends that the Company
17 modify its proposed tariff provisions related to fat, oil, and grease (“FOG”) discharges to
18 state that these provisions apply only to commercial and industrial customers.

19 **Q. How does the Company respond to the OCA’s concerns regarding the flow control**
20 **device tariff revision?**

21 **A.** OCA witness Alexander expressed concern that the proposed tariff change concerning flow

³⁶ Tr. at pp. 1038-1041.

³⁷ Tr. at pp. 1151-1153, 1170-1172.

³⁸ Tr. at pp. 1669-1672.

1 control devices was (1) too broad, (2) did not contain a requirement for customer notice or
2 an opportunity to respond or challenge the Company's determination, and (3) the
3 requirement that the cost of the flow control device should be borne by the customer. In
4 response to the OCA's concerns, the Company proposes the following revised tariff
5 proposal:

6 4.10 Flow Control Device

7 For the purposes of this section, a flow control device shall mean a device that
8 regulates the volume and rate of water through a commercial or industrial service
9 line to eliminate adverse impacts to the Company's system from excessive
10 withdraw by an individual service connection.

11
12 Where the Company determines that a commercial or industrial customer's rate of
13 withdraw adversely impacts the Company's system, the Company may require the
14 installation of a flow control device on the Customer's Service Pipe that controls
15 the rate at which the Customer's service can draw water from the Company's
16 system. The Customer shall own the flow control device and shall be responsible
17 for the costs associated with the installation and maintenance of the flow control
18 device.

19
20 If the Company determines that the installation of a flow control device is
21 necessary, the Company will notify the Customer of its determination in writing
22 and the Customer will with thirty (30) days of the notification submit to the
23 Company a corrective action plan. The Company's ability to terminate service
24 immediately under Rule 12.2(D) is not impacted by the process outlined under this
25 Rule.

1 **Q. Do you believe the alternative proposed language addresses the OCA's concerns**
2 **regarding the flow control device tariff proposal?**

3 **A.** The Company incorporated limiting language in its alternative proposal to more accurately
4 identify the situations in which the Company believes it would encounter a need to require
5 a customer to install a flow control device on its service pipe. Additionally, the proposed
6 language includes a notification provision as well as an opportunity for the customer to
7 engage with the Company to address the Company's concerns when it receives such
8 notification. The Company, however, does believe that it is appropriate for the customer
9 to be responsible for the costs of maintenance and installation, as the flow control device
10 will be owned by the customer.

11 **Q. How does the Company respond to the OCA's concerns regarding the FOG tariff**
12 **proposals?**

13 **A.** The Company accepts the OCA's recommendation to explicitly state that the proposed
14 provisions in the Wastewater Tariff (Rules and Regulations, new Section X) related to FOG
15 discharges are applicable only to commercial and industrial customers.

16 **VIII. CONCLUSION**

17 **Q. Does this conclude your rebuttal testimony?**

18 **A.** Yes, it does.

PAWC Exhibit JR-1R



SOP #	2400-OPERATIONS-STATEWIDE-SOP-OPS MGMT-3	Effective	01/01/22
Task	Water Quality Notifications		
For Roles	Business Performance Associates		
Site	Statewide		
Frequency	As Needed		
Owner	Brenda Jankowski		

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Overview

Use this procedure to handle water quality notifications. This includes:

- Handling visual notifications.
- Handling non-visual notifications.
- Closing out notifications.

Background

This process starts when a customer contacts the call center with a complaint about water quality:

- The call center enters the complaint into SAP.
- SAP automatically emails a notification to all staff who handle water quality complaints.
- Staff handle the complaint based on the type of water quality issue and their job roles.

i Note: After the customer call, the FRCC then determines whether or not they create a flush order in MapCall. MapCall assigns the order to a crew and a T&D technician is called to investigate and possibly open a hydrant to flush the main out. If the FSR notices that the problem doesn't clear up, or there may be a distribution-related issue, the FSR notifies a supervisor.

Water Quality Notifications		
Type	Handled By	Comments
Visual	BPAs	⚠ Important: A contact attempt for all visual notifications must be made within one business day, not including weekends. The customer can see indicators of possible water quality issues, such as: • Discolored water. • Cloudy water. • Stains on laundry. • BP handles credit requests; WQ handles the rest. i Note: Business Performance associates (BPAs) handle only visual water quality notifications.
Non-Visual	WQ Staff	⚠ Important: All non-visual notifications must be completed within one business day, not including weekends. Any issue that is not visual to the customer, such as: • Bitter. • Boil Alert. • External Research Media Stories. • Illness or LSLR Flushing Inq Notifications has been issued: An expert will attempt to contact customer within 1 to 4 hours.



		• Iron. • Lead. • Moving Organisms. • Odor/Taste. • Particles. • Slippery/Slimy. • General Request Notification (ex’s Annual-Detailed WQ Report, Basic WQ Summary table, FAQs) has been issued: An expert will attempt to contact customer in one business day. All non-credit-related issues: BP handles credits, WQ handles the rest. This can also include more general inquiries, including questions on: • PAWC water quality reports. • PAWC lead pipe replacement projects. Note: Supervisors handle non-visual water quality notifications.



Standard Operating Procedure

Safety

See:

- [The Personal Protective Equipment Matrix.](#)
- [American Water Health & Safety Procedures/Practices Manual 2016 version.](#)

Also reference any site-specific guidance.

JSAs

N/A

Equipment Checklist

N/A



Process

1. Handling Visual Notifications

▲ Important: All visual notifications must be contacted within one business day.

The Business Performance Group (BPG) receives the notification, researches customer information, contacts the customer, and adds notes in the notification in MapCall. If a MapCall order is attached, then local operations is responsible for closing the work order before the BPG closes the notification.

Step	Action	Comment	See
1.	If needed, the FRCC automatically schedules a flush order within 30 minutes.	The FRCC receives the email first. They have their own procedure to determine whether a flush order is needed. They will not automatically schedule a flush order for a particle and stained laundry notification. If needed, the FRCC schedules the order within 30 minutes and respond to the complaint.	
2.	The BPG Team receives an alert via email and also in MapCall.	We break the state into east and west regions: see BPA Responsibility by Region .	
3.	The BPG Team performs the following steps before calling the customer back.		
4.	Search the customer's area for alerts.	Reviewing the area's alert history allows us to better understand the complaint.	
5.	Go to H2Online IDA .	http://h2o.amwater.net/home.aspx i Note: IDA opens in Internet Explorer.	
6.	At the top of the page, in the Quick Links box, select Alerts .		
7.	In the Company box, select Pennsylvania American Water .	Home H2Online IDA: Home Search Criteria Org Search Mode: Down Company: Pennsylvania American Water District: --Choose One--	



Standard Operating Procedure

8.	Select the following boxes in order for the customer's location: • Division • District • Municipality.	Company: Pennsylvania American Water Division: Northeast District: Wilkes-Barre / Scranton Municipality: Scranton City The page shows the previous 30 day period. You can expand the date range if desired.	
9.	In the Active box, select All .	Selecting All provides a better historical view of incidents in the area. FRCC updates IDA when a complaint has been confirmed.	
10.	Click Search .		
11.	Review your search results .		
12.	From the notification, copy the customer's premise number into CRM.	Entering the premise number into CRM allows you to access the account notes for that premise.	
13.	Review the customer's account notes .	To check older notes, select Interaction Record > Interaction History > Search. Look for previous similar complaints. For example: • Is this an ongoing issue? • Does the customer submit unjustified or internal complaints?	



Standard Operating Procedure

14.	Call the customer to make sure: • The issue has been resolved. • The customer has no extended issues.	We try to call back within the next business day. Extended issues means that either the issue persists after a flush or a new issue appears. i Note: The FSR may be delayed in completing the investigative flush in the appropriate timeline. If you call the customer before the flush is completed: • Advise the customer that we will be out to flush (if we are flushing) the area for them or inform them if there is a main break in their area. • Give the customer your direct number in case they have extended issues.	
15.	Return to MapCall and enter comments into the notification.		
16.	If a MapCall order is attached to the complaint, then the FSR/supervisor must close it out before BPG can close out the MapCall notification .	The MapCall order is the initial FRCC flush order. Sometimes you must follow up with the supervisor to have the order closed.	



2. Non-Visual Notifications

▲ Important: WQ supervisors are expected to make initial contact with the customer within one business day.

WQ handles the customer contact and review process.

Step	Action	Comment	See								
1.	WQ supervisors, specialists, or their delegate make the initial call .	The same circumstances apply: • Check notes • Call customer • The WQ Team updates the notification in MapCall. i Note: WQ supervisors or their delegates call the customers for non-visual notifications									
2.	Water Quality managers handle any further escalations .	For example, an escalation may occur when the customer is irate, and has not received a response from the assigned WQ supervisor or specialist. <table><tr><th colspan="2">Water Quality Managers</th></tr><tr><td>Central and Southeast</td><td>Scott Sharp</td></tr><tr><td>Scranton/Wilkes-Barre and Northeast</td><td>Charles Motley</td></tr><tr><td>West</td><td>Brandy Braun</td></tr></table>	Water Quality Managers		Central and Southeast	Scott Sharp	Scranton/Wilkes-Barre and Northeast	Charles Motley	West	Brandy Braun	
Water Quality Managers											
Central and Southeast	Scott Sharp										
Scranton/Wilkes-Barre and Northeast	Charles Motley										
West	Brandy Braun										



Troubleshooting

Scenario	Action	See
Notification not closed out properly. ⚠ Important: Customer Advocacy reviews notifications to make sure they are closed properly for PUC compliance.	Make sure that the notification is closed out in MapCall. There should be follow-up notes in MapCall, and everything should be resolved from the customer's end. • Be proactive. • Take detailed notes. • Note that the customer is satisfied. i Note: If we have not spoken to the customer (only left a voicemail), we cannot note that the customer is satisfied. • Note if another department is following up on an issue (out of our hands).	
You feel the call center representative who took the call could benefit from mentoring.	For example, customers may advise that the representative did not listen to their concerns, was rude, etc. Take a screen shot of the initial notification email for reference. Email the screen shot to the call center supervisor, who will then follow-up as needed.	

Documentation/Recordkeeping

A BPA maintains records in CRM and in SharePoint, including the current [WQ Follow-Ups](#) spreadsheet.



References

BPA Responsibility by Region

To add or remove people from the notification list contact Michael Novakoski and provide the WQCLPA number for the region.

Water Quality Notifications BPA Responsibility by Region			
East MaryAnn Goldie (Primary) Kim Carr (Backup)		West MaryAnn Goldie (Primary) Kim Carr (Backup)	
Region	WQCLPA #	Region	WQCLPA #
Abington	WQCLPA101	Brownsville/California	WQCLPA128
Bangor	WQCLPA102	Butler	WQCLPA126
Berwick	WQCLPA108	Clarion	WQCLPA119
Blue Mountain	WQCLPA103	Connellsville	WQCLPA130
Boggs Township	WQCLPA138	Ellwood	WQCLPA122
Coatesville	WQCLPA136	Indiana	WQCLPA120
Frackville	WQCLPA109	Kane	WQCLPA121
Glen Alsace	WQCLPA114	Kittanning	WQCLPA127
Hershey/Palmyra	WQCLPA110	McKeesport	WQCLPA129
Lake Heritage	WQCLPA137	McMurray	WQCLPA131
Lehman Pike	WQCLPA104	Mon Valley	WQCLPA129
McEwensville	WQCLPA141	New Castle	WQCLPA122
Mechanicsburg	WQCLPA111	Nittany	WQCLPA139
Milton	WQCLPA112	Philipsburg	WQCLPA113
Norristown	WQCLPA115	Pitt Mount Oliver	WQCLPA133
Penn Water/Wyomissing	WQCLPA116	Pittsburgh	WQCLPA132
Pocono	WQCLPA106	Punxsutawney	WQCLPA124
Royersford	WQCLPA117	Uniontown	WQCLPA130
Scranton/WB	WQCLPA140	Warren	WQCLPA125
Steelton	WQCLPA155		
Susquehanna	WQCLPA107		
Turbotsville	WQCLPA188		
Yardley	WQCLPA118		



Review Record

Date	Version	Reviewer	Comments/Changes	Previous Replaced
06/07/22	13	Marcus Kohl	Clarification: must talk to customer to confirm satisfaction (vs. voicemail).	
06/06/22	12	Brenda Jankowski/ Cheryl DiSanti	Additional clarifications.	
05/16/22	11	Brenda Jankowski/ Cheryl DiSanti	Additional clarifications.	
08/27/20	10	Jenn Milakeve	Additional clarifications.	
08/25/20	9	Jacquelyn Griffin	Update WQ initial contact time from three business days to one.	
08/14/20	8	Jacquelyn Griffin	Incorp Brandy's comments.	
08/13/20	7	Jacquelyn Griffin	Incorp Brandy's comments.	
08/06/20	6	Alyssa Kintz	Move particles to WQ responsibility list.	
07/27/20	5	Alyssa Kintz, Jacquelyn Griffin	Reviewed closing out notifications and added scenarios.	
07/17/20	4	Dave Campbell	Review/incorp. SAP info that Alyssa sent previously.	
03/02/20	3	Alyssa Kintz, Mike Purcell	Response to review comments, add/clarify info.	
02/25/20	2	Dave Campbell	Review and format.	
01/15/20	1	Mike Purcell	Original	



Acknowledgements

<i>I have reviewed and approved this SOP</i>	
Area Supervisor:	_____
Operators:	_____

<i>I am aware of this SOP</i>	
Sr. Supervisor:	_____
Superintendent:	_____
Sr. Manager:	_____

PAWC Exhibit JR-2R



PENNSYLVANIA
AMERICAN WATER

WE KEEP LIFE FLOWING®

UNDERSTANDING WATER HARDNESS

FOCUSING ON OUR CUSTOMERS

When it comes to providing safe, reliable water service, **we hold ourselves to high standards** and are proud of our team's exceptional track record when it comes to **complying with and surpassing drinking water standards**.

Each year, our team of experts performs **thousands of water quality tests** and works to protect our precious water resources.

We also invest millions of dollars annually in our water and wastewater treatment and pipeline systems.

We're committed to our customers and the communities where we live and serve.

The most common cause of white residue on dishes and household plumbing fixtures is hard water.



WATER HARDNESS BASICS

Hardness is a term used to describe the level of calcium and magnesium in the water. Both naturally exist in groundwater and surface water supplies. As water moves through soil and rock, it dissolves small amounts of naturally occurring minerals and carries them into the water supply. Periods of low precipitation can cause hardness levels to increase for short durations. Hardness levels can also decrease after rainfall or snowmelt due to dilution in the water sources.

“HARD” VS. “SOFT” WATER

Hard Water

- Prevents soap and shampoo from lathering.
- As water evaporates, it leaves white spots—a harmless mineral buildup; usually calcium—on surfaces, such as glassware, faucets, showerheads/doors and pipes.
- **Possible Solutions:** Commercial products are available that allow the water to drain from the glassware more completely in dishwashers and products to remove this buildup. Removing and soaking the showerhead in a solution of white vinegar will also dissolve the deposits.

Soft Water

- Indicates water is low in calcium and magnesium or that it is treated with a home water softener.

HOW HARD IS YOUR WATER?

Hardness levels range from soft to very hard (see table). Levels can vary from system to system and throughout the year depending on the conditions of the source water. For your system's hardness levels, visit pennsylvaniaamwater.com/wqreports to view a copy of your Water Quality Report online.

Hardness Level	Range (in parts per million)	Range (in grains per gallon)
Soft	<17 ppm	<1 gpg
Slightly Hard	17 to 59 ppm	1 to 3 gpg
Moderately Hard	60 to 119 ppm	4 to 7 gpg
Hard	120 to 179 ppm	7 to 10.4 gpg
Very Hard	>180 ppm	>10.5 gpg

TREATMENT FOR HARD WATER

Pennsylvania American Water does not treat for or soften hard water, because calcium and magnesium do not pose a health problem and can promote stronger bones.

Treating for hardness is a personal choice. If you choose to install a water softener, be sure to follow the manufacturer's instructions for maintaining the system.



ABOUT HOME WATER SOFTENERS

The decision to purchase a home water softener is up to you.

Benefits

- Helps address white spots mineral buildup on glassware, appliances and fixtures.
- Soap products and detergents may perform and lather better.

Drawbacks

- Increased sodium content: May be a concern for individuals on sodium-restricted diets.
- Potential for corrosion: Softened water can be corrosive to certain metal pipe materials, such as lead.
- Initial and ongoing costs: Include purchase, installation, maintenance, and increased water used to clean and remove minerals from the resin beads in the water softener tank.

Don't rely on a water softener to:

- Improve the safety or quality of your drinking water.

NOT SURE IF IT'S HARD WATER BUILDUP? HERE ARE THREE QUICK WAYS TO FIND OUT.

Try these easy steps that will help you determine if it's hard water particles.

- **Step 1:** Collect some of the white residue from your faucet or showerhead.
- **Step 2:** Try one (or more) of these three simple tests.

Test	What to do	If it's <u>hard water</u> buildup...
Vinegar	Add a few drops of vinegar to the white residue.	...it will foam and dissolve
Float	Drop the residue into a glass of water.	...it usually sinks
Crush	Rub the residue between your fingers.	...it can easily be crushed into a powder

If you determine it's not hard water, consider consulting with a licensed plumber for additional assistance.



LEARN MORE ABOUT YOUR WATER SERVICE

Scan the QR code or visit pennsylvaniaamwater.com/wqreports to view a copy of your Water Quality Report online.

October 16, 2025

Dear Resident:

We are reaching out with a project update for you as a future customer to be served by the public water system in Dimock Township, Susquehanna County.

As you may know, Pennsylvania American Water Company (PAWC) recently finished drilling two new groundwater wells as potential sources of supply for the Dimock water system. Well-pumping tests were conducted, and untreated raw water samples were collected and sent to a certified laboratory for analysis in accordance with the Pennsylvania Department of Environmental Protection's (PA DEP) new source sampling requirements.

The new source sampling requirements follow the U.S. Environmental Protection Agency (EPA)'s drinking water standards, which are divided into primary standards addressing health concerns and secondary standards addressing aesthetic issues, such as color, taste, and odor.

PAWC's proposed water treatment system will treat the drinking water to meet both primary and secondary drinking water standards, known as maximum contaminant levels (MCLs) and secondary maximum contaminant levels (SMCLs), respectively.

We recently received the raw water-quality results for samples taken from each well. The laboratory results showed that certain naturally occurring substances, including radionuclides and barium, exceeded the primary MCLs. While chloride, manganese, and total dissolved solids (TDS) exceeded the SMCLs.

The attached list shows the regulated drinking water contaminants detected in the wells. Additionally, PAWC is providing a list of specific unregulated contaminants, as requested by the PA DEP, that were detected in the wells.

As a reminder, contaminants in raw water often exceed primary and/or secondary drinking water standards. The treatment system PAWC designed for Dimock will effectively treat raw well water, ensuring the water delivered to your homes complies with all EPA and PA DEP safe drinking water standards. Water quality will be continuously monitored.

If you're interested in learning more about this treatment and sampling processes, or want to discuss our Dimock public water system project further, please get in touch with us [at PA.Communityrelations@amwater.com](mailto:PA.Communityrelations@amwater.com).

Primary Contaminants	Analytical Method	MCL	Well #1 Results	Well #2 Results
Total Coliform	SM 9223 B-2016	<1 MPN/100 mL	ND	1.0 MPN/100 mL
Total Coliform	SM 9223 B-2016	<1 MPN/100 mL	ND	1.0 MPN/100 mL
Arsenic	EPA 200.8	0.01 mg/L	ND	0.0007 mg/L
Barium	EPA 200.7/4.4	2 mg/L	5.89 mg/L	5.52 mg/L
Fluoride	EPA 300.0/2.1	2 mg/L	0.424 mg/L	0.431 mg/L
Selenium	EPA 200.8/Rev. 5.4	50 ug/L	11.6 ug/L	10.6 ug/L
Toluene	EPA 524.2/4.1	1,000 ug/L	1.52 ug/L	0.860 ug/L
Alpha Particles (Gross Alpha)	EPA 900.0	15 pCi/L	20.2 ± 2.75	16.7 ± 2.88
Beta Particles and Photo Emitters (Gross Beta)	EPA 900.0	4 mrem/yr	12.7 ± 1.46 pCi/L	3.64 ± 1.37 pCi/L
Combined Radium (226+228)	(226: EPA 903.1, 228: EPA 904.0)	5 pCi/L	8.48 ± 1.22 pCi/L	5.65 ± 1.1 pCi/L
Radium 226	EPA 903.1	N/A	6.34 ± 1.11 pCi/L	3.59 ± 0.940 pCi/L
Radium 228	EPA 904.0	N/A	2.14 ± 0.497 pCi/L	2.06 ± 0.471 pCi/L
Uranium	ASTM D5174-97	30 ug/L	0.191 ± 0.004 pCi/L	0.461 ± 0.008 pCi/L

Secondary Contaminants	Analytical Method	SMCL	Well #1 Results	Well #2 Results
pH	SM 4500-H+B-11	6.5-8.5	8.28	8.3
Hardness	SM 4500 CN C+E+G-16	N/A	155 mg equiv CaCO ₃ /L	165 mg equiv CaCO ₃ /L
Foaming Agents (MBAS)	SM 5540 C-11	0.5 mg/L	0.0150 mg/L	ND
Manganese	EPA 200.7/4.4	0.05 mg/L	0.0774 mg/L	0.177 mg/L
Turbidity	SM 2130 B-11	1 NTU	0.35 NTU	0.20 NTU
Sulfate (as SO ₄)	EPA 300.0/2.1	250 mg/L	0.445 mg/L	0.932 mg/L
Chloride	EPA 300.0/2.1	250 mg/L	412 mg/L	441 mg/L
Total Dissolved Solids (TDS)	SM 2540C-15	500 mg/L	810 mg/L	894 mg/L

Additional Contaminant	Analytical Method	Well #1 Result	Well #2 Result
Propane	RSK 175	0.00195 mg/L	0.00205 mg/L
Ethane	RSK 175	0.129 mg/L	0.126 mg/L
Methane	RSK 175	11.2 mg/L	11.5 mg/L
Bromide	EPA 300.0/2.1	3.73 mg/L	3.74 mg/L
Boron	EPA 200.8/Rev. 5.4	105 ug/L	109 ug/L
Strontium	EPA 200.8/Rev. 5.4	3,750 ug/L	3,520 ug/L
Lithium	EPA 200.7/4.4	0.732 mg/L	0.774 mg/L
Sodium	EPA 200.7/4.4	233 mg/L	247 mg/L
Potassium	EPA 200.7/4.4	3.92 mg/L	4.17 mg/L
Calcium	EPA 200.7/4.4	46.4 mg/L	49.7 mg/L
Magnesium	EPA 200.7/4.4	9.57 mg/L	9.98 mg/L

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

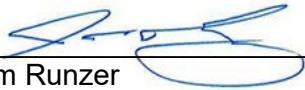
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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Jim Runzer**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 3-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Jim Runzer

**REBUTTAL TESTIMONY
OF
JIM RUNZER**

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S PERFORMANCE BASED
COMPENSATION AND EMPLOYEE BENEFITS, SERVICE COMPANY COSTS, AND
RESPONSE TO SERVICE-RELATED ISSUES RAISED IN DIRECT TESTIMONY,
COMPLAINTS AND PUBLIC INPUT HEARINGS, AND TARIFF PROPOSALS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

PUBLIC VERSION (CORRECTED)

DATE: FEBRUARY 27, 2026

1 **PENNSYLVANIA-AMERICAN WATER COMPANY**

2 **REBUTTAL TESTIMONY OF JIM RUNZER**

3 **I. INTRODUCTION AND PURPOSE OF TESTIMONY**

4 **Q. Please state your name and address for the record.**

5 A. Jim Runzer, 852 Wesley Drive, Mechanicsburg, PA 17055.

6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by Pennsylvania-American Water Company ("PAWC or "Company") as
8 the Vice President – Operations.

9 **Q. Have you submitted any other testimony in this proceeding?**

10 A. Yes, I submitted direct testimony that was marked as PAWC Statement No. 3. My direct
11 testimony contains a description of my background and qualifications.

12 **Q. What is the purpose of your rebuttal testimony in this proceeding?**

13 A. My rebuttal testimony will address the following areas:

14 (1) I will respond to the direct testimony of Lafayette K. Morgan Jr. on behalf of the Office
15 of Consumer Advocate ("OCA") and the direct testimony of Vanessa Okum on behalf of
16 the Bureau of Investigation and Enforcement ("I&E"), regarding proposed adjustments to
17 the Company's Annual Performance Plan ("APP") and Long-Term Performance Plan
18 ("LTPP") costs; (2) I will respond to the direct testimony of Jason Hails on behalf of the
19 Office of Small Business Advocate ("OSBA") regarding the proposed adjustment to
20 Service Company costs; (3) I will respond to the direct testimony of OCA witness Barbara
21 R. Alexander regarding the quality-of-service investigation for the Company's
22 Northeastern Service Territory; (4) I will respond to the service-related issues and water-
23 quality issues raised in formal complaints filed in this proceeding; (5) I will respond to

OCA witness Alexander’s supplemental direct testimony and address issues raised at the public input hearings regarding service-related issues or water-quality issues; and (6) I will respond to direct testimony on PAWC’s tariff revisions.

II. PERFORMANCE BASED COMPENSATION AND EMPLOYEE BENEFITS

Q. What is the Company’s compensation philosophy?

A. As I explained in my direct testimony, PAWC aims to offer compensation that allows it to attract, motivate, and retain customer-committed, dedicated and highly qualified employees needed to successfully run the business. The Company’s overall compensation philosophy is to provide employees with a total compensation package that is market based and competitive with those of comparable organizations with jobs of similar responsibility.

The Company aims to offer compensation that is on par with other companies. PAWC competes for talent and targets its total direct compensation (inclusive of base and performance compensation) for each role near the market median (50th percentile). Offering market-level total compensation ensures that PAWC’s compensation is not only competitive, but also reasonable.¹

Q. Is providing appropriate levels of compensation to employees critical to the Company’s ability to continue to provide safe and adequate service?

A. Yes, it is. Competition among companies to attract and retain the best and highest performing employees is keen. In recruiting new employees or retaining existing employees, both the Company and American Water Works Company, Inc. (“American Water”) compete with general industry in surrounding regions and nationally. The Company’s compensation program seeks to provide employees with a total compensation

¹ See PAWC St. 3, p. 59.

1 package on par with those offered by companies with which it competes for employees. In
2 the rebuttal testimony of Robert Mustich in PAWC Statement No. 16-R, Mr. Mustich
3 addresses the Company's market-based total compensation and the reasonableness of the
4 overall structure of the Company's compensation. While no testimony has been submitted
5 to challenge the reasonableness of our total compensation, some witnesses dispute how the
6 Company provides part of this compensation, specifically disputing the portion that is
7 awarded through performance pay tied to financial goals or metrics. I do not believe it is
8 reasonable to split out a portion of a reasonable cost and disallow its recovery just because
9 a party disagrees about how the cost is incurred.

10 **Q. Why is it inappropriate to disallow recovery of a portion of reasonable market-based**
11 **employee compensation simply because part of it is awarded through a performance**
12 **pay component?**

13 A. The Company should be entitled to recover those expenses which are reasonably necessary
14 to provide utility service. Employee compensation is a reasonably necessary cost of
15 providing utility service and the Company should recover those costs through rates just
16 like any other operating costs, provided the total expense is reasonable and prudently
17 incurred. The Pennsylvania Public Utility Commission ("Commission") should be
18 concerned when total market-based employee compensation is too high, which may
19 unreasonably increase rates, and when employee compensation is too low, which may
20 impact service to customers. However, the Commission's focus should be on the
21 reasonableness of the Company's overall level of total compensation, giving management
22 the discretion to design a market competitive compensation package that is best structured
23 to satisfy a dual objective of having a competitive market-based total compensation for all

employees, while continuing to motivate employees to achieve goals that will improve performance and efficiency for the benefit of its customers.² If the Company's overall compensation level is reasonable, regardless of whether it includes a combination of fixed and variable payments that the employees earn, then the Company's overall compensation expense is reasonable and prudently incurred and should be recoverable. It is inappropriate to disallow a component of that cost simply because Mr. Morgan and Ms. Okum believe the Company's employee compensation should be structured differently.

Q. Does either Ms. Okum or Mr. Morgan contend the market-based total compensation paid to the Company's employees, including APP and LTPP, is unreasonable?

A. No. Neither Ms. Okum nor Mr. Morgan claims or presents any basis to conclude that the market-based total compensation paid to Company employees is unreasonable or otherwise imprudent, nor do they present any testimony that contradicts the testimony the Company has presented that PAWC's market-based total compensation is a reasonable and necessary cost incurred to serve customers. Furthermore, as discussed in the rebuttal testimony of Mr. Mustich, PAWC employees' total target compensation, which includes performance pay, targets the 50th percentile of the market for similarly skilled employees. That finding has not been refuted. As I noted in my direct testimony, the Company must be able to attract and retain experienced personnel to help ensure the Company can continue to provide safe and reliable service to customers and total compensation that is in line with the market is a critical component of attracting this talent. The Company's market-based total compensation, including performance pay, is a necessary cost to provide service to customers and therefore, all of it should be recoverable through rates. Performance pay is

² See PAWC St. 3, p. 59.

1 a variable component of market-based total compensation, not pay made in addition to
2 PAWC employees' reasonable compensation; it must be included to make PAWC
3 employees' total market-based compensation reasonable.

4 **Q. Please summarize the adjustments to the Company's claimed performance pay costs**
5 **recommended by Ms. Okum and Mr. Morgan.**

6 A. Ms. Okum recommends removing fifty percent (50%) of claimed APP and disallowing
7 seventy percent (70%) of LTPP stock-based awards, contending that the Company has not
8 demonstrated how these financial metrics benefit customers.³ Mr. Morgan recommends
9 that the Commission remove fifty percent (50%) of annual performance pay expense,
10 covering both APP and LTPP, related to the achievement of earnings goals, because these
11 goals are primarily targeted towards increasing shareholder value and benefiting
12 shareholders.⁴

13 **Q. Do you agree with Ms. Okum and Mr. Morgan's recommendations regarding the**
14 **Company's APP and LTPP?**

15 A. No. The focus should be on the reasonableness of the total compensation expense. No
16 party contests that the Company's total market-based employee compensation, including
17 performance pay, is reasonable. Furthermore, as discussed in the rebuttal testimony of
18 Robert Mustich in PAWC Statement No. 16-R, the Company prepared a detailed
19 compensation analysis to review the competitiveness of the Company's compensation
20 program design relative to market practices. This analysis concludes that the Company's
21 compensation plan is in fact reasonable, and comparable to and competitive with plan

³ See I&E St. 1, pp. 20-24.

⁴ See OCA St. 1, p. 20.

1 designs of other similarly sized utilities.⁵ Rather than dispute the reasonableness of the
2 total compensation expense, Ms. Okum and Mr. Morgan dispute the recoverability of a
3 portion of the performance pay based on their assessment of who accrues benefits from the
4 costs being incurred. Most costs incurred by a utility benefit both customers (due to the
5 service enabled by the expense) and other parties (who may benefit in some way by
6 providing the service).

7 Ms. Okum and Mr. Morgan believe that performance compensation primarily
8 benefits shareholders, but they ignore that the compensation structure also benefits
9 employees, and importantly, customers, through aligning employee and customer interests
10 and attracting, motivating, and enabling the Company to retain skilled employees. Making
11 the adjustment they recommend would not be in the long-term interest of our customers
12 because it would remove the strong incentive that the financial components of performance
13 compensation provide to employees to proactively work towards managing Company
14 costs. In my experience, the APP and LTPP metrics (including financial metrics) focus
15 employees on managing the business more efficiently and benefits customers.

16 **Q. Has the Commission assessed PAWC’s performance compensation plans and**
17 **affirmed that the plans provide customer benefits?**

18 A. Yes. PAWC’s performance-based compensation expense, including APP and LTPP, was
19 recently reviewed and approved by the Commission in PAWC’s 2023 base rate proceeding.
20 In that case, the Commission recognized the benefits of the Company’s compensation
21 structure to customers. In regard to APP, the Commission agreed with the Administrative
22 Law Judge’s finding “that the Company provided sufficient evidence regarding how its

⁵ See PAWC St. 16-R, p. 8.

1 APP calculation benefits customers by encouraging, inter alia, operational efficiency and
2 accessing capital at reasonable rates.”⁶ Regarding the Company’s LTPP, the Commission
3 found, among other things, that “PSUs reflect the Company’s financial performance, and
4 improved financial performance can benefit customers by encouraging operational
5 efficiency ... Additionally, RSUs vest over a three-year period, encouraging employee
6 retention which can benefit ratepayers by maintaining experienced employees.”⁷

7 **Q. Are the performance compensation plans at issue in this case the same as those the**
8 **Commission considered in PAWC’s 2023 base rate proceeding?**

9 A. Yes. The performance compensation plans, both the APP and LTPP, are fundamentally
10 the same as they were in PAWC’s 2023 base rate proceeding. While there were
11 adjustments to specific goals, the percentage of each plan linked to financial metrics is
12 unchanged. This means that the same rationale the Commission used to approve the
13 performance compensation plans previously applies to the performance compensation
14 plans at issue in this case.

15 **Q. How do the financial goals of the APP and the LTPP benefit customers?**

16 A. Measurable customer benefits accrue to customers from appropriately aligning employees’
17 interests with pursuing financial results for the Company in line with market expectations.
18 The financial goals of the APP and LTPP are complementary to the operational goals and
19 benefit customers in many ways. Achieving financial goals requires attention to operating
20 efficiency across the Company’s workforce. That is, unless the utility controls its operating
21 costs, it likely will not achieve its financial goals. Financial goal-based performance pay

⁶ *Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered July 22, 2024), p. 80.

⁷ *Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered July 22, 2024), pp. 88-89.

1 thus ensures that employees at all levels of the organization, and not just the upper ranks,
2 remain focused on increasing efficiency, decreasing waste, and boosting overall
3 productivity. Incentivizing employees to control operating costs benefits customers,
4 because doing so mitigates increases in costs ultimately collected in rates. Consequently,
5 when financial performance is achieved through efficiency, as is the case for the Company,
6 the interests of customers, employees, and investors are aligned.

7 Additionally, PAWC must raise capital on a regular basis to fund the capital
8 improvements critical to maintaining adequate and safe service. In 2025, rising interest
9 rates required the Company to think creatively about ways to manage the interest rates,
10 both for the financial health of the Company and to help achieve lower costs for customers.
11 This incentive to maximize the financial health of the Company resulted in our treasury
12 group exploring alternatives to long-term financing that resulted in American Water
13 Capital Corp. issuing exchangeable notes with a lower rate. Indicative new issue pricing
14 for a 10-year or 30-year bond would have required a higher annual fee. Customers will
15 directly benefit from these lower financing costs.

16 As I explain in my direct testimony, this is why it is important to focus utility
17 employees on the financial health of the organization: a financially healthy utility benefits
18 customers because it enables the utility to meet its service obligations at reasonable
19 financing costs. Mr. Mustich makes clear the importance of financial goals in managing
20 any organization, when he highlights “many privately held companies, and even mission
21 based not-for-profit organizations, incorporate financial goals in their performance pay
22 programs to send the message to employees that financial efficiency and viability are
23 essential to operational success, and to delivering on customer objectives and

1 expectations.”⁸

2 **Q. How do you respond to Mr. Morgan’s explanation on pages 20-21 of his direct**
3 **testimony of the relationship between the challenged financial metrics and the role of**
4 **costs savings, operational efficiency, and customer interests?**

5 A. As detailed below and in my direct testimony, financial metrics serve to focus the
6 Company’s employees on operating as efficiently as possible and controlling costs. It is
7 important to understand that under cost-of-service ratemaking, while the Company may
8 retain the benefit of any cost savings generated through operational efficiencies in the short
9 term, these benefits are passed back to customers with every rate proceeding. Because
10 savings are passed onto customers, Mr. Morgan is incorrect that the savings are sufficient
11 to pay for the financial incentives. Such a model also promotes quick short-term cost
12 cutting, at the expense of long-term efficiency efforts that are in customers’ long-term best
13 interests.

14 **Q. Does incentivizing employees to control and reduce operating costs provide other**
15 **customer benefits?**

16 A. Yes. Where PAWC can reduce operating expenses, it can increase investment in
17 infrastructure without increasing rates, because every dollar of operating expenses saved
18 can fund approximately \$8 of investment. Therefore, customers also benefit from PAWC’s
19 enhanced ability to invest in the infrastructure to continue to meet its service obligations to
20 customers.

21 Increasing and enhancing operational efficiency is central to American Water’s
22 mission of delivering safe, clean, reliable, and affordable water and wastewater services.

⁸ See PAWC St. 16-R, p. 6.

1 It allows the Company to reduce expenses, optimize resource use, and operate in a more
2 environmentally responsible way. In my direct testimony, I provide testimony on how
3 PAWC has focused on achieving operational efficiency through management, utilization
4 of technology, fleet operations, and energy efficiency efforts.

5 • The Company strives to improve water and wastewater efficiency through
6 operational excellence, the use of technology, system maintenance, and efforts to
7 manage costs as efficiently as possible to provide a more cost-effective level of
8 service for its customers over the long term. The Company also leverages the size
9 and scale of American Water to improve transactional efficiencies through
10 increased automation, the adoption of more effective business practices, and a
11 continuous improvement mindset.⁹

12 • PAWC employs advanced technology solutions to enhance productivity, streamline
13 operations, and improve service delivery. This includes the Company's use of GIS,
14 which provides employees with immediate access to institutional infrastructure
15 knowledge through accurate, spatially referenced maps and MapCall is a web-
16 based application that enables employees and contractors to complete the lifecycle
17 of work orders and assets in the field. In addition, PAWC has implemented a suite
18 of technology solutions designed to improve employee effectiveness, streamline
19 operations, and enhance customer service.¹⁰

20 • The Company is leveraging technology to efficiently manage its vehicle fleet. The
21 fleet management team now leverages Amazon QuickSight dashboards to monitor
22 key performance indicators ("KPIs") across operations, including vehicle usage,

⁹ See PAWC St. 3, pp. 24-25.

¹⁰ See PAWC St. 3, pp. 26-30.

1 maintenance schedules, and safety compliance. The Company has also
2 implemented telematics devices across its fleet vehicles that are designed to
3 enhance safety and reduce operating costs, while delivering measurable
4 improvements without compromising service quality.¹¹

- 5 • PAWC is using various strategies to improve energy efficiency and reduce energy
6 costs, including the following components: (1) conducting competitive energy
7 procurements; (2) upgrading energy efficiency of treatment and pumping facilities;
8 (3) performing lighting upgrades; (4) deploying energy-use monitoring and
9 demand response; and (5) obtaining rebates made available under electric utility
10 programs implementing Act 129 of 2008 (“Act 129”).¹²

11 **Q. Is there other evidence of the tangible benefit to customers from PAWC’s**
12 **performance pay programs?**

13 A. Yes. Again, it is important to consider the impact a utility’s financial health has on its
14 access to capital at reasonable rates. A financially healthy utility focused on efficiency can
15 attract the capital investments necessary to continue to provide safe and reliable service
16 and to maintain the technological expertise necessary to operate the Company and comply
17 with increasing water quality standards. The availability of those sources of capital at
18 reasonable costs, however, depends on the utility’s financial performance, including credit
19 and bond ratings. So, it is important to focus utility employees on the financial health of
20 the organization. Because utilities are capital intensive and must routinely and consistently
21 access the capital markets, customers ultimately benefit when their utility has the financial
22 health to do so at reasonable rates. Simply put, a financially healthy utility benefits

¹¹ See PAWC St. 3, pp. 30-33.

¹² See PAWC St. 3, pp. 33-37

1 customers because it enables the utility to meet its service obligations at reasonable
2 financing costs.

3 Additionally, long-term performance pay, which relies on financial metrics,
4 reduces attrition among employees that receive it by incentivizing them to remain with the
5 organization. Because stock-based compensation vests on a phased basis in three
6 installments over a prospective three-year period, employees must remain with the
7 organization to realize the vesting of their awards. The Company provides LTPP primarily
8 to leadership level employees. Maintaining leadership level employees' benefits
9 customers by retaining experienced, high-quality employees that understand the Company
10 and the initiatives that support the Company's ability to continue to provide safe, reliable,
11 and affordable service.

12 **Q. How do you respond to Ms. Okum's explanation on pages 23-24 of her direct**
13 **testimony of the Commission's December 9, 2025 decision regarding Columbia Gas's**
14 **incentive compensation?**

15 A. In the Columbia Gas decision, certain performance compensation was disallowed because
16 the Commission found that Columbia Gas had not provided sufficient evidence to support
17 performance compensation overall where only a portion of that compensation related to
18 operational safety, customer service, or other customer benefits. In this proceeding,
19 however, PAWC has presented evidence that the challenged financial metrics are part of
20 the Company's market-based total compensation structure and that the whole of employee
21 compensation, including the 100% performance compensation, is reasonable.¹³ Further,
22 as discussed in detail above and in my direct testimony, the financial metrics components

¹³ See PAWC St. 16-R, p. 8; *see also*, PAWC Exhibit RVM-1R.

1 of the Company's performance compensation align the interests of customers, employees,
2 and shareholders by incentivizing employees to seek out cost savings across all areas of
3 the business, help ensure the financial health of the business through careful cost controls,
4 and promotes employee longevity that enables the Company to pursue the long-term best
5 interests of our customers.

6 **III. RESPONSE TO OSBA'S DIRECT TESTIMONY REGARDING SERVICE**
7 **COMPANY COSTS**

8 **Q. Mr. Hails asserts that the level of support services PAWC receives from Service**
9 **Company is unnecessary and has proposed disallowing \$27.3 million from PAWC's**
10 **forecasted Service Company expense. From an operational perspective, do you**
11 **agree?**

12 **A.** No, I do not agree. As a subsidiary of American Water, PAWC has available to it the
13 resources of the Service Company, which provides access to highly trained professionals
14 who possess expertise in various specialized areas and who work exclusively for American
15 Water's subsidiaries. Not only does PAWC benefit from getting these services and
16 expertise at cost, through the size and breadth of American Water, PAWC has continued
17 to increase its purchasing power to obtain discounts and favorable purchasing arrangements
18 on the equipment and supplies needed to manage and maintain our system—including
19 pipes, fittings, and water treatment chemicals—that we otherwise would be unable to
20 obtain were we a separately owned water system.

21 PAWC obtains many support services from Service Company that are essential to
22 operating and providing water and wastewater service to the Company's customers,
23 including, among others, customer service, water quality testing, innovation and
24 environmental stewardship, human resources, communications, information technology,

1 finance, accounting, payroll, tax, legal, engineering, accounts payable, supply chain, and
2 risk management services. As discussed in more detail by Mr. Prine in his rebuttal
3 testimony, the Service Company operates a customer service organization (“CSO”) that
4 handles customer calls, billing, and collection activities for PAWC and its public utility
5 affiliates. The CSO handles customer inquiries and correspondence, and processes service
6 order requests. Additionally, the Service Company operates Field Resource Coordination
7 Centers which are responsible for tracking and dispatching service orders for our field
8 representatives and distribution crews.

9 **Q. Can you provide additional examples of the support services PAWC obtains from the**
10 **Service Company?**

11 A. Yes. The Service Company operates the Central Laboratory which tests over 6,000
12 samples a year from PAWC. In addition to the Central Laboratory, PAWC’s
13 environmental compliance is further bolstered by a center-led model leveraging regional
14 directors to drive consistent compliance controls across the entire American Water
15 footprint through creating and maintaining minimum requirements that are often more
16 stringent than state regulatory requirements. This provides consistent support to state
17 operations to support compliance controls and regulatory compliance with the Safe
18 Drinking Water Act and the Clean Water Act. This center-led team provides a community
19 of experts that helps ensure risks are escalated and mitigated, and that policy and regulatory
20 changes are anticipated and shared to support compliance planning.

21 Another example is the support services PAWC receives from the Service
22 Company's information technology team, which works side-by-side with end-users to
23 develop technological solutions engineered with a focus to enhance our employees’

1 effectiveness and to allow our customers to do business with us more easily. These
2 products and applications are designed with ease of use in mind. They take advantage of
3 augmented intelligence technologies that enhance human decision making and
4 continuously learn from their interactions with humans and the environment, meaning
5 information evolves with usage. A few additional examples are also highlighted below,
6 including the Service Company's geographic information system, ("GIS"), engineering
7 and supply chain departments, as well as a centralized operational training program.
8 Company witness O'Malley further discusses how the Service Company supports PAWC
9 in her rebuttal testimony.

10 **Q. Please describe Service Company's GIS and engineering departments.**

11 A. Service Company's centralized GIS department drives standard asset data collection that
12 serves as the basis for our work order management and pipe prioritization modeling, and
13 also supports effective and efficient identification and deployment of alerts to customers
14 when necessary. Having the ability to enter digital as-built drawings in real time as work
15 is completed, and keep asset location and condition information up-to-date, helps support
16 the efficient and effective deployment of resources to address issues in the field as they
17 arise. PAWC leverages the GIS platform to enhance operational efficiency, regulatory
18 compliance, and customer service. GIS map layers include the spatial location of water
19 quality events, chlorine residuals, maintenance activities, and pipe failures. This spatial
20 intelligence enables more effective responses to customer inquiries, identification of
21 system performance trends, and prioritization of water main replacement projects based on
22 data-driven insights. The GIS platform also plays a critical role in regulatory compliance,
23 particularly with federal and state lead service line inventory requirements. Known

1 customer and utility service line material data have been integrated into other systems so
2 they can be visually displayed on GIS maps. This integration provides employees with a
3 clear, visual representation of known and suspected lead service lines across the service
4 territory, allowing for informed and efficient project planning. Additionally, Service
5 Company's GIS department provided valuable support in ensuring the Company's
6 compliance with the Commission's regulations regarding lead service line replacement
7 program plans, which require (1) Class A utilities to have on their website an online tool
8 describing the replacement schedule by geographic location, at least six months into the
9 future and (2) information that provides the ability to determine whether a property may
10 have a lead service line. PAWC's website contains a customer service line material map
11 that allows users to search their address and review what materials are used in their service
12 line.

13 In addition to local engineering resources, Service Company has a centralized
14 engineering team that supports efficient capital planning, deployment, and governance over
15 the capital investment program. This includes effective management and performance of
16 buried and above-ground utility plant assets; the treatment, storage, pumping, transmission
17 and distribution of water; and the collection and treatment of wastewater. The centralized
18 engineering team is also responsible for preparing long-term (20-year planning horizon)
19 Comprehensive Planning Studies, developing design concepts for major capital
20 improvement projects, completing design quality control and constructability reviews of
21 consultant-prepared design packages, leading detailed inhouse designs for smaller-scale
22 projects, and providing technical expertise and specialized engineering disciplines for
23 solving complex treatment or asset-performance problems. The team also has a

1 construction management group to provide resources to local teams for large capital
2 investment projects from bidding through completion, including expertise in alternative
3 project delivery. There is also an engineering technology function as part of the centralized
4 engineering team that develops and manages technology applications used across the
5 engineering function. This team also supports enterprise-wide initiatives driven by ever
6 changing regulatory requirements, such as evaluating and planning for per- and
7 polyfluoroalkyl substances-related capital needs.

8 **Q. Please describe the Service Company's operational training program.**

9 A. The Service Company has implemented a centralized operations training team tasked with
10 cultivating and sustaining a highly skilled and adaptable workforce of water and
11 wastewater professionals to help ensure the sustained provision of safe, compliant, and
12 reliable services to our customers, and enable employee growth. They are doing so by
13 implementing operational training programs that enhance skills and capabilities of the
14 frontline operations workforce to help ensure safe, efficient, and effective work across the
15 enterprise. The team is also developing standardized training for transmission and
16 distribution, production, field services, and wastewater collections and plants, and has
17 already developed and are actively delivering operations onboarding training for new hires.
18 These resources are leveraged to support training and development for PAWC employees.

19 **Q. What support services does PAWC receive from the Service Company's Supply**
20 **Chain team?**

21 A. Through the size and breadth of American Water, the Service Company has continued to
22 increase its purchasing power and obtain discounts on the necessary goods and services at
23 prices that PAWC otherwise would be unable to obtain were we a separately owned water

1 or wastewater system. All goods and services purchased that can be leveraged across the
2 entire American Water enterprise are done so by the Supply Chain team within Service
3 Company in order to maximize the purchasing power of the entire American Water
4 enterprise, including PAWC. Such goods and services include but are not limited to water
5 treatment chemicals, pipe valves and fittings, meters, engineering services, consulting
6 services, professional services and employee benefits.

7 **Q. What are some of the significant categories in which the Service Company's Supply**
8 **Chain function ("Supply Chain") managed to control costs?**

9 A. The following areas are a representative list of ways in which Supply Chain has worked to
10 control the Company's costs:

11 **Water Treatment Chemicals:** Annually, Supply Chain solicits bids for all water
12 treatment chemicals. American Water leverages the spend enterprise-wide to acquire bid
13 prices that offer PAWC the best possible value. In addition, Supply Chain's strong
14 partnership with suppliers has allowed PAWC first-in-line access to chemicals that have
15 been in short supply over the last several years.

16 **Maintenance Repair and Operating ("MRO") Supplies:** Supply Chain can leverage the
17 volumes across the entire enterprise to lower the overall costs of MRO products and
18 maintain favorable pricing. In addition, Supply Chain is currently working with Corporate
19 Safety on a safety product standardization project that will help ensure all American Water
20 employees are using the appropriate personal protective equipment ("PPE") while allowing
21 Supply Chain to negotiate lower prices with suppliers for the consolidated spend.

22 **Ductile Iron Pipe:** Supply Chain leverages company volumes to secure discounts and thus
23 minimize cost increases at a time when pricing has been increasing substantially. In

1 addition, we have been able to secure the shortest delivery lead times in the industry. This
2 allows PAWC to complete more infrastructure work in a shorter time at a lower cost.

3 **Logistics:** Supply Chain has created a third-party logistics program where American
4 Water arranges and manages vendor freight. This program allows for greater control over
5 shipping modes and lead times, as well as benefiting from discounts on freight expenses.

6 **Fleet:** Each year American Water's centralized Fleet team negotiates with all the major
7 domestic vehicle manufacturers to secure purchase volume incentive discounts and
8 production allocation. These discounts are proportional to purchase volume by vehicle
9 model and applied to nearly all vehicles purchased by American Water each year. As one
10 of the Top 100 commercial truck fleets in the country, we leverage our enterprise scale to
11 achieve favorable outcomes in these negotiations. American Water has also implemented
12 a GPS telematics solution to increase driver awareness and encourage safe driving in the
13 communities we serve.

14 **Network Repair:** The Supply Chain team competitively bids, negotiates, and establishes
15 agreements for Network Repair services on a continuous basis, with the interval for each
16 competitive bid varying by region. This ongoing process ensures that PAWC consistently
17 receives the most competitive pricing for these services.

18 **Main Replacement Projects:** In 2025, Supply Chain partnered with Operations and
19 Engineering to conduct competitive bidding and contract negotiations for main
20 replacement initiatives across the Commonwealth, ensuring competitive pricing, and
21 standardized terms.

22 **Meter Installations:** In early 2026, Supply Chain entered into new master service
23 agreements holding unit pricing from 2025 the same through February 29, 2028, for meter

1 installations throughout Pennsylvania, keeping pricing consistent at a time of rising labor
2 costs.

3 **Energy:** Supply Chain monitors energy markets and partners with PAWC to procure
4 electricity and natural gas for system operations, with the goal of minimizing unit cost
5 while mitigating the material budget impacts of significant energy-market price volatility.
6 In December 2023, we conducted a competitive electric supply procurement with three
7 suppliers, evaluated responses, and selected the offerings with the lowest fixed-price and
8 best overall value. For natural gas, Supply Chain supports PAWC by entering the market
9 periodically when opportunities arise—to reduce timing risk and smooth the impact of
10 price swings across the purchase cycle. For example, Supply Chain took advantage of a
11 price drop in the wholesale natural gas market in mid-2024 and locked in fixed pricing
12 through to the fourth quarter of 2026 with the existing supplier for two of PAWC's
13 wastewater treatment plants.

14 **Information Technology:** Supply Chain partnered with Deloitte and the information
15 technology team stakeholders to lower technology delivery charges. By leveraging
16 American Water's spend and established relationships, Supply Chain successfully
17 negotiated a preferred provider credit, resulting in lower costs to customers. This
18 negotiation involved detailed discussions on service agreements, pricing structures, and
19 long-term benefits for both parties.

20 In each instance, PAWC and its customers have benefited from leveraging the size and
21 scale of American Water enterprise wide through Supply Chain.

1 **IV. RESPONSE TO OCA’S DIRECT TESTIMONY REGARDING QUALITY-OF-**
2 **SERVICE INVESTIGATION IN THE NORTHEASTERN SERVICE TERRITORY**

3 **Q. Please summarize Ms. Alexander’s recommendation related to the quality-of-service**
4 **investigation for the Company’s Northeastern Service Territory, which was ordered**
5 **by the Commission in the Company’s prior base rate case.**

6 A. Ms. Alexander recommends that the Commission consider the investigation that was
7 ordered in the Company’s prior base rate case when considering PAWC’s request for
8 recognition of management performance in this proceeding.

9 **Q. What is Ms. Alexander’s reasoning for this recommendation?**

10 A. Ms. Alexander states that she does not agree with the Commission’s findings in its final
11 report for the investigation. She also states that the mere fact that an investigation was
12 ordered is indicative that PAWC is not proactive in monitoring customer complaints.

13 **Q. Do you agree with Ms. Alexander’s recommendation and reasoning?**

14 A. I do not. Ms. Alexander’s reasoning is flawed in that an investigation, by definition, is the
15 act of examining facts in order to reach a conclusion. The mere fact that an investigation
16 occurred is not in and of itself indicative that the Company provides insufficient service.
17 Commission staff examined PAWC’s service in the Northeastern Service Territory and
18 concluded that they did not find any systemic issues across the Company’s Northeastern
19 Service Territory affecting water service.¹⁴ The report also found that PAWC has been
20 proactive in identifying the specific factors causing customer complaints and is utilizing
21 the necessary tools to manage quality-of-service issues and remediate. As such, Ms.
22 Alexander’s statements are inaccurate and contrary to the Commission’s findings.

¹⁴ PAWC Quality of Service Investigation Executive Summary & Report, Docket No. M-2024-3051789 (Aug. 2025) available at <https://www.puc.pa.gov/pdocs/1889622.pdf>.

V. **SERVICE-RELATED ISSUES AND WATER QUALITY ISSUES RAISED IN FORMAL COMPLAINTS**

Q. What are the categories of formal complaints that PAWC received as part of this rate proceeding?

A. The formal complaints PAWC received as part of this rate proceeding can be broken down into three (3) categories: (1) water quality complaints, (2) field service or water service complaints, and (3) rates-related complaints.

Q. For water quality-related formal complaints, what are some types of complaints that PAWC received, and how are they typically addressed?

A. For all water quality formal complaints, the Company follows standard operating procedures attached as PAWC Exhibit JR-1R (“Water Quality SOP”). Although the Company follows the processes detailed in its Water Quality SOP, each complaint is unique and the Company recognizes the need to address each complaint individually. Below are descriptions of the types of complaints typically received, why these types of complaints typically arise, and how the Company typically responds and resolves the issue for our customers.

- **Taste** – General taste complaints are typically related to system maintenance. We respond by first speaking with the customer and figuring out what may be causing their issue. We try to resolve the issue by customer education, flushing, and/or sample collection.

- **Rotten Egg Odor** – This type of complaint is typically related to internal plumbing issues. Our water quality team responds by phone call and resolves the issue by educating the customer on general interior drain line/trap maintenance.

- **Odor/Taste, Chlorine** – This type of complaint is typically related to water temperature

1 changes and customers not understanding our treatment process. Our water quality team
2 responds by phone call and resolves the issue by educating customers on the regulatory
3 requirements around proper distribution system disinfection. If a customer expresses
4 further concern, we will collect a sample at their property and test the chlorine residual.

5 • **Odor/Taste, Earthy/Musty** – This type of complaint is typically related to dead ends
6 and parts of our system with low water usage. Spikes in complaints can increase during
7 hot weather months where water temperatures are elevated, times of low rain fall and
8 increased organics in our source water. These types of issues are usually resolved by
9 flushing our system and turning over the water. If the complaints are directly tied to source
10 water issues, some of our plants have the option to add powered activated carbon to
11 minimize taste and odor compounds.

12 • **Slippery/Slimy** – These types of complaints are not typical and are usually a result of
13 internal plumbing. We typically respond with a phone call to the customer. If we are
14 unsure of what the cause is, we will collect a sample from the premise.

15 • **Particles/Sediments** – This type of complaint is typically related to main line work,
16 flushing lines or leaks in the system. Typically, we respond by asking the customers to
17 flush internally and we flush their street externally.

18 • **Hard Water** – This type of complaint is typically related to chalky white residue on
19 faucets and showerheads, a buildup of soap scum in bathtubs or shower walls, calcium
20 deposits inside water using appliances, and spotty dishes. In response, we explain to
21 customers that water hardness is an aesthetic quality of water and is caused mostly by the
22 minerals calcium and magnesium, which are naturally occurring in ground and surface
23 water. The U.S. Environmental Protection Agency (“EPA”) has not set a maximum

1 contaminant level (“MCL”) for hardness in water, primarily because the components that
2 contribute to hardness are not toxic; that is, they do not cause harmful health effects.
3 Attached as PAWC Exhibit JR-2R is a fact sheet that we have developed to educate
4 customers on understanding water hardness.

5 • **Stained Laundry** – This type of complaint is typically related to flushing or main line
6 repairs. Typically, we send out a code red notice to the customers ahead of such work and
7 ask them to refrain from washing laundry during this time. Our response to this may vary
8 dependent on the specific scenario. Any customers with alleged property damage are
9 referred to our insurance claims department for further investigation of their claims.

10 • **Cloudy Water, Air/Milky/White** – Typically these types of complaints are tied to
11 trapped air in lines after system maintenance. Cloudy water can also be caused by extreme
12 water temperature changes. These complaints are resolved by asking the customer to flush
13 internally. If the cloudy water is due to a change in water temperature, we educate the
14 customer on why it is happening.

15 • **Iron, Moving Organisms, Colored Water** – These types of complaints are typically the
16 result of internal plumbing issues. Iron complaints could be a result of old water age, but
17 that is determined by speaking with the customer. These complaints are resolved by talking
18 with the customer.

19 **Q. For all field service-related formal complaints, how does PAWC typically respond to**
20 **those concerns?**

21 A. For all field service-related formal complaints where field investigations are required, a
22 work order is created, then a field service representative will go out to the customer’s
23 premise and investigate the concern, which may entail checking for leaks and/or water-

1 service issues. All of these interactions are recorded in the Company's system of record,
2 Customer One View ("C1V"), and are subsequently linked to SAP in order to manage to
3 resolution. Achieving a resolution may also result in the involvement of a different
4 department within the Company if further action is needed. The notes from the field service
5 representative are added to the customer's account and available to different departments
6 that may be responsible for addressing the customer's issue.

7 **Q. For all rates-related formal complaints, how does PAWC typically respond to those**
8 **concerns?**

9 A. For all rates-related formal complaints, the Commission is in the process of evaluating
10 whether the overall rate increase and rate proposals are just and reasonable, which will
11 address these complaints. While the concerns expressed in the rates-related complaints are
12 outside the scope of my testimony, I am aware that some of the Company's rates proposals
13 set forth in this case, such as the deduct adjustment discussed by PAWC witness Max
14 McClellan, directly address the concerns of several formal complainants.

15 **VI. RESPONSES TO PUBLIC INPUT HEARING PARTICIPANTS AND**
16 **SUPPLEMENTAL DIRECT TESTIMONY FROM OCA WITNESS ALEXANDER**
17 **BASED ON PUBLIC INPUT HEARINGS**

18 **Q. In responding to customer issues raised at the public input hearings, does the**
19 **Company follow similar processes as those described in Section V of your rebuttal**
20 **testimony?**

21 A. Yes. The Company follows the same resolution processes outlined previously.

22 **A. General Exeter Customer Complaints**

23 **Q. What rates-related issues were raised by Exeter customers at the public input**
24 **hearings held on January 20, 2026, and how does the Company respond?**

25 A. Several witnesses at the public input hearings in Exeter expressed concern about receiving

PAWC bills comparable to mortgage payments at \$700 to \$800 per month.¹⁵ Those claims are simply not supported by the facts. PAWC reviewed the accounts of every customer who provided testimony at the Exeter public input hearings. The table below summarizes information from each of the customers' account records: **[BEGIN CONFIDENTIAL]**

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¹⁵ Tr. at pp. 812, 842, 917, 943, 947, 948, 950, and 951.

1 Over the last 12 months, the average monthly usage of these customers was 3,877 gallons.
2 Over the same period, the average bills for these customers were \$90.01 for water and
3 \$129.48 for wastewater.¹⁶ The highest average water bill was \$157.45 and the highest
4 average wastewater bill was \$227.03. These figures demonstrate that Exeter customers’
5 bills are far lower than their testimony alleges. There is no evidence of an Exeter customer
6 who is personally experiencing the abnormally high water and wastewater bills in the
7 amount that these customers testified that they are worried about.

8 **Q. Have some local officials in Exeter Township publicly expressed negative views of the**
9 **Company, including at the public input hearings in this proceeding?**

10 A. Yes. For example, Senator Judy Schwank stated that she organized a Facebook live
11 event/meeting concerning PAWC’s rate case (inviting the Consumer Advocate but not the
12 Company to participate), ensuring that attendees of these meetings hear only suggested
13 reasons to oppose the rate case.¹⁷ Additionally, Representative Mark Gillen analogized
14 PAWC to the Charles Dickens’ novel “A Christmas Carol” in creating a class of “working
15 poor” due to the Company’s rate proposal.¹⁸ Finally, Amanda Johnsen, a supervisor of
16 Exeter Township, announced that she is a grassroots organizer who founded a Facebook
17 group dedicated to expressing opposition to the Company. She also referred to a positive
18 media clip about PAWC’s improvements to the Exeter system as “harassment.”¹⁹

19 **Q. How does the Company respond?**

20 A. The Company has an obligation to provide safe and reliable service to customers. For too

¹⁶ These usage and billing amounts are very close to the median usage and billed amounts throughout PAWC’s service territory, which as recognized within the direct testimony of Deba Ather, are considered affordable under EPA guidelines.

¹⁷ Tr. at p. 746.

¹⁸ *Id.* at 893-894.

¹⁹ *Id.* at 843-847.

1 many years, certain local systems deferred necessary investments, which kept customer
2 rates artificially low. The Company is now making the necessary investments in order to
3 ensure that all of its customers receive safe and reliable service. Customers are
4 understandably struggling to adjust from municipal water and wastewater rates that were
5 kept artificially low due to decades of deferred investment, and it is understandable that
6 their local officials would also be concerned about their constituents' rising costs.²⁰
7 However, characterizing the Company as "corrupt," "greedy", and a "harasser" is simply
8 inaccurate.²¹ The investments necessary to provide customers (and their local officials)
9 with the service they expect and deserve will result in higher water and wastewater bills
10 than they incurred under nominal municipal rates. While we would all like water and
11 wastewater bills to remain below \$100, that is no longer a realistic outcome. The
12 infrastructure upgrades required for these systems cannot be postponed indefinitely.

13 **Q. Briefly describe the water quality related issues raised by Exeter customers at the**
14 **public input hearings held on January 20, 2026.**

15 A. Exeter customers stated that they are experiencing water quality issues; specifically that
16 the water has a chemical taste and a high hardness level leaving a calcium deposit on
17 fixtures.

18 **Q. How does the Company respond?**

19 A. When PAWC acquired the Exeter wastewater treatment plant, it was in a state of disrepair.
20 The plant had experienced numerous environmental violations, including sanitary sewer
21 overflows into the Schuylkill River, and it ultimately needed to be acquired pursuant to a

²⁰ As further discussed in the rebuttal testimony of Anthony Nokovich, the Exeter wastewater treatment plant was in terrible shape when it was acquired by PAWC as a result of decades of deferred necessary investment.

²¹ See Tr. at 736, 827, 841, 862, 888-894.

1 consent order. Similarly, the growing population in the Exeter region has strained the
2 groundwater resources currently available to PAWC. Those existing groundwater sources
3 also require significant treatment to render them potable. PAWC's Exeter water meets all
4 Pennsylvania Department of Environmental Protection ("DEP") and EPA requirements.
5 The characteristics of the water described by a few of the residents are explained by the
6 groundwater sources for the Exeter system. The chemical taste likely comes from the
7 chlorine needed to treat the contaminants in the water that PAWC purchases from
8 neighboring water providers. The hardness level is based on the minerals found in the
9 groundwater. PAWC is in the process of planning the construction of a future surface
10 water treatment plant that should address these taste and hardness issues, as well as several
11 others including the need to meet regional customer growth needs and remove per- and
12 polyfluoroalkyl substances.

13 **F. Tom Murray**

14 **Q. What service-related issues were raised by Tom Murray at the public input hearing**
15 **held on January 13, 2026?**

16 **A.** Mr. Murray stated that in the past two years there have been two significant line breaks in
17 the vicinity of Pinewood Drive in Peters Township. Mr. Murray opined that the Company
18 should have performed a water line replacement in 2009 in this area because Pinewood
19 Road was partially upgraded in 2009.

20 **Q. How does the Company respond to the concerns of Mr. Murray?**

21 **A.** A main replacement project was undertaken on Pinewood Drive in 2025. The project
22 involved the installation of 1,400 feet of ductile iron pipe and the replacement of 26
23 services. This project is now complete.

1 **G. Representative Kyle Donahue**

2 **Q. What service-related issues were raised by Representative Kyle Donahue at the public**
3 **input hearing held on January 15, 2026?**

4 **A.** Representative Donahue testified that the Company's 2025 infrastructure upgrades created
5 disruptions in South Scranton. He also stated that once the roadway was repaved following
6 the infrastructure upgrades, two separate water main breaks in the same vicinity occurred
7 requiring the roadway to be excavated again in order for the Company to make repairs.

8 **Q. How does the Company respond to Representative Donahue's public input hearing**
9 **testimony?**

10 **A.** Contrary to Representative Donahue's testimony, the breaks did not occur on infrastructure
11 that was recently upgraded. Since October 2025, the Company has had to make repairs
12 due to main breaks on the following: (1) on October 15, 2025, on Cedar Avenue, a 12" cast
13 iron main installed 1898, (2) on November 28, 2025, on Gibbons Street/Pittston Avenue,
14 a 6" cast iron main installed 1898, (3) on December 4, 2025, on Breck Street a 10" cast
15 iron main installed 1969, (4) on December 4, 2025, on Pittston Avenue a 12" cast iron main
16 installed 1898, (5) on December 22, 2025 on Breck Street a 12" cast iron main installed
17 1969, and (6) on December 29, 2025, on Pittston Avenue a 8" cast iron main installed 1887.
18 These breaks all illustrate the need for proactive infrastructure investment needed for all
19 systems, but especially for aged systems that have had maintenance deferred.

20 **H. Harry Jadick**

21 **Q. What service-related issues were raised by Mr. Jadick at the public input hearing**
22 **held on January 15, 2026?**

23 **A.** Mr. Jadick stated that construction on infrastructure has left roads without pavement for

1 periods of time. Mr. Jadick stated that he lived on College Avenue in Dunmore and that
2 the street was torn apart for a long period of time, and that Greenridge Street also had
3 construction on it.

4 **Q. How does the Company respond to the concerns of Mr. Jadick?**

5 **A.** The Company performed work on Greenridge Street that was associated with the Gardner
6 combined sewer overflow tank. The restoration work was completed in the fall of 2025.
7 The Company also completed a main line installation on Woodlawn Street, which connects
8 to College Avenue. A utility that was notified of PAWC's work conducted potholing up
9 College Avenue erroneously assuming that PAWC's work would go up College Avenue.
10 The Company will complete its restoration work on Woodlawn Street as soon as the
11 weather permits in 2026.

12 **E. Doris Koloski**

13 **Q. What service-related issues were raised by Ms. Koloski at the public input hearing**
14 **held on January 15, 2026?**

15 **A.** Ms. Koloski stated that the Company had a recent main break in the vicinity of Colfax
16 Avenue in Scranton and she referenced a main break that occurred on Pittston Avenue in
17 Scranton. Ms. Koloski opined that main breaks did not occur until the Company began
18 replacing its infrastructure. She also stated that when the Company performed work in the
19 vicinity of her home, she had to replace her water filters because of particles in her water
20 and that she had to change a seal on her toilet because the water coming into her house
21 clogged the seal. Ms. Koloski testified that she has been contacted repeatedly by the
22 Company regarding copper piping in her home, even though she had sent the Company a
23 picture of the piping. Finally, Ms. Koloski testified that she received a late payment charge

1 on her bill in December but she stated she paid the bill on time.

2 **Q. Has the Company taken any action to respond to the concerns of Ms. Koloski?**

3 **A.** The Company reviewed its records for work performed near Ms. Koloski's residence and
4 determined the most recent work occurred in 2024 when PAWC replaced a main three
5 blocks from Ms. Koloski's home. The Company does not have any interaction records
6 with Ms. Koloski from 2024 and was unaware of the issues she experienced in 2024 until
7 her public input hearing testimony on January 15, 2026. As explained in response to
8 Representative Donahue's testimony, the recent main breaks in the area are related to mains
9 that are very old.

10 The repeat contact that Ms. Koloski discussed regarding her pipes is related to the
11 Company's lead service line replacement program. Ms. Koloski did identify her service
12 line as copper in February 2024, but the Company's side is unknown. As a result, annual
13 consumer notification letters are sent to Ms. Koloski because the entirety of the service line
14 is classified as "lead status unknown."

15 The Company investigated Ms. Koloski's claims that she was wrongfully assessed
16 a late payment fee for her December 2025 bill. Ms. Koloski's December bill was due
17 December 9, 2025 but received on December 15, 2025, resulting in a late payment fee of
18 \$2.67. The Company has waived the \$2.67 late payment fee after hearing Ms. Koloski's
19 complaint and explanation at the public input hearing.

20 **I. Nathan Eachus**

21 **Q. What water quality related issues were raised by Mr. Eachus at the public input**
22 **hearing held on January 15, 2026?**

23 **A.** Mr. Eachus explained that while he is not a customer of the Company, he, as a member of

1 the public, believes that PAWC should publicly post water quality testing results for
2 Dimock, Pennsylvania.

3 **Q. How does the Company respond to Mr. Eachus's concerns?**

4 **A.** The DEP promulgates water testing regulations and PAWC complies with DEP's testing
5 requirements. The Drinking Water Reporting System is publicly available on DEP's
6 website, and once PAWC's anticipated treatment plant is constructed and servicing
7 customers, the finished water results for the plant will be available on the Drinking Water
8 Reporting System.

9 On October 16, 2025, the Company sent letters to the residents of Dimock to share
10 raw water testing results. A copy of the letter sent to the residents of Dimock is attached as
11 PAWC Exhibit JR-3R.

12 **J. Thomas Coyne**

13 **Q. What service-related issues were raised by Mr. Coyne at the public input hearing held**
14 **on January 15, 2026?**

15 **A.** Mr. Coyne stated that he believed the water in his home was not clean due to contaminated
16 pipes although he testified to his belief that the water was clean when it left the Company's
17 treatment plant. He also stated that following a main break in the Birney Plaza in Moosic,
18 he noticed his toilet tank had large sediment infiltration after service was restored, which
19 was a result of the main break flushing his tank.

20 **Q. Has the Company taken any action to respond to the concerns of Mr. Coyne?**

21 **A.** The Company followed up with Mr. Coyne at a recent Scranton City Council meeting and
22 provided him with information regarding distribution system flushing and main
23 replacements. The Company also reviewed water quality records for Mr. Coyne but there

1 were no interaction records from November 2021 to present. The PAWC representative
2 who spoke to Mr. Coyne encouraged him to contact the Company if Mr. Coyne
3 experienced any future sediment issues. PAWC issues customer alerts to affected
4 customers during main breaks to alert them to the potential for discolored water.

5 **K. Dave Hurlbrink**

6 **Q. What service-related issues were raised by Mr. Hurlbrink at the public input hearing**
7 **held on January 20, 2026?**

8 **A.** Mr. Hurlbrink argued that PAWC's operation of the Exeter System under a DEP Consent
9 Order related to sewage overflows for six years equates to a failure to meet Commission
10 standards for service.

11 **Q. How does the Company respond to Mr. Hurlbrink's stated concerns?**

12 **A.** The Company provides a comprehensive response to Mr. Hurlbrink's concerns in PAWC
13 Statement No. 4-R, the rebuttal testimony of Anthony Nokovich.

14 **L. Kathleen Schwartz**

15 **Q. What water quality related issues were raised by Ms. Schwartz at the public input**
16 **hearing held on January 20, 2026?**

17 **A.** Ms. Schwartz stated that she experiences hard water, and has experienced calcium and lime
18 build up in her home. Ms. Schwartz also expressed dissatisfaction with her water pressure.

19 **Q. Has the Company taken any steps to address the water quality issues raised by Ms.**
20 **Schwartz?**

21 **A.** The Company attempted to contact Ms. Schwartz following the public input hearing. The
22 PAWC representative left her a voicemail with the representative's contact information.
23 As stated previously, hard water is an aesthetic water quality. Based on the Company's

1 experience, pressure in this area is approximately 70 psi, which is within the normal range.

2 **M. Mark Schlosser**

3 **Q. What service-related issues were raised by Mr. Schlosser at the public input hearing**
4 **held on January 20, 2026?**

5 **A.** Mr. Schlosser testified that he uses a water softener due to hard water, which he stated
6 increases some of his cost because the water is softened.

7 **Q. How does the Company respond to Mr. Schlosser's concerns?**

8 **A.** Water hardness is an aesthetic quality of water. As stated earlier in my testimony, the EPA
9 does not set a MCL for hardness in water because the components that contribute to
10 hardness do not cause harmful health effects.

11 **N. Dorothy Reilly**

12 **Q. What water quality related issues were raised by Ms. Reilly at the public input**
13 **hearing held on January 20, 2026?**

14 **A.** Ms. Reilly stated that she bought a reverse osmosis water filter because of the quality of
15 her water and that she experienced white residue in her sink.

16 **Q. How does the Company respond to Ms. Reilly's concerns?**

17 **A.** A Company representative contacted Ms. Reilly to discuss the concerns she raised at the
18 public input hearing. The PAWC representative discussed with her the replacement of the
19 Royersford water treatment plant and the benefits that will result for her and her
20 community, including compliance with the new regulations concerning PFAS MCLs. The
21 PAWC representative also explained that the new treatment plant will help with the hard
22 water she was experiencing.

23 **O. Phillip Macaronis**

1 **Q. What service-related issues were raised by Mr. Macaronis at the public input hearing**
2 **held on January 20, 2026?**

3 **A.** Mr. Macaronis testified that he experienced water pressure at 40 psi at his home and was
4 considering purchasing a pump to increase the water pressure in his home.

5 **Q. How does the Company respond to Mr. Macaronis's concerns?**

6 **A.** A PAWC representative attempted to contact Mr. Macaronis on January 23, 2026 and left
7 a voicemail with the representative's contact information.

8 **P. Steve Comuso**

9 **Q. What water quality related issues were raised by Mr. Comuso at the public input**
10 **hearing held on January 20, 2026?**

11 **A.** Mr. Comuso testified that he purchases water in gallon jugs and that he does his laundry at
12 a laundromat because hard water harms appliances.

13 **Q. How does the Company respond to Mr. Comuso's concerns?**

14 **A.** The Company attempted to contact Mr. Comuso on January 26, 2026. The PAWC
15 representative who attempted to contact Mr. Comuso left a voicemail with the
16 representative's contact information.

17 **Q. Frederick Alexander Alkons**

18 **Q. What service-related issues were raised by Mr. Alkons during the public input**
19 **hearing held on January 20, 2026?**

20 **A.** Mr. Alkons testified that he has replaced his water softener twice since 2018. Mr. Alkons
21 also stated that he experienced discrepancies between his water bill and his meter reading.

22 **Q. Has the Company taken any action to respond to the concerns of Mr. Alkons?**

23 **A.** On January 22, 2026, the Company contacted Mr. Alkons to discuss the usage

1 discrepancies concerns he raised. Upon investigation, it was determined that Mr. Alkons's
2 MyWater account was displaying more usage for March 2025 compared to his actual
3 usage. The root cause of this discrepancy was the MyWater account was pulling usage
4 data from March 1, 2025 through March 31, 2025, while the bill period was February 12,
5 2025 through March 12, 2025. The issue has been resolved by the Company.

6 **R. Amy Stalnecker**

7 **Q. What water quality related issues were raised by Ms. Stalnecker during the public**
8 **input hearing held on January 21, 2026?**

9 **A.** Ms. Stalnecker stated that she has experienced white residue on her cups and glasses.

10 **Q. Has the Company taken any action to respond to the concerns of Ms. Stalnecker?**

11 **A.** On January 26, 2026, a PAWC representative called Ms. Stalnecker and left a voicemail
12 with the representative's contact information.

13 **S. Daniel Skvarla**

14 **Q. What water quality related issues were raised by Mr. Skvarla during the public input**
15 **hearing held on January 21, 2026?**

16 **A.** Mr. Skvarla stated he installed a reverse osmosis system in his home and he changes his
17 filters yearly.

18 **Q. Has the Company taken any action to respond to the concerns of Mr. Skvarla?**

19 **A.** On January 27, 2026, a PAWC representative called Mr. Skvarla and left a voicemail with
20 the representative's contact information.

21 **Q. Fawn Walker**

22 **Q. What water quality related issues were raised by Fawn Walker at the public input**
23 **hearing held on January 21, 2026?**

1 A. Ms. Walker stated that (1) the water quality is poor; (2) she does not drink the water; (3) the
2 water has a rotten egg odor; and (4) the water is discolored at times.

3 **Q. How does the Company respond to the concerns of Ms. Walker?**

4 A. PAWC does not provide water service to the City of McKeesport where Ms. Walker
5 resides. PAWC provides wastewater service only to the City of McKeesport. Water service
6 in the City of McKeesport is provided by the Municipal Authority of Westmoreland
7 County. Ms. Walker is not a customer of PAWC for water service. Accordingly, the water
8 quality concerns raised by Ms. Walker relate to a water system that is not owned or
9 operated by PAWC.

10 **R. Shirley Sallmen**

11 **Q. What water quality related issues were raised by Ms. Sallmen during the January 21,
12 2026 public input hearing?**

13 A. Ms. Sallmen testified that she experienced black particles in her water.

14 **Q. Has the Company taken any action to address Ms. Sallmen's concerns?**

15 A. The Company met with Ms. Sallmen at her home on February 2, 2026, at which time
16 PAWC representatives conducted an investigation of Ms. Sallmen's home. During the
17 February 2, 2026 visit, PAWC representatives did observe particles present in Ms.
18 Sallmen's toilet tank reservoir as well as some particles in her faucet strainers. The
19 Company collected samples of the particles, and when the particles were viewed under
20 magnification, it appeared that it is likely the particles were generated from a rubber
21 material breaking down and that the issue is likely internal plumbing-related, and not
22 related to the Company's system. The Company communicated these results to Ms.
23 Sallmen, who was receptive to the discussion regarding the source of the particles.

1 Nevertheless, the Company shut off the blow off that has been flushing the main line to
2 allow the service line to operate on the main without flushing and then determine whether
3 the particles return. The Company has a follow-up visit scheduled with Ms. Sallmen on
4 February 27, 2026.

5 **S. Ethan Story**

6 **Q. What service-related issues were raised by Mr. Story during the January 21, 2026**
7 **public input hearing?**

8 **A.** Mr. Story testified on behalf of the Center for Coalfield Justice. He stated that the
9 Company had 17% percent of eligible customers enrolled in its Bill Discount Program, and
10 believed enrollment could be increased.

11 **Q. Has the Company taken any action to address Mr. Story's concerns?**

12 **A.** The Company contacted Mr. Story following the public input hearings to discuss PAWC's
13 customer assistance programs and outreach efforts. The Company representative who
14 spoke with Mr. Story also provided him with contact information for a PAWC customer
15 advocacy representative to answer any additional questions he or his organization may
16 have, and to provide him with direct links to our information concerning our low-income
17 programs. Mr. Story appreciated the contact from the Company.

18 **T. Daniel Suchy**

19 **Q. What water quality related issues were raised by Mr. Suchy during the January 21,**
20 **2026 public input hearing?**

21 **A.** Mr. Suchy is a PAWC water customer located in Dilliner, Pennsylvania. Mr. Suchy
22 testified that two years ago he installed a whole-house water filtration system because he
23 experienced brown water. Mr. Suchy also testified that before installing the filter there was

1 a chlorine smell to the water.

2 **Q. How does the Company respond to Mr. Suchy's concerns?**

3 **A.** Mr. Suchy receives service in Dilliner, Pennsylvania, where water service was previously
4 provided by the East Dunkard Water Authority ("EDWA"). In February 2024, the
5 Commonwealth Court appointed PAWC as the receiver of the EDWA because the EDWA
6 was deemed to be a troubled system that was not providing safe and reliable service. The
7 installation of Mr. Suchy's whole-house filter either pre-dates or is very close in time to
8 when PAWC was appointed as receiver of EDWA. PAWC did not become the owner of
9 the EDWA system until March 13, 2025, as indicated at Docket No. P-2023-3043950.

10 The Company did collect samples at Mr. Suchy's residence on two recent occasions. On
11 January 14, 2026 a sample was collected from Mr. Suchy's kitchen tap and PAWC
12 analyzed the sample for chlorine on site. The free chlorine residual was 1.46 mg/L, which
13 is within normal limits. On January 21, 2026, a sample was collected from Mr. Suchy's
14 basement tap, before his filter, and again analyzed the sample for chlorine on site. The
15 free chlorine residual was 1.78 mg/L, which is within normal limits. Other parameters
16 were tested for both samples at PAWC's lab and all parameters were within normal
17 regulatory limits.

18 **U. Kendra Robinson**

19 **Q. What water quality related issues were raised by Ms. Robinson during the January**
20 **21, 2026 public input hearing?**

21 **A.** Ms. Robinson testified that she experienced chemical smells in her water several times a
22 week and that she did not like the taste of the water. Ms. Robinson stated that she has
23 contacted the Company to alert PAWC about the smell but stated "I don't call them right

1 when I smell it for them to come and check it out. Like there's no way for them to figure
2 out what the smell is."²² Ms. Robinson testified that the Company was responsive to her
3 request to investigate the smell but when PAWC representatives went to check the water,
4 the smell was gone.²³ Ms. Robinson stated that she purchased filters for her home and a
5 water softener. Ms. Robinson also stated that she experienced inconsistent water pressure.

6 **Q. Has the Company taken any action to address Ms. Robinson's concerns?**

7 **A.** On January 26, 2026, a PAWC representative attempted to contact Ms. Robinson after the
8 public input hearing. The PAWC representative left a voicemail for Ms. Robinson with
9 the representative's contact information.

10 **V. Brent Weston**

11 **Q. What service or water quality issues were discussed by Mr. Weston at the public input**
12 **hearing held on January 29, 2026, and highlighted by OCA Witness Alexander in her**
13 **supplemental direct testimony?**

14 **A.** Mr. Weston testified that since becoming a PAWC customer he has experienced service
15 interruptions and his water has been cloudy at times.

16 **Q. How does the Company respond to the concerns of Mr. Weston?**

17 **A.** With respect to service quality concerns, PAWC takes reports of service interruptions and
18 water quality issues seriously and investigates such matters to ensure compliance with
19 applicable standards. The Company remains committed to addressing service issues
20 promptly and maintaining reliable service for its customers. On cross-examination Mr.
21 Weston clarified that the occasions where his water was cloudy were not recent, that they
22 occurred two to five years ago, and that he did not have any current complaints about the

²² Tr. 1421.

²³ Id.

1 quality of the water he was receiving from PAWC.²⁴ Mr. Weston also expressed
2 satisfaction with PAWC's service in his testimony.²⁵

3 **W. John Hashem**

4 **Q. Briefly describe the service issues raised by Mr. Hashem at the public input hearing**
5 **held on January 29, 2026, and highlighted by OCA Witness Alexander in her**
6 **supplemental direct testimony.**

7 A. Mr. Hashem stated that he does not believe the smart meters PAWC installed at his
8 properties are accurate because their readings do not match the readings from the sub
9 meters he has also installed at his properties.

10 **Q. How does the Company respond to the concerns of Mr. Hashem?**

11 A. Regarding meter accuracy concerns, PAWC takes such matters seriously and investigates
12 customer inquiries to ensure meters are functioning properly and in compliance with
13 applicable standards. The Company encourages customers to contact PAWC directly so
14 that individual billing or meter concerns can be reviewed and addressed.

15 **X. City Councilmember Khadijah Al-Amin**

16 **Q. Briefly describe the service issues raised by City Councilmember Khadijah Al-Amin**
17 **at the public input hearing held on January 29, 2026, and highlighted by OCA**
18 **Witness Alexander in her supplemental direct testimony.**

19 A. Councilmember Khadijah Al-Amin discussed that she has worked with the Company on
20 pipe replacement projects because of flooding, and she was not satisfied with the
21 Company's proposed infrastructure improvements because they are replacing the pipes
22 with new pipes of the same size, when what is needed is larger pipes to prevent flooding.

²⁴ Tr. 1578-1579.

²⁵ Tr. 1578.

1 **Q. How does the Company respond to the concerns of Councilmember Khadijah Al-**
2 **Amin?**

3 The Company understands the importance of service reliability in the communities it
4 serves. Regarding infrastructure improvements, PAWC evaluates system conditions and
5 engineering requirements to address service reliability, regulatory compliance, and
6 flooding concerns. Replacement projects are designed to meet applicable standards and
7 system needs and are reviewed as part of the Commission's oversight of the Company's
8 capital investment program.

9 **Y. Wendy Whitaker**

10 **Q. What water quality or service-related issues were raised by Wendy Whitaker at the**
11 **public input hearings on January 29, 2026, and highlighted by OCA Witness**
12 **Alexander in her supplemental direct testimony?**

13 A. Ms. Whitaker testified that (1) she has had to replace her faucets twice in two years because
14 of corrosive water, (2) she lives near a treatment plant and in the summer, the area smells,
15 and (3) there are also potholes left on the street after the Company makes repairs.

16 **Q. How does the Company respond to the concerns of Ms. Whitaker?**

17 A. The Company understands Ms. Whitaker's concerns regarding water quality, odors near a
18 treatment facility, and restoration following maintenance or repair work. PAWC
19 recognizes the importance of addressing service and water quality issues promptly and
20 effectively.

21 As discussed in my direct testimony, PAWC monitors water quality to ensure
22 compliance with all applicable state and federal standards and investigates customer
23 concerns related to corrosion, taste, odor, or appearance of water. PAWC also works to

1 minimize impacts from treatment operations and construction activities and restores
2 impacted areas following repairs. The Company encourages customers experiencing
3 service or water quality issues to contact PAWC directly so concerns can be reviewed and
4 addressed.

5 The Coatesville Wastewater Treatment Plant did experience significant odor issues
6 in the past, which were driven primarily by limitations on the Treatment Plant's digester
7 system at the time. However, the Company has been able to address and mitigate these
8 issues through installing an odor control system in 2024 and implementing operational
9 changes. PAWC installed digester covers, implemented corrections to the biosolids
10 handling processes, and constructed two additional digesters. These upgrades have
11 provided the detention time, oxygen control, and process stability needed to eliminate the
12 chronic odor sources that previously impacted the community. Ms. Whitaker's residence
13 is located very close to the wastewater plant, however, and even with optimized operations,
14 a wastewater facility will always have some baseline level of odor associated with normal
15 activity. It is also worth mentioning that biosolids are land applied in that area, so there
16 are multiple potential sources for the odor Ms. Whitaker testified she experienced.

17 **Q. Did any public input hearing participants offer testimony in support of the Company?**

18 A. Yes, a significant number of participants offered testimony in support of PAWC and the
19 Company's requested rate increase in this proceeding. PAWC estimates that
20 approximately 239 participants testified at the 12 public input hearings in this matter. 138
21 participants provided testimony supporting PAWC and its rate increase, and 101
22 participants provided testimony opposing PAWC and its rate increase. The supportive
23 testimony included dozens of stories about PAWC's operational excellence, local

community involvement, and commitment to water quality.

Q. Were all of the public input hearing participants customers of PAWC?

A. No. While most public input hearing participants were PAWC customers, several individuals who presented public input hearing testimony were not. Their testimony about PAWC related to their experiences with PAWC as a business partner or in local communities and their opinions of the impact of PAWC's rate increase on other community members. Non-customer testimony was provided both in support of PAWC and its rate increase and in opposition to PAWC and its rate increase. For example, several non-customer contractors explained the importance of a rate increase to support future Company capital investment due to their direct involvement in projects replacing failing water and wastewater infrastructure in PAWC's service territory.²⁶ In addition, several non-customer community representatives and organizers testified about their perceptions of PAWC's filing and its potential impact on their community members.²⁷

Q. Is there any supportive PAWC testimony that you would like to highlight for the record specifically?

A. Yes, I would like to highlight the following testimony, which exemplifies PAWC's commitment to providing excellent service, quality drinking water, and supporting its many communities throughout the Commonwealth:

- A small business customer of PAWC testified about PAWC's installation of a service line to provide a water source for a community garden where low- and moderate-income individuals grow their food.²⁸

²⁶ See e.g., Tr. at pp. 753-756, 762-767, 779-784, 1104-1107, 1501-1502, 1532-1535, 1553-1556, 1565-1567, 1592-1594, 1664-1667.

²⁷ See e.g., Tr. at pp. 735-745, 1200-1209, 1379-1386, 1403-1414, 1457-1461. See also Exhibit BA-2, p. 9.

²⁸ Tr. at pp. 188-190.

- 1 • A PAWC customer testified about PAWC’s \$23 million extension of a water main to the
2 district, which was the last public school district in Pennsylvania without access to public
3 water service.²⁹
- 4 • A food pantry customer of PAWC testified about PAWC employees volunteering hundreds
5 of hours at, and donating the value of their wages to, the food pantry.³⁰
- 6 • A PAWC customer testified that PAWC’s lead service line replacement program is critical
7 for protecting public health in communities that otherwise could not afford to replace these
8 lines.³¹
- 9 • A PAWC customer, who is both the Mayor and the assistant fire chief of Canonsburg, PA,
10 praised PAWC’s rapid hydrant maintenance and responsiveness during emergencies.³²
- 11 • Several PAWC customers explained that PAWC’s installation of new water and
12 wastewater infrastructure is necessary for revitalizing distressed towns and bringing new
13 local economic development.³³
- 14 • Several PAWC customers praised PAWC’s proactive approach to capital planning and
15 recognized that deferred investment leads to emergency work, which is more expensive.³⁴
- 16 • A PAWC customer explained that after PAWC acquired East Dunkard’s water system,
17 service outages and brown water disappeared. “There has been little to no interruption. The
18 water’s been great.”³⁵
- 19 • A PAWC customer, who is also on the Board of Luzerne County’s Flood Protection

²⁹ Tr. at pp. 167-169.

³⁰ Tr. at pp. 194-197.

³¹ Tr. at pp. 184-187.

³² Tr. at pp. 171-175.

³³ Tr. at pp. 162-165, 283-287, 289-292, and 308-310.

³⁴ Tr. at pp. 162-165, 299-303, 1065-1067, 1511-1512, and 1669-1672.

³⁵ Tr. at pp. 1101-1102.

1 Authority and a volunteer at the Riverfront Parks Committee, testified that PAWC is one
2 of the best community partners “giving of their time, talent, and treasure” and supporting
3 the Riverfront Parks Committee in their water camps for children ages 7 to 11.³⁶

- 4 • Several PAWC customers emphasized their direct experiences observing PAWC’s strong
5 commitment to safety and the environment.³⁷
- 6 • A PAWC customer testified about PAWC’s improvements to the Parkesburg system after
7 PAWC acquired it, including removal of a dilapidated water reservoir, constructing two
8 aboveground storage tanks and water towers, and implementing various chemical
9 improvements. These improvements increased water pressure to the customer’s home and
10 greatly improved water quality.³⁸

11 VII. TARIFF PROPOSALS

12 **Q. Do any of the parties dispute the Company’s proposed tariff revisions?**

13 **A.** Yes. OCA witness Alexander recommends that the Commission reject the Company’s
14 tariff proposal that would allow PAWC to require the installation of a flow control device
15 on a customer’s service pipe. OCA witness Alexander also recommends that the Company
16 modify its proposed tariff provisions related to fat, oil, and grease (“FOG”) discharges to
17 state that these provisions apply only to commercial and industrial customers.

18 **Q. How does the Company respond to the OCA’s concerns regarding the flow control
19 device tariff revision?**

20 **A.** OCA witness Alexander expressed concern that the proposed tariff change concerning flow
21 control devices was (1) too broad, (2) did not contain a requirement for customer notice or

³⁶ Tr. at pp. 1038-1041.

³⁷ Tr. at pp. 1151-1153, 1170-1172.

³⁸ Tr. at pp. 1669-1672.

1 an opportunity to respond or challenge the Company's determination, and (3) the
2 requirement that the cost of the flow control device should be borne by the customer. In
3 response to the OCA's concerns, the Company proposes the following revised tariff
4 proposal:

5 4.10 Flow Control Device

6 For the purposes of this section, a flow control device shall mean a device that
7 regulates the volume and rate of water through a commercial or industrial service
8 line to eliminate adverse impacts to the Company's system from excessive
9 withdraw by an individual service connection.

10
11 Where the Company determines that a commercial or industrial customer's rate of
12 withdraw adversely impacts the Company's system, the Company may require the
13 installation of a flow control device on the Customer's Service Pipe that controls
14 the rate at which the Customer's service can draw water from the Company's
15 system. The Customer shall own the flow control device and shall be responsible
16 for the costs associated with the installation and maintenance of the flow control
17 device.

18
19 If the Company determines that the installation of a flow control device is
20 necessary, the Company will notify the Customer of its determination in writing
21 and the Customer will with thirty (30) days of the notification submit to the
22 Company a corrective action plan. The Company's ability to terminate service
23 immediately under Rule 12.2(D) is not impacted by the process outlined under this
24 Rule.

1 **Q. Do you believe the alternative proposed language addresses the OCA's concerns**
2 **regarding the flow control device tariff proposal?**

3 **A.** The Company incorporated limiting language in its alternative proposal to more accurately
4 identify the situations in which the Company believes it would encounter a need to require
5 a customer to install a flow control device on its service pipe. Additionally, the proposed
6 language includes a notification provision as well as an opportunity for the customer to
7 engage with the Company to address the Company's concerns when it receives such
8 notification. The Company, however, does believe that it is appropriate for the customer
9 to be responsible for the costs of maintenance and installation, as the flow control device
10 will be owned by the customer.

11 **Q. How does the Company respond to the OCA's concerns regarding the FOG tariff**
12 **proposals?**

13 **A.** The Company accepts the OCA's recommendation to explicitly state that the proposed
14 provisions in the Wastewater Tariff (Rules and Regulations, new Section X) related to FOG
15 discharges are applicable only to commercial and industrial customers.

16 **VIII. CONCLUSION**

17 **Q. Does this conclude your rebuttal testimony?**

18 **A.** Yes, it does.

PAWC Exhibit JR-1R



SOP #	2400-OPERATIONS-STATEWIDE-SOP-OPS MGMT-3	Effective	01/01/22
Task	Water Quality Notifications		
For Roles	Business Performance Associates		
Site	Statewide		
Frequency	As Needed		
Owner	Brenda Jankowski		

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Overview

Use this procedure to handle water quality notifications. This includes:

- Handling visual notifications.
- Handling non-visual notifications.
- Closing out notifications.

Background

This process starts when a customer contacts the call center with a complaint about water quality:

- The call center enters the complaint into SAP.
- SAP automatically emails a notification to all staff who handle water quality complaints.
- Staff handle the complaint based on the type of water quality issue and their job roles.

i Note: After the customer call, the FRCC then determines whether or not they create a flush order in MapCall. MapCall assigns the order to a crew and a T&D technician is called to investigate and possibly open a hydrant to flush the main out. If the FSR notices that the problem doesn't clear up, or there may be a distribution-related issue, the FSR notifies a supervisor.

Water Quality Notifications		
Type	Handled By	Comments
Visual	BPAs	⚠ Important: A contact attempt for all visual notifications must be made within one business day, not including weekends. The customer can see indicators of possible water quality issues, such as: • Discolored water. • Cloudy water. • Stains on laundry. • BP handles credit requests; WQ handles the rest. i Note: Business Performance associates (BPAs) handle only visual water quality notifications.
Non-Visual	WQ Staff	⚠ Important: All non-visual notifications must be completed within one business day, not including weekends. Any issue that is not visual to the customer, such as: • Bitter. • Boil Alert. • External Research Media Stories. • Illness or LSLR Flushing Inq Notifications has been issued: An expert will attempt to contact customer within 1 to 4 hours.



		• Iron. • Lead. • Moving Organisms. • Odor/Taste. • Particles. • Slippery/Slimy. • General Request Notification (ex’s Annual-Detailed WQ Report, Basic WQ Summary table, FAQs) has been issued: An expert will attempt to contact customer in one business day. All non-credit-related issues: BP handles credits, WQ handles the rest. This can also include more general inquiries, including questions on: • PAWC water quality reports. • PAWC lead pipe replacement projects. Note: Supervisors handle non-visual water quality notifications.



Standard Operating Procedure

Safety

See:

- [The Personal Protective Equipment Matrix.](#)
- [American Water Health & Safety Procedures/Practices Manual 2016 version.](#)

Also reference any site-specific guidance.

JSAs

N/A

Equipment Checklist

N/A



Process

1. Handling Visual Notifications

▲ Important: All visual notifications must be contacted within one business day.

The Business Performance Group (BPG) receives the notification, researches customer information, contacts the customer, and adds notes in the notification in MapCall. If a MapCall order is attached, then local operations is responsible for closing the work order before the BPG closes the notification.

Step	Action	Comment	See
1.	If needed, the FRCC automatically schedules a flush order within 30 minutes.	The FRCC receives the email first. They have their own procedure to determine whether a flush order is needed. They will not automatically schedule a flush order for a particle and stained laundry notification. If needed, the FRCC schedules the order within 30 minutes and respond to the complaint.	
2.	The BPG Team receives an alert via email and also in MapCall.	We break the state into east and west regions: see BPA Responsibility by Region .	
3.	The BPG Team performs the following steps before calling the customer back.		
4.	Search the customer's area for alerts.	Reviewing the area's alert history allows us to better understand the complaint.	
5.	Go to H2Online IDA .	http://h2o.amwater.net/home.aspx i Note: IDA opens in Internet Explorer.	
6.	At the top of the page, in the Quick Links box, select Alerts .		
7.	In the Company box, select Pennsylvania American Water .	Home H2Online IDA: Home Search Criteria Org Search Mode: Down Company: Pennsylvania American Water District: --Choose One--	



8.	Select the following boxes in order for the customer's location: • Division • District • Municipality.	Company: Pennsylvania American Water Division: Northeast District: Wilkes-Barre / Scranton Municipality: Scranton City The page shows the previous 30 day period. You can expand the date range if desired.	
9.	In the Active box, select All .	Selecting All provides a better historical view of incidents in the area. FRCC updates IDA when a complaint has been confirmed.	
10.	Click Search .		
11.	Review your search results .		
12.	From the notification, copy the customer's premise number into CRM.	Entering the premise number into CRM allows you to access the account notes for that premise.	
13.	Review the customer's account notes .	To check older notes, select Interaction Record > Interaction History > Search. Look for previous similar complaints. For example: • Is this an ongoing issue? • Does the customer submit unjustified or internal complaints?	



14.	Call the customer to make sure: • The issue has been resolved. • The customer has no extended issues.	We try to call back within the next business day. Extended issues means that either the issue persists after a flush or a new issue appears. i Note: The FSR may be delayed in completing the investigative flush in the appropriate timeline. If you call the customer before the flush is completed: • Advise the customer that we will be out to flush (if we are flushing) the area for them or inform them if there is a main break in their area. • Give the customer your direct number in case they have extended issues.	
15.	Return to MapCall and enter comments into the notification.		
16.	If a MapCall order is attached to the complaint, then the FSR/supervisor must close it out before BPG can close out the MapCall notification .	The MapCall order is the initial FRCC flush order. Sometimes you must follow up with the supervisor to have the order closed.	



2. Non-Visual Notifications

▲ Important: WQ supervisors are expected to make initial contact with the customer within one business day.

WQ handles the customer contact and review process.

Step	Action	Comment	See								
1.	WQ supervisors, specialists, or their delegate make the initial call .	The same circumstances apply: • Check notes • Call customer • The WQ Team updates the notification in MapCall. i Note: WQ supervisors or their delegates call the customers for non-visual notifications									
2.	Water Quality managers handle any further escalations .	For example, an escalation may occur when the customer is irate, and has not received a response from the assigned WQ supervisor or specialist. <table><tr><th colspan="2">Water Quality Managers</th></tr><tr><td>Central and Southeast</td><td>Scott Sharp</td></tr><tr><td>Scranton/Wilkes-Barre and Northeast</td><td>Charles Motley</td></tr><tr><td>West</td><td>Brandy Braun</td></tr></table>	Water Quality Managers		Central and Southeast	Scott Sharp	Scranton/Wilkes-Barre and Northeast	Charles Motley	West	Brandy Braun	
Water Quality Managers											
Central and Southeast	Scott Sharp										
Scranton/Wilkes-Barre and Northeast	Charles Motley										
West	Brandy Braun										



Troubleshooting

Scenario	Action	See
Notification not closed out properly. ⚠ Important: Customer Advocacy reviews notifications to make sure they are closed properly for PUC compliance.	Make sure that the notification is closed out in MapCall. There should be follow-up notes in MapCall, and everything should be resolved from the customer's end. • Be proactive. • Take detailed notes. • Note that the customer is satisfied. i Note: If we have not spoken to the customer (only left a voicemail), we cannot note that the customer is satisfied. • Note if another department is following up on an issue (out of our hands).	
You feel the call center representative who took the call could benefit from mentoring.	For example, customers may advise that the representative did not listen to their concerns, was rude, etc. Take a screen shot of the initial notification email for reference. Email the screen shot to the call center supervisor, who will then follow-up as needed.	

Documentation/Recordkeeping

A BPA maintains records in CRM and in SharePoint, including the current [WQ Follow-Ups](#) spreadsheet.



References

BPA Responsibility by Region

To add or remove people from the notification list contact Michael Novakoski and provide the WQCLPA number for the region.

Water Quality Notifications BPA Responsibility by Region			
East MaryAnn Goldie (Primary) Kim Carr (Backup)		West MaryAnn Goldie (Primary) Kim Carr (Backup)	
Region	WQCLPA #	Region	WQCLPA #
Abington	WQCLPA101	Brownsville/California	WQCLPA128
Bangor	WQCLPA102	Butler	WQCLPA126
Berwick	WQCLPA108	Clarion	WQCLPA119
Blue Mountain	WQCLPA103	Connellsville	WQCLPA130
Boggs Township	WQCLPA138	Ellwood	WQCLPA122
Coatesville	WQCLPA136	Indiana	WQCLPA120
Frackville	WQCLPA109	Kane	WQCLPA121
Glen Alsace	WQCLPA114	Kittanning	WQCLPA127
Hershey/Palmyra	WQCLPA110	McKeesport	WQCLPA129
Lake Heritage	WQCLPA137	McMurray	WQCLPA131
Lehman Pike	WQCLPA104	Mon Valley	WQCLPA129
McEwensville	WQCLPA141	New Castle	WQCLPA122
Mechanicsburg	WQCLPA111	Nittany	WQCLPA139
Milton	WQCLPA112	Philipsburg	WQCLPA113
Norristown	WQCLPA115	Pitt Mount Oliver	WQCLPA133
Penn Water/Wyomissing	WQCLPA116	Pittsburgh	WQCLPA132
Pocono	WQCLPA106	Punxsutawney	WQCLPA124
Royersford	WQCLPA117	Uniontown	WQCLPA130
Scranton/WB	WQCLPA140	Warren	WQCLPA125
Steelton	WQCLPA155		
Susquehanna	WQCLPA107		
Turbotsville	WQCLPA188		
Yardley	WQCLPA118		



Review Record

Date	Version	Reviewer	Comments/Changes	Previous Replaced
06/07/22	13	Marcus Kohl	Clarification: must talk to customer to confirm satisfaction (vs. voicemail).	
06/06/22	12	Brenda Jankowski/ Cheryl DiSanti	Additional clarifications.	
05/16/22	11	Brenda Jankowski/ Cheryl DiSanti	Additional clarifications.	
08/27/20	10	Jenn Milakeve	Additional clarifications.	
08/25/20	9	Jacquelyn Griffin	Update WQ initial contact time from three business days to one.	
08/14/20	8	Jacquelyn Griffin	Incorp Brandy's comments.	
08/13/20	7	Jacquelyn Griffin	Incorp Brandy's comments.	
08/06/20	6	Alyssa Kintz	Move particles to WQ responsibility list.	
07/27/20	5	Alyssa Kintz, Jacquelyn Griffin	Reviewed closing out notifications and added scenarios.	
07/17/20	4	Dave Campbell	Review/incorp. SAP info that Alyssa sent previously.	
03/02/20	3	Alyssa Kintz, Mike Purcell	Response to review comments, add/clarify info.	
02/25/20	2	Dave Campbell	Review and format.	
01/15/20	1	Mike Purcell	Original	



Acknowledgements

<i>I have reviewed and approved this SOP</i>	
Area Supervisor:	_____
Operators:	_____

<i>I am aware of this SOP</i>	
Sr. Supervisor:	_____
Superintendent:	_____
Sr. Manager:	_____

PAWC Exhibit JR-2R



PENNSYLVANIA
AMERICAN WATER

WE KEEP LIFE FLOWING®

UNDERSTANDING WATER HARDNESS

FOCUSING ON OUR CUSTOMERS

When it comes to providing safe, reliable water service, **we hold ourselves to high standards** and are proud of our team's exceptional track record when it comes to **complying with and surpassing drinking water standards**.

Each year, our team of experts performs **thousands of water quality tests** and works to protect our precious water resources.

We also invest millions of dollars annually in our water and wastewater treatment and pipeline systems.

We're committed to our customers and the communities where we live and serve.

The most common cause of white residue on dishes and household plumbing fixtures is hard water.



WATER HARDNESS BASICS

Hardness is a term used to describe the level of calcium and magnesium in the water. Both naturally exist in groundwater and surface water supplies. As water moves through soil and rock, it dissolves small amounts of naturally occurring minerals and carries them into the water supply. Periods of low precipitation can cause hardness levels to increase for short durations. Hardness levels can also decrease after rainfall or snowmelt due to dilution in the water sources.

“HARD” VS. “SOFT” WATER

Hard Water

- Prevents soap and shampoo from lathering.
- As water evaporates, it leaves white spots—a harmless mineral buildup; usually calcium—on surfaces, such as glassware, faucets, showerheads/doors and pipes.
- **Possible Solutions:** Commercial products are available that allow the water to drain from the glassware more completely in dishwashers and products to remove this buildup. Removing and soaking the showerhead in a solution of white vinegar will also dissolve the deposits.

Soft Water

- Indicates water is low in calcium and magnesium or that it is treated with a home water softener.

HOW HARD IS YOUR WATER?

Hardness levels range from soft to very hard (see table). Levels can vary from system to system and throughout the year depending on the conditions of the source water. For your system's hardness levels, visit pennsylvaniaamwater.com/wqreports to view a copy of your Water Quality Report online.

Hardness Level	Range (in parts per million)	Range (in grains per gallon)
Soft	<17 ppm	<1 gpg
Slightly Hard	17 to 59 ppm	1 to 3 gpg
Moderately Hard	60 to 119 ppm	4 to 7 gpg
Hard	120 to 179 ppm	7 to 10.4 gpg
Very Hard	>180 ppm	>10.5 gpg

TREATMENT FOR HARD WATER

Pennsylvania American Water does not treat for or soften hard water, because calcium and magnesium do not pose a health problem and can promote stronger bones.

Treating for hardness is a personal choice. If you choose to install a water softener, be sure to follow the manufacturer's instructions for maintaining the system.



ABOUT HOME WATER SOFTENERS

The decision to purchase a home water softener is up to you.

Benefits

- Helps address white spots mineral buildup on glassware, appliances and fixtures.
- Soap products and detergents may perform and lather better.

Drawbacks

- Increased sodium content: May be a concern for individuals on sodium-restricted diets.
- Potential for corrosion: Softened water can be corrosive to certain metal pipe materials, such as lead.
- Initial and ongoing costs: Include purchase, installation, maintenance, and increased water used to clean and remove minerals from the resin beads in the water softener tank.

Don't rely on a water softener to:

- Improve the safety or quality of your drinking water.

NOT SURE IF IT'S HARD WATER BUILDUP? HERE ARE THREE QUICK WAYS TO FIND OUT.

Try these easy steps that will help you determine if it's hard water particles.

- **Step 1:** Collect some of the white residue from your faucet or showerhead.
- **Step 2:** Try one (or more) of these three simple tests.

Test	What to do	If it's <u>hard water</u> buildup...
Vinegar	Add a few drops of vinegar to the white residue.	...it will foam and dissolve
Float	Drop the residue into a glass of water.	...it usually sinks
Crush	Rub the residue between your fingers.	...it can easily be crushed into a powder

If you determine it's not hard water, consider consulting with a licensed plumber for additional assistance.



LEARN MORE ABOUT YOUR WATER SERVICE

Scan the QR code or visit pennsylvaniaamwater.com/wqreports to view a copy of your Water Quality Report online.

October 16, 2025

Dear Resident:

We are reaching out with a project update for you as a future customer to be served by the public water system in Dimock Township, Susquehanna County.

As you may know, Pennsylvania American Water Company (PAWC) recently finished drilling two new groundwater wells as potential sources of supply for the Dimock water system. Well-pumping tests were conducted, and untreated raw water samples were collected and sent to a certified laboratory for analysis in accordance with the Pennsylvania Department of Environmental Protection's (PA DEP) new source sampling requirements.

The new source sampling requirements follow the U.S. Environmental Protection Agency (EPA)'s drinking water standards, which are divided into primary standards addressing health concerns and secondary standards addressing aesthetic issues, such as color, taste, and odor.

PAWC's proposed water treatment system will treat the drinking water to meet both primary and secondary drinking water standards, known as maximum contaminant levels (MCLs) and secondary maximum contaminant levels (SMCLs), respectively.

We recently received the raw water-quality results for samples taken from each well. The laboratory results showed that certain naturally occurring substances, including radionuclides and barium, exceeded the primary MCLs. While chloride, manganese, and total dissolved solids (TDS) exceeded the SMCLs.

The attached list shows the regulated drinking water contaminants detected in the wells. Additionally, PAWC is providing a list of specific unregulated contaminants, as requested by the PA DEP, that were detected in the wells.

As a reminder, contaminants in raw water often exceed primary and/or secondary drinking water standards. The treatment system PAWC designed for Dimock will effectively treat raw well water, ensuring the water delivered to your homes complies with all EPA and PA DEP safe drinking water standards. Water quality will be continuously monitored.

If you're interested in learning more about this treatment and sampling processes, or want to discuss our Dimock public water system project further, please get in touch with us [at PA.Communityrelations@amwater.com](mailto:PA.Communityrelations@amwater.com).

Primary Contaminants	Analytical Method	MCL	Well #1 Results	Well #2 Results
Total Coliform	SM 9223 B-2016	<1 MPN/100 mL	ND	1.0 MPN/100 mL
Total Coliform	SM 9223 B-2016	<1 MPN/100 mL	ND	1.0 MPN/100 mL
Arsenic	EPA 200.8	0.01 mg/L	ND	0.0007 mg/L
Barium	EPA 200.7/4.4	2 mg/L	5.89 mg/L	5.52 mg/L
Fluoride	EPA 300.0/2.1	2 mg/L	0.424 mg/L	0.431 mg/L
Selenium	EPA 200.8/Rev. 5.4	50 ug/L	11.6 ug/L	10.6 ug/L
Toluene	EPA 524.2/4.1	1,000 ug/L	1.52 ug/L	0.860 ug/L
Alpha Particles (Gross Alpha)	EPA 900.0	15 pCi/L	20.2 ± 2.75	16.7 ± 2.88
Beta Particles and Photo Emitters (Gross Beta)	EPA 900.0	4 mrem/yr	12.7 ± 1.46 pCi/L	3.64 ± 1.37 pCi/L
Combined Radium (226+228)	(226: EPA 903.1, 228: EPA 904.0)	5 pCi/L	8.48 ± 1.22 pCi/L	5.65 ± 1.1 pCi/L
Radium 226	EPA 903.1	N/A	6.34 ± 1.11 pCi/L	3.59 ± 0.940 pCi/L
Radium 228	EPA 904.0	N/A	2.14 ± 0.497 pCi/L	2.06 ± 0.471 pCi/L
Uranium	ASTM D5174-97	30 ug/L	0.191 ± 0.004 pCi/L	0.461 ± 0.008 pCi/L

Secondary Contaminants	Analytical Method	SMCL	Well #1 Results	Well #2 Results
pH	SM 4500-H+B-11	6.5-8.5	8.28	8.3
Hardness	SM 4500 CN C+E+G-16	N/A	155 mg equiv CaCO ₃ /L	165 mg equiv CaCO ₃ /L
Foaming Agents (MBAS)	SM 5540 C-11	0.5 mg/L	0.0150 mg/L	ND
Manganese	EPA 200.7/4.4	0.05 mg/L	0.0774 mg/L	0.177 mg/L
Turbidity	SM 2130 B-11	1 NTU	0.35 NTU	0.20 NTU
Sulfate (as SO ₄)	EPA 300.0/2.1	250 mg/L	0.445 mg/L	0.932 mg/L
Chloride	EPA 300.0/2.1	250 mg/L	412 mg/L	441 mg/L
Total Dissolved Solids (TDS)	SM 2540C-15	500 mg/L	810 mg/L	894 mg/L

Additional Contaminant	Analytical Method	Well #1 Result	Well #2 Result
Propane	RSK 175	0.00195 mg/L	0.00205 mg/L
Ethane	RSK 175	0.129 mg/L	0.126 mg/L
Methane	RSK 175	11.2 mg/L	11.5 mg/L
Bromide	EPA 300.0/2.1	3.73 mg/L	3.74 mg/L
Boron	EPA 200.8/Rev. 5.4	105 ug/L	109 ug/L
Strontium	EPA 200.8/Rev. 5.4	3,750 ug/L	3,520 ug/L
Lithium	EPA 200.7/4.4	0.732 mg/L	0.774 mg/L
Sodium	EPA 200.7/4.4	233 mg/L	247 mg/L
Potassium	EPA 200.7/4.4	3.92 mg/L	4.17 mg/L
Calcium	EPA 200.7/4.4	46.4 mg/L	49.7 mg/L
Magnesium	EPA 200.7/4.4	9.57 mg/L	9.98 mg/L

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Jim Runzer**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 3-R (Corrected) and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: March 12, 2026



Jim Runzer

PAWC STATEMENT NO. 4-R

**REBUTTAL TESTIMONY
OF
ANTHONY M. NOKOVICH**

**RESPONDING TO
CERTAIN RATE-RELATED ISSUES RAISED AT PUBLIC INPUT HEARINGS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF ANTHONY M. NOKOVICH

INTRODUCTION

Q. What is your name and business address?

A. My name is Anthony M. Nokovich, and my business address is 852 Wesley Drive, Mechanicsburg, Pennsylvania 17055.

Q. Have you submitted direct testimony in this proceeding?

A. Yes, I submitted direct testimony on behalf of Pennsylvania-American Water Company (“PAWC” or the “Company”) that was marked as PAWC Statement No. 4. My educational background and professional experience are set forth in that statement.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my testimony to respond to the direct testimony of Office of Consumer Advocate (“OCA”) witness Barbara R. Alexander and address certain issues raised at the public input hearings in this proceeding.

RESPONSE TO CERTAIN RATE-RELATED ISSUES RAISED
AT THE PUBLIC INPUT HEARINGS

Q. During the public input hearings, several customers expressed concerns that PAWC should not charge customers for costs associated with data center development and that data centers could cause service quality issues, such as low water pressure or depletion of water sources, for other customers. How does PAWC respond to these concerns noted by OCA witness Alexander in Appendix A to her direct testimony?

A. PAWC agrees that data center customers should bear the costs of the infrastructure improvement needed to serve them. PAWC has implemented a rigorous planning process

1 to evaluate service requests from data centers and identify system improvements necessary
2 to serve data centers while maintaining existing levels of service for other
3 customers. Where necessary, PAWC will impose the following requirements on data
4 centers to prevent service quality impacts for existing customers:

- 5 1. Require installing customer-owned storage tanks to meet their max day/peak hour
6 demands.
- 7 2. Require installing a pressure sustaining valve (“PSV”) prior to the meter connection to
8 minimize pressure impact on existing customers. The Company will curtail flow to the
9 data centers if the PSV inlet pressure reaches the set point.
- 10 3. Require a minimum water consumption and/or installing an automatic flushing device
11 to maintain water quality (i.e., chlorine residual).

12 To date, PAWC has only executed one agreement to serve data centers, which is for the
13 planned Amazon Web Services (“Amazon”) data center campus near Berwick,
14 Pennsylvania. Per the agreement, Amazon is required to fund all of the necessary
15 infrastructure improvements to support future water use by the data center, including the
16 installation of approximately 30,460 linear feet of water mains, a new 0.8 million gallon
17 water storage tank, and a fourth Granular Activated Carbon treatment train for removal of
18 per- and polyfluoroalkyl substances (PFAS) at a new water treatment facility being
19 constructed by PAWC for its Berwick system. The service agreement with Amazon also
20 imposes minimum water usage requirements and provides for the installation of a PSV in
21 the meter vault prior to commencement of service to the Amazon data center to safeguard
22 service quality to the Company’s existing customers. These provisions will not only

1 prevent adverse service impacts for existing customers but also enhance system reliability
2 and resiliency.

3 **Q. During the public input hearings, one customer, Mr. David Hurlbrink, indicated that**
4 **PAWC does not deserve a rate increase because PAWC is under a consent order for**
5 **the wastewater system acquired from Exeter Township. How does PAWC respond?**

6 A. When PAWC acquired the Exeter wastewater system, it was in very poor shape. At the
7 same public input hearing, an Exeter supervisor confirmed that prior to PAWC's
8 acquisition, the Exeter system had eight sanitary sewer overflows causing unpermitted
9 discharges of raw sewage into the Schuylkill River and numerous other environmental
10 violations. When PAWC acquires a system in significant disrepair, PAWC works with the
11 Pennsylvania Department of Environmental Protection ("DEP") to develop and execute a
12 Consent Order for the system in advance of closing, which was the same process followed
13 in Exeter. The existence of a consent order does not have any bearing on the success of
14 PAWC's operation of a system.

15 Mr. Hurlbrink also raised concerns about the timeliness of work being completed
16 under the consent order, specifically the timeliness of PAWC's equalization tank and pump
17 station project. Preliminarily, Mr. Hurlbrink admitted as part of his testimony that he had
18 not read the consent order. Contrary to Mr. Hurlbrink's position, PAWC has complied
19 with all deadlines and requirements of the consent order. The Exeter consent order
20 required three years of studies and evaluations of the system, followed by three years of
21 design and permitting of the proposed facilities. The equalization tank and pump station
22 project was just one of numerous tasks that PAWC will complete under the consent order.

1 Other consent order requirements adopted by PAWC to mitigate the chance of future
2 sewage overflows into the river include:

- 3 • PAWC has submitted to DEP quarterly reports summarizing the progress of corrective
4 actions (“Progress Reports”) until the corrective actions required in the Consent Order
5 are terminated. All Progress Reports have been submitted before their compliance
6 dates.
- 7 • PAWC evaluated the monitoring and alarm systems installed by Exeter Township at
8 the wastewater treatment plant (“WWTP”) and influent pump station, and prepared and
9 submitted an Alarm Improvements Plan. Improvements to the alarm system were
10 critical from DEP’s perspective because failure of the existing alarm system
11 contributed to Exeter Township’s discharge of millions of gallons of raw sewage to the
12 river. The Alarm Improvements Plan was submitted by PAWC, and all improvements
13 were fully operational prior to compliance dates.
- 14 • PAWC prepared and submitted a SCADA Replacement Plan, because as DEP
15 recognized in the Consent Order, the existing WWTP SCADA system at the time of
16 PAWC’s acquisition was “inoperable.” The SCADA Replacement Plan was
17 submitted, and all improvements, including a fiber loop and six local programmable
18 logic controllers reporting back to the SCADA computer in the administration building,
19 were completed prior to compliance dates.
- 20 • PAWC prepared and submitted a report summarizing the condition and operability of
21 the WWTP influent pump station. The Influent Pump Station Project Completion Plan
22 was submitted to DEP. In addition, PAWC designed and permitted further

1 improvements to ensure pump station reliability by replacing one of the old pumps and
2 adding a fourth pump.

- 3 • PAWC prepared and submitted a Phase 1 Corrective Action Plan (“CAP”) that
4 identified appropriate actions and schedules to evaluate conditions and hydraulic
5 deficiencies in the sanitary sewer collection system. The Phase 1 CAP was submitted,
6 and subsequent tasks of mapping, manhole inspections, flow metering, closed circuit
7 television evaluation to identify areas of excess infiltration and inflow, and
8 identification of hydraulic capacity deficiencies were completed prior to the
9 compliance dates.
- 10 • PAWC prepared and submitted a Phase 2 CAP that provides a schedule of projects to
11 address the collection system hydraulic deficiencies. The Phase 2 CAP was submitted,
12 and subsequent tasks have been completed or are in progress as shown below.
 - 13 ○ Task 1 – Wastewater Characterization. As part of the permitting process, DEP
14 required PAWC to perform an evaluation of the existing WWTP influent flow
15 and loading data. This task was completed prior to the compliance date.
 - 16 ○ Task 2 – Unit Process Evaluation. As part of the permitting process, DEP
17 required PAWC to perform a hydraulic and an organic evaluation of each unit
18 process of the WWTP. This task was completed prior to the compliance date.
 - 19 ○ Task 3 – New Influent Pump Station Layout. DEP required PAWC to evaluate
20 the need for upgrade or replacement of the existing pump station as well as the
21 need to provide equalization to handle peak flows. This task was completed
22 prior to the compliance date.

- Task 4 – New Influent Pump Station Design. PAWC completed the design and submission of the Water Quality Management Part II permit application to DEP prior to the compliance date.
- Task 5 – Bidding Process. PAWC completed the bidding process for the new influent pumping station and flow equalization tanks. This task was completed prior to the compliance date.
- Task 6 – Construction Phase. PAWC has awarded the construction contract and work will start in early 2026 with Phase 1 of the project including construction of the flow equalization basins, which is anticipated to be completed in mid-2027 ahead of the compliance deadline.

Q. During the public input hearings, several customers stated that PAWC customers pay higher water and wastewater rates than in other areas in Pennsylvania and across the country. How does PAWC respond?

A. As documented in the American Society of Civil Engineers most recent Report Card for Pennsylvania's Infrastructure discussed in my direct testimony, aging water and wastewater systems across the Commonwealth are in dire need of upgrades. PAWC is making substantial investments to proactively address infrastructure concerns, resolve significant challenges faced by small and/or troubled systems, and enhance the reliability and resiliency of the Company's systems. Waiting for infrastructure to fail rather than proactively making improvements is far more costly in the long term.

While municipally-owned systems may have lower rates now, their rates (or taxes) could skyrocket when their aging water and sewer infrastructure begins to fail. We regularly hear from owners of systems that have fallen into a state of disrepair that they do

1 not have the resources to complete the necessary upgrades to adequately maintain their
2 systems. PAWC's two most recent requests for Pennsylvania Public Utility Commission
3 ("PUC") approval of acquisitions under Section 1329 of the Public Utility Code illustrate
4 this problem. As noted in the written testimony of Ray Kolb, former Chairman of the
5 Board of Supervisors for East Coventry Township ("East Coventry" or the "Township"),
6 at Docket No. A-2025-3053487, "if the Township is prevented from consummating the
7 Proposed Transaction, it will be required to fund the \$27 million expansion project itself."
8 East Coventry's expansion project to serve the Parker Ford area was contemplated for years
9 by the Township, but it never moved forward due to this significant capital cost. East
10 Coventry explored several options for funding this project itself with one option resulting
11 in rates for the customers who would benefit from this project rising from "\$68.33 today
12 to \$177.33 in 2029, culminating in an estimated rate of \$409 in 2035."

13 Similarly, in the Section 1329 acquisition proceeding pending before the PUC at
14 Docket No A-2025-3056419, City of Pittston ("Pittston") Mayor Michael Lombardo
15 wrote:

16 The City does not have enough resources to run the system as
17 effectively and efficiently as PAWC. Pittston is a very old city with
18 very old infrastructure. It is only able to replace about 1/10 of 1%
19 of the aging lines per year despite best efforts, which means that it
20 would take hundreds of years to replace them all. The System is
21 really coasting on deferred maintenance at this point.

22
23 This testimony from East Coventry and Pittston representatives demonstrates that
24 municipal rates are artificially low because many municipalities delay system projects.
25 When those delayed projects become unavoidable, municipal customers will face
26 significant potential rate hikes. Therefore, comparing PAWC's rates to municipal rates is
27 not an apples-to-apples comparison. Unlike municipal system owners, PAWC strives to

1 continue to upgrade its system based on priority and has a much larger customer base to
2 absorb project costs, so that rate increases are more moderate over time. Over the long
3 term, PAWC's approach results in lower overall project costs. PAWC makes proactive
4 improvements to its system under competitively bid and lower cost contracts as opposed
5 to reactive repairs after system failures, which tend to be much costlier.

6 **CONCLUSION**

7 **Q. Does this conclude your rebuttal testimony at this time?**

8 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
9 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Anthony M. Nokovich**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 4-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Anthony M. Nokovich

**REBUTTAL TESTIMONY
OF
JARED DEASON**

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
CLAIMED RATE BASE, DEPRECIATION AND AMORTIZATION, AND
ACQUISITIONS IN RATE BASE**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY

REBUTTAL TESTIMONY OF JARED DEASON

INTRODUCTION

Q. What is your name and business address?

A. My name is Jared Deason, and my business address is 1 Water Street, Camden, New Jersey 08102.

Q. Have you submitted direct testimony in this proceeding?

A. Yes, I submitted direct testimony on behalf of Pennsylvania-American Water Company (“PAWC” or the “Company”) that was marked as PAWC Statement No. 5. My direct testimony contains a description of my background and qualifications.

Q. What is the purpose of your rebuttal testimony?

A. First, I will discuss revisions to PAWC claims for costs associated with certain acquisitions. Second, I will discuss updates the Company proposes to its lead lag study. Third, I will address other parties’ proposed adjustments to rate base including fully projected future test year (“FPFTY”) additions, concomitant adjustments to rate base, and proposed reporting requirements.

Q. Have you prepared any exhibits to accompany your rebuttal testimony?

A. Yes. PAWC Exhibit JD-1R was prepared at my direction and under my supervision and is described in my rebuttal testimony, and PAWC Exhibit JD-2R attaches a discovery response from the Office of Consumer Advocate (“OCA”) that is discussed in my rebuttal testimony.

1 **UTILITY PLANT ACQUISITION ADJUSTMENTS (“UPAA”) AND ACQUISITION**
2 **TRANSACTION COSTS**

3 **Q. Have you revised the Company’s claim for costs associated with certain acquisitions?**

4 A. Yes. The Company has revised the transaction and closing costs associated with the recent
5 acquisitions of the Audubon Water Company (“Audubon”), East Dunkard Water Authority
6 (“East Dunkard”), Appalachian Utilities, Inc. (“Appalachian”), Corner Water Supply and
7 Service Corporation (“Corner Water”), Manwalamink Water Company, Manwalamink
8 Sewer Company, Butler Area Sewer Authority (“BASA”) and Elizabeth Borough
9 Municipal Authority (“EBMA”).

10 **Q. Please discuss the revisions to the Company’s claim with respect to the transaction**
11 **and closing costs for the Audubon acquisition.**

12 A. The Commission approved the Company’s acquisition of Audubon on January 23, 2024 at
13 Docket Nos. A-2023-3043194 and A-2023-3043196. The Company closed on this
14 acquisition on May 29, 2025. The Company has updated its claim from \$299,089 to
15 \$335,230 to reflect the actual post-acquisition transaction costs incurred. The revised
16 balance and associated amortization expense are reflected in Exhibit 3-A Revised.

17 **Q. Please discuss the revisions to the Company’s claim with respect to the transaction**
18 **and closing costs for the East Dunkard acquisition.**

19 A. The Commission approved the Company’s acquisition of East Dunkard on March 13, 2025
20 at Docket No. A-2024-3049759. The Company closed on this acquisition on April 29,
21 2025. The Company has updated its claim from \$174,008 to \$218,580 to reflect the actual
22 post-acquisition transaction costs incurred. The revised balance and associated
23 amortization expense are reflected in Exhibit 3-A Revised.

1 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
2 **and closing costs for the Appalachian acquisition.**

3 A. The Commission approved the Company's acquisition of Appalachian on September 11,
4 2025 at Docket Nos. A-2024-3046084 and A-2024-3046092. The Company closed on this
5 acquisition on October 27, 2025. The Company has updated its claim from \$156,852 to
6 \$192,183 to reflect the actual post-acquisition transaction costs incurred. The revised
7 balance and associated amortization expense are reflected in Exhibit 3-A Revised.

8 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
9 **and closing costs for the Corner Water acquisition.**

10 A. The Commission approved the Company's acquisition of Corner Water on September 2,
11 2025 at Docket Nos. A-2025-3052745 and A-2025-3052747. The Company closed on this
12 acquisition on November 20, 2025. The Company has updated its claim from \$12,398 to
13 \$42,679 to reflect the actual post-acquisition transaction costs incurred. The revised
14 balance and associated amortization expense are reflected in Exhibit 3-A Revised.

15 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
16 **and closing costs for the Manwalamink Water Company acquisition.**

17 A. The Commission approved the Company's acquisition of Manwalamink Water Company
18 on March 27, 2025 at Docket Nos. A-2023-3044418, A-2023-3044419, A-2023-3044421,
19 and A-2023-304442. The Company closed on this acquisition on June 25, 2025. The
20 Company has updated its claim from \$118,148 to \$125,207 to reflect the actual post-
21 acquisition transaction costs incurred. The revised balance and associated amortization
22 expense are reflected in Exhibit 3-A Revised.

1 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
2 **and closing costs for the Manwalamink Sewer Company acquisition.**

3 A. The Commission approved the Company's acquisition of Manwalamink Sewer Company
4 on March 27, 2025 at Docket No. Docket Nos. A-2023-3044418, A-2023-3044419, A-
5 2023-3044421, and A-2023-3044422. The Company closed on this acquisition on June
6 25, 2025. The Company has updated its claim from \$120,273 to \$137,298 to reflect the
7 actual post-acquisition transaction costs incurred. The revised balance and associated
8 amortization expense are reflected in Exhibit 3-A Revised.

9 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
10 **and closing costs for the BASA acquisition.**

11 A. The Commission approved the Company's acquisition of BASA on November 9, 2023 at
12 Docket No. A-2022-3037047. The Company closed on this acquisition on October 29,
13 2024. The Company has updated its claim from \$1,291,045 to \$1,303,262 to reflect the
14 actual post-acquisition transaction costs incurred. The revised balance and associated
15 amortization expense are reflected in Exhibit 3-A Revised.

16 **Q. Please discuss the revisions to the Company's claim with respect to the transaction**
17 **and closing costs for the EBMA acquisition.**

18 A. The Commission approved the Company's acquisition of EBMA on August 22, 2025 at
19 Docket No. A-2025-3052983. The Company closed on this acquisition on December 16,
20 2025. The Company has updated its claim from \$545,516 to \$636,795 to reflect the

1 actual post-acquisition transaction costs incurred. The revised balance and associated
2 amortization expense are reflected in Exhibit 3-A Revised.

3 **PAWC LEAD LAG STUDY**

4 **Q. Has the Company revised its lead lag study?**

5 A. Yes. During the discovery process, PAWC learned that credits associated with certain
6 invoices for purchased power (document numbers 5001338261 and 5001364729) were not
7 reflected in the revenue lag for purchased power presented in the Company's initial filing
8 (Volume 6, FR.V.08). As a result, the Company has updated the average lag for purchased
9 power expense in its lead lag study to reflect these credits. These updates are reflected in
10 PAWC Exhibit JD-1R and the Company's cash working capital claims in Exhibit 3-A
11 Revised. This issue was limited to invoices from one of the Company's energy suppliers,
12 Constellation NewEnergy, and correction of the error has minimal impact to the overall
13 purchased power average lag – a reduction of 1.54 days.

14 **PLANT ADDITIONS**

15 **Q. What is Bureau of Investigation and Enforcement ("I&E") witness Okum's**
16 **recommended derivative adjustment to reduce claimed fully projected future test**
17 **year ("FPFTY") plant additions?**

18 A. I&E witness Okum proposes to reduce PAWC's rate base by \$3,488,310, which is the sum
19 of reductions of \$3,292,908, \$81,607, \$86,470 and \$27,325 obtained by applying Ms.
20 Okum's proposed vacancy rate to the following items: (1) salary and wages,
21 (2) performance pay, (3) related payroll taxes, (4) group insurance, 401k, and defined

1 contribution plan, and (5) transportation.¹ The derivative adjustment that I&E witness
2 Okum proposed to FPFTY plant additions is not correct and should be rejected.

3 **Q. Please explain why Ms. Okum's adjustment to reduce FPFTY additions is not correct.**

4 A. Ms. Okum erroneously assumed that in developing its claim for FPFTY additions, the
5 Company adjusted the estimated cost of those additions to reflect a portion of the pro forma
6 payroll related increase that would be deemed to be capital related. However, to develop
7 the estimated cost of plant additions, the Company included appropriate estimates of the
8 actual labor costs, based on actual work time and work hours that will be required to
9 construct those additions. It is a bottom-up, not a top-down estimation process. Thus, the
10 labor costs capitalized as part of projected additions are not a function of the amount of
11 total projected labor included in the Company's O&M expense claim. The capitalization
12 rate used to determine the portion of total projected labor costs that should be included in
13 operating expense is simply an estimating tool that is based on the historical ratio of
14 capitalized to total labor. Accordingly, it would be inappropriate to reduce the FPFTY
15 additions for the proposed reduction in PAWC's payroll related expense resulting from
16 I&E witness Okum's recommended vacancy rate.

17 **CONCOMITANT ADJUSTMENTS TO RATE BASE AND EXPENSES**

18 **Q. Please summarize I&E witness Okum's concomitant adjustments to cash working**
19 **capital.**

20 A. Ms. Okum recommends reductions to cash working capital in the amount of \$428,745
21 (Water Operations: \$369,259, Wastewater ("WW") Sanitary Sewer System ("SSS"))

¹ I&E Statement No. 1, pp. 17-22, 25-26, 30-35, 41.

1 Operations: \$29,602, WW Combined Sewer System (“CSS”) Operations: \$20,788, BASA
2 Operations: \$9,096) based on adjustments made to the Company’s expense claims.²

3 **Q. Do you agree with Ms. Okum’s concomitant adjustments to cash working capital?**

4 A. Partially. While I do agree that an adjustment needs to be made to cash working capital
5 for the changes to labor expenses, I do not agree with the dollar amount calculated by Ms.
6 Okum since the Company disagrees with most of I&E’s adjustments to expenses. As such,
7 the concomitant adjustments reflected in PAWC Exhibit 3-A Revised should be adopted
8 instead of the proposed amounts from I&E.

9 **Q. Please summarize OCA witness Morgan’s adjustments to amortization expense.**

10 A. OCA witness Morgan recommends the disallowance of the Farmington, Audubon, and
11 Manwalamink positive acquisition adjustments.³ Removing these acquisition adjustments
12 from rate base results in concomitant adjustments to amortization expense.

13 **Q. Do you agree with the OCA’s concomitant adjustments to amortization expenses as
14 it relates to the Farmington, Audubon, and Manwalamink acquisition adjustments?**

15 A. No. As explained in detail in the rebuttal testimony of PAWC witness Don Wieczenski
16 (PAWC Statement No. 7-R), the Company disagrees with these OCA adjustments to
17 exclude these acquisition adjustments. As such, the proposed concomitant adjustments
18 should be rejected, and the Company’s proposed amounts should be adopted.

19 **Q. On pages 21-22 of OCA Statement No. 1 (corrected), Mr. Morgan argues that
20 PAWC’s request to recover \$660,138, amortized over 10 years, in transaction costs
21 for the acquisition of the Towamencin Township (“Towamencin”) wastewater system**

² *Id.* at 49.

³ OCA Exhibits LKM-8W and LKM-8WSS.

1 **(“Towamencin System”) should be denied because PAWC eventually withdrew its**
2 **application for the acquisition. Do you agree with Mr. Morgan’s recommendation?**

3 A. No, I disagree. The costs associated with PAWC’s acquisition of the Towamencin System
4 were prudently incurred at the time they were incurred and, if the acquisition had proceeded
5 to closing, it would have been in the public interest. As explained in detail in the rebuttal
6 testimony of Don Wieczenski (PAWC Statement No. 7-R), the Company’s acquisition of
7 the Towamencin System would have been in the public interest and could not be completed
8 due to unforeseen and extraordinary circumstances beyond the Company’s control. As
9 such, the full amount of \$660,138, amortized over 10 years, should be recovered by PAWC.

10 **Q. Why does PAWC believe that 10 years is a reasonable amortization period for**
11 **recovery of the transaction costs associated with the acquisition of the Towamencin**
12 **System?**

13 A. Consistent with regulatory principles, a 10-year amortization period for non-recurring,
14 extraordinary water utility expenses (such as transaction costs) is reasonable because it
15 spreads significant costs over a longer term, preventing rate shock for current customers
16 while ensuring the utility recovers investments in assets that provide long-term service
17 benefits.

18 **Q. In OCA Exhibit LCM-8W, Mr. Morgan removes \$1,374 of Manwalamink water**
19 **transaction costs for the “Initial NextEra Bid.” Do you agree with that adjustment?**

20 A. No, I do not. On April 14, 2023, the Company unconditionally accepted the assignment of
21 NextEra Water Pennsylvania’s (“NEWPA”) right, title, and interest in and to the Stock
22 Purchase Agreement to purchase Manwalamink and assumed all of NEWPA’s duties,
23 liabilities, and obligations under the Stock Purchase Agreement, and agreed to pay all of

1 the obligations of NEWPA under the Stock Purchase Agreement. As such, the \$1,374 for
2 the Initial NextEra Bid was a legitimate cost associated with the acquisition of
3 Manwalamink and thus should be recoverable. I also note that in the discovery process,
4 Mr. Morgan clarified that inclusion of the “Initial NextEra Bid” adjustment is an error and
5 will be removed from the OCA’s “final version of the cost of service”. The OCA’s
6 response to Interrogatory PAWC-OCA-I-3 is attached to my rebuttal testimony as
7 PAWC Exhibit JD-2R.

8 **Q. Please summarize Mr. Morgan’s adjustments to interest synchronization.**

9 A. Mr. Morgan recommends an adjustment to synchronized interest in the income tax
10 calculation based on the OCA’s rate base and weighted cost of debt adjustments in the
11 amount of \$22,494 for Water (State: \$5,928 and Federal: \$16,566) and \$4,997 for WW
12 SSS (State: \$1,317 and Federal: \$3,680).⁴

13 **Q. Do you agree with the OCA’s concomitant adjustments to interest synchronization?**

14 A. No. As explained in my testimony and the testimony of other PAWC witnesses, the
15 Company disagrees with the OCA’s adjustments to rate base and the weighted cost of debt.
16 As such, the proposed concomitant adjustments should be rejected and the Company’s
17 proposed amounts should be adopted.

18 **Q. Have you made other revisions to the Company’s claim for rate base?**

19 A. Yes. During the discovery process, the Company learned that the Materials and Supplies
20 13-month average amount for Water Operations mistakenly included the average for
21 BASA WW Operations (OCA 17-004). The Company has reflected the adjustment to

⁴ OCA Statement No. 1 (Corrected), p. 25.

1 remove the BASA WW amount in its updated claim for Materials and Supplies as shown
2 in PAWC Exhibit 3-A Revised, page 31R.

3 The Company also found an error in the Utility Plant in Service and Accumulated
4 Depreciation balances as of June 2025 for Water Operations and Wastewater CSS
5 Operations. The Company has reflected the adjustments in its updated claim as shown in
6 PAWC Exhibit 3-A Revised, pages 26R, 27R, 192R, and 193R. The updates are also
7 reflected in Company witness John Spanos (PAWC Statement No. 11-R) testimony and
8 updated exhibits.

9 **REPORTING REQUIREMENTS**

10 **Q. What is the Company's position on I&E witness Sakaya's proposed reporting**
11 **requirements with respect to future plant additions?**

12 A. The Company agrees that the parameters proposed by I&E witness Sakaya to update the
13 Summary of Detailed Plant Accounts in Exhibit 3-A⁵ are reasonable and will provide the
14 Commission with timely and appropriate information regarding projected investments in
15 utility plant during the FPFTY.

16 **CONCLUSION**

17 **Q. Does this conclude your rebuttal testimony at this time?**

18 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
19 proceeding.

⁵ See I&E St. No. 3, pp. 3-4.

PAWC Exhibit JD-1R

Pennsylvania American Water Company
Revenue Lag Summary
Base Year Ending 6/30/2025

Line		
No.		Days
1	Service Lag	14.79
2		
3	Billing Lag	2.00
4		
5	Avg. Daily Balance Accts. Receivable	79,979,438
6	Total Annual Revenues	1,064,619,032
7	Average Daily Revenues	2,916,764
8		
9	Avg. No. Days of Revenue Receivable/Collection Lag Days	27.42
10		
11	Lockbox Float	0.91
12		
13	Total Revenue Lag Days	45.12
14		
15		
16	<u>Service Lag is calculated as follows:</u>	
17		
18	Weighted average of billing period midpoints for billings in the month of April 2025	
19		
20	<u>Billing Lag is calculated as follows:</u>	
21		
22	Billing lag is 2 days as agreed to in the 2013 rate case	
23		
24	<u>Collection lag is calculated as follows:</u>	
25		
26	(Avg. daily A/R balance - Avg. daily uncollectible balance)/Avg. daily revenues	

Pennsylvania American Water Company

Lead/Lag Study Input - Total Company Summary (O&M Days)

Per Books - 12 Months Ended June 30, 2025

<u>Line</u>	<u>Description</u>	<u>Lag Days</u>
1	LABOR AND PAYROLL TAXES	12.05
2	GROUP INSURANCE	11.00
3	OPEB	65.00
4	PENSION	-5.50
5	PURCHASED POWER	31.06
6	PURCHASED WATER	31.29
7	CHEMICALS	44.75
8	MISCELLANEOUS	23.44
9	TRANSPORTATION	32.34
10	INS OTHER THAN GROUP	-86.09
11	SERVICE COMPANY	12.05*
12	WASTE DISPOSAL	47.04
13	TELEPHONE	34.55
14	RENTS	52.71
15	NATURAL GAS	50.28
16	UNCOLLECTIBLE EXPENSE	0.00**

* Per Rate Order R-922428, the company is using the labor lag for Service Co. exp.

**Uncollectible exp. included at 0 lag days to account for the deduction of Uncollectible revenue daily balances from A/R daily balances in calculating the collection lag

Pennsylvania American Water Company

Lead/Lag Study Input - Total Company Summary (Debt and Tax Days)

Per Books - 12 Months Ended June 30, 2025

<u>Line</u>	<u>Description</u>	<u>Lag Days</u>
	Debt	
17	LONG TERM INTEREST	91.75
18	SHORT TERM INTEREST	15.14
19	PREFERRED DIVIDENDS	46.13
	Tax	
25	GENERAL ASSESSMENT	-132.48*
26	PUBLIC UTILITY REALTY (PURTA)	-45.04
27	STATE INCOME TAX	37.88
28	FED INCOME TAX	46.13
29	PROPERTY TAX	-73.05*
30	USE TAX	12.84

*Calculation includes 14.38 day payment by check float adjustment

PAWC Exhibit JD-1R

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Pennsylvania American Water Company
Collection Lag
12 Months Ended June 6/30/2025

Day	Month	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1		85,986,786	83,705,984	92,440,829	102,803,122	96,669,660	110,784,197	98,463,162	99,809,125	110,348,615	95,076,742	91,608,066	99,620,049
2		82,897,401	82,117,851	92,369,193	104,694,805	96,675,328	102,823,427	93,604,826	99,813,981	110,352,652	94,029,772	90,685,636	95,249,507
3		86,553,813	82,125,535	88,259,858	105,934,289	96,675,453	104,062,813	95,244,969	95,471,150	106,462,321	94,411,806	90,695,151	96,841,230
4		86,519,552	82,125,945	86,971,736	106,898,434	96,493,921	106,407,634	95,247,701	95,896,121	105,990,122	93,234,722	90,694,946	97,637,287
5		86,472,156	83,792,871	90,014,814	106,912,955	94,813,522	105,463,074	95,247,241	97,669,764	107,059,431	93,234,583	98,128,943	99,126,727
6		86,481,013	85,568,296	92,233,012	106,913,155	94,117,143	104,627,756	95,268,472	99,000,180	107,662,584	93,234,858	90,430,770	100,231,425
7		86,481,035	84,588,707	92,214,351	109,984,319	93,304,453	104,710,206	96,085,935	100,220,993	108,026,017	87,623,356	91,237,333	100,237,374
8		83,188,535	81,663,670	92,215,060	110,010,184	94,487,543	104,710,618	95,268,103	100,234,648	108,013,138	93,931,764	91,674,270	100,237,816
9		82,524,894	78,568,710	88,484,844	110,076,115	94,493,353	103,345,536	94,865,063	100,234,110	108,012,849	95,225,728	94,404,251	100,715,057
10		85,404,327	78,595,238	88,899,389	106,948,280	94,492,601	103,105,135	97,012,475	98,454,970	105,347,908	95,503,234	94,413,091	101,739,515
11		88,271,263	78,594,880	93,483,850	98,482,672	97,639,967	104,846,778	97,018,408	100,629,768	106,832,447	96,909,481	94,413,094	102,726,232
12		89,907,803	73,968,919	96,364,862	96,001,539	95,210,274	105,926,326	97,017,883	102,842,427	106,171,439	96,913,917	94,475,984	104,074,323
13		89,906,626	85,022,600	96,962,608	96,001,752	96,513,656	104,915,297	97,121,096	105,200,540	107,942,606	96,914,152	97,294,211	104,172,837
14		89,906,964	87,043,948	96,969,006	110,893,413	98,426,499	104,922,515	98,943,499	107,298,539	107,484,208	98,376,423	99,554,926	104,178,621
15		87,519,669	88,063,203	96,968,586	104,934,289	99,524,143	104,921,704	100,910,164	107,312,085	107,495,709	102,748,988	102,582,903	104,178,707
16		88,915,298	94,269,699	96,124,084	106,870,778	99,540,982	102,861,721	104,113,867	107,311,813	107,495,803	105,224,894	104,282,891	103,340,925
17		92,270,541	94,274,207	87,527,269	108,528,626	99,540,332	110,216,762	110,149,800	109,199,508	106,589,422	107,578,281	104,289,466	109,454,229
18		95,492,785	94,274,291	91,153,545	109,523,909	104,540,330	110,871,688	110,153,559	111,300,143	111,811,107	108,146,776	104,289,308	112,717,430
19		97,842,041	95,436,760	99,028,052	109,524,537	107,306,505	112,273,676	110,153,385	113,252,383	114,393,467	108,151,922	105,031,800	116,345,145
20		97,879,896	97,653,265	108,780,209	109,524,470	108,562,468	112,474,910	108,555,793	115,128,532	116,088,712	108,151,728	110,368,789	116,757,823
21		97,877,743	98,994,218	108,789,551	108,702,158	110,611,918	112,479,594	109,557,598	117,054,680	114,740,917	107,398,241	111,842,812	116,812,738
22		97,215,963	101,778,380	108,789,473	110,497,662	111,894,843	112,479,250	110,185,048	117,077,390	114,746,317	112,123,166	116,812,119	
23		99,419,034	102,979,178	111,584,586	110,936,313	111,900,221	111,715,706	112,570,210	117,077,299	114,745,874	107,481,434	112,484,064	115,457,083
24		99,258,393	102,973,011	113,552,721	110,776,712	111,899,932	112,516,074	113,309,654	114,581,280	111,129,283	104,065,492	112,489,313	116,729,731
25		96,506,839	102,972,644	115,909,153	107,430,454	113,565,446	112,519,130	113,338,606	115,545,904	111,369,917	103,027,217	112,950,020	115,088,932
26		95,964,523	101,360,143	114,254,730	107,432,608	112,375,276	107,927,417	113,343,199	112,773,915	110,139,609	103,032,453	111,606,420	111,964,382
27		96,124,540	99,437,033	110,683,831	107,432,439	111,797,055	105,170,484	108,984,362	113,240,655	106,693,464	103,032,520	108,201,547	109,017,517
28		96,227,955	96,215,871	110,692,710	102,739,151	111,778,503	105,176,914	105,715,321	110,333,076	103,657,390	99,458,200	105,550,656	109,029,460
29		92,019,854	94,180,761	110,692,473	100,039,861	110,782,414	105,177,068	104,859,166		103,723,035	97,745,172	102,383,986	109,031,118
30		89,811,306	92,491,312	105,989,302	99,551,204	110,784,628	100,415,093	102,644,498		103,723,186	93,467,503	99,603,704	103,696,547
31		86,945,628	92,439,399		98,160,722		98,490,013	99,803,910		97,055,201		99,616,880	
Totals		2,817,794,175	2,797,276,528	2,978,403,686	3,285,160,929	3,076,418,369	3,308,338,516	3,184,756,974	2,983,964,981	3,361,304,750	2,991,705,680	3,120,408,398	3,193,221,888

WATER & SEWER REVENUE EXCLUDING UNBILLED	\$ 1,064,619,032
DAYS IN TEST YEAR ENDING 12/31/2024	365
AVERAGE BILLED REVENUE PER DAY	2,916,764

SUM OF A/R BALANCES 37,098,754,873

PLUS:
UNCOLLECTIBLES DEDUCTED
FROM A/R BALANCE 7,906,260,069

SUBTOTAL 29,192,494,804

AVERAGE A/R BALANCE PER DAY 79,979,438

AVERAGE BILLED REVENUE PER DAY 2,916,764

AVERAGE LAG 27.42

Pennsylvania American Water Company
Lead Lag for Labor & Payroll Taxes
12 Months Ended 6/30/2025

Line No	Description	Amount	Lag Days	Dollar Days
1	Payroll	\$ 63,719,680	12.00	764,636,160
2	FUTA	\$ 58,137	12.00	697,647
3	FICA	\$ 8,515,532	12.00	102,186,381
4	SUTA	\$ 668,375	12.00	8,020,494
5				
6	Total	<u>\$ 72,961,723</u>		<u>\$ 875,540,681</u>
	Avg Lag Days	<u>12.00</u>		
	Check Float	<u>0.05</u>		
	Avg Lag w/ Check Float	<u>12.05</u>		

PAYROLL TAXES - FUTA, FICA, SUTA

All company employees are paid for a two week period

Pay date is five days following the end of the payroll period

The payroll tax payment is made to ADP, the outside payroll processing company

Pennsylvania American Water Company
Lead Lag for Group Insurance Expenses
12 Months Ended 6/30/2025

Line No.	Document #	Paid	Payment Amount	Service Period		Midpoint	Total		Dollar Days	Vendor #	Vendor Name
				From	To		Lag Days				
1	7000040154	12/24/2024	\$958,950	12/7/2024	12/20/2024	7.00	11.00		10,548,449.67	130326	Northern Trust Company
2	7000040288	1/8/2025	\$988,736	12/22/2024	1/4/2025	7.00	11.00		10,876,096.11	130326	Northern Trust Company
3	7000040425	1/22/2025	\$980,140	1/5/2025	1/18/2025	7.00	11.00		10,781,545.39	130326	Northern Trust Company
4	7000040565	2/5/2025	\$989,269	1/19/2025	2/1/2025	7.00	11.00		10,881,958.89	130326	Northern Trust Company
5	7000040696	2/19/2025	\$984,197	2/2/2025	2/15/2025	7.00	11.00		10,826,164.03	130326	Northern Trust Company
6	7000040840	3/5/2025	\$983,501	2/16/2025	3/1/2025	7.00	11.00		10,818,507.26	130326	Northern Trust Company
7	7000040959	3/19/2025	\$985,496	3/2/2025	3/15/2025	7.00	11.00		10,840,453.14	130326	Northern Trust Company
8	7000041072	4/2/2025	\$981,261	3/16/2025	3/29/2025	7.00	11.00		10,793,874.19	130326	Northern Trust Company
9	7000041197	4/16/2025	\$987,371	3/30/2025	4/12/2025	7.00	11.00		10,861,084.96	130326	Northern Trust Company
10	7000041308	4/30/2025	\$984,047	4/13/2025	4/26/2025	7.00	11.00		10,824,517.11	130326	Northern Trust Company
11	7000041417	5/14/2025	\$980,950	4/27/2025	5/10/2025	7.00	11.00		10,790,453.52	130326	Northern Trust Company
12	7000041519	5/16/2025	\$137	4/29/2025	5/12/2025	7.00	11.00		1,504.69	130326	Northern Trust Company
13	7000041551	5/28/2025	\$980,735	5/11/2025	5/24/2025	7.00	11.00		10,788,080.93	130326	Northern Trust Company
14	7000041654	6/4/2025	\$747	5/18/2025	5/31/2025	7.00	11.00		8,218.65	130326	Northern Trust Company
15	7000041669	6/11/2025	\$988,795	5/25/2025	6/7/2025	7.00	11.00		10,876,747.42	130326	Northern Trust Company
16	7000041793	6/25/2025	\$988,543	6/8/2025	6/21/2025	7.00	11.00		10,873,969.59	130326	Northern Trust Company
17	7000038425	7/10/2024	\$928,796	6/23/2024	7/6/2024	7.00	11.00		10,216,760.62	130326	Northern Trust Company
18	7000038583	7/24/2024	\$931,705	7/7/2024	7/20/2024	7.00	11.00		10,248,755.22	130326	Northern Trust Company
19	7000038727	8/7/2024	\$935,019	7/21/2024	8/3/2024	7.00	11.00		10,285,207.46	130326	Northern Trust Company
20	7000038864	8/8/2024	\$1,329	7/22/2024	8/4/2024	7.00	11.00		14,613.83	130326	Northern Trust Company
21	7000038889	8/21/2024	\$934,350	8/4/2024	8/17/2024	7.00	11.00		10,277,848.46	130326	Northern Trust Company
22	7000039030	9/4/2024	\$937,228	8/18/2024	8/31/2024	7.00	11.00		10,309,507.12	130326	Northern Trust Company
23	7000039189	9/18/2024	\$933,042	9/1/2024	9/14/2024	7.00	11.00		10,263,464.09	130326	Northern Trust Company
24	7000039326	10/2/2024	\$929,727	9/15/2024	9/28/2024	7.00	11.00		10,226,995.02	130326	Northern Trust Company
25	5001368514	10/2/2024	\$160,000	9/15/2024	9/28/2024	7.00	11.00		1,760,000.00	130326	Northern Trust Company
26	7000039453	10/4/2024	\$599	9/17/2024	9/30/2024	7.00	11.00		6,591.75	130326	Northern Trust Company
27	7000039477	10/16/2024	\$938,702	9/29/2024	10/12/2024	7.00	11.00		10,325,726.18	130326	Northern Trust Company
28	7000039601	10/30/2024	\$936,918	10/13/2024	10/26/2024	7.00	11.00		10,306,100.64	130326	Northern Trust Company
29	7000039737	11/13/2024	\$962,648	10/27/2024	11/9/2024	7.00	11.00		10,589,126.90	130326	Northern Trust Company
30	7000039886	11/27/2024	\$957,459	11/10/2024	11/23/2024	7.00	11.00		10,532,049.99	130326	Northern Trust Company
31	7000040015	12/11/2024	\$957,474	11/24/2024	12/7/2024	7.00	11.00		10,532,216.53	130326	Northern Trust Company
			<u>\$25,207,872</u>						<u>277,286,589</u>		
									<u>11.00</u>		
									0.00		
									<u>11.00</u>		

Pennsylvania American Water Company
Lead Lag for OPEB Expense
12 Months Ended 6/30/2025

Line No						Service Period			Total				
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor		
1	2401	26221000	5001360013	9/4/2024	586,000	1/1/2024	12/31/2024	183.0	65.0	38,090,000	AMERICAN WATER WORKS SERV		
					<u>586,000</u>					<u>38,090,000</u>			
										Avg Lag for OPEB Expense	<u>65.00</u>		
										Check Float	<u>0.00</u>		
										Avg Lag w/ Check Float	<u>65.00</u>		

PAWC Exhibit JD-1R

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Pennsylvania American Water Company
Lead Lag for Pension Expense
12 Months Ending 6/30/2025

Line No.	Account	Document Number	Paid	Amount	Service Period		Midpoint	Total	Dollar Days	Vendor
					From	To		Lag Days		
1	26212000	5001349927	8/8/2024	1,901,900	1/1/2024	12/31/2024	183.0	38.0	72,272,200	Northern Trust– Treasury Only
2	26212000	5001387139	11/12/2024	1,901,900	1/1/2024	12/31/2024	183.0	134.0	254,854,600	Northern Trust– Treasury Only
3	26212000	5001418938	2/7/2025	1,901,900	1/1/2025	12/31/2025	182.5	(144.5)	(274,824,550)	Northern Trust– Treasury Only
4	26212000	5001454909	5/13/2025	1,901,900	1/1/2025	12/31/2025	182.5	(49.5)	(94,144,050)	Northern Trust– Treasury Only
				<u>7,607,600</u>						<u>(41,841,800)</u>
Avg Lag for Pension Expense									<u>(5.50)</u>	
Check Float									<u>0.00</u>	
Avg Lag w/ Check Float									<u>(5.50)</u>	

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

No						Service Period			Total		
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
1	2411	51510000	5001412316	1/22/2025	186,151	11/27/2024	12/29/2024	16.5	40.5	7,539,123	Calpine Energy Solutions
2	2411	51510000	5001363848	9/13/2024	183,696	7/26/2024	8/26/2024	16	34.0	6,245,670	Calpine Energy Solutions
3	2411	51510000	5001377339	10/21/2024	180,534	8/27/2024	9/26/2024	15.5	40.5	7,311,645	Calpine Energy Solutions
4	2411	51510000	5001391557	11/25/2024	180,450	9/27/2024	10/28/2024	16	44.0	7,939,779	Calpine Energy Solutions
5	2411	51510000	5001355296	8/23/2024	176,935	6/26/2024	7/25/2024	15	44.0	7,785,122	Calpine Energy Solutions
6	2411	51510000	5001456470	5/16/2025	173,856	3/28/2025	4/27/2025	15.5	34.5	5,998,028	Calpine Energy Solutions
7	2411	51510000	5001432632	3/18/2025	171,761	1/28/2025	2/25/2025	14.5	35.5	6,097,505	Calpine Energy Solutions
8	2411	51510000	5001470452	6/19/2025	170,006	4/28/2025	5/27/2025	15	38.0	6,460,242	Calpine Energy Solutions
9	2411	51510000	5001423011	2/20/2025	167,351	12/30/2024	1/27/2025	14.5	38.5	6,443,025	Calpine Energy Solutions
10	2411	51510000	5001401756	12/20/2024	163,755	10/29/2024	11/26/2024	14.5	38.5	6,304,556	Calpine Energy Solutions
11	2411	51510000	5001342539	7/23/2024	160,949	5/28/2024	6/25/2024	14.5	42.5	6,840,331	Calpine Energy Solutions
12	2411	51510000	5001445428	4/17/2025	157,279	2/26/2025	3/27/2025	15	36.0	5,662,058	Calpine Energy Solutions
13	2425	51510000	5001426125	2/27/2025	22,894	1/16/2025	2/16/2025	16	27.0	618,134	Calpine Energy Solutions
14	2425	51510000	5001415833	1/31/2025	21,788	12/16/2024	1/15/2025	15.5	31.5	686,335	Calpine Energy Solutions
15	2425	51510000	5001443355	4/11/2025	21,091	2/17/2025	3/17/2025	14.5	39.5	833,114	Calpine Energy Solutions
16	2425	51510000	5001408915	1/13/2025	20,241	11/15/2024	12/15/2024	15.5	44.5	900,744	Calpine Energy Solutions
17	2425	51510000	5001450949	5/2/2025	19,450	3/18/2025	4/15/2025	14.5	31.5	612,690	Calpine Energy Solutions
18	2425	51510000	5001376313	10/17/2024	18,847	8/15/2024	9/16/2024	16.5	47.5	895,228	Calpine Energy Solutions
19	2425	51510000	5001400234	12/18/2024	18,086	10/17/2024	11/14/2024	14.5	48.5	877,182	Calpine Energy Solutions
20	2425	51510000	5001348059	8/5/2024	17,500	6/14/2024	7/15/2024	16	37.0	647,492	Calpine Energy Solutions
21	2425	51510000	5001384332	11/4/2024	17,267	9/17/2024	10/16/2024	15	34.0	587,091	Calpine Energy Solutions
22	2425	51510000	5001463445	6/3/2025	17,250	4/16/2025	5/14/2025	14.5	34.5	595,134	Calpine Energy Solutions
23	2425	51510000	5001364729	9/17/2024	16,699	7/14/2024	8/14/2024	16	50.0	834,933	Calpine Energy Solutions
24	2425	51510000	5001336739	7/10/2024	16,531	5/15/2024	6/13/2024	15	42.0	694,296	Calpine Energy Solutions
25	2443	51510000	5001432632	3/18/2025	10,170	2/7/2025	3/9/2025	15.5	24.5	249,154	Calpine Energy Solutions
26	2443	51510000	5001423011	2/20/2025	10,004	1/9/2025	2/6/2025	14.5	28.5	285,103	Calpine Energy Solutions
27	2433	51510000	5001391557	11/25/2024	26,352	10/11/2024	11/11/2024	16	30.0	790,549	Calpine Energy Solutions
28	2433	51510000	5001408915	1/13/2025	24,228	11/12/2024	12/11/2024	15	48.0	1,162,925	Calpine Energy Solutions
29	2433	51510000	5001376313	10/17/2024	22,811	8/12/2024	9/11/2024	15.5	51.5	1,174,788	Calpine Energy Solutions
30	2433	51510000	5001377339	10/21/2024	22,118	9/12/2024	10/10/2024	14.5	25.5	564,010	Calpine Energy Solutions
31	2433	51510000	5001357429	8/29/2024	18,390	7/11/2024	8/11/2024	16	34.0	625,249	Calpine Energy Solutions
32	2433	51510000	5001401756	12/20/2024	37,918	11/7/2024	12/8/2024	16	28.0	1,061,693	Calpine Energy Solutions
33	2433	51510000	5001368289	9/26/2024	31,128	8/6/2024	9/8/2024	17	35.0	1,089,471	Calpine Energy Solutions
34	2433	51510000	5001391557	11/25/2024	30,905	10/8/2024	11/6/2024	15	34.0	1,050,776	Calpine Energy Solutions
35	2433	51510000	5001377339	10/21/2024	27,951	9/9/2024	10/7/2024	14.5	28.5	796,609	Calpine Energy Solutions
36	2433	51510000	5001357429	8/29/2024	21,537	7/8/2024	8/5/2024	14.5	38.5	829,160	Calpine Energy Solutions
37	2433	51510000	5001423954	2/24/2025	11,521	12/9/2024	2/6/2025	30	48.0	553,000	Calpine Energy Solutions
38	2411	51510000	5001414816	1/29/2025	76,872	11/27/2024	12/29/2024	16.5	47.5	3,651,410	Calpine Energy Solutions
39	2411	51510000	5001364729	9/17/2024	76,000	7/26/2024	8/26/2024	16	38.0	2,888,005	Calpine Energy Solutions
40	2411	51510000	5001377339	10/21/2024	75,455	8/27/2024	9/26/2024	15.5	40.5	3,055,923	Calpine Energy Solutions
41	2411	51510000	5001391557	11/25/2024	75,329	9/27/2024	10/28/2024	16	44.0	3,314,456	Calpine Energy Solutions
42	2411	51510000	5001456470	5/16/2025	74,027	3/28/2025	4/27/2025	15.5	34.5	2,553,935	Calpine Energy Solutions
43	2411	51510000	5001355296	8/23/2024	73,603	6/26/2024	7/25/2024	15	44.0	3,238,543	Calpine Energy Solutions
44	2411	51510000	5001423011	2/20/2025	72,566	12/30/2024	1/27/2025	14.5	38.5	2,793,776	Calpine Energy Solutions
45	2411	51510000	5001471792	6/23/2025	72,167	4/28/2025	5/27/2025	15	42.0	3,031,028	Calpine Energy Solutions
46	2411	51510000	5001432632	3/18/2025	71,245	1/28/2025	2/26/2025	15	35.0	2,493,561	Calpine Energy Solutions
47	2411	51510000	5001446360	4/22/2025	68,574	2/27/2025	3/27/2025	14.5	40.5	2,777,249	Calpine Energy Solutions
48	2411	51510000	5001342539	7/23/2024	67,555	5/28/2024	6/25/2024	14.5	42.5	2,871,087	Calpine Energy Solutions
49	2411	51510000	5001401756	12/20/2024	67,522	10/29/2024	11/26/2024	14.5	38.5	2,599,580	Calpine Energy Solutions
50	2433	51510000	5001472328	6/24/2025	31,633	5/9/2025	6/9/2025	16	31.0	980,637	Calpine Energy Solutions
51	2433	51510000	5001423011	2/20/2025	28,731	1/11/2025	2/10/2025	15.5	25.5	732,631	Calpine Energy Solutions
52	2433	51510000	5001456470	5/16/2025	28,483	4/10/2025	5/8/2025	14.5	22.5	640,863	Calpine Energy Solutions
53	2433	51510000	5001407636	1/8/2025	27,787	11/11/2024	12/10/2024	15	44.0	1,222,630	Calpine Energy Solutions
54	2433	51510000	5001415833	1/31/2025	27,546	12/11/2024	1/10/2025	15.5	36.5	1,005,434	Calpine Energy Solutions
55	2433	51510000	5001446360	4/22/2025	27,111	3/12/2025	4/9/2025	14.5	27.5	745,566	Calpine Energy Solutions
56	2433	51510000	5001445428	4/17/2025	26,874	2/11/2025	3/11/2025	14.5	51.5	1,384,007	Calpine Energy Solutions
57	2431	51510000	5001415833	1/31/2025	29,389	12/27/2024	1/26/2025	15.5	20.5	602,484	Direct Energy/70220
58	2431	51510000	5001427535	3/4/2025	28,729	1/27/2025	2/25/2025	15	22.0	632,031	Direct Energy/70220
59	2431	51510000	5001406292	1/6/2025	26,615	11/26/2024	12/26/2024	15.5	26.5	705,305	Direct Energy/70220
60	2431	51510000	5001358043	8/30/2024	26,464	7/25/2024	8/25/2024	16	21.0	555,745	Direct Energy/70220
61	2431	51510000	5001463445	6/3/2025	26,260	4/25/2025	5/26/2025	16	24.0	630,247	Direct Energy/70220
62	2431	51510000	5001384332	11/4/2024	25,904	9/26/2024	10/27/2024	16	24.0	621,705	Direct Energy/70220
63	2431	51510000	5001334170	7/10/2024	25,892	5/24/2024	6/24/2024	16	32.0	828,554	Direct Energy/70220

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
64	2431	51510000	5001439585	4/2/2025	25,822	2/26/2025	3/26/2025	14.5	21.5	555,180	Direct Energy/70220
65	2431	51510000	5001371342	10/2/2024	25,696	8/26/2024	9/25/2024	15.5	22.5	578,151	Direct Energy/70220
66	2431	51510000	5001347080	8/1/2024	24,797	6/25/2024	7/24/2024	15	23.0	570,328	Direct Energy/70220
67	2431	51510000	5001450949	5/2/2025	24,025	3/27/2025	4/24/2025	14.5	22.5	540,552	Direct Energy/70220
68	2431	51510000	5001395202	12/5/2024	23,288	10/28/2024	11/25/2024	14.5	24.5	570,562	Direct Energy/70220
69	2431	51510000	5001472328	6/24/2025	27,667	5/16/2025	6/16/2025	16	24.0	664,004	Direct Energy/70220
70	2431	51510000	5001426125	2/27/2025	25,963	2/15/2025	2/17/2025	1.5	11.5	298,575	Direct Energy/70220
71	2431	51510000	5001367320	9/24/2024	25,028	8/16/2024	9/17/2024	16.5	23.5	588,167	Direct Energy/70220
72	2431	51510000	5001413659	1/24/2025	24,789	12/17/2024	1/16/2025	15.5	23.5	582,532	Direct Energy/70220
73	2431	51510000	5001354849	8/22/2024	23,258	7/17/2024	8/15/2024	15	22.0	511,672	Direct Energy/70220
74	2431	51510000	5001343648	7/25/2024	23,203	6/17/2024	7/16/2024	15	24.0	556,874	Direct Energy/70220
75	2431	51510000	5001435345	3/25/2025	23,075	2/18/2025	3/18/2025	14.5	21.5	496,111	Direct Energy/70220
76	2431	51510000	5001391170	11/22/2024	22,664	10/18/2024	11/17/2024	15.5	20.5	464,605	Direct Energy/70220
77	2431	51510000	5001458899	5/21/2025	22,653	4/17/2025	5/15/2025	14.5	20.5	464,393	Direct Energy/70220
78	2431	51510000	5001446750	4/23/2025	22,181	3/19/2025	4/16/2025	14.5	21.5	476,893	Direct Energy/70220
79	2431	51510000	5001402375	12/20/2024	22,169	11/18/2024	12/16/2024	14.5	18.5	410,121	Direct Energy/70220
80	2431	51510000	5001379246	10/24/2024	21,278	9/18/2024	10/17/2024	15	22.0	468,121	Direct Energy/70220
81	2494	51510000	5001446360	4/22/2025	87,192	2/6/2025	4/7/2025	30.5	45.5	3,967,258	Direct Energy/70220
82	2494	51510000	5001426125	2/27/2025	45,402	12/6/2024	1/7/2025	16.5	67.5	3,064,662	Direct Energy/70220
83	2494	51510000	5001439585	4/2/2025	44,049	1/8/2025	2/5/2025	14.5	70.5	3,105,488	Direct Energy/70220
84	2494	51510000	5001342539	7/23/2024	39,092	6/6/2024	7/7/2024	16	32.0	1,250,933	Direct Energy/70220
85	2494	51510000	5001398940	12/16/2024	38,516	11/6/2024	12/5/2024	15	26.0	1,001,414	Direct Energy/70220
86	2494	51510000	5001334170	7/10/2024	38,182	5/7/2024	6/5/2024	15	50.0	1,909,122	Direct Energy/70220
87	2494	51510000	5001384332	11/4/2024	36,869	9/6/2024	10/6/2024	15.5	44.5	1,640,681	Direct Energy/70220
88	2494	51510000	5001368797	9/27/2024	36,749	8/6/2024	9/5/2024	15.5	37.5	1,378,071	Direct Energy/70220
89	2494	51510000	5001352801	8/16/2024	36,095	7/8/2024	8/5/2024	14.5	25.5	920,430	Direct Energy/70220
90	2494	51510000	5001391557	11/25/2024	35,580	10/7/2024	11/5/2024	15	35.0	1,245,309	Direct Energy/70220
91	2413	51510000	5001413659	1/24/2025	24,179	12/19/2024	1/20/2025	16.5	20.5	495,676	Direct Energy/70220
92	2413	51510000	5001448392	4/28/2025	22,230	3/21/2025	4/20/2025	15.5	23.5	522,396	Direct Energy/70220
93	2413	51510000	5001436677	3/27/2025	22,065	2/19/2025	3/20/2025	15	22.0	485,428	Direct Energy/70220
94	2413	51510000	5001424520	2/25/2025	21,412	1/21/2025	2/18/2025	14.5	21.5	460,368	Direct Energy/70220
95	2413	51510000	5001473974	6/26/2025	20,704	5/20/2025	6/18/2025	15	23.0	476,188	Direct Energy/70220
96	2413	51510000	5001379922	10/25/2024	20,291	9/19/2024	10/20/2024	16	21.0	426,116	Direct Energy/70220
97	2413	51510000	5001403774	12/26/2024	20,191	11/20/2024	12/18/2024	14.5	22.5	454,308	Direct Energy/70220
98	2413	51510000	5001344120	7/26/2024	19,754	6/19/2024	7/21/2024	16.5	21.5	424,703	Direct Energy/70220
99	2413	51510000	5001392118	11/26/2024	19,097	10/21/2024	11/19/2024	15	22.0	420,127	Direct Energy/70220
100	2413	51510000	5001461221	5/28/2025	19,001	4/21/2025	5/19/2025	14.5	23.5	446,535	Direct Energy/70220
101	2413	51510000	5001368206	9/25/2024	18,791	8/20/2024	9/18/2024	15	22.0	413,400	Direct Energy/70220
102	2413	51510000	5001355652	8/26/2024	18,549	7/22/2024	8/19/2024	14.5	21.5	398,801	Direct Energy/70220
103	2411	51510000	5001338261	7/12/2024	32,610	5/29/2024	6/30/2024	16.5	28.5	929,376	Constellation NewEnergy
104	2411	51510000	5001364729	9/17/2024	6,051	7/29/2024	8/26/2024	14.5	36.5	220,869	Constellation NewEnergy
105	2411	51510000	5001376311	10/17/2024	39,220	8/27/2024	9/28/2024	16.5	35.5	1,392,294	Constellation NewEnergy
106	2411	51510000	5001389157	11/19/2024	28,348	9/29/2024	10/27/2024	14.5	37.5	1,063,041	Constellation NewEnergy
107	2411	51510000	5001398940	12/16/2024	57,973	10/28/2024	11/25/2024	14.5	35.5	2,058,027	Constellation NewEnergy
108	2411	51510000	5001410063	1/15/2025	83,407	11/26/2024	12/29/2024	17	34.0	2,835,849	Constellation NewEnergy
109	2411	51510000	5001421620	2/18/2025	102,850	12/30/2024	1/29/2025	15.5	35.5	3,651,186	Constellation NewEnergy
110	2411	51510000	5001432632	3/18/2025	88,042	1/30/2025	3/1/2025	15.5	32.5	2,861,367	Constellation NewEnergy
111	2411	51510000	5001446360	4/22/2025	46,540	3/2/2025	3/30/2025	14.5	37.5	1,745,240	Constellation NewEnergy
112	2411	51510000	5001458123	5/21/2025	38,083	3/31/2025	4/28/2025	14.5	37.5	1,428,130	Constellation NewEnergy
113	2411	51510000	5001469133	6/17/2025	48,566	4/29/2025	5/31/2025	16.5	33.5	1,626,956	Constellation NewEnergy
114	2467	51510000	5001461849	5/30/2025	42,530	4/25/2025	5/27/2025	16.5	19.5	829,341	Constellation NewEnergy
115	2467	51510000	5001334956	7/10/2024	38,043	5/24/2024	6/28/2024	18	30.0	1,141,283	Constellation NewEnergy
116	2467	51510000	5001414206	1/28/2025	31,982	12/20/2024	1/23/2025	17.5	22.5	719,598	Constellation NewEnergy
117	2467	51510000	5001474780	6/30/2025	30,745	5/28/2025	6/25/2025	14.5	19.5	599,530	Constellation NewEnergy
118	2467	51510000	5001368289	9/26/2024	30,582	8/23/2024	9/23/2024	16	19.0	581,052	Constellation NewEnergy
119	2467	51510000	5001449145	4/29/2025	28,717	3/26/2025	4/24/2025	15	20.0	574,336	Constellation NewEnergy
120	2467	51510000	5001436838	3/28/2025	27,785	2/22/2025	3/25/2025	16	19.0	527,906	Constellation NewEnergy
121	2467	51510000	5001358043	8/30/2024	27,576	7/25/2024	8/22/2024	14.5	22.5	620,463	Constellation NewEnergy
122	2467	51510000	5001425063	2/25/2025	26,209	1/24/2025	2/21/2025	14.5	18.5	484,860	Constellation NewEnergy
123	2467	51510000	5001391557	11/25/2024	25,398	10/23/2024	11/20/2024	14.5	19.5	495,252	Constellation NewEnergy
124	2467	51510000	5001379922	10/25/2024	25,365	9/24/2024	10/22/2024	14.5	17.5	443,880	Constellation NewEnergy
125	2467	51510000	5001406292	1/6/2025	25,209	11/21/2024	12/19/2024	14.5	32.5	819,307	Constellation NewEnergy
126	2467	51510000	5001344620	7/31/2024	24,655	6/29/2024	7/24/2024	13	20.0	493,108	Constellation NewEnergy

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

Line No						Service Period		Total			
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
127	2451	51510000	5001334956	7/10/2024	39,115	5/25/2024	6/28/2024	17.5	29.5	1,153,885	Constellation NewEnergy
128	2451	51510000	5001414816	1/29/2025	37,539	12/21/2024	1/24/2025	17.5	22.5	844,623	Constellation NewEnergy
129	2451	51510000	5001425678	2/26/2025	34,236	1/25/2025	2/24/2025	15.5	17.5	599,122	Constellation NewEnergy
130	2451	51510000	5001368797	9/27/2024	33,966	8/24/2024	9/24/2024	16	19.0	645,362	Constellation NewEnergy
131	2451	51510000	5001450949	5/2/2025	33,518	3/27/2025	4/28/2025	16.5	20.5	687,122	Constellation NewEnergy
132	2451	51510000	5001440615	4/7/2025	31,743	2/25/2025	3/26/2025	15	27.0	857,064	Constellation NewEnergy
133	2451	51510000	5001463445	6/3/2025	31,711	4/29/2025	5/28/2025	15	21.0	665,935	Constellation NewEnergy
134	2451	51510000	5001360254	9/5/2024	31,078	7/26/2024	8/23/2024	14.5	27.5	854,635	Constellation NewEnergy
135	2451	51510000	5001392118	11/26/2024	30,823	10/24/2024	11/21/2024	14.5	19.5	601,046	Constellation NewEnergy
136	2451	51510000	5001380444	10/25/2024	30,365	9/25/2024	10/23/2024	14.5	16.5	501,028	Constellation NewEnergy
137	2451	51510000	5001348059	8/5/2024	29,886	6/29/2024	7/25/2024	13.5	24.5	732,205	Constellation NewEnergy
138	2451	51510000	5001406292	1/6/2025	29,714	11/22/2024	12/20/2024	14.5	31.5	935,993	Constellation NewEnergy
139	2464	51510000	5001415303	1/30/2025	10,289	12/24/2024	1/27/2025	17.5	20.5	210,930	Constellation NewEnergy
140	2411	51510000	5001338261	7/12/2024	33,235	5/29/2024	6/26/2024	14.5	30.5	1,013,665	Constellation NewEnergy
141	2411	51510000	5001366292	9/19/2024	6,863	7/29/2024	8/26/2024	14.5	38.5	264,220	Constellation NewEnergy
142	2411	51510000	5001376311	10/17/2024	45,585	8/27/2024	9/28/2024	16.5	35.5	1,618,271	Constellation NewEnergy
143	2411	51510000	5001389157	11/19/2024	32,995	9/29/2024	10/27/2024	14.5	37.5	1,237,313	Constellation NewEnergy
144	2411	51510000	5001398940	12/16/2024	66,866	10/28/2024	11/25/2024	14.5	35.5	2,373,749	Constellation NewEnergy
145	2411	51510000	5001410063	1/15/2025	94,753	11/26/2024	12/29/2024	17	34.0	3,221,588	Constellation NewEnergy
146	2411	51510000	5001421620	2/18/2025	117,466	12/30/2024	1/29/2025	15.5	35.5	4,170,055	Constellation NewEnergy
147	2411	51510000	5001432632	3/18/2025	100,877	1/30/2025	3/1/2025	15.5	32.5	3,278,496	Constellation NewEnergy
148	2411	51510000	5001446360	4/22/2025	53,133	3/2/2025	3/30/2025	14.5	37.5	1,992,477	Constellation NewEnergy
149	2411	51510000	5001458123	5/21/2025	42,804	3/31/2025	4/28/2025	14.5	37.5	1,605,152	Constellation NewEnergy
150	2411	51510000	5001471792	6/23/2025	53,744	4/29/2025	5/31/2025	16.5	39.5	2,122,888	Constellation NewEnergy
151	2412	51510000	5001338261	7/12/2024	10,919	6/6/2024	7/7/2024	16	21.0	229,309	Constellation NewEnergy
152	2412	51510000	5001353932	8/20/2024	28,742	7/8/2024	8/7/2024	15.5	28.5	819,156	Constellation NewEnergy
153	2412	51510000	5001364729	9/17/2024	3,825	8/8/2024	9/7/2024	15.5	25.5	97,534	Constellation NewEnergy
154	2412	51510000	5001376311	10/17/2024	26,286	9/8/2024	10/6/2024	14.5	25.5	670,294	Constellation NewEnergy
155	2412	51510000	5001389157	11/19/2024	29,116	10/7/2024	11/5/2024	15	29.0	844,365	Constellation NewEnergy
156	2412	51510000	5001398940	12/16/2024	26,564	11/6/2024	12/7/2024	16	25.0	664,093	Constellation NewEnergy
157	2412	51510000	5001410063	1/15/2025	28,786	12/8/2024	1/7/2025	15.5	23.5	676,480	Constellation NewEnergy
158	2412	51510000	5001421620	2/18/2025	37,719	1/8/2025	2/8/2025	16	26.0	980,703	Constellation NewEnergy
159	2412	51510000	5001432632	3/18/2025	29,928	2/9/2025	3/9/2025	14.5	23.5	703,314	Constellation NewEnergy
160	2412	51510000	5001449145	4/29/2025	35,750	3/10/2025	4/7/2025	14.5	36.5	1,304,877	Constellation NewEnergy
161	2412	51510000	5001458123	5/21/2025	12,866	4/8/2025	5/7/2025	15	29.0	373,120	Constellation NewEnergy
162	2412	51510000	5001469133	6/17/2025	15,170	5/8/2025	6/8/2025	16	25.0	379,251	Constellation NewEnergy
163	2461	51510000	5001425063	2/25/2025	25,427	1/22/2025	2/20/2025	15	20.0	508,532	Constellation NewEnergy
164	2461	51510000	5001413659	1/24/2025	23,835	12/19/2024	1/21/2025	17	20.0	476,703	Constellation NewEnergy
165	2461	51510000	5001343648	7/25/2024	19,712	6/20/2024	7/19/2024	15	21.0	413,944	Constellation NewEnergy
166	2461	51510000	5001403579	12/24/2024	19,599	11/16/2024	12/18/2024	16.5	22.5	440,985	Constellation NewEnergy
167	2461	51510000	5001438992	4/2/2025	18,351	2/21/2025	3/20/2025	14	27.0	495,487	Constellation NewEnergy
168	2461	51510000	5001448001	4/25/2025	18,350	3/21/2025	4/21/2025	16	20.0	367,001	Constellation NewEnergy
169	2461	51510000	5001355296	8/23/2024	17,790	7/20/2024	8/19/2024	15.5	19.5	346,906	Constellation NewEnergy
170	2461	51510000	5001473351	6/25/2025	16,489	5/21/2025	6/19/2025	15	21.0	346,259	Constellation NewEnergy
171	2461	51510000	5001367320	9/24/2024	15,806	8/20/2024	9/18/2024	15	21.0	331,924	Constellation NewEnergy
172	2461	51510000	5001460402	5/27/2025	15,727	4/22/2025	5/20/2025	14.5	21.5	338,128	Constellation NewEnergy
173	2461	51510000	5001390929	11/22/2024	15,347	10/18/2024	11/15/2024	14.5	21.5	329,960	Constellation NewEnergy
174	2461	51510000	5001378782	10/23/2024	14,716	9/19/2024	10/17/2024	14.5	20.5	301,668	Constellation NewEnergy
175	2461	51510000	5001414206	1/28/2025	23,103	12/20/2024	1/22/2025	17	23.0	531,375	Constellation NewEnergy
176	2461	51510000	5001425678	2/26/2025	22,114	1/23/2025	2/21/2025	15	20.0	442,271	Constellation NewEnergy
177	2461	51510000	5001448392	4/28/2025	18,838	3/22/2025	4/22/2025	16	22.0	414,432	Constellation NewEnergy
178	2461	51510000	5001344120	7/26/2024	17,986	6/21/2024	7/22/2024	16	20.0	359,721	Constellation NewEnergy
179	2461	51510000	5001440105	4/4/2025	17,159	2/22/2025	3/21/2025	14	28.0	480,444	Constellation NewEnergy
180	2461	51510000	5001403774	12/26/2024	16,398	11/19/2024	12/19/2024	15.5	22.5	368,963	Constellation NewEnergy
181	2461	51510000	5001473416	6/26/2025	16,238	5/22/2025	6/20/2025	15	21.0	341,007	Constellation NewEnergy
182	2461	51510000	5001467493	6/12/2025	15,442	4/23/2025	5/21/2025	14.5	36.5	563,615	Constellation NewEnergy
183	2461	51510000	5001391170	11/22/2024	15,031	10/19/2024	11/18/2024	15.5	19.5	293,112	Constellation NewEnergy
184	2461	51510000	5001355652	8/26/2024	14,672	7/23/2024	8/20/2024	14.5	20.5	300,777	Constellation NewEnergy
185	2461	51510000	5001368206	9/25/2024	14,157	8/21/2024	9/19/2024	15	21.0	297,287	Constellation NewEnergy
186	2461	51510000	5001379246	10/24/2024	13,191	9/20/2024	10/18/2024	14.5	20.5	270,414	Constellation NewEnergy
187	2462	51510000	5001414816	1/29/2025	46,339	12/21/2024	1/23/2025	17	23.0	1,065,807	Constellation NewEnergy
188	2462	51510000	5001426125	2/27/2025	40,710	1/24/2025	2/24/2025	16	19.0	773,482	Constellation NewEnergy
189	2462	51510000	5001344620	7/31/2024	38,664	6/22/2024	7/23/2024	16	24.0	927,930	Constellation NewEnergy

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
190	2462	51510000	5001449145	4/29/2025	32,171	3/25/2025	4/23/2025	15	21.0	675,600	Constellation NewEnergy
191	2462	51510000	5001356169	8/27/2024	31,917	7/24/2024	8/21/2024	14.5	20.5	654,292	Constellation NewEnergy
192	2462	51510000	5001404069	12/27/2024	31,628	11/20/2024	12/20/2024	15.5	22.5	711,633	Constellation NewEnergy
193	2462	51510000	5001368289	9/26/2024	30,595	8/22/2024	9/20/2024	15	21.0	642,505	Constellation NewEnergy
194	2462	51510000	5001461221	5/28/2025	29,854	4/24/2025	5/22/2025	14.5	20.5	612,014	Constellation NewEnergy
195	2462	51510000	5001438992	4/2/2025	29,485	2/25/2025	3/24/2025	14	23.0	678,152	Constellation NewEnergy
196	2462	51510000	5001379922	10/25/2024	29,408	9/21/2024	10/21/2024	15.5	19.5	573,458	Constellation NewEnergy
197	2462	51510000	5001391557	11/25/2024	28,561	10/22/2024	11/19/2024	14.5	20.5	585,506	Constellation NewEnergy
198	2491	51510000	5001419773	2/10/2025	27,607	1/4/2025	2/4/2025	16	22.0	607,350	Constellation NewEnergy
199	2491	51510000	5001432632	3/18/2025	22,251	2/5/2025	3/5/2025	14.5	27.5	611,911	Constellation NewEnergy
200	2491	51510000	5001349728	8/8/2024	19,321	7/4/2024	8/2/2024	15	21.0	405,732	Constellation NewEnergy
201	2491	51510000	5001453819	5/9/2025	19,235	4/4/2025	5/5/2025	16	20.0	384,700	Constellation NewEnergy
202	2491	51510000	5001408121	1/9/2025	19,082	12/4/2024	1/3/2025	15.5	21.5	410,259	Constellation NewEnergy
203	2491	51510000	5001396966	12/10/2024	18,453	11/1/2024	12/3/2024	16.5	23.5	433,646	Constellation NewEnergy
204	2491	51510000	5001441936	4/9/2025	18,281	3/6/2025	4/3/2025	14.5	20.5	374,762	Constellation NewEnergy
205	2491	51510000	5001362988	9/12/2024	17,430	8/3/2024	9/3/2024	16	25.0	435,760	Constellation NewEnergy
206	2491	51510000	5001466648	6/11/2025	15,889	5/6/2025	6/4/2025	15	22.0	349,569	Constellation NewEnergy
207	2491	51510000	5001385026	11/6/2024	15,804	10/3/2024	10/31/2024	14.5	20.5	323,977	Constellation NewEnergy
208	2491	51510000	5001376287	10/17/2024	15,618	9/4/2024	10/2/2024	14.5	29.5	460,735	Constellation NewEnergy
209	2491	51510000	5001337258	7/10/2024	13,864	6/5/2024	7/3/2024	14.5	21.5	298,084	Constellation NewEnergy
210	2492	51510000	5001423954	2/24/2025	62,957	1/17/2025	2/18/2025	16.5	22.5	1,416,528	Constellation NewEnergy
211	2492	51510000	5001401756	12/20/2024	48,337	11/14/2024	12/16/2024	16.5	20.5	990,905	Constellation NewEnergy
212	2492	51510000	5001413565	1/24/2025	46,914	12/17/2024	1/16/2025	15.5	23.5	1,102,473	Constellation NewEnergy
213	2492	51510000	5001434759	3/24/2025	46,635	2/19/2025	3/18/2025	14	20.0	932,691	Constellation NewEnergy
214	2492	51510000	5001446360	4/22/2025	43,739	3/19/2025	4/16/2025	14.5	20.5	896,651	Constellation NewEnergy
215	2492	51510000	5001472328	6/24/2025	41,938	5/17/2025	6/17/2025	16	23.0	964,585	Constellation NewEnergy
216	2492	51510000	5001458899	5/21/2025	41,654	4/17/2025	5/16/2025	15	20.0	833,075	Constellation NewEnergy
217	2492	51510000	5001344120	7/26/2024	41,251	6/18/2024	7/17/2024	15	24.0	990,022	Constellation NewEnergy
218	2492	51510000	5001354283	8/21/2024	37,876	7/18/2024	8/15/2024	14.5	20.5	776,455	Constellation NewEnergy
219	2492	51510000	5001366813	9/23/2024	37,693	8/16/2024	9/16/2024	16	23.0	866,940	Constellation NewEnergy
220	2492	51510000	5001389709	11/19/2024	35,217	10/16/2024	11/13/2024	14.5	20.5	721,952	Constellation NewEnergy
221	2492	51510000	5001377339	10/21/2024	34,418	9/17/2024	10/15/2024	14.5	20.5	705,570	Constellation NewEnergy
222	2492	51510000	5001342912	7/25/2024	34,396	5/17/2024	6/17/2024	16	54.0	1,857,373	Constellation NewEnergy
223	2414	51510000	5001419773	2/10/2025	10,901	1/7/2025	2/5/2025	15	20.0	218,023	Constellation NewEnergy
224	2487	51510000	5001420280	2/12/2025	12,739	1/3/2025	2/3/2025	16	25.0	318,482	Constellation NewEnergy
225	2487	51510000	5001432164	3/17/2025	10,619	2/4/2025	3/4/2025	14.5	27.5	292,031	Constellation NewEnergy
226	2471	51510000	5001417816	2/5/2025	11,869	12/31/2024	1/30/2025	15.5	21.5	255,193	Constellation NewEnergy
227	2471	51510000	5001406292	1/6/2025	10,458	11/27/2024	12/30/2024	17	24.0	250,989	Constellation NewEnergy
228	2471	51510000	5001428780	3/6/2025	10,001	1/31/2025	2/28/2025	14.5	20.5	205,016	Constellation NewEnergy
229	2461	51510000	5001419773	2/10/2025	32,954	1/7/2025	2/5/2025	15	20.0	659,076	Constellation NewEnergy
230	2461	51510000	5001396966	12/10/2024	29,524	11/2/2024	12/4/2024	16.5	22.5	664,285	Constellation NewEnergy
231	2461	51510000	5001432632	3/18/2025	29,045	2/6/2025	3/6/2025	14.5	26.5	769,704	Constellation NewEnergy
232	2461	51510000	5001408489	1/10/2025	28,506	12/5/2024	1/6/2025	16.5	20.5	584,373	Constellation NewEnergy
233	2461	51510000	5001454281	5/12/2025	27,993	4/5/2025	5/6/2025	16	22.0	615,844	Constellation NewEnergy
234	2461	51510000	5001350370	8/9/2024	27,790	7/6/2024	8/5/2024	15.5	19.5	541,911	Constellation NewEnergy
235	2461	51510000	5001442415	4/10/2025	25,901	3/7/2025	4/4/2025	14.5	20.5	530,978	Constellation NewEnergy
236	2461	51510000	5001466648	6/11/2025	24,142	5/7/2025	6/5/2025	15	21.0	506,979	Constellation NewEnergy
237	2461	51510000	5001361755	9/10/2024	22,709	8/6/2024	9/4/2024	15	21.0	476,898	Constellation NewEnergy
238	2461	51510000	5001337660	7/10/2024	22,557	6/6/2024	7/5/2024	15	20.0	451,140	Constellation NewEnergy
239	2461	51510000	5001385422	11/8/2024	21,111	10/4/2024	11/1/2024	14.5	21.5	453,883	Constellation NewEnergy
240	2461	51510000	5001376305	10/17/2024	20,681	9/5/2024	10/3/2024	14.5	28.5	589,410	Constellation NewEnergy
241	2411	51510000	5001417624	2/5/2025	37,110	12/31/2024	1/30/2025	15.5	21.5	797,873	Duquesne Light Company
242	2411	51510000	5001427914	3/5/2025	35,992	1/31/2025	3/2/2025	15.5	18.5	665,860	Duquesne Light Company
243	2411	51510000	5001464125	6/4/2025	35,367	4/30/2025	6/1/2025	16.5	19.5	689,653	Duquesne Light Company
244	2411	51510000	5001336739	7/10/2024	35,314	5/30/2024	7/1/2024	16.5	25.5	900,513	Duquesne Light Company
245	2411	51510000	5001451452	5/5/2025	31,682	4/1/2025	4/29/2025	14.5	20.5	649,488	Duquesne Light Company
246	2411	51510000	5001439585	4/2/2025	31,087	3/3/2025	3/31/2025	14.5	16.5	512,934	Duquesne Light Company
247	2411	51510000	5001347080	8/1/2024	29,923	7/2/2024	7/29/2024	14	17.0	508,685	Duquesne Light Company
248	2411	51510000	5001358043	8/30/2024	29,825	7/30/2024	8/27/2024	14.5	17.5	521,940	Duquesne Light Company
249	2411	51510000	5001371934	10/3/2024	29,045	8/28/2024	9/29/2024	16.5	20.5	595,424	Duquesne Light Company
250	2411	51510000	5001406292	1/6/2025	27,022	11/27/2024	12/30/2024	17	24.0	648,518	Duquesne Light Company
251	2411	51510000	5001394084	12/3/2024	25,286	10/29/2024	11/26/2024	14.5	21.5	543,641	Duquesne Light Company
252	2411	51510000	5001383420	11/4/2024	23,711	9/30/2024	10/28/2024	14.5	21.5	509,779	Duquesne Light Company

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

Line No						Service Period		Total			
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
253	2411	51510000	5001429082	3/7/2025	42,132	1/31/2025	3/2/2025	15.5	20.5	863,696	Duquesne Light Company
254	2411	51510000	5001417816	2/5/2025	41,766	12/31/2024	1/30/2025	15.5	21.5	897,960	Duquesne Light Company
255	2411	51510000	5001464125	6/4/2025	38,485	4/30/2025	6/1/2025	16.5	19.5	750,458	Duquesne Light Company
256	2411	51510000	5001439585	4/2/2025	36,960	3/3/2025	3/31/2025	14.5	16.5	609,846	Duquesne Light Company
257	2411	51510000	5001451452	5/5/2025	36,635	4/1/2025	4/29/2025	14.5	20.5	751,017	Duquesne Light Company
258	2411	51510000	5001334170	7/10/2024	34,349	5/30/2024	6/27/2024	14.5	27.5	944,607	Duquesne Light Company
259	2411	51510000	5001371934	10/3/2024	33,392	8/28/2024	9/29/2024	16.5	20.5	684,541	Duquesne Light Company
260	2411	51510000	5001358043	8/30/2024	33,070	7/30/2024	8/27/2024	14.5	17.5	578,717	Duquesne Light Company
261	2411	51510000	5001347080	8/1/2024	32,424	6/28/2024	7/29/2024	16	19.0	616,060	Duquesne Light Company
262	2411	51510000	5001406292	1/6/2025	29,400	11/27/2024	12/30/2024	17	24.0	705,601	Duquesne Light Company
263	2411	51510000	5001394084	12/3/2024	28,824	10/29/2024	11/26/2024	14.5	21.5	619,714	Duquesne Light Company
264	2411	51510000	5001383420	11/4/2024	27,032	9/30/2024	10/28/2024	14.5	21.5	581,194	Duquesne Light Company
265	2467	51510000	5001463445	6/3/2025	11,366	4/25/2025	5/27/2025	16.5	23.5	267,111	PECO/37629
266	2412	51510000	5001420280	2/12/2025	13,856	1/9/2025	2/9/2025	16	19.0	263,258	Duquesne Light Company
267	2412	51510000	5001431926	3/14/2025	13,781	2/10/2025	3/10/2025	14.5	18.5	254,951	Duquesne Light Company
268	2412	51510000	5001442919	4/11/2025	13,574	3/11/2025	4/8/2025	14.5	17.5	237,541	Duquesne Light Company
269	2412	51510000	5001408915	1/13/2025	13,317	12/9/2024	1/8/2025	15.5	20.5	272,998	Duquesne Light Company
270	2412	51510000	5001467493	6/12/2025	12,585	5/9/2025	6/9/2025	16	19.0	239,122	Duquesne Light Company
271	2412	51510000	5001455330	5/14/2025	12,081	4/9/2025	5/8/2025	15	21.0	253,697	Duquesne Light Company
272	2412	51510000	5001397459	12/11/2024	11,528	11/7/2024	12/8/2024	16	19.0	219,032	Duquesne Light Company
273	2412	51510000	5001362988	9/12/2024	10,963	8/7/2024	9/8/2024	16.5	20.5	224,738	Duquesne Light Company
274	2412	51510000	5001337660	7/10/2024	10,898	6/7/2024	7/8/2024	16	18.0	196,158	Duquesne Light Company
275	2412	51510000	5001350370	8/9/2024	10,637	7/9/2024	8/6/2024	14.5	17.5	186,144	Duquesne Light Company
276	2412	51510000	5001376313	10/17/2024	10,409	9/9/2024	10/7/2024	14.5	24.5	255,018	Duquesne Light Company
277	2412	51510000	5001387377	11/13/2024	10,014	10/8/2024	11/6/2024	15	22.0	220,306	Duquesne Light Company
278	2411	51510000	5001474780	6/30/2025	20,147	5/28/2025	6/25/2025	14.5	19.5	392,858	West Penn Power
279	2411	51510000	5001464125	6/4/2025	16,163	4/28/2025	5/27/2025	15	23.0	371,742	West Penn Power
280	2411	51510000	5001427535	3/4/2025	16,155	1/28/2025	2/25/2025	14.5	21.5	347,330	West Penn Power
281	2411	51510000	5001450949	5/2/2025	16,149	3/28/2025	4/27/2025	15.5	20.5	331,052	West Penn Power
282	2411	51510000	5001417624	2/5/2025	16,038	12/30/2024	1/27/2025	14.5	23.5	376,885	West Penn Power
283	2411	51510000	5001438992	4/2/2025	16,030	2/26/2025	3/27/2025	15	21.0	336,627	West Penn Power
284	2411	51510000	5001345083	7/31/2024	14,425	6/26/2024	7/25/2024	15	21.0	302,918	West Penn Power
285	2411	51510000	5001370621	10/2/2024	14,370	8/27/2024	9/26/2024	15.5	21.5	308,960	West Penn Power
286	2411	51510000	5001357429	8/29/2024	14,368	7/26/2024	8/26/2024	16	19.0	272,990	West Penn Power
287	2411	51510000	5001394085	12/3/2024	14,344	10/29/2024	11/26/2024	14.5	21.5	308,398	West Penn Power
288	2411	51510000	5001383420	11/4/2024	14,339	9/27/2024	10/28/2024	16	23.0	329,807	West Penn Power
289	2411	51510000	5001407240	1/7/2025	13,596	11/27/2024	12/29/2024	16.5	25.5	346,693	West Penn Power
290	2433	51510000	5001351285	8/12/2024	29,627	7/10/2024	8/8/2024	15	19.0	562,904	West Penn Power
291	2433	51510000	5001338261	7/12/2024	28,138	6/10/2024	7/9/2024	15	18.0	506,481	West Penn Power
292	2433	51510000	5001376311	10/17/2024	27,451	9/11/2024	10/9/2024	14.5	22.5	617,644	West Penn Power
293	2433	51510000	5001363848	9/13/2024	26,751	8/9/2024	9/10/2024	16.5	19.5	521,638	West Penn Power
294	2433	51510000	5001388466	11/15/2024	21,359	10/10/2024	11/10/2024	16	21.0	448,532	West Penn Power
295	2432	51510000	5001403579	12/24/2024	42,634	11/1/2024	12/2/2024	16	38.0	1,620,076	West Penn Power
296	2432	51510000	5001419773	2/10/2025	22,472	1/3/2025	2/2/2025	15.5	23.5	528,095	West Penn Power
297	2432	51510000	5001432164	3/17/2025	18,465	2/3/2025	3/3/2025	14.5	28.5	526,260	West Penn Power
298	2432	51510000	5001454840	5/13/2025	16,675	4/2/2025	4/30/2025	14.5	27.5	458,550	West Penn Power
299	2432	51510000	5001408915	1/13/2025	15,718	12/3/2024	1/2/2025	15.5	26.5	416,519	West Penn Power
300	2432	51510000	5001466648	6/11/2025	15,712	5/1/2025	6/1/2025	16	26.0	408,520	West Penn Power
301	2432	51510000	5001443355	4/11/2025	15,555	3/4/2025	4/1/2025	14.5	24.5	381,093	West Penn Power
302	2491	51510000	5001424520	2/25/2025	14,597	1/1/2025	1/31/2025	15.5	40.5	591,174	UGI Utilities Inc
303	2411	51510000	5001353303	8/19/2024	136,834	7/1/2024	7/31/2024	15.5	34.5	4,720,766	BE Pine 1 LLC
304	2411	51510000	5001365294	9/18/2024	128,114	8/1/2024	8/31/2024	15.5	33.5	4,291,819	BE Pine 1 LLC
305	2411	51510000	5001390203	11/20/2024	121,130	10/1/2024	10/31/2024	15.5	35.5	4,300,125	BE Pine 1 LLC
306	2411	51510000	5001380444	10/25/2024	119,760	9/1/2024	9/30/2024	15	40.0	4,790,386	BE Pine 1 LLC
307	2411	51510000	5001353303	8/19/2024	119,390	7/1/2024	7/31/2024	15.5	34.5	4,118,944	BE Pine 1 LLC
308	2411	51510000	5001468493	6/16/2025	117,187	5/1/2025	5/31/2025	15.5	31.5	3,691,376	BE Pine 1 LLC
309	2411	51510000	5001365294	9/18/2024	111,782	8/1/2024	8/31/2024	15.5	33.5	3,744,681	BE Pine 1 LLC
310	2411	51510000	5001457070	5/19/2025	111,617	4/1/2025	4/30/2025	15	34.0	3,794,987	BE Pine 1 LLC
311	2411	51510000	5001448001	4/25/2025	107,173	3/1/2025	3/31/2025	15.5	40.5	4,340,513	BE Pine 1 LLC
312	2411	51510000	5001390203	11/20/2024	105,688	10/1/2024	10/31/2024	15.5	35.5	3,751,928	BE Pine 1 LLC
313	2411	51510000	5001340245	7/17/2024	104,843	6/1/2024	6/30/2024	15	32.0	3,354,961	BE Pine 1 LLC
314	2411	51510000	5001380444	10/25/2024	104,492	9/1/2024	9/30/2024	15	40.0	4,179,688	BE Pine 1 LLC
315	2411	51510000	5001468493	6/16/2025	102,247	5/1/2025	5/31/2025	15.5	31.5	3,220,784	BE Pine 1 LLC

Pennsylvania American Water Company
Lead Lag for Purchased Power Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
316	2411	51510000	5001457070	5/19/2025	97,388	4/1/2025	4/30/2025	15	34.0	3,311,187	BE Pine 1 LLC
317	2411	51510000	5001448001	4/25/2025	93,510	3/1/2025	3/31/2025	15.5	40.5	3,787,167	BE Pine 1 LLC
318	2411	51510000	5001340245	7/17/2024	91,477	6/1/2024	6/30/2024	15	32.0	2,927,257	BE Pine 1 LLC
319	2411	51510000	5001432632	3/18/2025	62,589	2/1/2025	2/28/2025	14	32.0	2,002,848	BE Pine 1 LLC
320	2411	51510000	5001399598	12/17/2024	58,655	11/1/2024	11/30/2024	15	32.0	1,876,960	BE Pine 1 LLC
321	2411	51510000	5001432632	3/18/2025	54,610	2/1/2025	2/28/2025	14	32.0	1,747,516	BE Pine 1 LLC
322	2411	51510000	5001399598	12/17/2024	51,177	11/1/2024	11/30/2024	15	32.0	1,637,677	BE Pine 1 LLC
323	2411	51510000	5001408915	1/13/2025	47,052	12/1/2024	12/31/2024	15.5	28.5	1,340,982	BE Pine 1 LLC
324	2411	51510000	5001420280	2/12/2025	43,941	1/1/2025	1/31/2025	15.5	27.5	1,208,381	BE Pine 1 LLC
325	2411	51510000	5001408915	1/13/2025	41,054	12/1/2024	12/31/2024	15.5	28.5	1,170,028	BE Pine 1 LLC
326	2411	51510000	5001420280	2/12/2025	38,339	1/1/2025	1/31/2025	15.5	27.5	1,054,332	BE Pine 1 LLC
					<u>12,782,076</u>						<u>396,988,204</u>
										Avg Lag for Purchased Power	<u><u>31.06</u></u>
										Check Float	<u><u>0.00</u></u>
										Avg Lag w/ Check Float	<u><u>31.06</u></u>

Pennsylvania American Water Company
Lead Lag for Purchased Water Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
1	2451	51010000	5001472328	6/24/2025	1,308	5/17/2025	6/17/2025	16.0	23.0	30,073	Aqua Pennsylvania
2	2464	51010000	5001429851	3/10/2025	53,063	1/17/2025	2/21/2025	18.0	35.0	1,857,188	Borough of Phoenixville
3	2464	51010000	5001376305	10/17/2024	45,225	8/27/2024	9/17/2024	11.0	41.0	1,854,225	Borough of Phoenixville
4	2464	51010000	5001360887	9/5/2024	41,834	7/19/2024	8/26/2024	19.5	29.5	1,234,103	Borough of Phoenixville
5	2464	51010000	5001395202	12/5/2024	41,273	10/19/2024	11/18/2024	15.5	32.5	1,341,356	Borough of Phoenixville
6	2464	51010000	5001385422	11/8/2024	40,890	9/18/2024	10/18/2024	15.5	36.5	1,492,485	Borough of Phoenixville
7	2464	51010000	5001349282	8/7/2024	40,131	6/15/2024	7/18/2024	17.0	37.0	1,484,847	Borough of Phoenixville
8	2464	51010000	5001419187	2/7/2025	39,743	12/24/2024	1/16/2025	12.0	34.0	1,351,245	Borough of Phoenixville
9	2464	51010000	5001407636	1/8/2025	34,695	11/19/2024	12/23/2024	17.5	33.5	1,162,283	Borough of Phoenixville
10	2464	51010000	5001440105	4/4/2025	33,750	2/22/2025	3/21/2025	14.0	28.0	945,000	Borough of Phoenixville
11	2464	51010000	5001452691	5/6/2025	33,750	3/22/2025	4/17/2025	13.5	32.5	1,096,875	Borough of Phoenixville
12	2464	51010000	5001464125	6/4/2025	33,750	4/18/2025	5/21/2025	17.0	31.0	1,046,250	Borough of Phoenixville
13	2464	51010000	5001336739	7/10/2024	29,250	5/23/2024	6/14/2024	11.5	37.5	1,096,875	Borough of Phoenixville
14	2462	51010000	5001360256	9/5/2024	2,217	7/24/2024	8/26/2024	17.0	27.0	59,868	City of Lebanon, PA
15	2462	51010000	5001409515	1/14/2025	2,096	11/23/2024	12/27/2024	17.5	35.5	74,423	City of Lebanon, PA
16	2462	51010000	5001441261	4/8/2025	1,846	2/26/2025	3/21/2025	12.0	30.0	55,382	City of Lebanon, PA
17	2462	51010000	5001395202	12/5/2024	1,774	10/24/2024	11/22/2024	15.0	28.0	49,673	City of Lebanon, PA
18	2462	51010000	5001432632	3/18/2025	1,653	1/21/2025	2/25/2025	18.0	39.0	64,472	City of Lebanon, PA
19	2462	51010000	5001350370	8/9/2024	1,230	6/21/2024	7/23/2024	16.5	33.5	41,204	City of Lebanon, PA
20	2462	51010000	5001387377	11/13/2024	1,206	9/25/2024	10/23/2024	14.5	35.5	42,806	City of Lebanon, PA
21	2462	51010000	5001336091	7/10/2024	1,170	5/23/2024	6/20/2024	14.5	34.5	40,348	City of Lebanon, PA
22	2423	51010000	5001358043	8/30/2024	2,148	7/17/2024	8/13/2024	14.0	31.0	66,588	Indian Creek Valley W.A.
23	2423	51010000	5001412693	1/23/2025	1,304	11/14/2024	12/13/2024	15.0	56.0	73,046	Indian Creek Valley W.A.
24	2423	51010000	5001415303	1/30/2025	1,275	12/14/2024	1/13/2025	15.5	32.5	41,445	Indian Creek Valley W.A.
25	2423	51010000	5001344120	7/26/2024	1,264	6/14/2024	7/16/2024	16.5	26.5	33,501	Indian Creek Valley W.A.
26	2423	51010000	5001448392	4/28/2025	1,232	3/14/2025	4/14/2025	16.0	30.0	36,954	Indian Creek Valley W.A.
27	2423	51010000	5001463445	6/3/2025	1,205	4/15/2025	5/13/2025	14.5	35.5	42,770	Indian Creek Valley W.A.
28	2423	51010000	5001394085	12/3/2024	1,192	10/15/2024	11/13/2024	15.0	35.0	41,727	Indian Creek Valley W.A.
29	2423	51010000	5001385878	11/8/2024	1,140	9/14/2024	10/14/2024	15.5	40.5	46,170	Indian Creek Valley W.A.
30	2423	51010000	5001430194	3/11/2025	1,117	1/14/2025	2/13/2025	15.5	41.5	46,339	Indian Creek Valley W.A.
31	2423	51010000	5001369536	9/30/2024	1,111	8/14/2024	9/13/2024	15.5	32.5	36,114	Indian Creek Valley W.A.
32	2423	51010000	5001438992	4/2/2025	1,043	2/14/2025	3/13/2025	14.0	34.0	35,455	Indian Creek Valley W.A.
33	2423	51010000	5001414206	1/28/2025	52,648	12/19/2024	1/22/2025	17.5	23.5	1,237,224	M.A. of Westmoreland City
34	2423	51010000	5001406292	1/6/2025	50,193	11/16/2024	12/18/2024	16.5	35.5	1,781,846	M.A. of Westmoreland City
35	2423	51010000	5001367320	9/24/2024	49,988	8/16/2024	9/16/2024	16.0	24.0	1,199,708	M.A. of Westmoreland City
36	2423	51010000	5001471792	6/23/2025	49,983	5/17/2025	6/16/2025	15.5	22.5	1,124,618	M.A. of Westmoreland City
37	2423	51010000	5001355652	8/26/2024	48,893	7/18/2024	8/15/2024	14.5	25.5	1,246,767	M.A. of Westmoreland City
38	2423	51010000	5001342912	7/25/2024	47,970	6/20/2024	7/17/2024	14.0	22.0	1,055,347	M.A. of Westmoreland City
39	2423	51010000	5001436838	3/28/2025	46,821	2/20/2025	3/21/2025	15.0	22.0	1,030,051	M.A. of Westmoreland City
40	2423	51010000	5001378133	10/22/2024	46,450	9/17/2024	10/16/2024	15.0	21.0	975,457	M.A. of Westmoreland City
41	2423	51010000	5001391557	11/25/2024	45,438	10/17/2024	11/15/2024	15.0	25.0	1,135,946	M.A. of Westmoreland City
42	2423	51010000	5001461221	5/28/2025	44,890	4/18/2025	5/16/2025	14.5	26.5	1,189,588	M.A. of Westmoreland City
43	2423	51010000	5001426125	2/27/2025	40,258	1/23/2025	2/19/2025	14.0	22.0	885,672	M.A. of Westmoreland City
44	2423	51010000	5001448001	4/25/2025	38,993	3/22/2025	4/17/2025	13.5	21.5	838,343	M.A. of Westmoreland City
45	2423	51010000	5001414206	1/28/2025	4,868	12/19/2024	1/22/2025	17.5	23.5	114,394	M.A. of Westmoreland City
46	2423	51010000	5001471792	6/23/2025	4,650	5/17/2025	6/16/2025	15.5	22.5	104,636	M.A. of Westmoreland City
47	2423	51010000	5001406292	1/6/2025	4,583	11/16/2024	12/18/2024	16.5	35.5	162,691	M.A. of Westmoreland City
48	2423	51010000	5001436838	3/28/2025	4,476	2/20/2025	3/21/2025	15.0	22.0	98,470	M.A. of Westmoreland City
49	2423	51010000	5001461221	5/28/2025	4,248	4/18/2025	5/16/2025	14.5	26.5	112,577	M.A. of Westmoreland City
50	2423	51010000	5001367320	9/24/2024	4,238	8/16/2024	9/16/2024	16.0	24.0	101,708	M.A. of Westmoreland City
51	2423	51010000	5001391170	11/22/2024	4,180	10/17/2024	11/15/2024	15.0	22.0	91,967	M.A. of Westmoreland City
52	2423	51010000	5001378133	10/22/2024	4,023	9/17/2024	10/16/2024	15.0	21.0	84,479	M.A. of Westmoreland City
53	2423	51010000	5001425678	2/26/2025	3,788	1/23/2025	2/19/2025	14.0	21.0	79,544	M.A. of Westmoreland City
54	2423	51010000	5001355652	8/26/2024	3,653	7/18/2024	8/15/2024	14.5	25.5	93,147	M.A. of Westmoreland City
55	2423	51010000	5001343648	7/25/2024	3,528	6/20/2024	7/17/2024	14.0	22.0	77,612	M.A. of Westmoreland City
56	2423	51010000	5001448001	4/25/2025	3,385	3/22/2025	4/17/2025	13.5	21.5	72,788	M.A. of Westmoreland City
57	2423	51010000	5001425678	2/26/2025	17,933	1/23/2025	2/19/2025	14.0	21.0	376,589	M.A. of Westmoreland City
58	2423	51010000	5001414206	1/28/2025	17,458	12/19/2024	1/22/2025	17.5	23.5	410,259	M.A. of Westmoreland City
59	2423	51010000	5001342912	7/25/2024	17,420	6/20/2024	7/17/2024	14.0	22.0	383,247	M.A. of Westmoreland City
60	2423	51010000	5001471792	6/23/2025	16,757	5/17/2025	6/16/2025	15.5	22.5	377,022	M.A. of Westmoreland City
61	2423	51010000	5001436838	3/28/2025	16,676	2/20/2025	3/21/2025	15.0	22.0	366,863	M.A. of Westmoreland City
62	2423	51010000	5001355652	8/26/2024	16,048	7/18/2024	8/15/2024	14.5	25.5	409,220	M.A. of Westmoreland City
63	2423	51010000	5001407636	1/8/2025	14,583	11/16/2024	12/18/2024	16.5	37.5	546,857	M.A. of Westmoreland City
64	2423	51010000	5001461221	5/28/2025	14,320	4/18/2025	5/16/2025	14.5	26.5	379,483	M.A. of Westmoreland City
65	2423	51010000	5001394085	12/3/2024	12,995	10/17/2024	11/15/2024	15.0	33.0	428,846	M.A. of Westmoreland City

Pennsylvania American Water Company
Lead Lag for Purchased Water Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
66	2423	51010000	5001367320	9/24/2024	12,393	8/16/2024	9/16/2024	16.0	24.0	297,428	M.A. of Westmoreland City
67	2423	51010000	5001448001	4/25/2025	10,153	3/22/2025	4/17/2025	13.5	21.5	218,294	M.A. of Westmoreland City
68	2423	51010000	5001378133	10/22/2024	7,808	9/17/2024	10/16/2024	15.0	21.0	163,964	M.A. of Westmoreland City
69	2423	51010000	5001417624	2/5/2025	84,130	12/19/2024	1/22/2025	17.5	31.5	2,650,105	M.A. of Westmoreland City
70	2423	51010000	5001429082	3/7/2025	80,235	1/23/2025	2/19/2025	14.0	30.0	2,407,060	M.A. of Westmoreland City
71	2423	51010000	5001406292	1/6/2025	68,350	11/16/2024	12/18/2024	16.5	35.5	2,426,437	M.A. of Westmoreland City
72	2423	51010000	5001367320	9/24/2024	67,513	8/16/2024	9/16/2024	16.0	24.0	1,620,308	M.A. of Westmoreland City
73	2423	51010000	5001436838	3/28/2025	66,754	2/20/2025	3/21/2025	15.0	22.0	1,468,597	M.A. of Westmoreland City
74	2423	51010000	5001378133	10/22/2024	66,320	9/17/2024	10/16/2024	15.0	21.0	1,392,727	M.A. of Westmoreland City
75	2423	51010000	5001471792	6/23/2025	62,066	5/17/2025	6/16/2025	15.5	22.5	1,396,492	M.A. of Westmoreland City
76	2423	51010000	5001355652	8/26/2024	61,868	7/18/2024	8/15/2024	14.5	25.5	1,577,630	M.A. of Westmoreland City
77	2423	51010000	5001342912	7/25/2024	61,858	6/20/2024	7/17/2024	14.0	22.0	1,360,872	M.A. of Westmoreland City
78	2423	51010000	5001391557	11/25/2024	59,558	10/17/2024	11/15/2024	15.0	25.0	1,488,946	M.A. of Westmoreland City
79	2423	51010000	5001461221	5/28/2025	52,174	4/18/2025	5/16/2025	14.5	26.5	1,382,611	M.A. of Westmoreland City
80	2423	51010000	5001448001	4/25/2025	41,128	3/22/2025	4/17/2025	13.5	21.5	884,252	M.A. of Westmoreland City
81	2423	51010000	5001355296	8/23/2024	4,815	7/18/2024	8/15/2024	14.5	22.5	108,345	M.A. of Westmoreland City
82	2423	51010000	5001342912	7/25/2024	4,755	6/20/2024	7/17/2024	14.0	22.0	104,617	M.A. of Westmoreland City
83	2423	51010000	5001436838	3/28/2025	2,510	2/20/2025	3/21/2025	15.0	22.0	55,222	M.A. of Westmoreland City
84	2423	51010000	5001426125	2/27/2025	2,498	1/23/2025	2/19/2025	14.0	22.0	54,952	M.A. of Westmoreland City
85	2423	51010000	5001414206	1/28/2025	2,200	12/19/2024	1/22/2025	17.5	23.5	51,708	M.A. of Westmoreland City
86	2423	51010000	5001471792	6/23/2025	2,085	5/17/2025	6/16/2025	15.5	22.5	46,914	M.A. of Westmoreland City
87	2423	51010000	5001406292	1/6/2025	1,970	11/16/2024	12/18/2024	16.5	35.5	69,947	M.A. of Westmoreland City
88	2423	51010000	5001461221	5/28/2025	1,706	4/18/2025	5/16/2025	14.5	26.5	45,197	M.A. of Westmoreland City
89	2423	51010000	5001367320	9/24/2024	1,705	8/16/2024	9/16/2024	16.0	24.0	40,928	M.A. of Westmoreland City
90	2423	51010000	5001448001	4/25/2025	1,571	3/22/2025	4/17/2025	13.5	21.5	33,786	M.A. of Westmoreland City
91	2423	51010000	5001391557	11/25/2024	1,510	10/17/2024	11/15/2024	15.0	25.0	37,758	M.A. of Westmoreland City
92	2423	51010000	5001378133	10/22/2024	1,468	9/17/2024	10/16/2024	15.0	21.0	30,824	M.A. of Westmoreland City
93	2422	51010000	5001473351	6/25/2025	2,508	5/20/2025	6/19/2025	15.5	21.5	53,920	M.A. of Westmoreland City
94	2422	51010000	5001394085	12/3/2024	2,365	10/16/2024	11/18/2024	17.0	32.0	75,686	M.A. of Westmoreland City
95	2422	51010000	5001460402	5/27/2025	2,348	4/22/2025	5/19/2025	14.0	22.0	51,654	M.A. of Westmoreland City
96	2422	51010000	5001427535	3/4/2025	2,326	1/22/2025	2/26/2025	18.0	24.0	55,814	M.A. of Westmoreland City
97	2422	51010000	5001449145	4/29/2025	2,316	3/25/2025	4/21/2025	14.0	22.0	50,950	M.A. of Westmoreland City
98	2422	51010000	5001370621	10/2/2024	2,286	8/15/2024	9/16/2024	16.5	32.5	74,295	M.A. of Westmoreland City
99	2422	51010000	5001414206	1/28/2025	2,213	12/19/2024	1/21/2025	17.0	24.0	53,121	M.A. of Westmoreland City
100	2422	51010000	5001345083	7/31/2024	2,128	6/19/2024	7/16/2024	14.0	29.0	61,700	M.A. of Westmoreland City
101	2422	51010000	5001357429	8/29/2024	2,108	7/17/2024	8/14/2024	14.5	29.5	62,180	M.A. of Westmoreland City
102	2422	51010000	5001381041	10/28/2024	2,108	7/17/2024	8/14/2024	14.5	89.5	188,647	M.A. of Westmoreland City
103	2422	51010000	5001406292	1/6/2025	2,095	11/19/2024	12/18/2024	15.0	34.0	71,216	M.A. of Westmoreland City
104	2422	51010000	5001438992	4/2/2025	1,897	2/27/2025	3/24/2025	13.0	22.0	41,725	M.A. of Westmoreland City
105	2459	51010000	5001353932	8/20/2024	24,676	7/6/2024	8/9/2024	17.5	28.5	703,269	Mt. Penn Borough M.A.
106	2459	51010000	5001365294	9/18/2024	18,422	8/10/2024	9/6/2024	14.0	26.0	478,974	Mt. Penn Borough M.A.
107	2459	51010000	5001376317	10/17/2024	18,052	9/7/2024	10/4/2024	14.0	27.0	487,416	Mt. Penn Borough M.A.
108	2459	51010000	5001340245	7/17/2024	15,270	6/8/2024	7/5/2024	14.0	26.0	397,013	Mt. Penn Borough M.A.
109	2459	51010000	5001390203	11/20/2024	11,763	10/5/2024	11/8/2024	17.5	29.5	346,995	Mt. Penn Borough M.A.
110	2459	51010000	5001412316	1/22/2025	7,849	12/7/2024	1/10/2025	17.5	29.5	231,536	Mt. Penn Borough M.A.
111	2459	51010000	5001421620	2/18/2025	6,310	1/11/2025	2/7/2025	14.0	25.0	157,745	Mt. Penn Borough M.A.
112	2459	51010000	5001431316	3/13/2025	6,295	2/8/2025	3/7/2025	14.0	20.0	125,904	Mt. Penn Borough M.A.
113	2459	51010000	5001398940	12/16/2024	6,275	11/9/2024	12/6/2024	14.0	24.0	150,597	Mt. Penn Borough M.A.
114	2459	51010000	5001443355	4/11/2025	2,784	3/8/2025	4/4/2025	14.0	21.0	58,466	Mt. Penn Borough M.A.
115	2423	51010000	5001346198	7/31/2024	3,530	5/30/2024	6/25/2024	13.5	49.5	174,710	North Fayette County M.A.
116	2423	51010000	5001355296	8/23/2024	1,140	6/26/2024	7/31/2024	18.0	41.0	46,740	North Fayette County M.A.
117	2451	51010000	5001379246	10/24/2024	2,833	9/10/2024	9/24/2024	7.5	37.5	106,250	North Penn W.A.
118	2423	51010000	5001341506	7/19/2024	1,993	6/1/2024	6/30/2024	15.0	34.0	67,759	Pleasant Valley W.A.
119	2423	51010000	5001353303	8/19/2024	1,811	7/1/2024	7/31/2024	15.5	34.5	62,476	Pleasant Valley W.A.
120	2423	51010000	5001366292	9/19/2024	1,866	8/1/2024	8/31/2024	15.5	34.5	64,360	Pleasant Valley W.A.
121	2423	51010000	5001376317	10/17/2024	1,565	9/1/2024	9/30/2024	15.0	32.0	50,086	Pleasant Valley W.A.
122	2423	51010000	5001390203	11/20/2024	1,465	10/1/2024	10/31/2024	15.5	35.5	52,011	Pleasant Valley W.A.
123	2423	51010000	5001400234	12/18/2024	1,547	11/1/2024	11/30/2024	15.0	33.0	51,051	Pleasant Valley W.A.
124	2423	51010000	5001412316	1/22/2025	1,602	12/1/2024	12/31/2024	15.5	37.5	60,060	Pleasant Valley W.A.
125	2423	51010000	5001421620	2/18/2025	1,693	1/1/2025	1/31/2025	15.5	33.5	56,702	Pleasant Valley W.A.
126	2423	51010000	5001430818	3/12/2025	1,602	2/1/2025	2/28/2025	14.0	26.0	41,642	Pleasant Valley W.A.
127	2423	51010000	5001445428	4/17/2025	1,929	3/1/2025	4/7/2025	19.0	29.0	55,947	Pleasant Valley W.A.
128	2423	51010000	5001457635	5/20/2025	1,784	4/1/2025	4/30/2025	15.0	35.0	62,426	Pleasant Valley W.A.
129	2423	51010000	5001468493	6/16/2025	1,784	5/1/2025	5/31/2025	15.5	31.5	56,183	Pleasant Valley W.A.
130	2411	51010000	5001336091	7/10/2024	9,277	5/2/2024	5/31/2024	15.0	55.0	510,230	PWSA

Pennsylvania American Water Company
Lead Lag for Purchased Water Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total	Dollar Days	Vendor
						From	To		Lag Days		
131	2411	51010000	5001344120	7/26/2024	9,277	6/1/2024	7/1/2024	15.5	40.5	375,714	PWSA
132	2411	51010000	5001355652	8/26/2024	9,277	7/2/2024	8/2/2024	16.0	40.0	371,076	PWSA
133	2411	51010000	5001376287	10/17/2024	9,277	8/3/2024	9/3/2024	16.0	60.0	556,614	PWSA
134	2411	51010000	5001381623	10/30/2024	9,277	9/4/2024	10/2/2024	14.5	42.5	394,268	PWSA
135	2411	51010000	5001390203	11/20/2024	9,277	10/3/2024	11/1/2024	15.0	34.0	315,415	PWSA
136	2411	51010000	5001399598	12/17/2024	9,277	11/2/2024	12/2/2024	15.5	30.5	282,945	PWSA
137	2411	51010000	5001412224	1/21/2025	9,277	12/3/2024	1/2/2025	15.5	34.5	320,053	PWSA
138	2411	51010000	5001422637	2/19/2025	9,277	1/3/2025	2/3/2025	16.0	32.0	296,861	PWSA
139	2411	51010000	5001434297	3/21/2025	9,277	2/4/2025	3/4/2025	14.5	31.5	292,222	PWSA
140	2411	51010000	5001443972	4/15/2025	9,277	3/5/2025	4/2/2025	14.5	27.5	255,115	PWSA
141	2411	51010000	5001456470	5/16/2025	9,277	4/3/2025	5/2/2025	15.0	29.0	269,030	PWSA
142	2411	51010000	5001469899	6/18/2025	9,277	5/3/2025	6/3/2025	16.0	31.0	287,584	PWSA
143	2459	51010000	5001342539	7/23/2024	15,319	5/4/2024	6/7/2024	17.5	63.5	972,770	Reading Area W.A.
144	2459	51010000	5001354283	8/21/2024	20,744	6/5/2024	7/3/2024	14.5	63.5	1,317,245	Reading Area W.A.
145	2459	51010000	5001366813	9/23/2024	12,189	7/4/2024	8/1/2024	14.5	67.5	822,781	Reading Area W.A.
146	2459	51010000	5001379246	10/24/2024	35,336	8/2/2024	9/3/2024	16.5	67.5	2,385,185	Reading Area W.A.
147	2459	51010000	5001392608	12/3/2024	60,132	9/4/2024	10/10/2024	18.5	72.5	4,359,605	Reading Area W.A.
148	2459	51010000	5001425063	2/25/2025	10,030	12/18/2024	1/16/2025	15.0	55.0	551,648	Reading Area W.A.
149	2459	51010000	5001433972	3/20/2025	15,928	1/17/2025	2/4/2025	9.5	53.5	852,126	Reading Area W.A.
150	2459	51010000	5001443972	4/15/2025	17,244	2/5/2025	3/5/2025	14.5	55.5	957,058	Reading Area W.A.
151	2459	51010000	5001461328	5/29/2025	27,099	3/6/2025	4/2/2025	14.0	71.0	1,924,046	Reading Area W.A.
152	2459	51010000	5001469899	6/18/2025	14,698	4/3/2025	5/1/2025	14.5	62.5	918,648	Reading Area W.A.
153	2474	51010000	5001412316	1/22/2025	2,610	12/1/2024	12/31/2024	15.5	37.5	97,870	Schuylkill County M.A.
154	2474	51010000	5001364070	9/16/2024	1,910	8/1/2024	8/31/2024	15.5	31.5	60,150	Schuylkill County M.A.
155	2474	51010000	5001441936	4/9/2025	1,813	3/1/2025	3/31/2025	15.5	24.5	44,413	Schuylkill County M.A.
156	2474	51010000	5001376317	10/17/2024	1,780	9/1/2024	9/30/2024	15.0	32.0	56,946	Schuylkill County M.A.
157	2474	51010000	5001468493	6/16/2025	1,774	5/1/2025	5/31/2025	15.5	31.5	55,885	Schuylkill County M.A.
158	2474	51010000	5001390203	11/20/2024	1,765	10/1/2024	10/31/2024	15.5	35.5	62,662	Schuylkill County M.A.
159	2474	51010000	5001432632	3/18/2025	1,705	2/1/2025	2/28/2025	14.0	32.0	54,546	Schuylkill County M.A.
160	2474	51010000	5001340245	7/17/2024	1,700	6/1/2024	6/30/2024	15.0	32.0	54,404	Schuylkill County M.A.
161	2474	51010000	5001400234	12/18/2024	1,606	11/1/2024	11/30/2024	15.0	33.0	53,007	Schuylkill County M.A.
162	2474	51010000	5001422637	2/19/2025	1,504	1/1/2025	1/31/2025	15.5	34.5	51,873	Schuylkill County M.A.
163	2474	51010000	5001352801	8/16/2024	1,476	7/1/2024	7/31/2024	15.5	31.5	46,504	Schuylkill County M.A.
164	2474	51010000	5001456274	5/15/2025	1,357	4/1/2025	4/30/2025	15.0	30.0	40,701	Schuylkill County M.A.

2,626,173

82,164,403

Avg Lag for Purchased Water	<u>31.29</u>
Check Float	<u>0.00</u>
Avg Lag w/ Check Float	<u>31.29</u>

Pennsylvania American Water Company
Lead Lag for Chemicals Expense
12 Months Ended 6/30/2025

Line						Supplier Composition of	Total	Weighted Average
No	Profit Center	Account	Document Number	Supplier	Paid	Total Expense	Lag Days (per supplier contract)	Days
1	2451	24163000	5001333998	PVS TECHNOLOGIES INC	8/12/2024	22%	45	9.92
2	2492	24163000	5001355503	CEDARCHEM LLC	9/27/2024	1%	60	0.87
3	2467	24163000	5001376099	POLLU TECH INC	11/25/2024	1%	45	0.55
4	2494	24163000	5001418861	SNF POLYDYNE INC	3/3/2025	2%	60	1.12
5	2411	24163000	5001433135	Tanner Industries Inc	5/2/2025	1%	45	0.25
6	2417	24163000	5001439959	USALCO	4/3/2025	2%	37	0.75
7	2411	24163000	5001454534	SAL CHEMICAL	6/23/2025	2%	45	0.86
8	2492	24163000	5001459976	COBURN CHEMICALS INC	7/3/2025	1%	60	0.89
9	2411	24163000	5001461403	APPLIED SPECIALTIES INC	6/4/2025	4%	60	2.46
10	2451	24163000	5001463313	BUCKMANS INC	7/14/2025	5%	45	2.47
11	2471	24163000	5001463403	UNIVAR USA INC	7/1/2025	17%	30	4.99
12	2494	24163000	5001464769	Coyne Chemical	7/18/2025	3%	45	1.34
13	2451	24163000	5001465085	Carus LLC	7/14/2025	7%	45	2.99
14	2491	24163000	5001465282	Donau Carbon US LLC	7/17/2025	2%	60	1.15
15	2431	24163000	5001465714	Chemtrade Chemicals US LLC	7/21/2025	4%	45	1.98
16	2468	24163000	5001466724	Amrex Chemical Company	6/11/2025	1%	45	0.27
17	2411	24163000	5001467353	BRENNTAG NORTHEAST INC	7/25/2025	12%	45	5.18
18	2491	24163000	5001467589	JCI JONES CHEMICALS INC	6/12/2025	7%	45	3.20
19	2411	24163000	5001473387	Water Solutions Unlimited Inc	6/30/2025	1%	60	0.85
20	2491	24163000	5001473499	GRAYMONT PA Inc	7/24/2025	1%	60	0.79

Avg Lag for Chemicals Expense	42.90
Check Float	1.86
Avg Lag w/ Check Float	44.75

Pennsylvania American Water Company
Lead Lag for Miscellaneous Other Expenses
12 Months Ended 6/30/2025

Line No	Expense Type	Sampled Amount	Weighting		Dollar Days	Total		Weighting	Weighted Days
			% Captured	Adj. Composition		Lag Days			
1	Employee Related	689,981	86%	802,303	24,818,470	35.97	1%		0.53
2	Customer Accounting	2,989,280	96%	3,113,833	199,195,258	66.64	6%		3.83
3	Contracted Services	4,397,961	33%	13,327,153	57,028,526	12.97	25%		3.19
4	Building Maintenance	2,741,023	39%	7,028,263	80,472,803	29.36	13%		3.81
5	Maintenance S&S	1,965,668	19%	10,345,620	(6,250,292)	-3.18	19%		(0.61)
6	Miscellaneous	4,230,555	51%	8,295,206	193,302,684	45.69	15%		7.00
7	Other Benefits	7,238,552	100%	7,238,552	80,798,191	11.16	13%		1.49
8	Office Supplies	423,102	12%	3,525,854	15,623,607	36.93	7%		2.40
9	Postage	400,502	82%	488,417	3,554,479	8.88	1%		0.08
		<u>25,076,622</u>		<u>54,165,200</u>					
Avg Lag for Miscellaneous Other Expenses									<u>21.73</u>
Check Float									<u>1.71</u>
Avg Lag w/ Check Float									<u>23.44</u>

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
1	2411	55010100	9400017298	12/11/2024	42,276	11/1/2024	11/30/2024	15.0	26.0	1,099,170	Automotive Rentals
2	2491	55010200	9400017205	7/11/2024	36,935	6/1/2024	6/30/2024	15.0	26.0	960,307	Automotive Rentals
3	2491	55010200	9400017233	8/12/2024	35,906	7/1/2024	7/31/2024	15.5	27.5	987,422	Automotive Rentals
4	2491	55010200	9400017265	10/11/2024	34,974	9/1/2024	9/30/2024	15.0	26.0	909,311	Automotive Rentals
5	2491	55010200	9400017252	9/10/2024	34,611	8/1/2024	8/31/2024	15.5	25.5	882,579	Automotive Rentals
6	2491	55010200	9400017395	6/2/2025	33,050	4/1/2025	4/30/2025	15.0	48.0	1,586,401	Automotive Rentals
7	2411	55010200	9400017344	3/3/2025	32,425	1/1/2025	1/31/2025	15.5	46.5	1,507,748	Automotive Rentals
8	2491	55010200	9400017281	11/8/2024	32,351	10/1/2024	10/31/2024	15.5	23.5	760,243	Automotive Rentals
9	2411	55010200	9400017251	9/10/2024	32,188	8/1/2024	8/31/2024	15.5	25.5	820,785	Automotive Rentals
10	2491	55010200	9400017344	3/3/2025	31,977	1/1/2025	1/31/2025	15.5	46.5	1,486,924	Automotive Rentals
11	2491	55010200	9400017298	12/11/2024	31,829	11/1/2024	11/30/2024	15.0	26.0	827,541	Automotive Rentals
12	2411	55010200	9400017205	7/11/2024	31,252	6/1/2024	6/30/2024	15.0	26.0	812,555	Automotive Rentals
13	2411	55010200	9400017233	8/12/2024	30,619	7/1/2024	7/31/2024	15.5	27.5	842,032	Automotive Rentals
14	2422	55010300	9400017266	10/11/2024	29,948	9/1/2024	9/30/2024	15.0	26.0	778,652	Automotive Rentals
15	2411	55010200	9400017265	10/11/2024	28,588	9/1/2024	9/30/2024	15.0	26.0	743,286	Automotive Rentals
16	2491	55010200	9400017205	7/11/2024	27,468	6/1/2024	6/30/2024	15.0	26.0	714,177	Automotive Rentals
17	2403	55010100	9400017300	12/11/2024	27,093	11/1/2024	11/30/2024	15.0	26.0	704,422	Automotive Rentals
18	2491	55010200	9400017322	1/21/2025	26,161	12/1/2024	12/31/2024	15.5	36.5	954,879	Automotive Rentals
19	2411	55010200	9400017279	11/8/2024	25,767	10/1/2024	10/31/2024	15.5	23.5	605,533	Automotive Rentals
20	2491	55010200	9400017233	8/12/2024	25,110	7/1/2024	7/31/2024	15.5	27.5	690,523	Automotive Rentals
21	2491	55010200	9400017266	10/11/2024	24,219	9/1/2024	9/30/2024	15.0	26.0	629,705	Automotive Rentals
22	2411	55010200	9400017323	1/21/2025	23,495	12/1/2024	12/31/2024	15.5	36.5	857,582	Automotive Rentals
23	2491	55010200	9400017252	9/10/2024	23,142	8/1/2024	8/31/2024	15.5	25.5	590,120	Automotive Rentals
24	2411	55010200	9400017298	12/11/2024	22,952	11/1/2024	11/30/2024	15.0	26.0	596,757	Automotive Rentals
25	2411	55010200	9400017395	6/2/2025	21,796	4/1/2025	4/30/2025	15.0	48.0	1,046,218	Automotive Rentals
26	2491	55010200	9400017300	12/11/2024	21,347	11/1/2024	11/30/2024	15.0	26.0	555,025	Automotive Rentals
27	2491	55010100	9400017395	6/2/2025	21,096	4/1/2025	4/30/2025	15.0	48.0	1,012,625	Automotive Rentals
28	2491	55010200	9400017279	11/8/2024	20,368	10/1/2024	10/31/2024	15.5	23.5	478,651	Automotive Rentals
29	2491	55010200	9400017395	6/2/2025	20,304	4/1/2025	4/30/2025	15.0	48.0	974,580	Automotive Rentals
30	2411	55010200	9400017266	10/11/2024	20,187	9/1/2024	9/30/2024	15.0	26.0	524,859	Automotive Rentals
31	2411	55010200	9400017342	3/3/2025	20,146	1/1/2025	1/31/2025	15.5	46.5	936,788	Automotive Rentals
32	2411	55010200	9400017252	9/10/2024	20,043	8/1/2024	8/31/2024	15.5	25.5	511,089	Automotive Rentals
33	2411	55010200	9400017395	6/2/2025	20,014	4/1/2025	4/30/2025	15.0	48.0	960,656	Automotive Rentals
34	2491	55010200	9400017344	3/3/2025	20,011	1/1/2025	1/31/2025	15.5	46.5	930,517	Automotive Rentals
35	2411	55010200	9400017203	7/11/2024	19,974	6/1/2024	6/30/2024	15.0	26.0	519,322	Automotive Rentals
36	2411	55010200	9400017233	8/12/2024	19,169	7/1/2024	7/31/2024	15.5	27.5	527,136	Automotive Rentals
37	2411	55010300	9400017323	1/21/2025	18,629	12/1/2024	12/31/2024	15.5	36.5	679,960	Automotive Rentals
38	2411	55010200	9400017279	11/8/2024	18,084	10/1/2024	10/31/2024	15.5	23.5	424,962	Automotive Rentals
39	2491	55010200	9400017323	1/21/2025	17,892	12/1/2024	12/31/2024	15.5	36.5	653,067	Automotive Rentals
40	2421	55010300	9400017323	1/21/2025	17,470	12/1/2024	12/31/2024	15.5	36.5	637,637	Automotive Rentals
41	2492	55010300	9400017395	6/2/2025	17,019	4/1/2025	4/30/2025	15.0	48.0	816,925	Automotive Rentals
42	2491	55010300	9400017279	11/8/2024	16,729	10/1/2024	10/31/2024	15.5	23.5	393,142	Automotive Rentals
43	2411	55010200	9400017300	12/11/2024	16,530	11/1/2024	11/30/2024	15.0	26.0	429,792	Automotive Rentals
44	2411	55010100	9400017344	3/3/2025	16,080	1/1/2025	1/31/2025	15.5	46.5	747,732	Automotive Rentals
45	2492	55010100	9400017279	11/8/2024	15,899	10/1/2024	10/31/2024	15.5	23.5	373,635	Automotive Rentals
46	2411	55010200	9400017322	1/21/2025	15,743	12/1/2024	12/31/2024	15.5	36.5	574,637	Automotive Rentals
47	2467	55010100	9400017344	3/3/2025	15,683	1/1/2025	1/31/2025	15.5	46.5	729,241	Automotive Rentals
48	2421	55010200	9400017205	7/11/2024	15,296	6/1/2024	6/30/2024	15.0	26.0	397,693	Automotive Rentals
49	2421	55010200	9400017252	9/10/2024	14,825	8/1/2024	8/31/2024	15.5	25.5	378,048	Automotive Rentals
50	2491	55010300	9400017233	8/12/2024	14,488	7/1/2024	7/31/2024	15.5	27.5	398,426	Automotive Rentals
51	2492	55010200	9400017300	12/11/2024	14,488	11/1/2024	11/30/2024	15.0	26.0	376,689	Automotive Rentals
52	2411	55010300	9400017279	11/8/2024	14,463	10/1/2024	10/31/2024	15.5	23.5	339,869	Automotive Rentals
53	2491	55010300	9400017252	9/10/2024	14,168	8/1/2024	8/31/2024	15.5	25.5	361,294	Automotive Rentals
54	2491	55010300	9400017300	12/11/2024	14,092	11/1/2024	11/30/2024	15.0	26.0	366,402	Automotive Rentals
55	2421	55010200	9400017252	9/10/2024	13,908	8/1/2024	8/31/2024	15.5	25.5	354,642	Automotive Rentals
56	2421	55010200	9400017233	8/12/2024	13,733	7/1/2024	7/31/2024	15.5	27.5	377,670	Automotive Rentals
57	2421	55010200	9400017265	10/11/2024	13,703	9/1/2024	9/30/2024	15.0	26.0	356,288	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
58	2411	55010100	9400017205	7/11/2024	13,564	6/1/2024	6/30/2024	15.0	26.0	352,656	Automotive Rentals
59	2421	55010200	9400017266	10/11/2024	13,534	9/1/2024	9/30/2024	15.0	26.0	351,874	Automotive Rentals
60	2421	55010200	9400017395	6/2/2025	13,098	4/1/2025	4/30/2025	15.0	48.0	628,686	Automotive Rentals
61	2492	55010200	9400017265	10/11/2024	12,985	9/1/2024	9/30/2024	15.0	26.0	337,599	Automotive Rentals
62	2421	55010200	9400017234	8/12/2024	12,955	7/1/2024	7/31/2024	15.5	27.5	356,263	Automotive Rentals
63	2421	55010200	9400017281	11/8/2024	12,664	10/1/2024	10/31/2024	15.5	23.5	297,614	Automotive Rentals
64	2491	55010100	9400017205	7/11/2024	12,462	6/1/2024	6/30/2024	15.0	26.0	324,024	Automotive Rentals
65	2492	55010200	9400017203	7/11/2024	12,016	6/1/2024	6/30/2024	15.0	26.0	312,426	Automotive Rentals
66	2431	55010300	9400017395	6/2/2025	11,988	4/1/2025	4/30/2025	15.0	48.0	575,424	Automotive Rentals
67	2492	55010200	9400017395	6/2/2025	11,910	4/1/2025	4/30/2025	15.0	48.0	571,701	Automotive Rentals
68	2491	55010300	9400017233	8/12/2024	11,843	7/1/2024	7/31/2024	15.5	27.5	325,693	Automotive Rentals
69	2492	55010200	9400017233	8/12/2024	11,733	7/1/2024	7/31/2024	15.5	27.5	322,663	Automotive Rentals
70	2421	55010300	9400017279	11/8/2024	11,619	10/1/2024	10/31/2024	15.5	23.5	273,054	Automotive Rentals
71	2411	55010300	9400017281	11/8/2024	11,572	10/1/2024	10/31/2024	15.5	23.5	271,948	Automotive Rentals
72	2491	55010300	9400017233	8/12/2024	11,540	7/1/2024	7/31/2024	15.5	27.5	317,353	Automotive Rentals
73	2421	55010200	9400017395	6/2/2025	11,345	4/1/2025	4/30/2025	15.0	48.0	544,565	Automotive Rentals
74	2492	55010200	9400017279	11/8/2024	11,292	10/1/2024	10/31/2024	15.5	23.5	265,353	Automotive Rentals
75	2421	55010200	9400017300	12/11/2024	11,245	11/1/2024	11/30/2024	15.0	26.0	292,371	Automotive Rentals
76	2492	55010300	9400017395	6/2/2025	10,864	4/1/2025	4/30/2025	15.0	48.0	521,451	Automotive Rentals
77	2421	55010200	9400017203	7/11/2024	10,836	6/1/2024	6/30/2024	15.0	26.0	281,731	Automotive Rentals
78	2411	55010300	9400017279	11/8/2024	10,641	10/1/2024	10/31/2024	15.5	23.5	250,057	Automotive Rentals
79	2421	55010200	9400017300	12/11/2024	10,489	11/1/2024	11/30/2024	15.0	26.0	272,727	Automotive Rentals
80	2421	55010200	9400017342	3/3/2025	10,374	1/1/2025	1/31/2025	15.5	46.5	482,385	Automotive Rentals
81	2421	55010200	9400017279	11/8/2024	10,265	10/1/2024	10/31/2024	15.5	23.5	241,232	Automotive Rentals
82	2491	55010300	9400017266	10/11/2024	9,944	9/1/2024	9/30/2024	15.0	26.0	258,548	Automotive Rentals
83	2411	55010300	9400017266	10/11/2024	9,892	9/1/2024	9/30/2024	15.0	26.0	257,202	Automotive Rentals
84	2433	55010300	9400017300	12/11/2024	9,890	11/1/2024	11/30/2024	15.0	26.0	257,133	Automotive Rentals
85	2421	55010200	9400017344	3/3/2025	9,754	1/1/2025	1/31/2025	15.5	46.5	453,543	Automotive Rentals
86	2411	55010300	9400017252	9/10/2024	9,630	8/1/2024	8/31/2024	15.5	25.5	245,573	Automotive Rentals
87	2411	55010300	9400017279	11/8/2024	9,624	10/1/2024	10/31/2024	15.5	23.5	226,175	Automotive Rentals
88	2492	55010300	9400017252	9/10/2024	9,552	8/1/2024	8/31/2024	15.5	25.5	243,575	Automotive Rentals
89	2422	55010300	9400017322	1/21/2025	9,376	12/1/2024	12/31/2024	15.5	36.5	342,215	Automotive Rentals
90	2492	55010200	9400017252	9/10/2024	9,235	8/1/2024	8/31/2024	15.5	25.5	235,494	Automotive Rentals
91	2491	55010300	9400017323	1/21/2025	9,179	12/1/2024	12/31/2024	15.5	36.5	335,036	Automotive Rentals
92	2421	55010200	9400017322	1/21/2025	9,128	12/1/2024	12/31/2024	15.5	36.5	333,180	Automotive Rentals
93	2422	55010300	9400017344	3/3/2025	9,067	1/1/2025	1/31/2025	15.5	46.5	421,635	Automotive Rentals
94	2491	55010300	9400017265	10/11/2024	8,990	9/1/2024	9/30/2024	15.0	26.0	233,731	Automotive Rentals
95	2411	55010300	9400017279	11/8/2024	8,935	10/1/2024	10/31/2024	15.5	23.5	209,979	Automotive Rentals
96	2491	55010300	9400017300	12/11/2024	8,647	11/1/2024	11/30/2024	15.0	26.0	224,823	Automotive Rentals
97	2421	55010200	9400017322	1/21/2025	8,350	12/1/2024	12/31/2024	15.5	36.5	304,784	Automotive Rentals
98	2491	55010100	9400017251	9/10/2024	8,297	8/1/2024	8/31/2024	15.5	25.5	211,580	Automotive Rentals
99	2411	55010100	9400017251	9/10/2024	8,191	8/1/2024	8/31/2024	15.5	25.5	208,871	Automotive Rentals
100	2421	55010300	9400017344	3/3/2025	8,135	1/1/2025	1/31/2025	15.5	46.5	378,270	Automotive Rentals
101	2491	55010300	9400017205	7/11/2024	8,130	6/1/2024	6/30/2024	15.0	26.0	211,389	Automotive Rentals
102	2491	55010300	9400017234	8/12/2024	8,120	7/1/2024	7/31/2024	15.5	27.5	223,309	Automotive Rentals
103	2491	55010300	9400017251	9/10/2024	8,074	8/1/2024	8/31/2024	15.5	25.5	205,875	Automotive Rentals
104	2411	55010300	9400017395	6/2/2025	8,054	4/1/2025	4/30/2025	15.0	48.0	386,580	Automotive Rentals
105	2421	55010300	9400017234	8/12/2024	7,912	7/1/2024	7/31/2024	15.5	27.5	217,571	Automotive Rentals
106	2421	55010100	9400017265	10/11/2024	7,833	9/1/2024	9/30/2024	15.0	26.0	203,671	Automotive Rentals
107	2492	55010200	9400017323	1/21/2025	7,772	12/1/2024	12/31/2024	15.5	36.5	283,664	Automotive Rentals
108	2492	55010100	9400017279	11/8/2024	7,488	10/1/2024	10/31/2024	15.5	23.5	175,972	Automotive Rentals
109	2472	55010300	9400017233	8/12/2024	7,338	7/1/2024	7/31/2024	15.5	27.5	201,786	Automotive Rentals
110	2421	55010100	9400017279	11/8/2024	7,110	10/1/2024	10/31/2024	15.5	23.5	167,077	Automotive Rentals
111	2411	55010300	9400017279	11/8/2024	7,089	10/1/2024	10/31/2024	15.5	23.5	166,588	Automotive Rentals
112	2492	55010200	9400017344	3/3/2025	7,051	1/1/2025	1/31/2025	15.5	46.5	327,894	Automotive Rentals
113	2455	55010300	9400017323	1/21/2025	6,867	12/1/2024	12/31/2024	15.5	36.5	250,639	Automotive Rentals
114	2491	55010300	9400017233	8/12/2024	6,813	7/1/2024	7/31/2024	15.5	27.5	187,357	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
115	2401	55010200	9400017205	7/11/2024	6,800	6/1/2024	6/30/2024	15.0	26.0	176,795	Automotive Rentals
116	2462	55010300	9400017395	6/2/2025	6,741	4/1/2025	4/30/2025	15.0	48.0	323,559	Automotive Rentals
117	2491	55010300	9400017393	6/2/2025	6,642	4/1/2025	4/30/2025	15.0	48.0	318,831	Automotive Rentals
118	2491	55010300	9400017344	3/3/2025	6,641	1/1/2025	1/31/2025	15.5	46.5	308,789	Automotive Rentals
119	2468	55010300	9400017344	3/3/2025	6,639	1/1/2025	1/31/2025	15.5	46.5	308,709	Automotive Rentals
120	2461	55010200	9400017205	7/11/2024	6,604	6/1/2024	6/30/2024	15.0	26.0	171,702	Automotive Rentals
121	2411	55010300	9400017205	7/11/2024	6,557	6/1/2024	6/30/2024	15.0	26.0	170,473	Automotive Rentals
122	2411	55010300	9400017252	9/10/2024	6,532	8/1/2024	8/31/2024	15.5	25.5	166,556	Automotive Rentals
123	2491	55010100	9400017265	10/11/2024	6,497	9/1/2024	9/30/2024	15.0	26.0	168,933	Automotive Rentals
124	2468	55010300	9400017322	1/21/2025	6,466	12/1/2024	12/31/2024	15.5	36.5	236,009	Automotive Rentals
125	2411	55010300	9400017323	1/21/2025	6,300	12/1/2024	12/31/2024	15.5	36.5	229,950	Automotive Rentals
126	2491	55010300	9400017251	9/10/2024	6,277	8/1/2024	8/31/2024	15.5	25.5	160,055	Automotive Rentals
127	2403	55010300	9400017323	1/21/2025	6,254	12/1/2024	12/31/2024	15.5	36.5	228,267	Automotive Rentals
128	2411	55010100	9400017393	6/2/2025	6,231	4/1/2025	4/30/2025	15.0	48.0	299,093	Automotive Rentals
129	2451	55010200	9400017233	8/12/2024	6,151	7/1/2024	7/31/2024	15.5	27.5	169,163	Automotive Rentals
130	2491	55010100	9400017233	8/12/2024	6,140	7/1/2024	7/31/2024	15.5	27.5	168,851	Automotive Rentals
131	2441	55010300	9400017205	7/11/2024	6,057	6/1/2024	6/30/2024	15.0	26.0	157,478	Automotive Rentals
132	2461	55010200	9400017234	8/12/2024	5,997	7/1/2024	7/31/2024	15.5	27.5	164,915	Automotive Rentals
133	2492	55010300	9400017342	3/3/2025	5,907	1/1/2025	1/31/2025	15.5	46.5	274,656	Automotive Rentals
134	2451	55010200	9400017205	7/11/2024	5,865	6/1/2024	6/30/2024	15.0	26.0	152,503	Automotive Rentals
135	2461	55010200	9400017252	9/10/2024	5,830	8/1/2024	8/31/2024	15.5	25.5	148,658	Automotive Rentals
136	2411	55010300	9400017323	1/21/2025	5,810	12/1/2024	12/31/2024	15.5	36.5	212,048	Automotive Rentals
137	2401	55010200	9400017234	8/12/2024	5,802	7/1/2024	7/31/2024	15.5	27.5	159,542	Automotive Rentals
138	2492	55010200	9400017205	7/11/2024	5,794	6/1/2024	6/30/2024	15.0	26.0	150,639	Automotive Rentals
139	2401	55010200	9400017252	9/10/2024	5,792	8/1/2024	8/31/2024	15.5	25.5	147,693	Automotive Rentals
140	2461	55010200	9400017266	10/11/2024	5,716	9/1/2024	9/30/2024	15.0	26.0	148,626	Automotive Rentals
141	2494	55010300	9400017233	8/12/2024	5,708	7/1/2024	7/31/2024	15.5	27.5	156,974	Automotive Rentals
142	2401	55010200	9400017266	10/11/2024	5,667	9/1/2024	9/30/2024	15.0	26.0	147,345	Automotive Rentals
143	2401	55010200	9400017281	11/8/2024	5,663	10/1/2024	10/31/2024	15.5	23.5	133,084	Automotive Rentals
144	2491	55010300	9400017279	11/8/2024	5,611	10/1/2024	10/31/2024	15.5	23.5	131,860	Automotive Rentals
145	2492	55010100	9400017265	10/11/2024	5,606	9/1/2024	9/30/2024	15.0	26.0	145,765	Automotive Rentals
146	2491	55010300	9400017395	6/2/2025	5,605	4/1/2025	4/30/2025	15.0	48.0	269,056	Automotive Rentals
147	2401	55010200	9400017252	9/10/2024	5,592	8/1/2024	8/31/2024	15.5	25.5	142,606	Automotive Rentals
148	2401	55010200	9400017279	11/8/2024	5,579	10/1/2024	10/31/2024	15.5	23.5	131,102	Automotive Rentals
149	2451	55010200	9400017265	10/11/2024	5,510	9/1/2024	9/30/2024	15.0	26.0	143,265	Automotive Rentals
150	2431	55010300	9400017344	3/3/2025	5,507	1/1/2025	1/31/2025	15.5	46.5	256,061	Automotive Rentals
151	2411	55010300	9400017252	9/10/2024	5,488	8/1/2024	8/31/2024	15.5	25.5	139,934	Automotive Rentals
152	2491	55010100	9400017203	7/11/2024	5,467	6/1/2024	6/30/2024	15.0	26.0	142,144	Automotive Rentals
153	2411	55010100	9400017266	10/11/2024	5,466	9/1/2024	9/30/2024	15.0	26.0	142,111	Automotive Rentals
154	2411	55010100	9400017233	8/12/2024	5,465	7/1/2024	7/31/2024	15.5	27.5	150,292	Automotive Rentals
155	2463	55010300	9400017392	6/2/2025	5,398	4/1/2025	4/30/2025	15.0	48.0	259,117	Automotive Rentals
156	2401	55010200	9400017395	6/2/2025	5,343	4/1/2025	4/30/2025	15.0	48.0	256,461	Automotive Rentals
157	2431	55010200	9400017203	7/11/2024	5,324	6/1/2024	6/30/2024	15.0	26.0	138,427	Automotive Rentals
158	2491	55010300	9400017252	9/10/2024	5,227	8/1/2024	8/31/2024	15.5	25.5	133,289	Automotive Rentals
159	2461	55010200	9400017300	12/11/2024	5,214	11/1/2024	11/30/2024	15.0	26.0	135,568	Automotive Rentals
160	2422	55010200	9400017205	7/11/2024	5,208	6/1/2024	6/30/2024	15.0	26.0	135,397	Automotive Rentals
161	2431	55010200	9400017266	10/11/2024	5,194	9/1/2024	9/30/2024	15.0	26.0	135,053	Automotive Rentals
162	2443	55010300	9400017395	6/2/2025	5,152	4/1/2025	4/30/2025	15.0	48.0	247,291	Automotive Rentals
163	2468	55010300	9400017323	1/21/2025	5,143	12/1/2024	12/31/2024	15.5	36.5	187,703	Automotive Rentals
164	2401	55010200	9400017300	12/11/2024	5,137	11/1/2024	11/30/2024	15.0	26.0	133,558	Automotive Rentals
165	2411	55010300	9400017393	6/2/2025	5,133	4/1/2025	4/30/2025	15.0	48.0	246,361	Automotive Rentals
166	2492	55010200	9400017300	12/11/2024	5,130	11/1/2024	11/30/2024	15.0	26.0	133,382	Automotive Rentals
167	2451	55010200	9400017252	9/10/2024	5,119	8/1/2024	8/31/2024	15.5	25.5	130,541	Automotive Rentals
168	2431	55010200	9400017234	8/12/2024	5,107	7/1/2024	7/31/2024	15.5	27.5	140,454	Automotive Rentals
169	2491	55010300	9400017251	9/10/2024	5,103	8/1/2024	8/31/2024	15.5	25.5	130,131	Automotive Rentals
170	2492	55010300	9400017265	10/11/2024	5,066	9/1/2024	9/30/2024	15.0	26.0	131,719	Automotive Rentals
171	2491	55010300	9400017234	8/12/2024	5,062	7/1/2024	7/31/2024	15.5	27.5	139,209	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
172	2441	55010300	9400017233	8/12/2024	5,040	7/1/2024	7/31/2024	15.5	27.5	138,603	Automotive Rentals
173	2492	55010300	9400017279	11/8/2024	5,036	10/1/2024	10/31/2024	15.5	23.5	118,339	Automotive Rentals
174	2461	55010200	9400017279	11/8/2024	5,031	10/1/2024	10/31/2024	15.5	23.5	118,239	Automotive Rentals
175	2401	55010200	9400017205	7/11/2024	5,011	6/1/2024	6/30/2024	15.0	26.0	130,282	Automotive Rentals
176	2431	55010200	9400017203	7/11/2024	4,987	6/1/2024	6/30/2024	15.0	26.0	129,657	Automotive Rentals
177	2421	55010300	9400017298	12/11/2024	4,983	11/1/2024	11/30/2024	15.0	26.0	129,558	Automotive Rentals
178	2401	55010200	9400017393	6/2/2025	4,982	4/1/2025	4/30/2025	15.0	48.0	239,152	Automotive Rentals
179	2491	55010300	9400017323	1/21/2025	4,973	12/1/2024	12/31/2024	15.5	36.5	181,517	Automotive Rentals
180	2461	55010200	9400017393	6/2/2025	4,971	4/1/2025	4/30/2025	15.0	48.0	238,585	Automotive Rentals
181	2491	55010300	9400017395	6/2/2025	4,927	4/1/2025	4/30/2025	15.0	48.0	236,498	Automotive Rentals
182	2401	55010200	9400017265	10/11/2024	4,917	9/1/2024	9/30/2024	15.0	26.0	127,852	Automotive Rentals
183	2431	55010200	9400017344	3/3/2025	4,914	1/1/2025	1/31/2025	15.5	46.5	228,483	Automotive Rentals
184	2421	55010100	9400017205	7/11/2024	4,908	6/1/2024	6/30/2024	15.0	26.0	127,600	Automotive Rentals
185	2401	55010100	9400017300	12/11/2024	4,898	11/1/2024	11/30/2024	15.0	26.0	127,336	Automotive Rentals
186	2411	55010300	9400017279	11/8/2024	4,883	10/1/2024	10/31/2024	15.5	23.5	114,754	Automotive Rentals
187	2422	55010200	9400017265	10/11/2024	4,790	9/1/2024	9/30/2024	15.0	26.0	124,544	Automotive Rentals
188	2491	55010100	9400017252	9/10/2024	4,776	8/1/2024	8/31/2024	15.5	25.5	121,796	Automotive Rentals
189	2421	55010300	9400017323	1/21/2025	4,772	12/1/2024	12/31/2024	15.5	36.5	174,186	Automotive Rentals
190	2422	55010200	9400017252	9/10/2024	4,765	8/1/2024	8/31/2024	15.5	25.5	121,502	Automotive Rentals
191	2492	55010200	9400017233	8/12/2024	4,757	7/1/2024	7/31/2024	15.5	27.5	130,829	Automotive Rentals
192	2472	55010200	9400017395	6/2/2025	4,740	4/1/2025	4/30/2025	15.0	48.0	227,519	Automotive Rentals
193	2421	55010300	9400017252	9/10/2024	4,734	8/1/2024	8/31/2024	15.5	25.5	120,716	Automotive Rentals
194	2491	55010300	9400017300	12/11/2024	4,729	11/1/2024	11/30/2024	15.0	26.0	122,951	Automotive Rentals
195	2411	55010300	9400017205	7/11/2024	4,723	6/1/2024	6/30/2024	15.0	26.0	122,795	Automotive Rentals
196	2422	55010200	9400017234	8/12/2024	4,723	7/1/2024	7/31/2024	15.5	27.5	129,870	Automotive Rentals
197	2492	55010200	9400017266	10/11/2024	4,712	9/1/2024	9/30/2024	15.0	26.0	122,507	Automotive Rentals
198	2491	55010300	9400017279	11/8/2024	4,696	10/1/2024	10/31/2024	15.5	23.5	110,365	Automotive Rentals
199	2492	55010200	9400017395	6/2/2025	4,689	4/1/2025	4/30/2025	15.0	48.0	225,096	Automotive Rentals
200	2422	55010100	9400017252	9/10/2024	4,689	8/1/2024	8/31/2024	15.5	25.5	119,575	Automotive Rentals
201	2491	55010300	9400017205	7/11/2024	4,684	6/1/2024	6/30/2024	15.0	26.0	121,784	Automotive Rentals
202	2401	55010200	9400017300	12/11/2024	4,680	11/1/2024	11/30/2024	15.0	26.0	121,682	Automotive Rentals
203	2431	55010200	9400017234	8/12/2024	4,646	7/1/2024	7/31/2024	15.5	27.5	127,754	Automotive Rentals
204	2491	55010300	9400017300	12/11/2024	4,642	11/1/2024	11/30/2024	15.0	26.0	120,685	Automotive Rentals
205	2492	55010300	9400017281	11/8/2024	4,572	10/1/2024	10/31/2024	15.5	23.5	107,443	Automotive Rentals
206	2433	55010300	9400017279	11/8/2024	4,524	10/1/2024	10/31/2024	15.5	23.5	106,305	Automotive Rentals
207	2492	55010200	9400017252	9/10/2024	4,491	8/1/2024	8/31/2024	15.5	25.5	114,525	Automotive Rentals
208	2431	55010200	9400017252	9/10/2024	4,461	8/1/2024	8/31/2024	15.5	25.5	113,756	Automotive Rentals
209	2431	55010200	9400017279	11/8/2024	4,417	10/1/2024	10/31/2024	15.5	23.5	103,790	Automotive Rentals
210	2401	55010200	9400017234	8/12/2024	4,416	7/1/2024	7/31/2024	15.5	27.5	121,444	Automotive Rentals
211	2491	55010300	9400017281	11/8/2024	4,411	10/1/2024	10/31/2024	15.5	23.5	103,658	Automotive Rentals
212	2431	55010200	9400017395	6/2/2025	4,405	4/1/2025	4/30/2025	15.0	48.0	211,416	Automotive Rentals
213	2422	55010200	9400017233	8/12/2024	4,382	7/1/2024	7/31/2024	15.5	27.5	120,493	Automotive Rentals
214	2421	55010300	9400017323	1/21/2025	4,372	12/1/2024	12/31/2024	15.5	36.5	159,584	Automotive Rentals
215	2491	55010300	9400017205	7/11/2024	4,372	6/1/2024	6/30/2024	15.0	26.0	113,666	Automotive Rentals
216	2421	55010100	9400017393	6/2/2025	4,349	4/1/2025	4/30/2025	15.0	48.0	208,775	Automotive Rentals
217	2422	55010300	9400017266	10/11/2024	4,348	9/1/2024	9/30/2024	15.0	26.0	113,051	Automotive Rentals
218	2421	55010100	9400017252	9/10/2024	4,335	8/1/2024	8/31/2024	15.5	25.5	110,552	Automotive Rentals
219	2491	55010300	9400017203	7/11/2024	4,312	6/1/2024	6/30/2024	15.0	26.0	112,118	Automotive Rentals
220	2411	55010300	9400017265	10/11/2024	4,308	9/1/2024	9/30/2024	15.0	26.0	111,998	Automotive Rentals
221	2422	55010200	9400017252	9/10/2024	4,285	8/1/2024	8/31/2024	15.5	25.5	109,270	Automotive Rentals
222	2451	55010200	9400017279	11/8/2024	4,278	10/1/2024	10/31/2024	15.5	23.5	100,542	Automotive Rentals
223	2461	55010300	9400017265	10/11/2024	4,275	9/1/2024	9/30/2024	15.0	26.0	111,142	Automotive Rentals
224	2411	55010300	9400017279	11/8/2024	4,261	10/1/2024	10/31/2024	15.5	23.5	100,127	Automotive Rentals
225	2451	55010100	9400017205	7/11/2024	4,240	6/1/2024	6/30/2024	15.0	26.0	110,235	Automotive Rentals
226	2492	55010200	9400017279	11/8/2024	4,229	10/1/2024	10/31/2024	15.5	23.5	99,389	Automotive Rentals
227	2431	55010200	9400017395	6/2/2025	4,229	4/1/2025	4/30/2025	15.0	48.0	202,989	Automotive Rentals
228	2451	55010200	9400017344	3/3/2025	4,200	1/1/2025	1/31/2025	15.5	46.5	195,283	Automotive Rentals

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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
229	2491	55010300	9400017252	9/10/2024	4,190	8/1/2024	8/31/2024	15.5	25.5	106,854	Automotive Rentals
230	2472	55010200	9400017203	7/11/2024	4,190	6/1/2024	6/30/2024	15.0	26.0	108,927	Automotive Rentals
231	2411	55010300	9400017234	8/12/2024	4,188	7/1/2024	7/31/2024	15.5	27.5	115,178	Automotive Rentals
232	2468	55010200	9400017205	7/11/2024	4,183	6/1/2024	6/30/2024	15.0	26.0	108,755	Automotive Rentals
233	2459	55010100	9400017357	5/30/2025	4,171	2/1/2025	2/28/2025	14.0	105.0	437,971	Automotive Rentals
234	2492	55010200	9400017342	3/3/2025	4,162	1/1/2025	1/31/2025	15.5	46.5	193,540	Automotive Rentals
235	2422	55010200	9400017395	6/2/2025	4,130	4/1/2025	4/30/2025	15.0	48.0	198,227	Automotive Rentals
236	2411	55010300	9400017279	11/8/2024	4,115	10/1/2024	10/31/2024	15.5	23.5	96,712	Automotive Rentals
237	2411	55010300	9400017265	10/11/2024	4,096	9/1/2024	9/30/2024	15.0	26.0	106,507	Automotive Rentals
238	2491	55010300	9400017233	8/12/2024	4,091	7/1/2024	7/31/2024	15.5	27.5	112,509	Automotive Rentals
239	2422	55010200	9400017344	3/3/2025	4,089	1/1/2025	1/31/2025	15.5	46.5	190,158	Automotive Rentals
240	2491	55010300	9400017205	7/11/2024	4,089	6/1/2024	6/30/2024	15.0	26.0	106,304	Automotive Rentals
241	2472	55010200	9400017344	3/3/2025	4,079	1/1/2025	1/31/2025	15.5	46.5	189,678	Automotive Rentals
242	2492	55010100	9400017205	7/11/2024	4,044	6/1/2024	6/30/2024	15.0	26.0	105,145	Automotive Rentals
243	2412	55010100	9400017252	9/10/2024	4,030	8/1/2024	8/31/2024	15.5	25.5	102,770	Automotive Rentals
244	2492	55010300	9400017266	10/11/2024	4,008	9/1/2024	9/30/2024	15.0	26.0	104,207	Automotive Rentals
245	2422	55010200	9400017344	3/3/2025	3,998	1/1/2025	1/31/2025	15.5	46.5	185,890	Automotive Rentals
246	2468	55010200	9400017234	8/12/2024	3,984	7/1/2024	7/31/2024	15.5	27.5	109,571	Automotive Rentals
247	2451	55010200	9400017300	12/11/2024	3,980	11/1/2024	11/30/2024	15.0	26.0	103,473	Automotive Rentals
248	2491	55010300	9400017279	11/8/2024	3,976	10/1/2024	10/31/2024	15.5	23.5	93,445	Automotive Rentals
249	2411	55010300	9400017279	11/8/2024	3,968	10/1/2024	10/31/2024	15.5	23.5	93,244	Automotive Rentals
250	2451	55010200	9400017395	6/2/2025	3,959	4/1/2025	4/30/2025	15.0	48.0	190,025	Automotive Rentals
251	2461	55010200	9400017323	1/21/2025	3,949	12/1/2024	12/31/2024	15.5	36.5	144,146	Automotive Rentals
252	2491	55010300	9400017344	3/3/2025	3,948	1/1/2025	1/31/2025	15.5	46.5	183,570	Automotive Rentals
253	2492	55010100	9400017252	9/10/2024	3,946	8/1/2024	8/31/2024	15.5	25.5	100,624	Automotive Rentals
254	2431	55010200	9400017300	12/11/2024	3,910	11/1/2024	11/30/2024	15.0	26.0	101,659	Automotive Rentals
255	2422	55010200	9400017266	10/11/2024	3,905	9/1/2024	9/30/2024	15.0	26.0	101,520	Automotive Rentals
256	2433	55010300	9400017300	12/11/2024	3,899	11/1/2024	11/30/2024	15.0	26.0	101,362	Automotive Rentals
257	2422	55010200	9400017300	12/11/2024	3,891	11/1/2024	11/30/2024	15.0	26.0	101,169	Automotive Rentals
258	2461	55010200	9400017342	3/3/2025	3,891	1/1/2025	1/31/2025	15.5	46.5	180,922	Automotive Rentals
259	2422	55010200	9400017279	11/8/2024	3,879	10/1/2024	10/31/2024	15.5	23.5	91,164	Automotive Rentals
260	2423	55010200	9400017252	9/10/2024	3,869	8/1/2024	8/31/2024	15.5	25.5	98,651	Automotive Rentals
261	2472	55010200	9400017252	9/10/2024	3,836	8/1/2024	8/31/2024	15.5	25.5	97,819	Automotive Rentals
262	2468	55010200	9400017265	10/11/2024	3,831	9/1/2024	9/30/2024	15.0	26.0	99,603	Automotive Rentals
263	2492	55010200	9400017323	1/21/2025	3,822	12/1/2024	12/31/2024	15.5	36.5	139,514	Automotive Rentals
264	2472	55010200	9400017265	10/11/2024	3,820	9/1/2024	9/30/2024	15.0	26.0	99,309	Automotive Rentals
265	2491	55010300	9400017344	3/3/2025	3,809	1/1/2025	1/31/2025	15.5	46.5	177,112	Automotive Rentals
266	2422	55010200	9400017300	12/11/2024	3,800	11/1/2024	11/30/2024	15.0	26.0	98,798	Automotive Rentals
267	2401	55010200	9400017323	1/21/2025	3,795	12/1/2024	12/31/2024	15.5	36.5	138,526	Automotive Rentals
268	2472	55010200	9400017279	11/8/2024	3,775	10/1/2024	10/31/2024	15.5	23.5	88,719	Automotive Rentals
269	2421	55010300	9400017265	10/11/2024	3,768	9/1/2024	9/30/2024	15.0	26.0	97,967	Automotive Rentals
270	2491	55010300	9400017234	8/12/2024	3,754	7/1/2024	7/31/2024	15.5	27.5	103,244	Automotive Rentals
271	2431	55010200	9400017266	10/11/2024	3,750	9/1/2024	9/30/2024	15.0	26.0	97,504	Automotive Rentals
272	2431	55010100	9400017205	7/11/2024	3,749	6/1/2024	6/30/2024	15.0	26.0	97,483	Automotive Rentals
273	2431	55010200	9400017281	11/8/2024	3,745	10/1/2024	10/31/2024	15.5	23.5	88,004	Automotive Rentals
274	2468	55010200	9400017252	9/10/2024	3,745	8/1/2024	8/31/2024	15.5	25.5	95,488	Automotive Rentals
275	2491	55010300	9400017298	12/11/2024	3,741	11/1/2024	11/30/2024	15.0	26.0	97,261	Automotive Rentals
276	2457	55010300	9400017205	7/11/2024	3,736	6/1/2024	6/30/2024	15.0	26.0	97,140	Automotive Rentals
277	2491	55010300	9400017251	9/10/2024	3,733	8/1/2024	8/31/2024	15.5	25.5	95,199	Automotive Rentals
278	2421	55010300	9400017300	12/11/2024	3,725	11/1/2024	11/30/2024	15.0	26.0	96,844	Automotive Rentals
279	2423	55010200	9400017266	10/11/2024	3,721	9/1/2024	9/30/2024	15.0	26.0	96,753	Automotive Rentals
280	2401	55010200	9400017342	3/3/2025	3,712	1/1/2025	1/31/2025	15.5	46.5	172,592	Automotive Rentals
281	2472	55010200	9400017233	8/12/2024	3,700	7/1/2024	7/31/2024	15.5	27.5	101,741	Automotive Rentals
282	2401	55010200	9400017344	3/3/2025	3,696	1/1/2025	1/31/2025	15.5	46.5	171,855	Automotive Rentals
283	2465	55010200	9400017233	8/12/2024	3,677	7/1/2024	7/31/2024	15.5	27.5	101,128	Automotive Rentals
284	2411	55010300	9400017300	12/11/2024	3,675	11/1/2024	11/30/2024	15.0	26.0	95,549	Automotive Rentals
285	2423	55010200	9400017205	7/11/2024	3,663	6/1/2024	6/30/2024	15.0	26.0	95,233	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
286	2421	55010300	9400017265	10/11/2024	3,658	9/1/2024	9/30/2024	15.0	26.0	95,115	Automotive Rentals
287	2431	55010200	9400017252	9/10/2024	3,643	8/1/2024	8/31/2024	15.5	25.5	92,885	Automotive Rentals
288	2491	55010300	9400017395	6/2/2025	3,637	4/1/2025	4/30/2025	15.0	48.0	174,581	Automotive Rentals
289	2491	55010100	9400017393	6/2/2025	3,634	4/1/2025	4/30/2025	15.0	48.0	174,443	Automotive Rentals
290	2412	55010200	9400017252	9/10/2024	3,634	8/1/2024	8/31/2024	15.5	25.5	92,670	Automotive Rentals
291	2491	55010300	9400017344	3/3/2025	3,605	1/1/2025	1/31/2025	15.5	46.5	167,633	Automotive Rentals
292	2431	55010200	9400017300	12/11/2024	3,600	11/1/2024	11/30/2024	15.0	26.0	93,599	Automotive Rentals
293	2421	55010300	9400017395	6/2/2025	3,584	4/1/2025	4/30/2025	15.0	48.0	172,010	Automotive Rentals
294	2471	55010200	9400017395	6/2/2025	3,582	4/1/2025	4/30/2025	15.0	48.0	171,941	Automotive Rentals
295	2422	55010200	9400017205	7/11/2024	3,580	6/1/2024	6/30/2024	15.0	26.0	93,082	Automotive Rentals
296	2411	55010300	9400017252	9/10/2024	3,570	8/1/2024	8/31/2024	15.5	25.5	91,027	Automotive Rentals
297	2401	55010200	9400017323	1/21/2025	3,568	12/1/2024	12/31/2024	15.5	36.5	130,233	Automotive Rentals
298	2411	55010300	9400017279	11/8/2024	3,561	10/1/2024	10/31/2024	15.5	23.5	83,673	Automotive Rentals
299	2491	55010300	9400017298	12/11/2024	3,555	11/1/2024	11/30/2024	15.0	26.0	92,427	Automotive Rentals
300	2491	55010300	9400017265	10/11/2024	3,536	9/1/2024	9/30/2024	15.0	26.0	91,943	Automotive Rentals
301	2431	55010200	9400017344	3/3/2025	3,525	1/1/2025	1/31/2025	15.5	46.5	163,932	Automotive Rentals
302	2463	55010200	9400017203	7/11/2024	3,502	6/1/2024	6/30/2024	15.0	26.0	91,045	Automotive Rentals
303	2472	55010200	9400017300	12/11/2024	3,498	11/1/2024	11/30/2024	15.0	26.0	90,948	Automotive Rentals
304	2411	55010300	9400017233	8/12/2024	3,492	7/1/2024	7/31/2024	15.5	27.5	96,035	Automotive Rentals
305	2491	55010100	9400017265	10/11/2024	3,477	9/1/2024	9/30/2024	15.0	26.0	90,404	Automotive Rentals
306	2411	55010300	9400017233	8/12/2024	3,471	7/1/2024	7/31/2024	15.5	27.5	95,440	Automotive Rentals
307	2492	55010300	9400017323	1/21/2025	3,462	12/1/2024	12/31/2024	15.5	36.5	126,347	Automotive Rentals
308	2422	55010200	9400017279	11/8/2024	3,453	10/1/2024	10/31/2024	15.5	23.5	81,151	Automotive Rentals
309	2423	55010200	9400017233	8/12/2024	3,441	7/1/2024	7/31/2024	15.5	27.5	94,615	Automotive Rentals
310	2468	55010300	9400017298	12/11/2024	3,424	11/1/2024	11/30/2024	15.0	26.0	89,031	Automotive Rentals
311	2472	55010200	9400017323	1/21/2025	3,424	12/1/2024	12/31/2024	15.5	36.5	124,983	Automotive Rentals
312	2423	55010200	9400017395	6/2/2025	3,423	4/1/2025	4/30/2025	15.0	48.0	164,302	Automotive Rentals
313	2464	55010200	9400017344	3/3/2025	3,396	1/1/2025	1/31/2025	15.5	46.5	157,929	Automotive Rentals
314	2464	55010200	9400017252	9/10/2024	3,387	8/1/2024	8/31/2024	15.5	25.5	86,371	Automotive Rentals
315	2491	55010300	9400017298	12/11/2024	3,377	11/1/2024	11/30/2024	15.0	26.0	87,800	Automotive Rentals
316	2465	55010200	9400017395	6/2/2025	3,366	4/1/2025	4/30/2025	15.0	48.0	161,568	Automotive Rentals
317	2411	55010300	9400017279	11/8/2024	3,324	10/1/2024	10/31/2024	15.5	23.5	78,108	Automotive Rentals
318	2468	55010200	9400017279	11/8/2024	3,322	10/1/2024	10/31/2024	15.5	23.5	78,073	Automotive Rentals
319	2468	55010200	9400017342	3/3/2025	3,318	1/1/2025	1/31/2025	15.5	46.5	154,285	Automotive Rentals
320	2411	55010300	9400017393	6/2/2025	3,308	4/1/2025	4/30/2025	15.0	48.0	158,784	Automotive Rentals
321	2412	55010300	9400017251	9/10/2024	3,285	8/1/2024	8/31/2024	15.5	25.5	83,758	Automotive Rentals
322	2401	55010300	9400017323	1/21/2025	3,281	12/1/2024	12/31/2024	15.5	36.5	119,758	Automotive Rentals
323	2494	55010300	9400017205	7/11/2024	3,272	6/1/2024	6/30/2024	15.0	26.0	85,059	Automotive Rentals
324	2422	55010300	9400017323	1/21/2025	3,270	12/1/2024	12/31/2024	15.5	36.5	119,341	Automotive Rentals
325	2451	55010200	9400017322	1/21/2025	3,269	12/1/2024	12/31/2024	15.5	36.5	119,317	Automotive Rentals
326	2491	55010300	9400017265	10/11/2024	3,261	9/1/2024	9/30/2024	15.0	26.0	84,786	Automotive Rentals
327	2463	55010200	9400017233	8/12/2024	3,251	7/1/2024	7/31/2024	15.5	27.5	89,411	Automotive Rentals
328	2433	55010200	9400017205	7/11/2024	3,247	6/1/2024	6/30/2024	15.0	26.0	84,410	Automotive Rentals
329	2491	55010300	9400017205	7/11/2024	3,235	6/1/2024	6/30/2024	15.0	26.0	84,105	Automotive Rentals
330	2464	55010200	9400017265	10/11/2024	3,234	9/1/2024	9/30/2024	15.0	26.0	84,097	Automotive Rentals
331	2491	55010300	9400017393	6/2/2025	3,228	4/1/2025	4/30/2025	15.0	48.0	154,951	Automotive Rentals
332	2491	55010300	9400017233	8/12/2024	3,212	7/1/2024	7/31/2024	15.5	27.5	88,322	Automotive Rentals
333	2464	55010200	9400017279	11/8/2024	3,203	10/1/2024	10/31/2024	15.5	23.5	75,263	Automotive Rentals
334	2411	55010300	9400017298	12/11/2024	3,198	11/1/2024	11/30/2024	15.0	26.0	83,156	Automotive Rentals
335	2491	55010300	9400017300	12/11/2024	3,190	11/1/2024	11/30/2024	15.0	26.0	82,945	Automotive Rentals
336	2412	55010300	9400017393	6/2/2025	3,169	4/1/2025	4/30/2025	15.0	48.0	152,096	Automotive Rentals
337	2461	55010100	9400017357	5/30/2025	3,141	2/1/2025	2/28/2025	14.0	105.0	329,795	Automotive Rentals
338	2491	55010100	9400017357	5/30/2025	3,141	2/1/2025	2/28/2025	14.0	105.0	329,788	Automotive Rentals
339	2461	55010300	9400017234	8/12/2024	3,140	7/1/2024	7/31/2024	15.5	27.5	86,355	Automotive Rentals
340	2491	55010300	9400017322	1/21/2025	3,128	12/1/2024	12/31/2024	15.5	36.5	114,165	Automotive Rentals
341	2422	55010200	9400017395	6/2/2025	3,125	4/1/2025	4/30/2025	15.0	48.0	150,019	Automotive Rentals
342	2421	55010300	9400017233	8/12/2024	3,125	7/1/2024	7/31/2024	15.5	27.5	85,932	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
343	2411	55010300	9400017281	11/8/2024	3,125	10/1/2024	10/31/2024	15.5	23.5	73,432	Automotive Rentals
344	2471	55010200	9400017203	7/11/2024	3,093	6/1/2024	6/30/2024	15.0	26.0	80,430	Automotive Rentals
345	2433	55010200	9400017265	10/11/2024	3,086	9/1/2024	9/30/2024	15.0	26.0	80,234	Automotive Rentals
346	2422	55010200	9400017323	1/21/2025	3,057	12/1/2024	12/31/2024	15.5	36.5	111,587	Automotive Rentals
347	2411	55010300	9400017205	7/11/2024	3,050	6/1/2024	6/30/2024	15.0	26.0	79,292	Automotive Rentals
348	2433	55010200	9400017279	11/8/2024	3,043	10/1/2024	10/31/2024	15.5	23.5	71,515	Automotive Rentals
349	2491	55010300	9400017233	8/12/2024	3,037	7/1/2024	7/31/2024	15.5	27.5	83,526	Automotive Rentals
350	2464	55010200	9400017300	12/11/2024	3,037	11/1/2024	11/30/2024	15.0	26.0	78,970	Automotive Rentals
351	2411	55010300	9400017203	7/11/2024	3,029	6/1/2024	6/30/2024	15.0	26.0	78,750	Automotive Rentals
352	2431	55010300	9400017395	6/2/2025	3,020	4/1/2025	4/30/2025	15.0	48.0	144,983	Automotive Rentals
353	2471	55010200	9400017233	8/12/2024	3,016	7/1/2024	7/31/2024	15.5	27.5	82,952	Automotive Rentals
354	2468	55010200	9400017300	12/11/2024	3,007	11/1/2024	11/30/2024	15.0	26.0	78,175	Automotive Rentals
355	2492	55010300	9400017279	11/8/2024	3,005	10/1/2024	10/31/2024	15.5	23.5	70,627	Automotive Rentals
356	2441	55010300	9400017300	12/11/2024	3,004	11/1/2024	11/30/2024	15.0	26.0	78,109	Automotive Rentals
357	2433	55010300	9400017300	12/11/2024	3,001	11/1/2024	11/30/2024	15.0	26.0	78,028	Automotive Rentals
358	2464	55010200	9400017203	7/11/2024	3,001	6/1/2024	6/30/2024	15.0	26.0	78,018	Automotive Rentals
359	2456	55010100	9400017234	8/12/2024	3,000	7/1/2024	7/31/2024	15.5	27.5	82,512	Automotive Rentals
360	2411	55010300	9400017281	11/8/2024	2,998	10/1/2024	10/31/2024	15.5	23.5	70,446	Automotive Rentals
361	2463	55010300	9400017392	6/2/2025	2,994	4/1/2025	4/30/2025	15.0	48.0	143,709	Automotive Rentals
362	2465	55010200	9400017251	9/10/2024	2,981	8/1/2024	8/31/2024	15.5	25.5	76,016	Automotive Rentals
363	2491	55010300	9400017266	10/11/2024	2,974	9/1/2024	9/30/2024	15.0	26.0	77,316	Automotive Rentals
364	2422	55010200	9400017322	1/21/2025	2,966	12/1/2024	12/31/2024	15.5	36.5	108,241	Automotive Rentals
365	2411	55010100	9400017298	12/11/2024	2,959	11/1/2024	11/30/2024	15.0	26.0	76,942	Automotive Rentals
366	2411	55010300	9400017265	10/11/2024	2,937	9/1/2024	9/30/2024	15.0	26.0	76,350	Automotive Rentals
367	2411	55010300	9400017300	12/11/2024	2,936	11/1/2024	11/30/2024	15.0	26.0	76,339	Automotive Rentals
368	2491	55010300	9400017395	6/2/2025	2,931	4/1/2025	4/30/2025	15.0	48.0	140,673	Automotive Rentals
369	2465	55010200	9400017205	7/11/2024	2,911	6/1/2024	6/30/2024	15.0	26.0	75,699	Automotive Rentals
370	2433	55010100	9400017205	7/11/2024	2,907	6/1/2024	6/30/2024	15.0	26.0	75,584	Automotive Rentals
371	2433	55010200	9400017300	12/11/2024	2,907	11/1/2024	11/30/2024	15.0	26.0	75,576	Automotive Rentals
372	2411	55010300	9400017393	6/2/2025	2,906	4/1/2025	4/30/2025	15.0	48.0	139,508	Automotive Rentals
373	2445	55010300	9400017300	12/11/2024	2,898	11/1/2024	11/30/2024	15.0	26.0	75,339	Automotive Rentals
374	2411	55010300	9400017233	8/12/2024	2,896	7/1/2024	7/31/2024	15.5	27.5	79,629	Automotive Rentals
375	2421	55010300	9400017279	11/8/2024	2,876	10/1/2024	10/31/2024	15.5	23.5	67,588	Automotive Rentals
376	2464	55010200	9400017234	8/12/2024	2,875	7/1/2024	7/31/2024	15.5	27.5	79,074	Automotive Rentals
377	2492	55010300	9400017266	10/11/2024	2,867	9/1/2024	9/30/2024	15.0	26.0	74,535	Automotive Rentals
378	2491	55010300	9400017395	6/2/2025	2,865	4/1/2025	4/30/2025	15.0	48.0	137,525	Automotive Rentals
379	2423	55010200	9400017279	11/8/2024	2,861	10/1/2024	10/31/2024	15.5	23.5	67,240	Automotive Rentals
380	2411	55010300	9400017252	9/10/2024	2,859	8/1/2024	8/31/2024	15.5	25.5	72,894	Automotive Rentals
381	2431	55010200	9400017323	1/21/2025	2,837	12/1/2024	12/31/2024	15.5	36.5	103,552	Automotive Rentals
382	2412	55010200	9400017203	7/11/2024	2,823	6/1/2024	6/30/2024	15.0	26.0	73,391	Automotive Rentals
383	2491	55010300	9400017395	6/2/2025	2,811	4/1/2025	4/30/2025	15.0	48.0	134,915	Automotive Rentals
384	2441	55010100	9400017251	9/10/2024	2,799	8/1/2024	8/31/2024	15.5	25.5	71,385	Automotive Rentals
385	2491	55010300	9400017395	6/2/2025	2,794	4/1/2025	4/30/2025	15.0	48.0	134,128	Automotive Rentals
386	2491	55010300	9400017205	7/11/2024	2,788	6/1/2024	6/30/2024	15.0	26.0	72,490	Automotive Rentals
387	2492	55010300	9400017279	11/8/2024	2,785	10/1/2024	10/31/2024	15.5	23.5	65,437	Automotive Rentals
388	2431	55010300	9400017344	3/3/2025	2,768	1/1/2025	1/31/2025	15.5	46.5	128,692	Automotive Rentals
389	2491	55010300	9400017357	5/30/2025	2,730	2/1/2025	2/28/2025	14.0	105.0	286,621	Automotive Rentals
390	2464	55010200	9400017395	6/2/2025	2,728	4/1/2025	4/30/2025	15.0	48.0	130,944	Automotive Rentals
391	2421	55010300	9400017279	11/8/2024	2,717	10/1/2024	10/31/2024	15.5	23.5	63,838	Automotive Rentals
392	2412	55010200	9400017233	8/12/2024	2,708	7/1/2024	7/31/2024	15.5	27.5	74,466	Automotive Rentals
393	2461	55010300	9400017233	8/12/2024	2,707	7/1/2024	7/31/2024	15.5	27.5	74,436	Automotive Rentals
394	2403	55010200	9400017344	3/3/2025	2,694	1/1/2025	1/31/2025	15.5	46.5	125,254	Automotive Rentals
395	2421	55010300	9400017266	10/11/2024	2,693	9/1/2024	9/30/2024	15.0	26.0	70,018	Automotive Rentals
396	2431	55010300	9400017203	7/11/2024	2,687	6/1/2024	6/30/2024	15.0	26.0	69,875	Automotive Rentals
397	2433	55010200	9400017252	9/10/2024	2,687	8/1/2024	8/31/2024	15.5	25.5	68,526	Automotive Rentals
398	2411	55010300	9400017203	7/11/2024	2,671	6/1/2024	6/30/2024	15.0	26.0	69,447	Automotive Rentals
399	2494	55010100	9400017265	10/11/2024	2,666	9/1/2024	9/30/2024	15.0	26.0	69,308	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
400	2421	55010300	9400017233	8/12/2024	2,666	7/1/2024	7/31/2024	15.5	27.5	73,306	Automotive Rentals
401	2491	55010300	9400017205	7/11/2024	2,664	6/1/2024	6/30/2024	15.0	26.0	69,253	Automotive Rentals
402	2431	55010300	9400017205	7/11/2024	2,663	6/1/2024	6/30/2024	15.0	26.0	69,243	Automotive Rentals
403	2457	55010200	9400017344	3/3/2025	2,660	1/1/2025	1/31/2025	15.5	46.5	123,705	Automotive Rentals
404	2465	55010200	9400017265	10/11/2024	2,654	9/1/2024	9/30/2024	15.0	26.0	69,014	Automotive Rentals
405	2423	55010200	9400017298	12/11/2024	2,651	11/1/2024	11/30/2024	15.0	26.0	68,935	Automotive Rentals
406	2491	55010300	9400017279	11/8/2024	2,645	10/1/2024	10/31/2024	15.5	23.5	62,159	Automotive Rentals
407	2471	55010200	9400017252	9/10/2024	2,634	8/1/2024	8/31/2024	15.5	25.5	67,169	Automotive Rentals
408	2491	55010300	9400017233	8/12/2024	2,627	7/1/2024	7/31/2024	15.5	27.5	72,233	Automotive Rentals
409	2421	55010300	9400017233	8/12/2024	2,622	7/1/2024	7/31/2024	15.5	27.5	72,112	Automotive Rentals
410	2433	55010200	9400017323	1/21/2025	2,618	12/1/2024	12/31/2024	15.5	36.5	95,554	Automotive Rentals
411	2492	55010300	9400017393	6/2/2025	2,592	4/1/2025	4/30/2025	15.0	48.0	124,428	Automotive Rentals
412	2492	55010300	9400017205	7/11/2024	2,589	6/1/2024	6/30/2024	15.0	26.0	67,319	Automotive Rentals
413	2433	55010200	9400017393	6/2/2025	2,580	4/1/2025	4/30/2025	15.0	48.0	123,821	Automotive Rentals
414	2453	55010300	9400017252	9/10/2024	2,574	8/1/2024	8/31/2024	15.5	25.5	65,643	Automotive Rentals
415	2411	55010300	9400017395	6/2/2025	2,573	4/1/2025	4/30/2025	15.0	48.0	123,500	Automotive Rentals
416	2411	55010300	9400017300	12/11/2024	2,572	11/1/2024	11/30/2024	15.0	26.0	66,876	Automotive Rentals
417	2431	55010300	9400017300	12/11/2024	2,570	11/1/2024	11/30/2024	15.0	26.0	66,832	Automotive Rentals
418	2473	55010300	9400017205	7/11/2024	2,569	6/1/2024	6/30/2024	15.0	26.0	66,793	Automotive Rentals
419	2421	55010300	9400017252	9/10/2024	2,567	8/1/2024	8/31/2024	15.5	25.5	65,453	Automotive Rentals
420	2433	55010200	9400017342	3/3/2025	2,550	1/1/2025	1/31/2025	15.5	46.5	118,552	Automotive Rentals
421	2491	55010300	9400017252	9/10/2024	2,548	8/1/2024	8/31/2024	15.5	25.5	64,986	Automotive Rentals
422	2411	55010300	9400017395	6/2/2025	2,540	4/1/2025	4/30/2025	15.0	48.0	121,908	Automotive Rentals
423	2421	55010300	9400017300	12/11/2024	2,527	11/1/2024	11/30/2024	15.0	26.0	65,698	Automotive Rentals
424	2441	55010300	9400017265	10/11/2024	2,525	9/1/2024	9/30/2024	15.0	26.0	65,660	Automotive Rentals
425	2412	55010200	9400017203	7/11/2024	2,517	6/1/2024	6/30/2024	15.0	26.0	65,443	Automotive Rentals
426	2457	55010300	9400017266	10/11/2024	2,506	9/1/2024	9/30/2024	15.0	26.0	65,157	Automotive Rentals
427	2454	55010300	9400017393	6/2/2025	2,506	4/1/2025	4/30/2025	15.0	48.0	120,286	Automotive Rentals
428	2491	55010300	9400017393	6/2/2025	2,505	4/1/2025	4/30/2025	15.0	48.0	120,250	Automotive Rentals
429	2472	55010300	9400017203	7/11/2024	2,504	6/1/2024	6/30/2024	15.0	26.0	65,103	Automotive Rentals
430	2411	55010300	9400017344	3/3/2025	2,499	1/1/2025	1/31/2025	15.5	46.5	116,221	Automotive Rentals
431	2491	55010300	9400017233	8/12/2024	2,497	7/1/2024	7/31/2024	15.5	27.5	68,670	Automotive Rentals
432	2463	55010200	9400017251	9/10/2024	2,495	8/1/2024	8/31/2024	15.5	25.5	63,629	Automotive Rentals
433	2457	55010300	9400017234	8/12/2024	2,494	7/1/2024	7/31/2024	15.5	27.5	68,580	Automotive Rentals
434	2433	55010200	9400017344	3/3/2025	2,494	1/1/2025	1/31/2025	15.5	46.5	115,948	Automotive Rentals
435	2433	55010200	9400017393	6/2/2025	2,491	4/1/2025	4/30/2025	15.0	48.0	119,560	Automotive Rentals
436	2411	55010300	9400017233	8/12/2024	2,489	7/1/2024	7/31/2024	15.5	27.5	68,453	Automotive Rentals
437	2451	55010200	9400017234	8/12/2024	2,482	7/1/2024	7/31/2024	15.5	27.5	68,259	Automotive Rentals
438	2461	55010100	9400017205	7/11/2024	2,472	6/1/2024	6/30/2024	15.0	26.0	64,264	Automotive Rentals
439	2463	55010200	9400017265	10/11/2024	2,464	9/1/2024	9/30/2024	15.0	26.0	64,061	Automotive Rentals
440	2412	55010200	9400017252	9/10/2024	2,463	8/1/2024	8/31/2024	15.5	25.5	62,794	Automotive Rentals
441	2468	55010200	9400017393	6/2/2025	2,460	4/1/2025	4/30/2025	15.0	48.0	118,083	Automotive Rentals
442	2411	55010300	9400017395	6/2/2025	2,457	4/1/2025	4/30/2025	15.0	48.0	117,917	Automotive Rentals
443	2442	55010300	9400017265	10/11/2024	2,438	9/1/2024	9/30/2024	15.0	26.0	63,391	Automotive Rentals
444	2403	55010200	9400017395	6/2/2025	2,431	4/1/2025	4/30/2025	15.0	48.0	116,689	Automotive Rentals
445	2431	55010300	9400017279	11/8/2024	2,431	10/1/2024	10/31/2024	15.5	23.5	57,123	Automotive Rentals
446	2471	55010200	9400017265	10/11/2024	2,427	9/1/2024	9/30/2024	15.0	26.0	63,096	Automotive Rentals
447	2433	55010200	9400017233	8/12/2024	2,422	7/1/2024	7/31/2024	15.5	27.5	66,605	Automotive Rentals
448	2411	55010300	9400017266	10/11/2024	2,416	9/1/2024	9/30/2024	15.0	26.0	62,820	Automotive Rentals
449	2461	55010200	9400017323	1/21/2025	2,412	12/1/2024	12/31/2024	15.5	36.5	88,047	Automotive Rentals
450	2411	55010300	9400017234	8/12/2024	2,410	7/1/2024	7/31/2024	15.5	27.5	66,270	Automotive Rentals
451	2421	55010300	9400017344	3/3/2025	2,406	1/1/2025	1/31/2025	15.5	46.5	111,862	Automotive Rentals
452	2431	55010200	9400017322	1/21/2025	2,401	12/1/2024	12/31/2024	15.5	36.5	87,627	Automotive Rentals
453	2411	55010300	9400017252	9/10/2024	2,388	8/1/2024	8/31/2024	15.5	25.5	60,905	Automotive Rentals
454	2421	55010300	9400017344	3/3/2025	2,385	1/1/2025	1/31/2025	15.5	46.5	110,883	Automotive Rentals
455	2411	55010300	9400017322	1/21/2025	2,381	12/1/2024	12/31/2024	15.5	36.5	86,894	Automotive Rentals
456	2412	55010200	9400017281	11/8/2024	2,367	10/1/2024	10/31/2024	15.5	23.5	55,631	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period			Total		
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
457	2433	55010200	9400017252	9/10/2024	2,366	8/1/2024	8/31/2024	15.5	25.5	60,329	Automotive Rentals
458	2431	55010300	9400017281	11/8/2024	2,366	10/1/2024	10/31/2024	15.5	23.5	55,592	Automotive Rentals
459	2423	55010200	9400017344	3/3/2025	2,366	1/1/2025	1/31/2025	15.5	46.5	110,000	Automotive Rentals
460	2421	55010300	9400017265	10/11/2024	2,365	9/1/2024	9/30/2024	15.0	26.0	61,479	Automotive Rentals
461	2491	55010300	9400017323	1/21/2025	2,363	12/1/2024	12/31/2024	15.5	36.5	86,263	Automotive Rentals
462	2465	55010200	9400017300	12/11/2024	2,362	11/1/2024	11/30/2024	15.0	26.0	61,403	Automotive Rentals
463	2487	55010300	9400017251	9/10/2024	2,361	8/1/2024	8/31/2024	15.5	25.5	60,216	Automotive Rentals
464	2441	55010200	9400017205	7/11/2024	2,356	6/1/2024	6/30/2024	15.0	26.0	61,247	Automotive Rentals
465	2468	55010200	9400017323	1/21/2025	2,356	12/1/2024	12/31/2024	15.5	36.5	85,980	Automotive Rentals
466	2492	55010300	9400017395	6/2/2025	2,349	4/1/2025	4/30/2025	15.0	48.0	112,745	Automotive Rentals
467	2491	55010300	9400017251	9/10/2024	2,344	8/1/2024	8/31/2024	15.5	25.5	59,780	Automotive Rentals
468	2411	55010300	9400017323	1/21/2025	2,326	12/1/2024	12/31/2024	15.5	36.5	84,910	Automotive Rentals
469	2411	55010300	9400017203	7/11/2024	2,326	6/1/2024	6/30/2024	15.0	26.0	60,474	Automotive Rentals
470	2421	55010100	9400017266	10/11/2024	2,325	9/1/2024	9/30/2024	15.0	26.0	60,461	Automotive Rentals
471	2491	55010300	9400017205	7/11/2024	2,322	6/1/2024	6/30/2024	15.0	26.0	60,367	Automotive Rentals
472	2411	55010300	9400017279	11/8/2024	2,317	10/1/2024	10/31/2024	15.5	23.5	54,443	Automotive Rentals
473	2492	55010100	9400017233	8/12/2024	2,308	7/1/2024	7/31/2024	15.5	27.5	63,482	Automotive Rentals
474	2433	55010200	9400017233	8/12/2024	2,307	7/1/2024	7/31/2024	15.5	27.5	63,454	Automotive Rentals
475	2431	55010300	9400017395	6/2/2025	2,305	4/1/2025	4/30/2025	15.0	48.0	110,638	Automotive Rentals
476	2401	55010300	9400017395	6/2/2025	2,297	4/1/2025	4/30/2025	15.0	48.0	110,252	Automotive Rentals
477	2471	55010200	9400017279	11/8/2024	2,295	10/1/2024	10/31/2024	15.5	23.5	53,929	Automotive Rentals
478	2464	55010200	9400017323	1/21/2025	2,294	12/1/2024	12/31/2024	15.5	36.5	83,716	Automotive Rentals
479	2491	55010300	9400017279	11/8/2024	2,292	10/1/2024	10/31/2024	15.5	23.5	53,862	Automotive Rentals
480	2441	55010200	9400017252	9/10/2024	2,292	8/1/2024	8/31/2024	15.5	25.5	58,443	Automotive Rentals
481	2421	55010300	9400017298	12/11/2024	2,291	11/1/2024	11/30/2024	15.0	26.0	59,577	Automotive Rentals
482	2451	55010200	9400017252	9/10/2024	2,283	8/1/2024	8/31/2024	15.5	25.5	58,212	Automotive Rentals
483	2433	55010200	9400017203	7/11/2024	2,277	6/1/2024	6/30/2024	15.0	26.0	59,213	Automotive Rentals
484	2411	55010300	9400017279	11/8/2024	2,274	10/1/2024	10/31/2024	15.5	23.5	53,450	Automotive Rentals
485	2431	55010300	9400017393	6/2/2025	2,270	4/1/2025	4/30/2025	15.0	48.0	108,979	Automotive Rentals
486	2491	55010300	9400017252	9/10/2024	2,268	8/1/2024	8/31/2024	15.5	25.5	57,843	Automotive Rentals
487	2425	55010200	9400017205	7/11/2024	2,257	6/1/2024	6/30/2024	15.0	26.0	58,677	Automotive Rentals
488	2491	55010300	9400017252	9/10/2024	2,257	8/1/2024	8/31/2024	15.5	25.5	57,547	Automotive Rentals
489	2412	55010200	9400017266	10/11/2024	2,256	9/1/2024	9/30/2024	15.0	26.0	58,654	Automotive Rentals
490	2401	55010300	9400017279	11/8/2024	2,254	10/1/2024	10/31/2024	15.5	23.5	52,964	Automotive Rentals
491	2433	55010300	9400017298	12/11/2024	2,249	11/1/2024	11/30/2024	15.0	26.0	58,475	Automotive Rentals
492	2491	55010300	9400017205	7/11/2024	2,247	6/1/2024	6/30/2024	15.0	26.0	58,413	Automotive Rentals
493	2491	55010300	9400017300	12/11/2024	2,227	11/1/2024	11/30/2024	15.0	26.0	57,900	Automotive Rentals
494	2468	55010100	9400017252	9/10/2024	2,222	8/1/2024	8/31/2024	15.5	25.5	56,672	Automotive Rentals
495	2433	55010100	9400017252	9/10/2024	2,218	8/1/2024	8/31/2024	15.5	25.5	56,569	Automotive Rentals
496	2423	55010300	9400017251	9/10/2024	2,215	8/1/2024	8/31/2024	15.5	25.5	56,495	Automotive Rentals
497	2471	55010200	9400017300	12/11/2024	2,212	11/1/2024	11/30/2024	15.0	26.0	57,517	Automotive Rentals
498	2461	55010200	9400017344	3/3/2025	2,211	1/1/2025	1/31/2025	15.5	46.5	102,802	Automotive Rentals
499	2471	55010200	9400017344	3/3/2025	2,203	1/1/2025	1/31/2025	15.5	46.5	102,438	Automotive Rentals
500	2451	55010200	9400017279	11/8/2024	2,201	10/1/2024	10/31/2024	15.5	23.5	51,729	Automotive Rentals
501	2494	55010300	9400017266	10/11/2024	2,200	9/1/2024	9/30/2024	15.0	26.0	57,208	Automotive Rentals
502	2421	55010300	9400017323	1/21/2025	2,200	12/1/2024	12/31/2024	15.5	36.5	80,304	Automotive Rentals
503	2411	55010300	9400017266	10/11/2024	2,200	9/1/2024	9/30/2024	15.0	26.0	57,199	Automotive Rentals
504	2491	55010300	9400017323	1/21/2025	2,199	12/1/2024	12/31/2024	15.5	36.5	80,247	Automotive Rentals
505	2452	55010200	9400017205	7/11/2024	2,184	6/1/2024	6/30/2024	15.0	26.0	56,788	Automotive Rentals
506	2461	55010200	9400017395	6/2/2025	2,180	4/1/2025	4/30/2025	15.0	48.0	104,642	Automotive Rentals
507	2453	55010200	9400017265	10/11/2024	2,173	9/1/2024	9/30/2024	15.0	26.0	56,489	Automotive Rentals
508	2433	55010200	9400017265	10/11/2024	2,172	9/1/2024	9/30/2024	15.0	26.0	56,473	Automotive Rentals
509	2456	55010200	9400017205	7/11/2024	2,154	6/1/2024	6/30/2024	15.0	26.0	56,012	Automotive Rentals
510	2433	55010200	9400017323	1/21/2025	2,153	12/1/2024	12/31/2024	15.5	36.5	78,567	Automotive Rentals
511	2451	55010300	9400017233	8/12/2024	2,150	7/1/2024	7/31/2024	15.5	27.5	59,121	Automotive Rentals
512	2465	55010200	9400017344	3/3/2025	2,146	1/1/2025	1/31/2025	15.5	46.5	99,795	Automotive Rentals
513	2411	55010300	9400017393	6/2/2025	2,144	4/1/2025	4/30/2025	15.0	48.0	102,919	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
514	2422	55010100	9400017205	7/11/2024	2,137	6/1/2024	6/30/2024	15.0	26.0	55,568	Automotive Rentals
515	2412	55010200	9400017395	6/2/2025	2,133	4/1/2025	4/30/2025	15.0	48.0	102,407	Automotive Rentals
516	2441	55010300	9400017300	12/11/2024	2,130	11/1/2024	11/30/2024	15.0	26.0	55,373	Automotive Rentals
517	2412	55010300	9400017233	8/12/2024	2,128	7/1/2024	7/31/2024	15.5	27.5	58,522	Automotive Rentals
518	2442	55010200	9400017205	7/11/2024	2,128	6/1/2024	6/30/2024	15.0	26.0	55,328	Automotive Rentals
519	2403	55010300	9400017395	6/2/2025	2,124	4/1/2025	4/30/2025	15.0	48.0	101,940	Automotive Rentals
520	2411	55010300	9400017265	10/11/2024	2,121	9/1/2024	9/30/2024	15.0	26.0	55,137	Automotive Rentals
521	2491	55010300	9400017252	9/10/2024	2,119	8/1/2024	8/31/2024	15.5	25.5	54,034	Automotive Rentals
522	2412	55010200	9400017279	11/8/2024	2,109	10/1/2024	10/31/2024	15.5	23.5	49,559	Automotive Rentals
523	2431	55010300	9400017205	7/11/2024	2,106	6/1/2024	6/30/2024	15.0	26.0	54,749	Automotive Rentals
524	2433	55010200	9400017279	11/8/2024	2,104	10/1/2024	10/31/2024	15.5	23.5	49,451	Automotive Rentals
525	2411	55010300	9400017251	9/10/2024	2,100	8/1/2024	8/31/2024	15.5	25.5	53,550	Automotive Rentals
526	2423	55010200	9400017323	1/21/2025	2,097	12/1/2024	12/31/2024	15.5	36.5	76,530	Automotive Rentals
527	2453	55010200	9400017205	7/11/2024	2,082	6/1/2024	6/30/2024	15.0	26.0	54,122	Automotive Rentals
528	2459	55010200	9400017205	7/11/2024	2,081	6/1/2024	6/30/2024	15.0	26.0	54,095	Automotive Rentals
529	2451	55010300	9400017251	9/10/2024	2,076	8/1/2024	8/31/2024	15.5	25.5	52,928	Automotive Rentals
530	2411	55010300	9400017395	6/2/2025	2,075	4/1/2025	4/30/2025	15.0	48.0	99,614	Automotive Rentals
531	2421	55010300	9400017251	9/10/2024	2,073	8/1/2024	8/31/2024	15.5	25.5	52,858	Automotive Rentals
532	2412	55010200	9400017233	8/12/2024	2,072	7/1/2024	7/31/2024	15.5	27.5	56,970	Automotive Rentals
533	2491	55010300	9400017323	1/21/2025	2,066	12/1/2024	12/31/2024	15.5	36.5	75,405	Automotive Rentals
534	2494	55010300	9400017342	3/3/2025	2,064	1/1/2025	1/31/2025	15.5	46.5	95,980	Automotive Rentals
535	2431	55010100	9400017252	9/10/2024	2,058	8/1/2024	8/31/2024	15.5	25.5	52,484	Automotive Rentals
536	2492	55010100	9400017252	9/10/2024	2,048	8/1/2024	8/31/2024	15.5	25.5	52,225	Automotive Rentals
537	2465	55010200	9400017279	11/8/2024	2,048	10/1/2024	10/31/2024	15.5	23.5	48,125	Automotive Rentals
538	2452	55010300	9400017393	6/2/2025	2,045	4/1/2025	4/30/2025	15.0	48.0	98,167	Automotive Rentals
539	2463	55010200	9400017395	6/2/2025	2,043	4/1/2025	4/30/2025	15.0	48.0	98,062	Automotive Rentals
540	2491	55010300	9400017234	8/12/2024	2,042	7/1/2024	7/31/2024	15.5	27.5	56,156	Automotive Rentals
541	2457	55010200	9400017393	6/2/2025	2,042	4/1/2025	4/30/2025	15.0	48.0	98,005	Automotive Rentals
542	2452	55010200	9400017265	10/11/2024	2,037	9/1/2024	9/30/2024	15.0	26.0	52,956	Automotive Rentals
543	2425	55010200	9400017233	8/12/2024	2,035	7/1/2024	7/31/2024	15.5	27.5	55,966	Automotive Rentals
544	2411	55010300	9400017252	9/10/2024	2,034	8/1/2024	8/31/2024	15.5	25.5	51,868	Automotive Rentals
545	2411	55010300	9400017233	8/12/2024	2,031	7/1/2024	7/31/2024	15.5	27.5	55,850	Automotive Rentals
546	2491	55010300	9400017233	8/12/2024	2,029	7/1/2024	7/31/2024	15.5	27.5	55,789	Automotive Rentals
547	2461	55010200	9400017298	12/11/2024	2,021	11/1/2024	11/30/2024	15.0	26.0	52,536	Automotive Rentals
548	2411	55010300	9400017323	1/21/2025	2,015	12/1/2024	12/31/2024	15.5	36.5	73,544	Automotive Rentals
549	2451	55010200	9400017300	12/11/2024	2,004	11/1/2024	11/30/2024	15.0	26.0	52,093	Automotive Rentals
550	2453	55010200	9400017233	8/12/2024	2,000	7/1/2024	7/31/2024	15.5	27.5	54,986	Automotive Rentals
551	2491	55010300	9400017342	3/3/2025	1,997	1/1/2025	1/31/2025	15.5	46.5	92,845	Automotive Rentals
552	2459	55010200	9400017265	10/11/2024	1,997	9/1/2024	9/30/2024	15.0	26.0	51,912	Automotive Rentals
553	2421	55010300	9400017251	9/10/2024	1,996	8/1/2024	8/31/2024	15.5	25.5	50,896	Automotive Rentals
554	2411	55010300	9400017323	1/21/2025	1,993	12/1/2024	12/31/2024	15.5	36.5	72,745	Automotive Rentals
555	2471	55010100	9400017252	9/10/2024	1,990	8/1/2024	8/31/2024	15.5	25.5	50,751	Automotive Rentals
556	2491	55010300	9400017265	10/11/2024	1,984	9/1/2024	9/30/2024	15.0	26.0	51,591	Automotive Rentals
557	2411	55010300	9400017344	3/3/2025	1,983	1/1/2025	1/31/2025	15.5	46.5	92,229	Automotive Rentals
558	2492	55010300	9400017281	11/8/2024	1,979	10/1/2024	10/31/2024	15.5	23.5	46,502	Automotive Rentals
559	2462	55010200	9400017205	7/11/2024	1,976	6/1/2024	6/30/2024	15.0	26.0	51,374	Automotive Rentals
560	2457	55010200	9400017203	7/11/2024	1,969	6/1/2024	6/30/2024	15.0	26.0	51,197	Automotive Rentals
561	2491	55010100	9400017279	11/8/2024	1,969	10/1/2024	10/31/2024	15.5	23.5	46,264	Automotive Rentals
562	2453	55010200	9400017251	9/10/2024	1,966	8/1/2024	8/31/2024	15.5	25.5	50,143	Automotive Rentals
563	2457	55010200	9400017279	11/8/2024	1,952	10/1/2024	10/31/2024	15.5	23.5	45,873	Automotive Rentals
564	2445	55010100	9400017252	9/10/2024	1,947	8/1/2024	8/31/2024	15.5	25.5	49,640	Automotive Rentals
565	2441	55010200	9400017279	11/8/2024	1,942	10/1/2024	10/31/2024	15.5	23.5	45,627	Automotive Rentals
566	2491	55010300	9400017323	1/21/2025	1,938	12/1/2024	12/31/2024	15.5	36.5	70,731	Automotive Rentals
567	2491	55010300	9400017279	11/8/2024	1,935	10/1/2024	10/31/2024	15.5	23.5	45,468	Automotive Rentals
568	2456	55010200	9400017265	10/11/2024	1,931	9/1/2024	9/30/2024	15.0	26.0	50,208	Automotive Rentals
569	2491	55010200	9400017205	7/11/2024	1,928	6/1/2024	6/30/2024	15.0	26.0	50,115	Automotive Rentals
570	2423	55010100	9400017251	9/10/2024	1,920	8/1/2024	8/31/2024	15.5	25.5	48,958	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
571	2457	55010200	9400017266	10/11/2024	1,916	9/1/2024	9/30/2024	15.0	26.0	49,815	Automotive Rentals
572	2462	55010200	9400017203	7/11/2024	1,914	6/1/2024	6/30/2024	15.0	26.0	49,766	Automotive Rentals
573	2459	55010300	9400017299	12/11/2024	1,912	11/1/2024	11/30/2024	15.0	26.0	49,722	Automotive Rentals
574	2492	55010300	9400017298	12/11/2024	1,909	11/1/2024	11/30/2024	15.0	26.0	49,638	Automotive Rentals
575	2492	55010300	9400017234	8/12/2024	1,908	7/1/2024	7/31/2024	15.5	27.5	52,473	Automotive Rentals
576	2451	55010300	9400017266	10/11/2024	1,906	9/1/2024	9/30/2024	15.0	26.0	49,554	Automotive Rentals
577	2492	55010300	9400017251	9/10/2024	1,898	8/1/2024	8/31/2024	15.5	25.5	48,401	Automotive Rentals
578	2455	55010200	9400017233	8/12/2024	1,898	7/1/2024	7/31/2024	15.5	27.5	52,192	Automotive Rentals
579	2456	55010200	9400017395	6/2/2025	1,897	4/1/2025	4/30/2025	15.0	48.0	91,049	Automotive Rentals
580	2441	55010200	9400017205	7/11/2024	1,895	6/1/2024	6/30/2024	15.0	26.0	49,281	Automotive Rentals
581	2441	55010200	9400017395	6/2/2025	1,890	4/1/2025	4/30/2025	15.0	48.0	90,720	Automotive Rentals
582	2487	55010300	9400017395	6/2/2025	1,890	4/1/2025	4/30/2025	15.0	48.0	90,708	Automotive Rentals
583	2411	55010300	9400017279	11/8/2024	1,887	10/1/2024	10/31/2024	15.5	23.5	44,340	Automotive Rentals
584	2412	55010100	9400017279	11/8/2024	1,886	10/1/2024	10/31/2024	15.5	23.5	44,309	Automotive Rentals
585	2491	55010300	9400017300	12/11/2024	1,882	11/1/2024	11/30/2024	15.0	26.0	48,928	Automotive Rentals
586	2494	55010300	9400017233	8/12/2024	1,881	7/1/2024	7/31/2024	15.5	27.5	51,732	Automotive Rentals
587	2462	55010200	9400017266	10/11/2024	1,880	9/1/2024	9/30/2024	15.0	26.0	48,879	Automotive Rentals
588	2421	55010300	9400017265	10/11/2024	1,880	9/1/2024	9/30/2024	15.0	26.0	48,872	Automotive Rentals
589	2491	55010300	9400017266	10/11/2024	1,875	9/1/2024	9/30/2024	15.0	26.0	48,758	Automotive Rentals
590	2411	55010300	9400017342	3/3/2025	1,873	1/1/2025	1/31/2025	15.5	46.5	87,104	Automotive Rentals
591	2441	55010200	9400017234	8/12/2024	1,873	7/1/2024	7/31/2024	15.5	27.5	51,496	Automotive Rentals
592	2431	55010300	9400017203	7/11/2024	1,872	6/1/2024	6/30/2024	15.0	26.0	48,684	Automotive Rentals
593	2412	55010300	9400017395	6/2/2025	1,869	4/1/2025	4/30/2025	15.0	48.0	89,699	Automotive Rentals
594	2491	55010300	9400017342	3/3/2025	1,868	1/1/2025	1/31/2025	15.5	46.5	86,849	Automotive Rentals
595	2459	55010200	9400017252	9/10/2024	1,862	8/1/2024	8/31/2024	15.5	25.5	47,480	Automotive Rentals
596	2457	55010200	9400017233	8/12/2024	1,860	7/1/2024	7/31/2024	15.5	27.5	51,163	Automotive Rentals
597	2451	55010200	9400017393	6/2/2025	1,858	4/1/2025	4/30/2025	15.0	48.0	89,187	Automotive Rentals
598	2465	55010200	9400017323	1/21/2025	1,852	12/1/2024	12/31/2024	15.5	36.5	67,614	Automotive Rentals
599	2463	55010300	9400017395	6/2/2025	1,851	4/1/2025	4/30/2025	15.0	48.0	88,856	Automotive Rentals
600	2425	55010200	9400017252	9/10/2024	1,838	8/1/2024	8/31/2024	15.5	25.5	46,876	Automotive Rentals
601	2456	55010200	9400017234	8/12/2024	1,834	7/1/2024	7/31/2024	15.5	27.5	50,432	Automotive Rentals
602	2471	55010200	9400017323	1/21/2025	1,829	12/1/2024	12/31/2024	15.5	36.5	66,767	Automotive Rentals
603	2491	55010200	9400017265	10/11/2024	1,826	9/1/2024	9/30/2024	15.0	26.0	47,479	Automotive Rentals
604	2421	55010300	9400017203	7/11/2024	1,825	6/1/2024	6/30/2024	15.0	26.0	47,458	Automotive Rentals
605	2491	55010300	9400017323	1/21/2025	1,820	12/1/2024	12/31/2024	15.5	36.5	66,423	Automotive Rentals
606	2459	55010200	9400017300	12/11/2024	1,819	11/1/2024	11/30/2024	15.0	26.0	47,285	Automotive Rentals
607	2491	55010300	9400017279	11/8/2024	1,817	10/1/2024	10/31/2024	15.5	23.5	42,710	Automotive Rentals
608	2421	55010300	9400017395	6/2/2025	1,815	4/1/2025	4/30/2025	15.0	48.0	87,108	Automotive Rentals
609	2462	55010200	9400017279	11/8/2024	1,814	10/1/2024	10/31/2024	15.5	23.5	42,639	Automotive Rentals
610	2459	55010200	9400017281	11/8/2024	1,813	10/1/2024	10/31/2024	15.5	23.5	42,615	Automotive Rentals
611	2442	55010200	9400017251	9/10/2024	1,813	8/1/2024	8/31/2024	15.5	25.5	46,220	Automotive Rentals
612	2472	55010300	9400017203	7/11/2024	1,811	6/1/2024	6/30/2024	15.0	26.0	47,098	Automotive Rentals
613	2431	55010300	9400017233	8/12/2024	1,808	7/1/2024	7/31/2024	15.5	27.5	49,721	Automotive Rentals
614	2491	55010300	9400017279	11/8/2024	1,808	10/1/2024	10/31/2024	15.5	23.5	42,481	Automotive Rentals
615	2455	55010200	9400017205	7/11/2024	1,806	6/1/2024	6/30/2024	15.0	26.0	46,950	Automotive Rentals
616	2421	55010300	9400017233	8/12/2024	1,806	7/1/2024	7/31/2024	15.5	27.5	49,654	Automotive Rentals
617	2446	55010300	9400017266	10/11/2024	1,806	9/1/2024	9/30/2024	15.0	26.0	46,944	Automotive Rentals
618	2421	55010300	9400017265	10/11/2024	1,805	9/1/2024	9/30/2024	15.0	26.0	46,921	Automotive Rentals
619	2491	55010300	9400017395	6/2/2025	1,801	4/1/2025	4/30/2025	15.0	48.0	86,470	Automotive Rentals
620	2421	55010300	9400017344	3/3/2025	1,800	1/1/2025	1/31/2025	15.5	46.5	83,694	Automotive Rentals
621	2442	55010200	9400017265	10/11/2024	1,799	9/1/2024	9/30/2024	15.0	26.0	46,770	Automotive Rentals
622	2411	55010300	9400017344	3/3/2025	1,799	1/1/2025	1/31/2025	15.5	46.5	83,636	Automotive Rentals
623	2421	55010300	9400017205	7/11/2024	1,798	6/1/2024	6/30/2024	15.0	26.0	46,748	Automotive Rentals
624	2451	55010200	9400017265	10/11/2024	1,788	9/1/2024	9/30/2024	15.0	26.0	46,492	Automotive Rentals
625	2425	55010200	9400017395	6/2/2025	1,788	4/1/2025	4/30/2025	15.0	48.0	85,813	Automotive Rentals
626	2452	55010200	9400017251	9/10/2024	1,786	8/1/2024	8/31/2024	15.5	25.5	45,541	Automotive Rentals
627	2468	55010300	9400017265	10/11/2024	1,785	9/1/2024	9/30/2024	15.0	26.0	46,401	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
628	2452	55010200	9400017233	8/12/2024	1,783	7/1/2024	7/31/2024	15.5	27.5	49,040	Automotive Rentals
629	2433	55010300	9400017233	8/12/2024	1,773	7/1/2024	7/31/2024	15.5	27.5	48,746	Automotive Rentals
630	2411	55010300	9400017322	1/21/2025	1,772	12/1/2024	12/31/2024	15.5	36.5	64,675	Automotive Rentals
631	2453	55010200	9400017323	1/21/2025	1,771	12/1/2024	12/31/2024	15.5	36.5	64,655	Automotive Rentals
632	2462	55010200	9400017395	6/2/2025	1,768	4/1/2025	4/30/2025	15.0	48.0	84,882	Automotive Rentals
633	2431	55010300	9400017234	8/12/2024	1,768	7/1/2024	7/31/2024	15.5	27.5	48,608	Automotive Rentals
634	2452	55010200	9400017279	11/8/2024	1,766	10/1/2024	10/31/2024	15.5	23.5	41,506	Automotive Rentals
635	2472	55010300	9400017203	7/11/2024	1,765	6/1/2024	6/30/2024	15.0	26.0	45,902	Automotive Rentals
636	2453	55010200	9400017300	12/11/2024	1,764	11/1/2024	11/30/2024	15.0	26.0	45,867	Automotive Rentals
637	2411	55010300	9400017252	9/10/2024	1,764	8/1/2024	8/31/2024	15.5	25.5	44,970	Automotive Rentals
638	2441	55010300	9400017203	7/11/2024	1,763	6/1/2024	6/30/2024	15.0	26.0	45,847	Automotive Rentals
639	2491	55010300	9400017265	10/11/2024	1,759	9/1/2024	9/30/2024	15.0	26.0	45,735	Automotive Rentals
640	2491	55010300	9400017251	9/10/2024	1,758	8/1/2024	8/31/2024	15.5	25.5	44,832	Automotive Rentals
641	2457	55010200	9400017323	1/21/2025	1,752	12/1/2024	12/31/2024	15.5	36.5	63,962	Automotive Rentals
642	2459	55010300	9400017233	8/12/2024	1,745	7/1/2024	7/31/2024	15.5	27.5	47,989	Automotive Rentals
643	2462	55010200	9400017251	9/10/2024	1,744	8/1/2024	8/31/2024	15.5	25.5	44,475	Automotive Rentals
644	2422	55010300	9400017251	9/10/2024	1,743	8/1/2024	8/31/2024	15.5	25.5	44,436	Automotive Rentals
645	2441	55010200	9400017266	10/11/2024	1,739	9/1/2024	9/30/2024	15.0	26.0	45,209	Automotive Rentals
646	2453	55010200	9400017344	3/3/2025	1,738	1/1/2025	1/31/2025	15.5	46.5	80,816	Automotive Rentals
647	2411	55010300	9400017265	10/11/2024	1,737	9/1/2024	9/30/2024	15.0	26.0	45,159	Automotive Rentals
648	2411	55010300	9400017279	11/8/2024	1,736	10/1/2024	10/31/2024	15.5	23.5	40,794	Automotive Rentals
649	2431	55010300	9400017265	10/11/2024	1,735	9/1/2024	9/30/2024	15.0	26.0	45,106	Automotive Rentals
650	2431	55010300	9400017205	7/11/2024	1,733	6/1/2024	6/30/2024	15.0	26.0	45,060	Automotive Rentals
651	2441	55010200	9400017252	9/10/2024	1,729	8/1/2024	8/31/2024	15.5	25.5	44,081	Automotive Rentals
652	2456	55010300	9400017251	9/10/2024	1,725	8/1/2024	8/31/2024	15.5	25.5	43,984	Automotive Rentals
653	2492	55010300	9400017265	10/11/2024	1,720	9/1/2024	9/30/2024	15.0	26.0	44,708	Automotive Rentals
654	2411	55010200	9400017203	7/11/2024	1,717	6/1/2024	6/30/2024	15.0	26.0	44,638	Automotive Rentals
655	2471	55010300	9400017266	10/11/2024	1,716	9/1/2024	9/30/2024	15.0	26.0	44,618	Automotive Rentals
656	2461	55010200	9400017205	7/11/2024	1,716	6/1/2024	6/30/2024	15.0	26.0	44,609	Automotive Rentals
657	2423	55010300	9400017203	7/11/2024	1,714	6/1/2024	6/30/2024	15.0	26.0	44,554	Automotive Rentals
658	2411	55010300	9400017233	8/12/2024	1,712	7/1/2024	7/31/2024	15.5	27.5	47,078	Automotive Rentals
659	2459	55010200	9400017234	8/12/2024	1,712	7/1/2024	7/31/2024	15.5	27.5	47,074	Automotive Rentals
660	2461	55010300	9400017266	10/11/2024	1,711	9/1/2024	9/30/2024	15.0	26.0	44,490	Automotive Rentals
661	2421	55010300	9400017281	11/8/2024	1,711	10/1/2024	10/31/2024	15.5	23.5	40,209	Automotive Rentals
662	2442	55010200	9400017234	8/12/2024	1,708	7/1/2024	7/31/2024	15.5	27.5	46,983	Automotive Rentals
663	2491	55010300	9400017205	7/11/2024	1,707	6/1/2024	6/30/2024	15.0	26.0	44,392	Automotive Rentals
664	2422	55010300	9400017300	12/11/2024	1,707	11/1/2024	11/30/2024	15.0	26.0	44,379	Automotive Rentals
665	2412	55010200	9400017395	6/2/2025	1,701	4/1/2025	4/30/2025	15.0	48.0	81,655	Automotive Rentals
666	2491	55010300	9400017279	11/8/2024	1,701	10/1/2024	10/31/2024	15.5	23.5	39,969	Automotive Rentals
667	2441	55010300	9400017205	7/11/2024	1,700	6/1/2024	6/30/2024	15.0	26.0	44,200	Automotive Rentals
668	2491	55010300	9400017252	9/10/2024	1,699	8/1/2024	8/31/2024	15.5	25.5	43,336	Automotive Rentals
669	2492	55010300	9400017234	8/12/2024	1,698	7/1/2024	7/31/2024	15.5	27.5	46,691	Automotive Rentals
670	2452	55010200	9400017393	6/2/2025	1,696	4/1/2025	4/30/2025	15.0	48.0	81,417	Automotive Rentals
671	2422	55010300	9400017300	12/11/2024	1,696	11/1/2024	11/30/2024	15.0	26.0	44,093	Automotive Rentals
672	2442	55010200	9400017281	11/8/2024	1,689	10/1/2024	10/31/2024	15.5	23.5	39,681	Automotive Rentals
673	2411	55010300	9400017233	8/12/2024	1,688	7/1/2024	7/31/2024	15.5	27.5	46,428	Automotive Rentals
674	2494	55010100	9400017279	11/8/2024	1,687	10/1/2024	10/31/2024	15.5	23.5	39,651	Automotive Rentals
675	2492	55010100	9400017279	11/8/2024	1,687	10/1/2024	10/31/2024	15.5	23.5	39,651	Automotive Rentals
676	2411	55010300	9400017233	8/12/2024	1,685	7/1/2024	7/31/2024	15.5	27.5	46,339	Automotive Rentals
677	2412	55010200	9400017344	3/3/2025	1,684	1/1/2025	1/31/2025	15.5	46.5	78,290	Automotive Rentals
678	2456	55010100	9400017205	7/11/2024	1,681	6/1/2024	6/30/2024	15.0	26.0	43,717	Automotive Rentals
679	2492	55010300	9400017298	12/11/2024	1,680	11/1/2024	11/30/2024	15.0	26.0	43,688	Automotive Rentals
680	2454	55010300	9400017266	10/11/2024	1,679	9/1/2024	9/30/2024	15.0	26.0	43,655	Automotive Rentals
681	2411	55010300	9400017233	8/12/2024	1,678	7/1/2024	7/31/2024	15.5	27.5	46,153	Automotive Rentals
682	2411	55010300	9400017342	3/3/2025	1,677	1/1/2025	1/31/2025	15.5	46.5	77,968	Automotive Rentals
683	2491	55010300	9400017265	10/11/2024	1,672	9/1/2024	9/30/2024	15.0	26.0	43,481	Automotive Rentals
684	2461	55010100	9400017252	9/10/2024	1,670	8/1/2024	8/31/2024	15.5	25.5	42,582	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
685	2411	55010200	9400017395	6/2/2025	1,670	4/1/2025	4/30/2025	15.0	48.0	80,148	Automotive Rentals
686	2461	55010200	9400017233	8/12/2024	1,668	7/1/2024	7/31/2024	15.5	27.5	45,880	Automotive Rentals
687	2456	55010200	9400017342	3/3/2025	1,668	1/1/2025	1/31/2025	15.5	46.5	77,540	Automotive Rentals
688	2443	55010200	9400017205	7/11/2024	1,667	6/1/2024	6/30/2024	15.0	26.0	43,345	Automotive Rentals
689	2491	55010300	9400017266	10/11/2024	1,667	9/1/2024	9/30/2024	15.0	26.0	43,330	Automotive Rentals
690	2411	55010300	9400017344	3/3/2025	1,664	1/1/2025	1/31/2025	15.5	46.5	77,385	Automotive Rentals
691	2471	55010300	9400017298	12/11/2024	1,664	11/1/2024	11/30/2024	15.0	26.0	43,252	Automotive Rentals
692	2411	55010300	9400017323	1/21/2025	1,663	12/1/2024	12/31/2024	15.5	36.5	60,701	Automotive Rentals
693	2462	55010200	9400017233	8/12/2024	1,663	7/1/2024	7/31/2024	15.5	27.5	45,720	Automotive Rentals
694	2445	55010300	9400017279	11/8/2024	1,661	10/1/2024	10/31/2024	15.5	23.5	39,022	Automotive Rentals
695	2422	55010300	9400017298	12/11/2024	1,657	11/1/2024	11/30/2024	15.0	26.0	43,079	Automotive Rentals
696	2451	55010200	9400017344	3/3/2025	1,656	1/1/2025	1/31/2025	15.5	46.5	77,000	Automotive Rentals
697	2403	55010200	9400017323	1/21/2025	1,655	12/1/2024	12/31/2024	15.5	36.5	60,403	Automotive Rentals
698	2445	55010200	9400017281	11/8/2024	1,651	10/1/2024	10/31/2024	15.5	23.5	38,787	Automotive Rentals
699	2492	55010300	9400017266	10/11/2024	1,650	9/1/2024	9/30/2024	15.0	26.0	42,899	Automotive Rentals
700	2442	55010200	9400017395	6/2/2025	1,647	4/1/2025	4/30/2025	15.0	48.0	79,041	Automotive Rentals
701	2425	55010200	9400017265	10/11/2024	1,643	9/1/2024	9/30/2024	15.0	26.0	42,725	Automotive Rentals
702	2457	55010200	9400017300	12/11/2024	1,642	11/1/2024	11/30/2024	15.0	26.0	42,698	Automotive Rentals
703	2492	55010300	9400017344	3/3/2025	1,641	1/1/2025	1/31/2025	15.5	46.5	76,313	Automotive Rentals
704	2421	55010300	9400017395	6/2/2025	1,639	4/1/2025	4/30/2025	15.0	48.0	78,694	Automotive Rentals
705	2491	55010300	9400017233	8/12/2024	1,638	7/1/2024	7/31/2024	15.5	27.5	45,033	Automotive Rentals
706	2463	55010200	9400017344	3/3/2025	1,634	1/1/2025	1/31/2025	15.5	46.5	75,972	Automotive Rentals
707	2425	55010200	9400017344	3/3/2025	1,631	1/1/2025	1/31/2025	15.5	46.5	75,862	Automotive Rentals
708	2454	55010300	9400017266	10/11/2024	1,629	9/1/2024	9/30/2024	15.0	26.0	42,363	Automotive Rentals
709	2491	55010300	9400017265	10/11/2024	1,629	9/1/2024	9/30/2024	15.0	26.0	42,348	Automotive Rentals
710	2441	55010200	9400017344	3/3/2025	1,624	1/1/2025	1/31/2025	15.5	46.5	75,518	Automotive Rentals
711	2459	55010300	9400017299	12/11/2024	1,623	11/1/2024	11/30/2024	15.0	26.0	42,205	Automotive Rentals
712	2463	55010200	9400017279	11/8/2024	1,619	10/1/2024	10/31/2024	15.5	23.5	38,048	Automotive Rentals
713	2492	55010300	9400017279	11/8/2024	1,617	10/1/2024	10/31/2024	15.5	23.5	37,990	Automotive Rentals
714	2492	55010300	9400017300	12/11/2024	1,615	11/1/2024	11/30/2024	15.0	26.0	41,991	Automotive Rentals
715	2431	55010300	9400017266	10/11/2024	1,611	9/1/2024	9/30/2024	15.0	26.0	41,889	Automotive Rentals
716	2494	55010300	9400017322	1/21/2025	1,610	12/1/2024	12/31/2024	15.5	36.5	58,776	Automotive Rentals
717	2491	55010300	9400017265	10/11/2024	1,606	9/1/2024	9/30/2024	15.0	26.0	41,747	Automotive Rentals
718	2465	55010100	9400017203	7/11/2024	1,601	6/1/2024	6/30/2024	15.0	26.0	41,614	Automotive Rentals
719	2491	55010100	9400017393	6/2/2025	1,594	4/1/2025	4/30/2025	15.0	48.0	76,523	Automotive Rentals
720	2462	55010300	9400017395	6/2/2025	1,592	4/1/2025	4/30/2025	15.0	48.0	76,417	Automotive Rentals
721	2472	55010100	9400017205	7/11/2024	1,591	6/1/2024	6/30/2024	15.0	26.0	41,358	Automotive Rentals
722	2468	55010300	9400017281	11/8/2024	1,587	10/1/2024	10/31/2024	15.5	23.5	37,297	Automotive Rentals
723	2401	55010300	9400017281	11/8/2024	1,586	10/1/2024	10/31/2024	15.5	23.5	37,266	Automotive Rentals
724	2412	55010200	9400017300	12/11/2024	1,585	11/1/2024	11/30/2024	15.0	26.0	41,221	Automotive Rentals
725	2411	55010300	9400017298	12/11/2024	1,584	11/1/2024	11/30/2024	15.0	26.0	41,194	Automotive Rentals
726	2411	55010300	9400017344	3/3/2025	1,582	1/1/2025	1/31/2025	15.5	46.5	73,576	Automotive Rentals
727	2442	55010200	9400017298	12/11/2024	1,582	11/1/2024	11/30/2024	15.0	26.0	41,125	Automotive Rentals
728	2494	55010300	9400017203	7/11/2024	1,579	6/1/2024	6/30/2024	15.0	26.0	41,049	Automotive Rentals
729	2431	55010300	9400017203	7/11/2024	1,578	6/1/2024	6/30/2024	15.0	26.0	41,024	Automotive Rentals
730	2455	55010300	9400017203	7/11/2024	1,573	6/1/2024	6/30/2024	15.0	26.0	40,909	Automotive Rentals
731	2411	55010200	9400017344	3/3/2025	1,573	1/1/2025	1/31/2025	15.5	46.5	73,157	Automotive Rentals
732	2491	55010200	9400017234	8/12/2024	1,573	7/1/2024	7/31/2024	15.5	27.5	43,255	Automotive Rentals
733	2401	55010300	9400017279	11/8/2024	1,573	10/1/2024	10/31/2024	15.5	23.5	36,963	Automotive Rentals
734	2491	55010200	9400017342	3/3/2025	1,573	1/1/2025	1/31/2025	15.5	46.5	73,139	Automotive Rentals
735	2451	55010100	9400017252	9/10/2024	1,567	8/1/2024	8/31/2024	15.5	25.5	39,970	Automotive Rentals
736	2491	55010300	9400017234	8/12/2024	1,565	7/1/2024	7/31/2024	15.5	27.5	43,050	Automotive Rentals
737	2461	55010300	9400017265	10/11/2024	1,563	9/1/2024	9/30/2024	15.0	26.0	40,631	Automotive Rentals
738	2431	55010300	9400017233	8/12/2024	1,561	7/1/2024	7/31/2024	15.5	27.5	42,932	Automotive Rentals
739	2451	55010200	9400017323	1/21/2025	1,556	12/1/2024	12/31/2024	15.5	36.5	56,795	Automotive Rentals
740	2456	55010200	9400017251	9/10/2024	1,556	8/1/2024	8/31/2024	15.5	25.5	39,677	Automotive Rentals
741	2446	55010300	9400017342	3/3/2025	1,556	1/1/2025	1/31/2025	15.5	46.5	72,342	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
742	2461	55010200	9400017265	10/11/2024	1,556	9/1/2024	9/30/2024	15.0	26.0	40,445	Automotive Rentals
743	2459	55010300	9400017233	8/12/2024	1,553	7/1/2024	7/31/2024	15.5	27.5	42,712	Automotive Rentals
744	2457	55010200	9400017252	9/10/2024	1,551	8/1/2024	8/31/2024	15.5	25.5	39,557	Automotive Rentals
745	2425	55010200	9400017279	11/8/2024	1,551	10/1/2024	10/31/2024	15.5	23.5	36,442	Automotive Rentals
746	2421	55010300	9400017233	8/12/2024	1,548	7/1/2024	7/31/2024	15.5	27.5	42,577	Automotive Rentals
747	2453	55010200	9400017279	11/8/2024	1,548	10/1/2024	10/31/2024	15.5	23.5	36,366	Automotive Rentals
748	2445	55010200	9400017300	12/11/2024	1,547	11/1/2024	11/30/2024	15.0	26.0	40,234	Automotive Rentals
749	2491	55010300	9400017251	9/10/2024	1,547	8/1/2024	8/31/2024	15.5	25.5	39,440	Automotive Rentals
750	2421	55010300	9400017322	1/21/2025	1,546	12/1/2024	12/31/2024	15.5	36.5	56,425	Automotive Rentals
751	2462	55010200	9400017233	8/12/2024	1,540	7/1/2024	7/31/2024	15.5	27.5	42,340	Automotive Rentals
752	2412	55010200	9400017323	1/21/2025	1,539	12/1/2024	12/31/2024	15.5	36.5	56,163	Automotive Rentals
753	2451	55010300	9400017281	11/8/2024	1,537	10/1/2024	10/31/2024	15.5	23.5	36,130	Automotive Rentals
754	2411	55010200	9400017266	10/11/2024	1,537	9/1/2024	9/30/2024	15.0	26.0	39,968	Automotive Rentals
755	2412	55010300	9400017323	1/21/2025	1,534	12/1/2024	12/31/2024	15.5	36.5	55,991	Automotive Rentals
756	2455	55010200	9400017252	9/10/2024	1,530	8/1/2024	8/31/2024	15.5	25.5	39,013	Automotive Rentals
757	2441	55010200	9400017233	8/12/2024	1,529	7/1/2024	7/31/2024	15.5	27.5	42,059	Automotive Rentals
758	2401	55010100	9400017266	10/11/2024	1,524	9/1/2024	9/30/2024	15.0	26.0	39,617	Automotive Rentals
759	2467	55010100	9400017265	10/11/2024	1,520	9/1/2024	9/30/2024	15.0	26.0	39,532	Automotive Rentals
760	2456	55010200	9400017300	12/11/2024	1,517	11/1/2024	11/30/2024	15.0	26.0	39,447	Automotive Rentals
761	2491	55010300	9400017300	12/11/2024	1,509	11/1/2024	11/30/2024	15.0	26.0	39,224	Automotive Rentals
762	2421	55010300	9400017281	11/8/2024	1,505	10/1/2024	10/31/2024	15.5	23.5	35,377	Automotive Rentals
763	2463	55010200	9400017298	12/11/2024	1,505	11/1/2024	11/30/2024	15.0	26.0	39,140	Automotive Rentals
764	2431	55010300	9400017234	8/12/2024	1,505	7/1/2024	7/31/2024	15.5	27.5	41,374	Automotive Rentals
765	2411	55010300	9400017281	11/8/2024	1,504	10/1/2024	10/31/2024	15.5	23.5	35,334	Automotive Rentals
766	2491	55010200	9400017205	7/11/2024	1,501	6/1/2024	6/30/2024	15.0	26.0	39,032	Automotive Rentals
767	2487	55010300	9400017266	10/11/2024	1,501	9/1/2024	9/30/2024	15.0	26.0	39,032	Automotive Rentals
768	2412	55010200	9400017266	10/11/2024	1,499	9/1/2024	9/30/2024	15.0	26.0	38,985	Automotive Rentals
769	2462	55010300	9400017279	11/8/2024	1,493	10/1/2024	10/31/2024	15.5	23.5	35,089	Automotive Rentals
770	2491	55010300	9400017265	10/11/2024	1,490	9/1/2024	9/30/2024	15.0	26.0	38,737	Automotive Rentals
771	2431	55010300	9400017279	11/8/2024	1,487	10/1/2024	10/31/2024	15.5	23.5	34,940	Automotive Rentals
772	2491	55010100	9400017251	9/10/2024	1,486	8/1/2024	8/31/2024	15.5	25.5	37,905	Automotive Rentals
773	2421	55010300	9400017344	3/3/2025	1,485	1/1/2025	1/31/2025	15.5	46.5	69,046	Automotive Rentals
774	2462	55010100	9400017395	6/2/2025	1,484	4/1/2025	4/30/2025	15.0	48.0	71,243	Automotive Rentals
775	2411	55010300	9400017298	12/11/2024	1,484	11/1/2024	11/30/2024	15.0	26.0	38,582	Automotive Rentals
776	2445	55010300	9400017395	6/2/2025	1,481	4/1/2025	4/30/2025	15.0	48.0	71,085	Automotive Rentals
777	2412	55010200	9400017300	12/11/2024	1,480	11/1/2024	11/30/2024	15.0	26.0	38,480	Automotive Rentals
778	2421	55010300	9400017265	10/11/2024	1,479	9/1/2024	9/30/2024	15.0	26.0	38,451	Automotive Rentals
779	2459	55010100	9400017205	7/11/2024	1,478	6/1/2024	6/30/2024	15.0	26.0	38,415	Automotive Rentals
780	2468	55010100	9400017205	7/11/2024	1,478	6/1/2024	6/30/2024	15.0	26.0	38,415	Automotive Rentals
781	2453	55010200	9400017393	6/2/2025	1,476	4/1/2025	4/30/2025	15.0	48.0	70,825	Automotive Rentals
782	2456	55010200	9400017281	11/8/2024	1,473	10/1/2024	10/31/2024	15.5	23.5	34,623	Automotive Rentals
783	2411	55010300	9400017279	11/8/2024	1,470	10/1/2024	10/31/2024	15.5	23.5	34,550	Automotive Rentals
784	2411	55010300	9400017395	6/2/2025	1,467	4/1/2025	4/30/2025	15.0	48.0	70,419	Automotive Rentals
785	2463	55010200	9400017323	1/21/2025	1,467	12/1/2024	12/31/2024	15.5	36.5	53,530	Automotive Rentals
786	2461	55010300	9400017395	6/2/2025	1,466	4/1/2025	4/30/2025	15.0	48.0	70,383	Automotive Rentals
787	2487	55010100	9400017266	10/11/2024	1,466	9/1/2024	9/30/2024	15.0	26.0	38,103	Automotive Rentals
788	2431	55010300	9400017266	10/11/2024	1,460	9/1/2024	9/30/2024	15.0	26.0	37,960	Automotive Rentals
789	2425	55010200	9400017300	12/11/2024	1,459	11/1/2024	11/30/2024	15.0	26.0	37,921	Automotive Rentals
790	2491	55010300	9400017266	10/11/2024	1,456	9/1/2024	9/30/2024	15.0	26.0	37,855	Automotive Rentals
791	2411	55010300	9400017395	6/2/2025	1,456	4/1/2025	4/30/2025	15.0	48.0	69,871	Automotive Rentals
792	2411	55010300	9400017266	10/11/2024	1,455	9/1/2024	9/30/2024	15.0	26.0	37,830	Automotive Rentals
793	2411	55010300	9400017203	7/11/2024	1,452	6/1/2024	6/30/2024	15.0	26.0	37,758	Automotive Rentals
794	2431	55010300	9400017279	11/8/2024	1,446	10/1/2024	10/31/2024	15.5	23.5	33,985	Automotive Rentals
795	2411	55010300	9400017251	9/10/2024	1,443	8/1/2024	8/31/2024	15.5	25.5	36,802	Automotive Rentals
796	2403	55010300	9400017323	1/21/2025	1,443	12/1/2024	12/31/2024	15.5	36.5	52,665	Automotive Rentals
797	2491	55010300	9400017251	9/10/2024	1,440	8/1/2024	8/31/2024	15.5	25.5	36,710	Automotive Rentals
798	2411	55010300	9400017298	12/11/2024	1,435	11/1/2024	11/30/2024	15.0	26.0	37,308	Automotive Rentals

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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
799	2491	55010200	9400017251	9/10/2024	1,435	8/1/2024	8/31/2024	15.5	25.5	36,585	Automotive Rentals
800	2491	55010300	9400017323	1/21/2025	1,433	12/1/2024	12/31/2024	15.5	36.5	52,301	Automotive Rentals
801	2403	55010300	9400017322	1/21/2025	1,433	12/1/2024	12/31/2024	15.5	36.5	52,292	Automotive Rentals
802	2443	55010200	9400017395	6/2/2025	1,430	4/1/2025	4/30/2025	15.0	48.0	68,659	Automotive Rentals
803	2454	55010200	9400017265	10/11/2024	1,430	9/1/2024	9/30/2024	15.0	26.0	37,187	Automotive Rentals
804	2452	55010200	9400017300	12/11/2024	1,429	11/1/2024	11/30/2024	15.0	26.0	37,165	Automotive Rentals
805	2443	55010200	9400017251	9/10/2024	1,429	8/1/2024	8/31/2024	15.5	25.5	36,431	Automotive Rentals
806	2492	55010300	9400017279	11/8/2024	1,423	10/1/2024	10/31/2024	15.5	23.5	33,441	Automotive Rentals
807	2459	55010300	9400017298	12/11/2024	1,422	11/1/2024	11/30/2024	15.0	26.0	36,966	Automotive Rentals
808	2461	55010200	9400017252	9/10/2024	1,418	8/1/2024	8/31/2024	15.5	25.5	36,159	Automotive Rentals
809	2491	55010100	9400017395	6/2/2025	1,418	4/1/2025	4/30/2025	15.0	48.0	68,059	Automotive Rentals
810	2411	55010300	9400017395	6/2/2025	1,415	4/1/2025	4/30/2025	15.0	48.0	67,906	Automotive Rentals
811	2421	55010300	9400017323	1/21/2025	1,413	12/1/2024	12/31/2024	15.5	36.5	51,572	Automotive Rentals
812	2452	55010200	9400017322	1/21/2025	1,407	12/1/2024	12/31/2024	15.5	36.5	51,355	Automotive Rentals
813	2411	55010300	9400017281	11/8/2024	1,406	10/1/2024	10/31/2024	15.5	23.5	33,033	Automotive Rentals
814	2492	55010300	9400017203	7/11/2024	1,405	6/1/2024	6/30/2024	15.0	26.0	36,534	Automotive Rentals
815	2411	55010300	9400017234	8/12/2024	1,404	7/1/2024	7/31/2024	15.5	27.5	38,606	Automotive Rentals
816	2461	55010100	9400017393	6/2/2025	1,400	4/1/2025	4/30/2025	15.0	48.0	67,202	Automotive Rentals
817	2462	55010200	9400017300	12/11/2024	1,397	11/1/2024	11/30/2024	15.0	26.0	36,316	Automotive Rentals
818	2425	55010200	9400017323	1/21/2025	1,396	12/1/2024	12/31/2024	15.5	36.5	50,967	Automotive Rentals
819	2491	55010300	9400017342	3/3/2025	1,394	1/1/2025	1/31/2025	15.5	46.5	64,831	Automotive Rentals
820	2411	55010200	9400017252	9/10/2024	1,394	8/1/2024	8/31/2024	15.5	25.5	35,538	Automotive Rentals
821	2421	55010100	9400017234	8/12/2024	1,391	7/1/2024	7/31/2024	15.5	27.5	38,262	Automotive Rentals
822	2421	55010300	9400017342	3/3/2025	1,391	1/1/2025	1/31/2025	15.5	46.5	64,693	Automotive Rentals
823	2421	55010300	9400017395	6/2/2025	1,390	4/1/2025	4/30/2025	15.0	48.0	66,702	Automotive Rentals
824	2468	55010300	9400017205	7/11/2024	1,388	6/1/2024	6/30/2024	15.0	26.0	36,092	Automotive Rentals
825	2492	55010300	9400017344	3/3/2025	1,388	1/1/2025	1/31/2025	15.5	46.5	64,536	Automotive Rentals
826	2491	55010300	9400017265	10/11/2024	1,387	9/1/2024	9/30/2024	15.0	26.0	36,063	Automotive Rentals
827	2459	55010200	9400017322	1/21/2025	1,383	12/1/2024	12/31/2024	15.5	36.5	50,464	Automotive Rentals
828	2459	55010200	9400017395	6/2/2025	1,381	4/1/2025	4/30/2025	15.0	48.0	66,304	Automotive Rentals
829	2411	55010300	9400017298	12/11/2024	1,380	11/1/2024	11/30/2024	15.0	26.0	35,883	Automotive Rentals
830	2421	55010300	9400017205	7/11/2024	1,380	6/1/2024	6/30/2024	15.0	26.0	35,876	Automotive Rentals
831	2464	55010300	9400017279	11/8/2024	1,377	10/1/2024	10/31/2024	15.5	23.5	32,352	Automotive Rentals
832	2412	55010300	9400017265	10/11/2024	1,375	9/1/2024	9/30/2024	15.0	26.0	35,757	Automotive Rentals
833	2465	55010300	9400017323	1/21/2025	1,374	12/1/2024	12/31/2024	15.5	36.5	50,151	Automotive Rentals
834	2422	55010300	9400017233	8/12/2024	1,373	7/1/2024	7/31/2024	15.5	27.5	37,764	Automotive Rentals
835	2422	55010300	9400017393	6/2/2025	1,373	4/1/2025	4/30/2025	15.0	48.0	65,907	Automotive Rentals
836	2491	55010300	9400017393	6/2/2025	1,373	4/1/2025	4/30/2025	15.0	48.0	65,881	Automotive Rentals
837	2491	55010300	9400017266	10/11/2024	1,372	9/1/2024	9/30/2024	15.0	26.0	35,667	Automotive Rentals
838	2442	55010200	9400017322	1/21/2025	1,372	12/1/2024	12/31/2024	15.5	36.5	50,064	Automotive Rentals
839	2412	55010300	9400017322	1/21/2025	1,372	12/1/2024	12/31/2024	15.5	36.5	50,064	Automotive Rentals
840	2411	55010300	9400017234	8/12/2024	1,370	7/1/2024	7/31/2024	15.5	27.5	37,686	Automotive Rentals
841	2422	55010300	9400017265	10/11/2024	1,369	9/1/2024	9/30/2024	15.0	26.0	35,606	Automotive Rentals
842	2491	55010300	9400017344	3/3/2025	1,367	1/1/2025	1/31/2025	15.5	46.5	63,588	Automotive Rentals
843	2421	55010300	9400017323	1/21/2025	1,367	12/1/2024	12/31/2024	15.5	36.5	49,897	Automotive Rentals
844	2463	55010300	9400017280	11/8/2024	1,367	10/1/2024	10/31/2024	15.5	23.5	32,120	Automotive Rentals
845	2452	55010100	9400017266	10/11/2024	1,366	9/1/2024	9/30/2024	15.0	26.0	35,528	Automotive Rentals
846	2468	55010200	9400017344	3/3/2025	1,366	1/1/2025	1/31/2025	15.5	46.5	63,524	Automotive Rentals
847	2412	55010300	9400017252	9/10/2024	1,366	8/1/2024	8/31/2024	15.5	25.5	34,822	Automotive Rentals
848	2491	55010200	9400017300	12/11/2024	1,365	11/1/2024	11/30/2024	15.0	26.0	35,482	Automotive Rentals
849	2492	55010300	9400017298	12/11/2024	1,364	11/1/2024	11/30/2024	15.0	26.0	35,457	Automotive Rentals
850	2454	55010200	9400017395	6/2/2025	1,362	4/1/2025	4/30/2025	15.0	48.0	65,354	Automotive Rentals
851	2451	55010300	9400017252	9/10/2024	1,358	8/1/2024	8/31/2024	15.5	25.5	34,638	Automotive Rentals
852	2411	55010300	9400017323	1/21/2025	1,358	12/1/2024	12/31/2024	15.5	36.5	49,568	Automotive Rentals
853	2464	55010100	9400017265	10/11/2024	1,357	9/1/2024	9/30/2024	15.0	26.0	35,286	Automotive Rentals
854	2454	55010200	9400017344	3/3/2025	1,357	1/1/2025	1/31/2025	15.5	46.5	63,102	Automotive Rentals
855	2461	55010200	9400017281	11/8/2024	1,356	10/1/2024	10/31/2024	15.5	23.5	31,868	Automotive Rentals

Pennsylvania American Water Company
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
856	2403	55010300	9400017323	1/21/2025	1,356	12/1/2024	12/31/2024	15.5	36.5	49,477	Automotive Rentals
857	2491	55010200	9400017233	8/12/2024	1,355	7/1/2024	7/31/2024	15.5	27.5	37,253	Automotive Rentals
858	2431	55010300	9400017233	8/12/2024	1,353	7/1/2024	7/31/2024	15.5	27.5	37,219	Automotive Rentals
859	2465	55010300	9400017265	10/11/2024	1,353	9/1/2024	9/30/2024	15.0	26.0	35,171	Automotive Rentals
860	2411	55010300	9400017342	3/3/2025	1,352	1/1/2025	1/31/2025	15.5	46.5	62,869	Automotive Rentals
861	2461	55010300	9400017265	10/11/2024	1,351	9/1/2024	9/30/2024	15.0	26.0	35,137	Automotive Rentals
862	2455	55010300	9400017203	7/11/2024	1,348	6/1/2024	6/30/2024	15.0	26.0	35,061	Automotive Rentals
863	2491	55010300	9400017322	1/21/2025	1,348	12/1/2024	12/31/2024	15.5	36.5	49,212	Automotive Rentals
864	2491	55010300	9400017323	1/21/2025	1,346	12/1/2024	12/31/2024	15.5	36.5	49,147	Automotive Rentals
865	2473	55010200	9400017279	11/8/2024	1,346	10/1/2024	10/31/2024	15.5	23.5	31,638	Automotive Rentals
866	2491	55010300	9400017265	10/11/2024	1,346	9/1/2024	9/30/2024	15.0	26.0	34,986	Automotive Rentals
867	2455	55010200	9400017298	12/11/2024	1,343	11/1/2024	11/30/2024	15.0	26.0	34,927	Automotive Rentals
868	2462	55010200	9400017344	3/3/2025	1,341	1/1/2025	1/31/2025	15.5	46.5	62,378	Automotive Rentals
869	2441	55010300	9400017252	9/10/2024	1,341	8/1/2024	8/31/2024	15.5	25.5	34,206	Automotive Rentals
870	2491	55010300	9400017393	6/2/2025	1,340	4/1/2025	4/30/2025	15.0	48.0	64,313	Automotive Rentals
871	2452	55010200	9400017344	3/3/2025	1,340	1/1/2025	1/31/2025	15.5	46.5	62,297	Automotive Rentals
872	2421	55010300	9400017251	9/10/2024	1,339	8/1/2024	8/31/2024	15.5	25.5	34,152	Automotive Rentals
873	2473	55010200	9400017298	12/11/2024	1,338	11/1/2024	11/30/2024	15.0	26.0	34,778	Automotive Rentals
874	2491	55010300	9400017233	8/12/2024	1,336	7/1/2024	7/31/2024	15.5	27.5	36,753	Automotive Rentals
875	2411	55010300	9400017265	10/11/2024	1,336	9/1/2024	9/30/2024	15.0	26.0	34,733	Automotive Rentals
876	2491	55010200	9400017252	9/10/2024	1,336	8/1/2024	8/31/2024	15.5	25.5	34,062	Automotive Rentals
877	2433	55010200	9400017300	12/11/2024	1,335	11/1/2024	11/30/2024	15.0	26.0	34,710	Automotive Rentals
878	2444	55010300	9400017251	9/10/2024	1,333	8/1/2024	8/31/2024	15.5	25.5	33,982	Automotive Rentals
879	2491	55010300	9400017234	8/12/2024	1,333	7/1/2024	7/31/2024	15.5	27.5	36,645	Automotive Rentals
880	2421	55010300	9400017281	11/8/2024	1,332	10/1/2024	10/31/2024	15.5	23.5	31,304	Automotive Rentals
881	2459	55010200	9400017342	3/3/2025	1,330	1/1/2025	1/31/2025	15.5	46.5	61,863	Automotive Rentals
882	2442	55010200	9400017344	3/3/2025	1,327	1/1/2025	1/31/2025	15.5	46.5	61,703	Automotive Rentals
883	2423	55010300	9400017281	11/8/2024	1,324	10/1/2024	10/31/2024	15.5	23.5	31,111	Automotive Rentals
884	2468	55010200	9400017393	6/2/2025	1,322	4/1/2025	4/30/2025	15.0	48.0	63,460	Automotive Rentals
885	2441	55010300	9400017205	7/11/2024	1,315	6/1/2024	6/30/2024	15.0	26.0	34,201	Automotive Rentals
886	2411	55010200	9400017233	8/12/2024	1,315	7/1/2024	7/31/2024	15.5	27.5	36,174	Automotive Rentals
887	2411	55010300	9400017233	8/12/2024	1,312	7/1/2024	7/31/2024	15.5	27.5	36,088	Automotive Rentals
888	2491	55010300	9400017203	7/11/2024	1,312	6/1/2024	6/30/2024	15.0	26.0	34,113	Automotive Rentals
889	2491	55010300	9400017342	3/3/2025	1,311	1/1/2025	1/31/2025	15.5	46.5	60,963	Automotive Rentals
890	2421	55010300	9400017265	10/11/2024	1,311	9/1/2024	9/30/2024	15.0	26.0	34,086	Automotive Rentals
891	2467	55010200	9400017251	9/10/2024	1,310	8/1/2024	8/31/2024	15.5	25.5	33,414	Automotive Rentals
892	2461	55010300	9400017298	12/11/2024	1,305	11/1/2024	11/30/2024	15.0	26.0	33,940	Automotive Rentals
893	2422	55010300	9400017233	8/12/2024	1,304	7/1/2024	7/31/2024	15.5	27.5	35,859	Automotive Rentals
894	2491	55010300	9400017393	6/2/2025	1,302	4/1/2025	4/30/2025	15.0	48.0	62,514	Automotive Rentals
895	2431	55010300	9400017393	6/2/2025	1,301	4/1/2025	4/30/2025	15.0	48.0	62,440	Automotive Rentals
896	2467	55010200	9400017265	10/11/2024	1,297	9/1/2024	9/30/2024	15.0	26.0	33,726	Automotive Rentals
897	2431	55010300	9400017251	9/10/2024	1,296	8/1/2024	8/31/2024	15.5	25.5	33,052	Automotive Rentals
898	2421	55010300	9400017234	8/12/2024	1,293	7/1/2024	7/31/2024	15.5	27.5	35,565	Automotive Rentals
899	2411	55010300	9400017323	1/21/2025	1,292	12/1/2024	12/31/2024	15.5	36.5	47,173	Automotive Rentals
900	2491	55010300	9400017252	9/10/2024	1,291	8/1/2024	8/31/2024	15.5	25.5	32,926	Automotive Rentals
901	2445	55010200	9400017393	6/2/2025	1,288	4/1/2025	4/30/2025	15.0	48.0	61,824	Automotive Rentals
902	2460	55010100	9400017342	3/3/2025	1,287	1/1/2025	1/31/2025	15.5	46.5	59,846	Automotive Rentals
903	2401	55010300	9400017395	6/2/2025	1,285	4/1/2025	4/30/2025	15.0	48.0	61,702	Automotive Rentals
904	2462	55010200	9400017252	9/10/2024	1,271	8/1/2024	8/31/2024	15.5	25.5	32,418	Automotive Rentals
905	2433	55010300	9400017395	6/2/2025	1,271	4/1/2025	4/30/2025	15.0	48.0	60,997	Automotive Rentals
906	2431	55010100	9400017205	7/11/2024	1,271	6/1/2024	6/30/2024	15.0	26.0	33,033	Automotive Rentals
907	2441	55010200	9400017393	6/2/2025	1,270	4/1/2025	4/30/2025	15.0	48.0	60,978	Automotive Rentals
908	2411	55010300	9400017251	9/10/2024	1,269	8/1/2024	8/31/2024	15.5	25.5	32,370	Automotive Rentals
909	2441	55010300	9400017233	8/12/2024	1,269	7/1/2024	7/31/2024	15.5	27.5	34,888	Automotive Rentals
910	2443	55010200	9400017279	11/8/2024	1,267	10/1/2024	10/31/2024	15.5	23.5	29,783	Automotive Rentals
911	2441	55010300	9400017234	8/12/2024	1,264	7/1/2024	7/31/2024	15.5	27.5	34,769	Automotive Rentals
912	2491	55010300	9400017205	7/11/2024	1,262	6/1/2024	6/30/2024	15.0	26.0	32,801	Automotive Rentals

Pennsylvania American Water Company
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
913	2421	55010300	9400017205	7/11/2024	1,261	6/1/2024	6/30/2024	15.0	26.0	32,794	Automotive Rentals
914	2421	55010300	9400017323	1/21/2025	1,261	12/1/2024	12/31/2024	15.5	36.5	46,027	Automotive Rentals
915	2462	55010200	9400017266	10/11/2024	1,261	9/1/2024	9/30/2024	15.0	26.0	32,784	Automotive Rentals
916	2487	55010300	9400017393	6/2/2025	1,260	4/1/2025	4/30/2025	15.0	48.0	60,456	Automotive Rentals
917	2421	55010300	9400017281	11/8/2024	1,259	10/1/2024	10/31/2024	15.5	23.5	29,588	Automotive Rentals
918	2491	55010200	9400017322	1/21/2025	1,258	12/1/2024	12/31/2024	15.5	36.5	45,924	Automotive Rentals
919	2461	55010300	9400017233	8/12/2024	1,258	7/1/2024	7/31/2024	15.5	27.5	34,585	Automotive Rentals
920	2492	55010300	9400017265	10/11/2024	1,256	9/1/2024	9/30/2024	15.0	26.0	32,665	Automotive Rentals
921	2463	55010300	9400017300	12/11/2024	1,256	11/1/2024	11/30/2024	15.0	26.0	32,661	Automotive Rentals
922	2431	55010300	9400017342	3/3/2025	1,252	1/1/2025	1/31/2025	15.5	46.5	58,236	Automotive Rentals
923	2451	55010300	9400017234	8/12/2024	1,251	7/1/2024	7/31/2024	15.5	27.5	34,401	Automotive Rentals
924	2411	55010300	9400017205	7/11/2024	1,250	6/1/2024	6/30/2024	15.0	26.0	32,494	Automotive Rentals
925	2411	55010300	9400017265	10/11/2024	1,248	9/1/2024	9/30/2024	15.0	26.0	32,453	Automotive Rentals
926	2468	55010300	9400017265	10/11/2024	1,246	9/1/2024	9/30/2024	15.0	26.0	32,385	Automotive Rentals
927	2411	55010300	9400017300	12/11/2024	1,245	11/1/2024	11/30/2024	15.0	26.0	32,381	Automotive Rentals
928	2441	55010200	9400017300	12/11/2024	1,244	11/1/2024	11/30/2024	15.0	26.0	32,346	Automotive Rentals
929	2491	55010300	9400017265	10/11/2024	1,240	9/1/2024	9/30/2024	15.0	26.0	32,240	Automotive Rentals
930	2454	55010200	9400017205	7/11/2024	1,237	6/1/2024	6/30/2024	15.0	26.0	32,173	Automotive Rentals
931	2491	55010300	9400017265	10/11/2024	1,237	9/1/2024	9/30/2024	15.0	26.0	32,153	Automotive Rentals
932	2461	55010300	9400017265	10/11/2024	1,236	9/1/2024	9/30/2024	15.0	26.0	32,131	Automotive Rentals
933	2491	55010100	9400017395	6/2/2025	1,233	4/1/2025	4/30/2025	15.0	48.0	59,180	Automotive Rentals
934	2422	55010300	9400017323	1/21/2025	1,233	12/1/2024	12/31/2024	15.5	36.5	44,995	Automotive Rentals
935	2491	55010300	9400017205	7/11/2024	1,231	6/1/2024	6/30/2024	15.0	26.0	32,012	Automotive Rentals
936	2491	55010300	9400017300	12/11/2024	1,231	11/1/2024	11/30/2024	15.0	26.0	32,007	Automotive Rentals
937	2460	55010200	9400017203	7/11/2024	1,231	6/1/2024	6/30/2024	15.0	26.0	32,001	Automotive Rentals
938	2401	55010300	9400017251	9/10/2024	1,231	8/1/2024	8/31/2024	15.5	25.5	31,386	Automotive Rentals
939	2462	55010200	9400017322	1/21/2025	1,230	12/1/2024	12/31/2024	15.5	36.5	44,904	Automotive Rentals
940	2491	55010100	9400017233	8/12/2024	1,227	7/1/2024	7/31/2024	15.5	27.5	33,745	Automotive Rentals
941	2468	55010300	9400017265	10/11/2024	1,225	9/1/2024	9/30/2024	15.0	26.0	31,851	Automotive Rentals
942	2491	55010300	9400017265	10/11/2024	1,224	9/1/2024	9/30/2024	15.0	26.0	31,826	Automotive Rentals
943	2468	55010300	9400017298	12/11/2024	1,222	11/1/2024	11/30/2024	15.0	26.0	31,776	Automotive Rentals
944	2446	55010100	9400017251	9/10/2024	1,219	8/1/2024	8/31/2024	15.5	25.5	31,092	Automotive Rentals
945	2494	55010200	9400017344	3/3/2025	1,219	1/1/2025	1/31/2025	15.5	46.5	56,675	Automotive Rentals
946	2421	55010300	9400017323	1/21/2025	1,219	12/1/2024	12/31/2024	15.5	36.5	44,478	Automotive Rentals
947	2492	55010300	9400017395	6/2/2025	1,217	4/1/2025	4/30/2025	15.0	48.0	58,418	Automotive Rentals
948	2411	55010200	9400017323	1/21/2025	1,216	12/1/2024	12/31/2024	15.5	36.5	44,391	Automotive Rentals
949	2441	55010200	9400017323	1/21/2025	1,216	12/1/2024	12/31/2024	15.5	36.5	44,384	Automotive Rentals
950	2445	55010200	9400017233	8/12/2024	1,215	7/1/2024	7/31/2024	15.5	27.5	33,411	Automotive Rentals
951	2431	55010300	9400017342	3/3/2025	1,215	1/1/2025	1/31/2025	15.5	46.5	56,484	Automotive Rentals
952	2411	55010200	9400017279	11/8/2024	1,215	10/1/2024	10/31/2024	15.5	23.5	28,542	Automotive Rentals
953	2443	55010200	9400017233	8/12/2024	1,214	7/1/2024	7/31/2024	15.5	27.5	33,384	Automotive Rentals
954	2411	55010300	9400017265	10/11/2024	1,212	9/1/2024	9/30/2024	15.0	26.0	31,522	Automotive Rentals
955	2494	55010200	9400017252	9/10/2024	1,206	8/1/2024	8/31/2024	15.5	25.5	30,765	Automotive Rentals
956	2472	55010300	9400017266	10/11/2024	1,206	9/1/2024	9/30/2024	15.0	26.0	31,348	Automotive Rentals
957	2491	55010300	9400017323	1/21/2025	1,206	12/1/2024	12/31/2024	15.5	36.5	44,007	Automotive Rentals
958	2460	55010200	9400017265	10/11/2024	1,203	9/1/2024	9/30/2024	15.0	26.0	31,279	Automotive Rentals
959	2421	55010300	9400017395	6/2/2025	1,203	4/1/2025	4/30/2025	15.0	48.0	57,733	Automotive Rentals
960	2421	55010300	9400017252	9/10/2024	1,201	8/1/2024	8/31/2024	15.5	25.5	30,628	Automotive Rentals
961	2491	55010300	9400017322	1/21/2025	1,201	12/1/2024	12/31/2024	15.5	36.5	43,826	Automotive Rentals
962	2421	55010300	9400017300	12/11/2024	1,200	11/1/2024	11/30/2024	15.0	26.0	31,208	Automotive Rentals
963	2419	55010300	9400017344	3/3/2025	1,200	1/1/2025	1/31/2025	15.5	46.5	55,778	Automotive Rentals
964	2468	55010300	9400017344	3/3/2025	1,199	1/1/2025	1/31/2025	15.5	46.5	55,756	Automotive Rentals
965	2454	55010200	9400017234	8/12/2024	1,196	7/1/2024	7/31/2024	15.5	27.5	32,896	Automotive Rentals
966	2463	55010100	9400017205	7/11/2024	1,196	6/1/2024	6/30/2024	15.0	26.0	31,098	Automotive Rentals
967	2411	55010300	9400017203	7/11/2024	1,194	6/1/2024	6/30/2024	15.0	26.0	31,049	Automotive Rentals
968	2431	55010300	9400017300	12/11/2024	1,193	11/1/2024	11/30/2024	15.0	26.0	31,016	Automotive Rentals
969	2423	55010300	9400017298	12/11/2024	1,191	11/1/2024	11/30/2024	15.0	26.0	30,968	Automotive Rentals

Pennsylvania American Water Company
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
970	2494	55010300	9400017344	3/3/2025	1,190	1/1/2025	1/31/2025	15.5	46.5	55,314	Automotive Rentals
971	2491	55010300	9400017344	3/3/2025	1,187	1/1/2025	1/31/2025	15.5	46.5	55,216	Automotive Rentals
972	2492	55010300	9400017233	8/12/2024	1,185	7/1/2024	7/31/2024	15.5	27.5	32,592	Automotive Rentals
973	2473	55010200	9400017393	6/2/2025	1,185	4/1/2025	4/30/2025	15.0	48.0	56,858	Automotive Rentals
974	2421	55010300	9400017281	11/8/2024	1,184	10/1/2024	10/31/2024	15.5	23.5	27,831	Automotive Rentals
975	2468	55010200	9400017203	7/11/2024	1,184	6/1/2024	6/30/2024	15.0	26.0	30,781	Automotive Rentals
976	2421	55010300	9400017323	1/21/2025	1,183	12/1/2024	12/31/2024	15.5	36.5	43,196	Automotive Rentals
977	2492	55010300	9400017203	7/11/2024	1,183	6/1/2024	6/30/2024	15.0	26.0	30,746	Automotive Rentals
978	2421	55010300	9400017279	11/8/2024	1,183	10/1/2024	10/31/2024	15.5	23.5	27,789	Automotive Rentals
979	2492	55010300	9400017342	3/3/2025	1,182	1/1/2025	1/31/2025	15.5	46.5	54,974	Automotive Rentals
980	2454	55010200	9400017251	9/10/2024	1,181	8/1/2024	8/31/2024	15.5	25.5	30,106	Automotive Rentals
981	2455	55010200	9400017342	3/3/2025	1,174	1/1/2025	1/31/2025	15.5	46.5	54,570	Automotive Rentals
982	2474	55010300	9400017252	9/10/2024	1,173	8/1/2024	8/31/2024	15.5	25.5	29,917	Automotive Rentals
983	2491	55010300	9400017323	1/21/2025	1,173	12/1/2024	12/31/2024	15.5	36.5	42,809	Automotive Rentals
984	2412	55010300	9400017233	8/12/2024	1,173	7/1/2024	7/31/2024	15.5	27.5	32,244	Automotive Rentals
985	2421	55010300	9400017395	6/2/2025	1,171	4/1/2025	4/30/2025	15.0	48.0	56,198	Automotive Rentals
986	2468	55010300	9400017322	1/21/2025	1,169	12/1/2024	12/31/2024	15.5	36.5	42,673	Automotive Rentals
987	2443	55010200	9400017266	10/11/2024	1,167	9/1/2024	9/30/2024	15.0	26.0	30,348	Automotive Rentals
988	2401	55010300	9400017395	6/2/2025	1,167	4/1/2025	4/30/2025	15.0	48.0	56,017	Automotive Rentals
989	2411	55010300	9400017300	12/11/2024	1,167	11/1/2024	11/30/2024	15.0	26.0	30,340	Automotive Rentals
990	2411	55010300	9400017265	10/11/2024	1,165	9/1/2024	9/30/2024	15.0	26.0	30,283	Automotive Rentals
991	2411	55010300	9400017279	11/8/2024	1,165	10/1/2024	10/31/2024	15.5	23.5	27,370	Automotive Rentals
992	2461	55010300	9400017300	12/11/2024	1,164	11/1/2024	11/30/2024	15.0	26.0	30,271	Automotive Rentals
993	2491	55010300	9400017279	11/8/2024	1,164	10/1/2024	10/31/2024	15.5	23.5	27,356	Automotive Rentals
994	2494	55010300	9400017281	11/8/2024	1,162	10/1/2024	10/31/2024	15.5	23.5	27,305	Automotive Rentals
995	2473	55010200	9400017234	8/12/2024	1,161	7/1/2024	7/31/2024	15.5	27.5	31,921	Automotive Rentals
996	2431	55010300	9400017279	11/8/2024	1,159	10/1/2024	10/31/2024	15.5	23.5	27,247	Automotive Rentals
997	2491	55010200	9400017281	11/8/2024	1,158	10/1/2024	10/31/2024	15.5	23.5	27,202	Automotive Rentals
998	2445	55010200	9400017205	7/11/2024	1,157	6/1/2024	6/30/2024	15.0	26.0	30,085	Automotive Rentals
999	2492	55010200	9400017300	12/11/2024	1,157	11/1/2024	11/30/2024	15.0	26.0	30,084	Automotive Rentals
1000	2422	55010300	9400017205	7/11/2024	1,157	6/1/2024	6/30/2024	15.0	26.0	30,071	Automotive Rentals
1001	2421	55010300	9400017300	12/11/2024	1,156	11/1/2024	11/30/2024	15.0	26.0	30,067	Automotive Rentals
1002	2411	55010100	9400017344	3/3/2025	1,156	1/1/2025	1/31/2025	15.5	46.5	53,762	Automotive Rentals
1003	2421	55010300	9400017395	6/2/2025	1,155	4/1/2025	4/30/2025	15.0	48.0	55,423	Automotive Rentals
1004	2491	55010300	9400017265	10/11/2024	1,154	9/1/2024	9/30/2024	15.0	26.0	29,999	Automotive Rentals
1005	2457	55010300	9400017205	7/11/2024	1,151	6/1/2024	6/30/2024	15.0	26.0	29,935	Automotive Rentals
1006	2411	55010300	9400017251	9/10/2024	1,149	8/1/2024	8/31/2024	15.5	25.5	29,298	Automotive Rentals
1007	2451	55010300	9400017395	6/2/2025	1,148	4/1/2025	4/30/2025	15.0	48.0	55,096	Automotive Rentals
1008	2421	55010300	9400017300	12/11/2024	1,144	11/1/2024	11/30/2024	15.0	26.0	29,745	Automotive Rentals
1009	2461	55010300	9400017205	7/11/2024	1,142	6/1/2024	6/30/2024	15.0	26.0	29,685	Automotive Rentals
1010	2445	55010200	9400017323	1/21/2025	1,142	12/1/2024	12/31/2024	15.5	36.5	41,671	Automotive Rentals
1011	2491	55010300	9400017393	6/2/2025	1,137	4/1/2025	4/30/2025	15.0	48.0	54,569	Automotive Rentals
1012	2459	55010300	9400017342	3/3/2025	1,136	1/1/2025	1/31/2025	15.5	46.5	52,825	Automotive Rentals
1013	2411	55010300	9400017395	6/2/2025	1,136	4/1/2025	4/30/2025	15.0	48.0	54,528	Automotive Rentals
1014	2412	55010100	9400017205	7/11/2024	1,136	6/1/2024	6/30/2024	15.0	26.0	29,534	Automotive Rentals
1015	2494	55010300	9400017298	12/11/2024	1,135	11/1/2024	11/30/2024	15.0	26.0	29,515	Automotive Rentals
1016	2421	55010300	9400017279	11/8/2024	1,133	10/1/2024	10/31/2024	15.5	23.5	26,636	Automotive Rentals
1017	2491	55010200	9400017265	10/11/2024	1,133	9/1/2024	9/30/2024	15.0	26.0	29,467	Automotive Rentals
1018	2491	55010300	9400017265	10/11/2024	1,132	9/1/2024	9/30/2024	15.0	26.0	29,438	Automotive Rentals
1019	2473	55010200	9400017252	9/10/2024	1,131	8/1/2024	8/31/2024	15.5	25.5	28,851	Automotive Rentals
1020	2411	55010300	9400017300	12/11/2024	1,131	11/1/2024	11/30/2024	15.0	26.0	29,395	Automotive Rentals
1021	2491	55010300	9400017233	8/12/2024	1,127	7/1/2024	7/31/2024	15.5	27.5	30,991	Automotive Rentals
1022	2494	55010300	9400017265	10/11/2024	1,126	9/1/2024	9/30/2024	15.0	26.0	29,280	Automotive Rentals
1023	2491	55010300	9400017251	9/10/2024	1,125	8/1/2024	8/31/2024	15.5	25.5	28,684	Automotive Rentals
1024	2492	55010300	9400017251	9/10/2024	1,124	8/1/2024	8/31/2024	15.5	25.5	28,668	Automotive Rentals
1025	2433	55010300	9400017205	7/11/2024	1,124	6/1/2024	6/30/2024	15.0	26.0	29,212	Automotive Rentals
1026	2445	55010200	9400017266	10/11/2024	1,122	9/1/2024	9/30/2024	15.0	26.0	29,183	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
1027	2412	55010300	9400017300	12/11/2024	1,121	11/1/2024	11/30/2024	15.0	26.0	29,155	Automotive Rentals
1028	2445	55010300	9400017281	11/8/2024	1,121	10/1/2024	10/31/2024	15.5	23.5	26,338	Automotive Rentals
1029	2491	55010200	9400017203	7/11/2024	1,120	6/1/2024	6/30/2024	15.0	26.0	29,133	Automotive Rentals
1030	2423	55010300	9400017203	7/11/2024	1,120	6/1/2024	6/30/2024	15.0	26.0	29,132	Automotive Rentals
1031	2411	55010300	9400017279	11/8/2024	1,119	10/1/2024	10/31/2024	15.5	23.5	26,302	Automotive Rentals
1032	2413	55010100	9400017265	10/11/2024	1,118	9/1/2024	9/30/2024	15.0	26.0	29,078	Automotive Rentals
1033	2472	55010300	9400017205	7/11/2024	1,117	6/1/2024	6/30/2024	15.0	26.0	29,044	Automotive Rentals
1034	2411	55010300	9400017203	7/11/2024	1,117	6/1/2024	6/30/2024	15.0	26.0	29,034	Automotive Rentals
1035	2441	55010300	9400017203	7/11/2024	1,116	6/1/2024	6/30/2024	15.0	26.0	29,011	Automotive Rentals
1036	2411	55010300	9400017233	8/12/2024	1,114	7/1/2024	7/31/2024	15.5	27.5	30,645	Automotive Rentals
1037	2491	55010300	9400017205	7/11/2024	1,114	6/1/2024	6/30/2024	15.0	26.0	28,971	Automotive Rentals
1038	2491	55010300	9400017203	7/11/2024	1,113	6/1/2024	6/30/2024	15.0	26.0	28,939	Automotive Rentals
1039	2472	55010300	9400017279	11/8/2024	1,113	10/1/2024	10/31/2024	15.5	23.5	26,147	Automotive Rentals
1040	2401	55010100	9400017252	9/10/2024	1,112	8/1/2024	8/31/2024	15.5	25.5	28,356	Automotive Rentals
1041	2491	55010300	9400017298	12/11/2024	1,111	11/1/2024	11/30/2024	15.0	26.0	28,896	Automotive Rentals
1042	2491	55010300	9400017233	8/12/2024	1,109	7/1/2024	7/31/2024	15.5	27.5	30,498	Automotive Rentals
1043	2403	55010300	9400017322	1/21/2025	1,108	12/1/2024	12/31/2024	15.5	36.5	40,451	Automotive Rentals
1044	2431	55010300	9400017395	6/2/2025	1,107	4/1/2025	4/30/2025	15.0	48.0	53,120	Automotive Rentals
1045	2463	55010300	9400017280	11/8/2024	1,106	10/1/2024	10/31/2024	15.5	23.5	26,001	Automotive Rentals
1046	2423	55010200	9400017252	9/10/2024	1,106	8/1/2024	8/31/2024	15.5	25.5	28,213	Automotive Rentals
1047	2425	55010300	9400017279	11/8/2024	1,105	10/1/2024	10/31/2024	15.5	23.5	25,975	Automotive Rentals
1048	2491	55010300	9400017395	6/2/2025	1,102	4/1/2025	4/30/2025	15.0	48.0	52,902	Automotive Rentals
1049	2459	55010300	9400017395	6/2/2025	1,102	4/1/2025	4/30/2025	15.0	48.0	52,877	Automotive Rentals
1050	2401	55010300	9400017393	6/2/2025	1,101	4/1/2025	4/30/2025	15.0	48.0	52,861	Automotive Rentals
1051	2411	55010300	9400017300	12/11/2024	1,099	11/1/2024	11/30/2024	15.0	26.0	28,577	Automotive Rentals
1052	2422	55010300	9400017300	12/11/2024	1,097	11/1/2024	11/30/2024	15.0	26.0	28,525	Automotive Rentals
1053	2491	55010300	9400017323	1/21/2025	1,097	12/1/2024	12/31/2024	15.5	36.5	40,040	Automotive Rentals
1054	2468	55010300	9400017205	7/11/2024	1,093	6/1/2024	6/30/2024	15.0	26.0	28,429	Automotive Rentals
1055	2468	55010300	9400017323	1/21/2025	1,092	12/1/2024	12/31/2024	15.5	36.5	39,850	Automotive Rentals
1056	2403	55010300	9400017344	3/3/2025	1,091	1/1/2025	1/31/2025	15.5	46.5	50,754	Automotive Rentals
1057	2422	55010300	9400017265	10/11/2024	1,090	9/1/2024	9/30/2024	15.0	26.0	28,329	Automotive Rentals
1058	2403	55010300	9400017344	3/3/2025	1,089	1/1/2025	1/31/2025	15.5	46.5	50,632	Automotive Rentals
1059	2464	55010300	9400017300	12/11/2024	1,088	11/1/2024	11/30/2024	15.0	26.0	28,300	Automotive Rentals
1060	2473	55010200	9400017266	10/11/2024	1,085	9/1/2024	9/30/2024	15.0	26.0	28,215	Automotive Rentals
1061	2467	55010200	9400017395	6/2/2025	1,083	4/1/2025	4/30/2025	15.0	48.0	51,966	Automotive Rentals
1062	2411	55010300	9400017395	6/2/2025	1,082	4/1/2025	4/30/2025	15.0	48.0	51,940	Automotive Rentals
1063	2494	55010100	9400017233	8/12/2024	1,079	7/1/2024	7/31/2024	15.5	27.5	29,684	Automotive Rentals
1064	2455	55010200	9400017395	6/2/2025	1,079	4/1/2025	4/30/2025	15.0	48.0	51,810	Automotive Rentals
1065	2468	55010300	9400017323	1/21/2025	1,079	12/1/2024	12/31/2024	15.5	36.5	39,397	Automotive Rentals
1066	2403	55010300	9400017322	1/21/2025	1,079	12/1/2024	12/31/2024	15.5	36.5	39,382	Automotive Rentals
1067	2423	55010100	9400017395	6/2/2025	1,077	4/1/2025	4/30/2025	15.0	48.0	51,714	Automotive Rentals
1068	2492	55010300	9400017251	9/10/2024	1,076	8/1/2024	8/31/2024	15.5	25.5	27,440	Automotive Rentals
1069	2422	55010300	9400017265	10/11/2024	1,076	9/1/2024	9/30/2024	15.0	26.0	27,967	Automotive Rentals
1070	2413	55010300	9400017252	9/10/2024	1,074	8/1/2024	8/31/2024	15.5	25.5	27,379	Automotive Rentals
1071	2412	55010300	9400017265	10/11/2024	1,073	9/1/2024	9/30/2024	15.0	26.0	27,909	Automotive Rentals
1072	2431	55010300	9400017344	3/3/2025	1,072	1/1/2025	1/31/2025	15.5	46.5	49,837	Automotive Rentals
1073	2422	55010300	9400017266	10/11/2024	1,064	9/1/2024	9/30/2024	15.0	26.0	27,667	Automotive Rentals
1074	2411	55010300	9400017393	6/2/2025	1,058	4/1/2025	4/30/2025	15.0	48.0	50,785	Automotive Rentals
1075	2492	55010300	9400017205	7/11/2024	1,058	6/1/2024	6/30/2024	15.0	26.0	27,504	Automotive Rentals
1076	2423	55010300	9400017265	10/11/2024	1,055	9/1/2024	9/30/2024	15.0	26.0	27,440	Automotive Rentals
1077	2411	55010200	9400017300	12/11/2024	1,055	11/1/2024	11/30/2024	15.0	26.0	27,423	Automotive Rentals
1078	2411	55010300	9400017265	10/11/2024	1,054	9/1/2024	9/30/2024	15.0	26.0	27,406	Automotive Rentals
1079	2491	55010300	9400017266	10/11/2024	1,054	9/1/2024	9/30/2024	15.0	26.0	27,399	Automotive Rentals
1080	2441	55010200	9400017300	12/11/2024	1,053	11/1/2024	11/30/2024	15.0	26.0	27,388	Automotive Rentals
1081	2468	55010300	9400017252	9/10/2024	1,053	8/1/2024	8/31/2024	15.5	25.5	26,852	Automotive Rentals
1082	2411	55010300	9400017300	12/11/2024	1,053	11/1/2024	11/30/2024	15.0	26.0	27,374	Automotive Rentals
1083	2471	55010200	9400017205	7/11/2024	1,052	6/1/2024	6/30/2024	15.0	26.0	27,352	Automotive Rentals

Pennsylvania American Water Company
Lead Lag for Transportation Expense
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Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
1084	2412	55010300	9400017252	9/10/2024	1,049	8/1/2024	8/31/2024	15.5	25.5	26,752	Automotive Rentals
1085	2431	55010200	9400017266	10/11/2024	1,047	9/1/2024	9/30/2024	15.0	26.0	27,228	Automotive Rentals
1086	2473	55010200	9400017344	3/3/2025	1,047	1/1/2025	1/31/2025	15.5	46.5	48,693	Automotive Rentals
1087	2491	55010300	9400017233	8/12/2024	1,047	7/1/2024	7/31/2024	15.5	27.5	28,797	Automotive Rentals
1088	2491	55010300	9400017323	1/21/2025	1,046	12/1/2024	12/31/2024	15.5	36.5	38,177	Automotive Rentals
1089	2445	55010200	9400017300	12/11/2024	1,045	11/1/2024	11/30/2024	15.0	26.0	27,164	Automotive Rentals
1090	2422	55010300	9400017265	10/11/2024	1,044	9/1/2024	9/30/2024	15.0	26.0	27,154	Automotive Rentals
1091	2467	55010200	9400017205	7/11/2024	1,044	6/1/2024	6/30/2024	15.0	26.0	27,134	Automotive Rentals
1092	2491	55010300	9400017300	12/11/2024	1,043	11/1/2024	11/30/2024	15.0	26.0	27,128	Automotive Rentals
1093	2494	55010300	9400017322	1/21/2025	1,042	12/1/2024	12/31/2024	15.5	36.5	38,048	Automotive Rentals
1094	2401	55010100	9400017205	7/11/2024	1,041	6/1/2024	6/30/2024	15.0	26.0	27,068	Automotive Rentals
1095	2422	55010100	9400017265	10/11/2024	1,041	9/1/2024	9/30/2024	15.0	26.0	27,062	Automotive Rentals
1096	2491	55010300	9400017279	11/8/2024	1,040	10/1/2024	10/31/2024	15.5	23.5	24,436	Automotive Rentals
1097	2456	55010200	9400017323	1/21/2025	1,039	12/1/2024	12/31/2024	15.5	36.5	37,914	Automotive Rentals
1098	2411	55010300	9400017203	7/11/2024	1,036	6/1/2024	6/30/2024	15.0	26.0	26,931	Automotive Rentals
1099	2491	55010300	9400017265	10/11/2024	1,036	9/1/2024	9/30/2024	15.0	26.0	26,925	Automotive Rentals
1100	2451	55010300	9400017281	11/8/2024	1,035	10/1/2024	10/31/2024	15.5	23.5	24,333	Automotive Rentals
1101	2462	55010300	9400017252	9/10/2024	1,035	8/1/2024	8/31/2024	15.5	25.5	26,399	Automotive Rentals
1102	2455	55010200	9400017205	7/11/2024	1,035	6/1/2024	6/30/2024	15.0	26.0	26,913	Automotive Rentals
1103	2421	55010300	9400017281	11/8/2024	1,035	10/1/2024	10/31/2024	15.5	23.5	24,325	Automotive Rentals
1104	2464	55010300	9400017323	1/21/2025	1,030	12/1/2024	12/31/2024	15.5	36.5	37,610	Automotive Rentals
1105	2421	55010300	9400017393	6/2/2025	1,028	4/1/2025	4/30/2025	15.0	48.0	49,361	Automotive Rentals
1106	2454	55010200	9400017279	11/8/2024	1,028	10/1/2024	10/31/2024	15.5	23.5	24,163	Automotive Rentals
1107	2494	55010200	9400017279	11/8/2024	1,028	10/1/2024	10/31/2024	15.5	23.5	24,148	Automotive Rentals
1108	2421	55010300	9400017298	12/11/2024	1,026	11/1/2024	11/30/2024	15.0	26.0	26,688	Automotive Rentals
1109	2492	55010300	9400017205	7/11/2024	1,023	6/1/2024	6/30/2024	15.0	26.0	26,585	Automotive Rentals
1110	2445	55010200	9400017344	3/3/2025	1,022	1/1/2025	1/31/2025	15.5	46.5	47,541	Automotive Rentals
1111	2491	55010300	9400017252	9/10/2024	1,020	8/1/2024	8/31/2024	15.5	25.5	26,009	Automotive Rentals
1112	2411	55010300	9400017205	7/11/2024	1,018	6/1/2024	6/30/2024	15.0	26.0	26,462	Automotive Rentals
1113	2472	55010300	9400017265	10/11/2024	1,017	9/1/2024	9/30/2024	15.0	26.0	26,439	Automotive Rentals
1114	2422	55010300	9400017393	6/2/2025	1,016	4/1/2025	4/30/2025	15.0	48.0	48,780	Automotive Rentals
1115	2421	55010300	9400017344	3/3/2025	1,016	1/1/2025	1/31/2025	15.5	46.5	47,247	Automotive Rentals
1116	2443	55010200	9400017323	1/21/2025	1,014	12/1/2024	12/31/2024	15.5	36.5	37,021	Automotive Rentals
1117	2492	55010300	9400017279	11/8/2024	1,014	10/1/2024	10/31/2024	15.5	23.5	23,835	Automotive Rentals
1118	2474	55010100	9400017251	9/10/2024	1,014	8/1/2024	8/31/2024	15.5	25.5	25,861	Automotive Rentals
1119	2473	55010300	9400017323	1/21/2025	1,008	12/1/2024	12/31/2024	15.5	36.5	36,804	Automotive Rentals
1120	2422	55010300	9400017205	7/11/2024	1,008	6/1/2024	6/30/2024	15.0	26.0	26,207	Automotive Rentals
1121	2401	55010100	9400017300	12/11/2024	1,008	11/1/2024	11/30/2024	15.0	26.0	26,206	Automotive Rentals
1122	2467	55010200	9400017342	3/3/2025	1,008	1/1/2025	1/31/2025	15.5	46.5	46,857	Automotive Rentals
1123	2453	55010300	9400017251	9/10/2024	1,007	8/1/2024	8/31/2024	15.5	25.5	25,679	Automotive Rentals
1124	2463	55010300	9400017392	6/2/2025	1,006	4/1/2025	4/30/2025	15.0	48.0	48,305	Automotive Rentals
1125	2411	55010300	9400017344	3/3/2025	1,006	1/1/2025	1/31/2025	15.5	46.5	46,770	Automotive Rentals
1126	2454	55010200	9400017298	12/11/2024	1,006	11/1/2024	11/30/2024	15.0	26.0	26,150	Automotive Rentals
1127	2431	55010200	9400017300	12/11/2024	1,004	11/1/2024	11/30/2024	15.0	26.0	26,097	Automotive Rentals
1128	2491	55010300	9400017205	7/11/2024	1,003	6/1/2024	6/30/2024	15.0	26.0	26,086	Automotive Rentals
1129	2468	55010300	9400017252	9/10/2024	1,003	8/1/2024	8/31/2024	15.5	25.5	25,578	Automotive Rentals
1130	2491	55010300	9400017323	1/21/2025	1,002	12/1/2024	12/31/2024	15.5	36.5	36,578	Automotive Rentals
1131	2491	55010300	9400017252	9/10/2024	1,001	8/1/2024	8/31/2024	15.5	25.5	25,537	Automotive Rentals
1132	2451	55010100	9400017344	3/3/2025	1,001	1/1/2025	1/31/2025	15.5	46.5	46,528	Automotive Rentals

4,204,181

131,764,542

Avg Lag for Transportation Exp 31.34

Check Float 1.00

Avg Lag w/ Check Float 32.34

Pennsylvania American Water Company

Lead Lag for IOTG

12 Months Ended 6/30/2025

Line No					Service Period				Total		
	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor	
1	16520000	5001355555	8/23/2024	160,932	1/1/2024	1/1/2025	183.5	52.5	8,448,927	Constitution State Services	
2	16520000	5001366376	9/20/2024	210,544	1/1/2024	1/1/2025	183.5	80.5	16,948,831	Marsh USA LLC	
3	16520000	5001376126	10/17/2024	160,932	1/1/2024	1/1/2025	183.5	107.5	17,300,185	Constitution State Services	
4	16520000	5001379009	10/23/2024	29,844	3/11/2024	12/31/2024	148.0	79.0	2,357,649	Marsh USA LLC	
5	16520000	5001411889	1/21/2025	239,295	1/1/2025	4/1/2026	228.0	(207.0)	(49,534,071)	Constitution State Services	
6	16520000	5001413734	1/27/2025	214,490	1/1/2025	1/1/2026	183.0	(156.0)	(33,460,374)	Willis Towers Watson	
7	16520000	5001413920	1/27/2025	274,238	1/1/2025	4/1/2026	228.0	(201.0)	(55,121,908)	Marsh USA LLC	
8	16520000	5001421350	2/14/2025	5,245,743	12/31/2024	12/31/2025	183.0	(137.0)	(718,666,735)	Marsh USA LLC	
9	16520000	5001423898	2/24/2025	2,947,552	1/1/2025	3/31/2025	45.0	10.0	29,475,518	AW Insurance LLC - Series A Q1	
10	16520000	5001434039	3/20/2025	188,955	1/1/2025	4/1/2026	228.0	(149.0)	(28,154,246)	Constitution State Services	
11	16520000	5001434043	3/20/2025	247,907	1/1/2025	4/1/2026	228.0	(149.0)	(36,938,103)	Marsh USA LLC	
12	16520000	5001445202	4/17/2025	1,812,265	4/1/2025	4/1/2026	183.0	(166.0)	(300,835,982)	Marsh USA LLC	
13	16520000	5001445933	4/21/2025	2,792,731	4/1/2025	6/30/2025	45.5	(24.5)	(68,421,905)	AW Insurance LLC - Series A Q2	
14	16520000	5001445936	4/21/2025	293,026	4/1/2025	4/1/2026	183.0	(162.0)	(47,470,270)	Marsh USA LLC	
15	16520000	5001448770	4/28/2025	53,089	4/1/2025	4/1/2026	183.0	(155.0)	(8,228,821)	Marsh LTD	
16	16520000	5001454507	5/12/2025	107,970	4/22/2025	4/22/2026	183.0	(162.0)	(17,491,163)	Willis Towers Watson	
17	16520000	5001454508	5/12/2025	86,270	4/1/2025	4/1/2026	183.0	(141.0)	(12,164,057)	Marsh LTD	
18	16520000	5001454513	5/12/2025	31,813	4/22/2025	4/22/2026	183.0	(162.0)	(5,153,764)	Willis Towers Watson	
19	16520000	5001460215	5/27/2025	64,305	4/22/2025	4/22/2026	183.0	(147.0)	(9,452,876)	Willis Towers Watson	
20	16520000	5001469000	6/16/2025	190,716	1/1/2025	4/1/2026	228.0	(61.0)	(11,633,680)	Constitution State Services	
21	16520000	5001469165	6/17/2025	250,218	1/1/2025	4/1/2026	228.0	(60.0)	(15,013,060)	Marsh USA LLC	

15,602,835(1,343,209,904)Avg Lag for IOTG (86.09)Check Float 0.00Avg Lag w/ Check Float (86.09)

PAWC Exhibit JD-1R

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FR V.08_Attachment

Pennsylvania American Water Company
Lead Lag for Service Company Expense
12 Months Ended 6/30/2025

Line No.	Account	Date	Current Amount	O&M Amount	Total Due	Service Period		Midpoint	Total	Dollar Days
						From	To		Lag Days	
1	23520001	7/9/2024	8,342,746	6,920,285	10,436,671	7/1/2024	7/31/2024	15.50	(6.5)	(44,981,853)
2	23520001	8/5/2024	6,266,353	5,034,662	4,189,960	8/1/2024	8/31/2024	15.50	(10.5)	(52,863,951)
3	23520001	9/11/2024	6,481,551	5,242,733	6,696,750	9/1/2024	9/30/2024	15.00	(4.0)	(20,970,933)
4	23520001	10/9/2024	7,507,046	5,811,096	8,532,541	10/1/2024	10/31/2024	15.50	(6.5)	(37,772,122)
5	23520001	11/22/2024	6,673,883	5,252,848	5,840,719	11/1/2024	11/30/2024	15.00	7.0	36,769,938
6	23520001	12/5/2024	6,770,700	5,233,997	6,867,517	12/1/2024	12/31/2024	15.50	(10.5)	(54,956,965)
7	23520001	1/9/2025	8,800,501	6,980,723	10,830,303	1/1/2025	1/31/2025	15.50	(6.5)	(45,374,701)
8	23520001	2/21/2025	8,891,197	6,314,490	8,981,892	2/1/2025	2/28/2025	14.00	7.0	44,201,428
9	23520001	3/20/2025	8,028,473	6,098,270	7,165,750	3/1/2025	3/31/2025	15.50	4.5	27,442,217
10	23520001	4/15/2025	9,080,459	6,978,586	10,132,444	4/1/2025	4/30/2025	15.00	-	-
11	23520001	5/8/2025	7,619,884	5,541,603	6,159,309	5/1/2025	5/31/2025	15.50	(7.5)	(41,562,024)
12	23520001	6/13/2025	7,889,502	5,886,266	8,159,120	6/1/2025	6/30/2025	15.00	(2.0)	(11,772,533)
			92,352,295	71,295,560	93,992,976					(201,841,498)

Average Lag for Service Company Expense **(2.83)**

Check Float 0.05

Avg Lag w/ Check Float **(2.78)**

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
1	2467	51110000	5001441599	5/1/2025	27,579	3/16/2025	3/31/2025	8.0	39.0	1,075,563	Amerigreen Inc
2	2467	51110000	5001459341	6/13/2025	25,125	5/1/2025	5/15/2025	7.5	36.5	917,068	Amerigreen Inc
3	2467	51110000	5001408212	1/31/2025	24,178	12/16/2024	12/31/2024	8.0	39.0	942,942	Amerigreen Inc
4	2467	51110000	5001408212	1/31/2025	24,178	12/16/2024	12/31/2024	8.0	39.0	942,942	Amerigreen Inc
5	2467	51110000	5001438667	4/15/2025	23,437	3/1/2025	3/15/2025	7.5	38.5	902,313	Amerigreen Inc
6	2467	51110000	5001336452	7/31/2024	23,073	6/16/2024	6/30/2024	7.5	38.5	888,303	Amerigreen Inc
7	2467	51110000	5001342210	8/15/2024	21,679	7/1/2024	7/15/2024	7.5	38.5	834,651	Amerigreen Inc
8	2467	51110000	5001402429	1/15/2025	21,433	12/1/2024	12/15/2024	7.5	38.5	825,157	Amerigreen Inc
9	2467	51110000	5001418290	3/3/2025	20,938	1/16/2025	1/31/2025	8.0	39.0	816,582	Amerigreen Inc
10	2467	51110000	5001412664	2/14/2025	20,669	1/1/2025	1/15/2025	7.5	37.5	775,091	Amerigreen Inc
11	2470	51110000	5001407868	1/8/2025	44,855	12/1/2024	12/31/2024	15.5	23.5	1,054,083	Borough of Freeland Municipal Authority
12	2470	51110000	5001398353	12/23/2024	43,537	11/1/2024	11/30/2024	15.0	38.0	1,654,387	Borough of Freeland Municipal Authority
13	2470	51110000	5001348423	8/22/2024	39,303	6/30/2024	7/31/2024	16.0	38.0	1,493,510	Borough of Freeland Municipal Authority
14	2470	51110000	5001423544	2/21/2025	30,349	1/1/2025	1/31/2025	15.5	36.5	1,107,746	Borough of Freeland Municipal Authority
15	2470	51110000	5001427518	3/4/2025	27,702	2/1/2025	2/28/2025	14.0	18.0	498,636	Borough of Freeland Municipal Authority
16	2470	51110000	5001354621	8/22/2024	27,610	8/1/2024	8/31/2024	15.5	6.5	179,466	Borough of Freeland Municipal Authority
17	2470	51110000	5001402875	12/23/2024	25,235	10/1/2024	10/31/2024	15.5	68.5	1,728,598	Borough of Freeland Municipal Authority
18	2470	51110000	5001372530	10/24/2024	25,220	9/1/2024	9/30/2024	15.0	39.0	983,589	Borough of Freeland Municipal Authority
19	2470	51110000	5001402874	12/23/2024	25,188	11/1/2024	11/30/2024	15.0	38.0	957,134	Borough of Freeland Municipal Authority
20	2470	51110000	5001361508	9/24/2024	25,186	7/31/2024	8/31/2024	16.0	40.0	1,007,440	Borough of Freeland Municipal Authority
21	2470	51110000	5001407945	1/9/2025	25,137	12/1/2024	12/31/2024	15.5	24.5	615,857	Borough of Freeland Municipal Authority
22	2470	51110000	5001335302	7/25/2024	25,088	5/31/2024	6/30/2024	15.5	40.5	1,016,064	Borough of Freeland Municipal Authority
23	2470	51110000	5001406559	1/7/2025	22,442	11/1/2024	11/30/2024	15.0	53.0	1,189,426	Borough of Freeland Municipal Authority
24	2470	51110000	5001372532	10/24/2024	22,393	9/1/2024	9/30/2024	15.0	39.0	873,327	Borough of Freeland Municipal Authority
25	2470	51110000	5001427519	3/4/2025	20,239	2/1/2025	2/28/2025	14.0	18.0	364,302	Borough of Freeland Municipal Authority
26	2470	51110000	5001383664	11/26/2024	20,090	10/1/2024	10/31/2024	15.5	41.5	833,735	Borough of Freeland Municipal Authority
27	2470	51110000	5001339729	7/16/2024	19,159	4/30/2024	5/31/2024	16.0	62.0	1,187,858	Borough of Freeland Municipal Authority
28	2470	51110000	5001335303	7/25/2024	18,669	5/31/2024	6/30/2024	15.5	40.5	756,095	Borough of Freeland Municipal Authority
29	2470	51110000	5001339728	7/16/2024	5,138	5/3/2024	6/7/2024	18.0	57.0	292,865	Borough of Freeland Municipal Authority
30	2418	51110000	5001352157	8/14/2024	55,111	6/14/2024	9/30/2024	54.5	7.5	413,333	Borough of Pottstown
31	2418	51110000	5001428780	3/6/2025	29,893	10/1/2024	2/27/2025	75.0	82.0	2,451,226	Borough of Pottstown
32	2418	51110000	5001352157	8/14/2024	7,215	2/15/2024	6/4/2024	55.5	126.5	912,698	Borough of Pottstown
33	2414	51110000	5001344576	7/30/2024	5,151	6/1/2024	6/30/2024	15.0	45.0	231,800	Borough of Steelton
34	2414	51110000	5001376327	10/24/2024	5,151	10/1/2024	10/31/2024	15.5	8.5	43,785	Borough of Steelton
35	2414	51110000	5001391330	11/26/2024	5,151	11/1/2024	11/30/2024	15.0	11.0	56,662	Borough of Steelton
36	2414	51110000	5001424520	2/25/2025	30,649	1/1/2025	1/31/2025	15.5	40.5	1,241,291	Borough of Steelton
37	2414	51110000	5001456470	5/16/2025	5,151	3/1/2025	8/1/2025	77.0	-	-	Borough of Steelton
38	2414	51110000	5001448392	4/28/2025	5,151	3/1/2025	3/31/2025	15.5	43.5	224,074	Borough of Steelton
39	2414	51110000	5001448392	4/28/2025	5,151	3/1/2025	3/31/2025	15.5	43.5	224,074	Borough of Steelton
40	2414	51110000	5001448392	4/28/2025	5,151	3/1/2025	3/31/2025	15.5	43.5	224,074	Borough of Steelton
41	2425	51110000	5001435345	3/25/2025	19,258	2/1/2025	2/28/2025	14.0	39.0	751,062	Brownsville Municipal Authority
42	2425	51110000	5001453819	5/9/2025	9,782	4/1/2025	4/30/2025	15.0	24.0	234,768	Brownsville Municipal Authority
43	2425	51110000	5001473351	6/25/2025	8,133	5/1/2025	5/31/2025	15.5	40.5	329,387	Brownsville Municipal Authority
44	2425	51110000	5001412316	1/22/2025	7,337	12/1/2024	12/31/2024	15.5	37.5	275,138	Brownsville Municipal Authority
45	2425	51110000	5001342912	7/25/2024	5,816	5/1/2024	5/31/2024	15.5	70.5	410,028	Brownsville Municipal Authority
46	2425	51110000	5001342912	7/25/2024	5,644	6/1/2024	6/30/2024	15.0	40.0	225,760	Brownsville Municipal Authority
47	2425	51110000	5001443972	4/15/2025	5,455	3/1/2025	3/31/2025	15.5	30.5	166,378	Brownsville Municipal Authority
48	2425	51110000	5001409515	1/14/2025	5,272	11/1/2024	11/30/2024	15.0	60.0	316,320	Brownsville Municipal Authority
49	2425	51110000	5001421620	2/18/2025	5,111	1/1/2025	1/31/2025	15.5	33.5	171,219	Brownsville Municipal Authority
50	2425	51110000	5001351285	8/12/2024	3,769	7/1/2024	7/31/2024	15.5	27.5	103,648	Brownsville Municipal Authority
51	2425	51110000	5001366292	9/19/2024	3,695	8/1/2024	8/31/2024	15.5	34.5	127,478	Brownsville Municipal Authority
52	2425	51110000	5001390203	11/20/2024	3,216	10/1/2024	10/31/2024	15.5	35.5	114,168	Brownsville Municipal Authority
53	2425	51110000	5001376311	10/17/2024	3,122	9/1/2024	9/30/2024	15.0	32.0	99,904	Brownsville Municipal Authority
54	2425	51110000	5001436677	3/27/2025	1,652	2/1/2025	2/28/2025	14.0	41.0	67,719	Brownsville Municipal Authority
55	2425	51110000	5001425678	2/26/2025	1,334	1/1/2025	1/31/2025	15.5	41.5	55,371	Brownsville Municipal Authority
56	2425	51110000	5001448001	4/25/2025	1,089	3/1/2025	3/31/2025	15.5	40.5	44,090	Brownsville Municipal Authority
57	2433	51110000	5001362208	9/11/2024	14,307	7/1/2024	7/31/2024	15.5	57.5	822,659	Butler Area Sewer Authority
58	2433	51110000	5001372607	10/4/2024	12,451	8/1/2024	8/31/2024	15.5	49.5	616,318	Butler Area Sewer Authority
59	2433	51110000	5001378133	10/22/2024	11,437	9/1/2024	9/30/2024	15.0	37.0	423,162	Butler Area Sewer Authority
60	2433	51110000	5001380444	10/25/2024	10,909	10/1/2024	10/31/2024	15.5	9.5	103,634	Butler Area Sewer Authority
61	2433	51110000	5001336091	7/10/2024	10,705	5/1/2024	5/31/2024	15.5	55.5	594,140	Butler Area Sewer Authority
62	2433	51110000	5001353303	8/19/2024	10,359	6/1/2024	6/30/2024	15.0	65.0	673,323	Butler Area Sewer Authority
63	2433	51110000	5001381623	10/30/2024	4,222	9/1/2024	9/30/2024	15.0	45.0	189,971	Butler Area Sewer Authority
64	2491	51110000	5001464328	6/25/2025	141,900	4/30/2025	5/27/2025	14.0	43.0	6,101,700	Commonwealth Disposal Inc
65	2491	51110000	5001369141	10/25/2024	136,620	9/3/2024	9/12/2024	5.0	48.0	6,557,760	Commonwealth Disposal Inc
66	2491	51110000	5001360437	10/1/2024	114,480	8/12/2024	8/30/2024	9.5	41.5	4,750,920	Commonwealth Disposal Inc
67	2462	51110000	5001350856	9/6/2024	99,840	7/15/2024	7/23/2024	4.5	49.5	4,942,080	Commonwealth Disposal Inc

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
68	2441	51110000	5001474832	7/17/2025	81,000	6/16/2025	6/16/2025	0.5	31.5	2,551,500	Commonwealth Disposal Inc
69	2491	51110000	5001394616	12/17/2024	78,840	11/15/2024	11/19/2024	2.5	30.5	2,404,620	Commonwealth Disposal Inc
70	2491	51110000	5001369162	11/8/2024	71,820	9/16/2024	9/20/2024	2.5	51.5	3,698,730	Commonwealth Disposal Inc
71	2491	51110000	5001399233	1/24/2025	45,900	11/20/2024	12/3/2024	7.0	59.0	2,708,100	Commonwealth Disposal Inc
72	2491	51110000	5001449625	5/29/2025	45,320	4/14/2025	4/22/2025	4.5	41.5	1,880,780	Commonwealth Disposal Inc
73	2491	51110000	5001372523	11/15/2024	42,120	9/24/2024	10/1/2024	4.0	49.0	2,063,880	Commonwealth Disposal Inc
74	2443	51110000	5001353327	8/16/2024	39,000	6/10/2024	6/12/2024	1.5	66.5	2,593,500	Commonwealth Disposal Inc
75	2412	51110000	5001428912	4/10/2025	40,105	2/3/2025	2/28/2025	13.0	54.0	2,165,681	County Hauling
76	2412	51110000	5001361829	10/15/2024	32,202	8/1/2024	8/30/2024	15.0	61.0	1,964,352	County Hauling
77	2412	51110000	5001467750	7/15/2025	31,347	5/1/2025	5/30/2025	15.0	61.0	1,912,165	County Hauling
78	2412	51110000	5001442202	5/15/2025	31,238	3/3/2025	3/31/2025	14.5	59.5	1,858,668	County Hauling
79	2412	51110000	5001386838	12/12/2024	31,124	10/1/2024	10/31/2024	15.5	57.5	1,789,620	County Hauling
80	2412	51110000	5001454530	6/12/2025	30,642	4/1/2025	4/30/2025	15.0	58.0	1,777,252	County Hauling
81	2412	51110000	5001407937	2/13/2025	27,427	12/3/2024	12/30/2024	14.0	59.0	1,618,210	County Hauling
82	2412	51110000	5001375083	11/14/2024	26,505	9/3/2024	9/27/2024	12.5	60.5	1,603,536	County Hauling
83	2412	51110000	5001397184	1/10/2025	25,874	11/1/2024	11/29/2024	14.5	56.5	1,461,858	County Hauling
84	2412	51110000	5001350356	9/12/2024	25,740	9/12/2024	7/31/2024	15.5	58.5	1,505,789	County Hauling
85	2412	51110000	5001336105	8/13/2024	20,349	6/3/2024	6/28/2024	13.0	59.0	1,200,583	County Hauling
86	2470	51110000	5001427535	3/4/2025	30,349	1/1/2025	1/31/2025	15.5	47.5	1,441,587	Freeland Municipal Authority
87	2470	51110000	5001463445	6/3/2025	27,801	5/1/2025	5/31/2025	15.5	18.5	514,319	Freeland Municipal Authority
88	2470	51110000	5001456470	5/16/2025	25,111	4/1/2025	4/30/2025	15.0	31.0	778,429	Freeland Municipal Authority
89	2454	51110000	5001408945	1/10/2025	55,915	9/18/2024	9/25/2024	4.0	111.0	6,206,565	HALLSTEAD SANITARY SERVICE
90	2454	51110000	5001406918	1/29/2025	34,450	12/27/2024	12/30/2024	2.0	32.0	1,102,400	HALLSTEAD SANITARY SERVICE
91	2454	51110000	5001455460	6/5/2025	25,175	5/5/2025	5/6/2025	1.0	31.0	780,425	HALLSTEAD SANITARY SERVICE
92	2454	51110000	5001364738	10/4/2024	17,225	9/5/2024	9/6/2024	1.0	29.0	499,525	HALLSTEAD SANITARY SERVICE
93	2454	51110000	5001347735	8/23/2024	15,900	7/24/2024	7/24/2024	0.5	30.5	484,950	HALLSTEAD SANITARY SERVICE
94	2454	51110000	5001339307	7/15/2024	11,925	6/13/2024	6/14/2024	1.0	32.0	381,600	HALLSTEAD SANITARY SERVICE
95	2454	51110000	5001404808	1/9/2025	6,625	12/10/2024	12/10/2024	0.5	30.5	202,063	HALLSTEAD SANITARY SERVICE
96	2417	51110000	5001395138	1/2/2025	46,800	12/4/2024	12/4/2024	0.5	29.5	1,380,600	HYDROTECH ENVIRONMENTAL LLC
97	2465	51110000	5001361595	10/29/2024	38,025	9/6/2024	9/6/2024	0.5	53.5	2,034,338	HYDROTECH ENVIRONMENTAL LLC
98	2465	51110000	5001350986	10/3/2024	37,050	8/9/2024	8/9/2024	0.5	55.5	2,056,275	HYDROTECH ENVIRONMENTAL LLC
99	2465	51110000	5001375993	11/26/2024	36,075	10/16/2024	10/16/2024	0.5	41.5	1,497,113	HYDROTECH ENVIRONMENTAL LLC
100	2465	51110000	5001411143	2/27/2025	35,100	1/16/2025	1/16/2025	0.5	42.5	1,491,750	HYDROTECH ENVIRONMENTAL LLC
101	2465	51110000	5001419373	4/3/2025	35,100	2/7/2025	2/7/2025	0.5	55.5	1,948,050	HYDROTECH ENVIRONMENTAL LLC
102	2465	51110000	5001397576	1/30/2025	34,125	12/10/2024	12/10/2024	0.5	51.5	1,757,438	HYDROTECH ENVIRONMENTAL LLC
103	2465	51110000	5001431595	5/1/2025	32,175	3/12/2025	3/12/2025	0.5	50.5	1,624,838	HYDROTECH ENVIRONMENTAL LLC
104	2465	51110000	5001344429	8/29/2024	31,200	7/25/2024	7/25/2024	0.5	35.5	1,107,600	HYDROTECH ENVIRONMENTAL LLC
105	2452	51110000	5001362237	11/7/2024	28,603	9/10/2024	9/10/2024	0.5	58.5	1,673,246	HYDROTECH ENVIRONMENTAL LLC
106	2465	51110000	5001465675	7/31/2025	27,300	5/1/2025	5/30/2025	15.0	77.0	2,102,100	HYDROTECH ENVIRONMENTAL LLC
107	2465	51110000	5001454417	7/3/2025	26,325	4/2/2025	4/30/2025	14.5	78.5	2,066,513	HYDROTECH ENVIRONMENTAL LLC
108	2465	51110000	5001448755	6/2/2025	22,425	3/3/2025	3/28/2025	13.0	79.0	1,771,575	HYDROTECH ENVIRONMENTAL LLC
109	2464	51110000	5001430092	5/2/2025	22,165	3/10/2025	3/10/2025	0.5	53.5	1,185,828	HYDROTECH ENVIRONMENTAL LLC
110	2464	51110000	5001377568	12/12/2024	21,945	10/18/2024	10/18/2024	0.5	55.5	1,217,948	HYDROTECH ENVIRONMENTAL LLC
111	2417	51110000	5001453693	7/3/2025	21,840	4/7/2025	4/29/2025	11.5	76.5	1,670,760	HYDROTECH ENVIRONMENTAL LLC
112	2452	51110000	5001351325	10/3/2024	21,505	8/12/2024	8/12/2024	0.5	52.5	1,129,013	HYDROTECH ENVIRONMENTAL LLC
113	2417	51110000	5001441596	6/2/2025	20,475	3/3/2025	3/31/2025	14.5	77.5	1,586,813	HYDROTECH ENVIRONMENTAL LLC
114	2492	51110000	5001424533	2/25/2025	27,735	1/2/2025	1/11/2025	5.0	50.0	1,386,770	Keystone Sanitary Landfill Inc
115	2492	51110000	5001424533	2/25/2025	27,735	1/2/2025	1/11/2025	5.0	50.0	1,386,770	Keystone Sanitary Landfill Inc
116	2492	51110000	5001475673	8/5/2025	24,594	6/16/2025	6/21/2025	3.0	48.0	1,180,517	Keystone Sanitary Landfill Inc
117	2492	51110000	5001423497	3/25/2025	23,539	2/3/2025	2/8/2025	3.0	48.0	1,129,872	Keystone Sanitary Landfill Inc
118	2492	51110000	5001421491	3/18/2025	23,322	1/27/2025	2/1/2025	3.0	48.0	1,119,443	Keystone Sanitary Landfill Inc
119	2492	51110000	5001457971	6/24/2025	20,065	5/5/2025	5/10/2025	3.0	48.0	963,136	Keystone Sanitary Landfill Inc
120	2460	51110000	5001370370	9/30/2024	104,550	7/1/2024	9/30/2024	46.0	46.0	4,809,320	Lower Allen Township Authority
121	2460	51110000	5001346928	7/31/2024	52,275	4/1/2024	6/30/2024	45.5	76.5	3,999,054	Lower Allen Township Authority
122	2460	51110000	5001405418	12/30/2024	52,275	10/1/2024	12/31/2024	46.0	45.0	2,352,385	Lower Allen Township Authority
123	2460	51110000	5001433659	3/19/2025	41,682	1/1/2025	3/31/2025	45.0	33.0	1,375,502	Lower Allen Township Authority
124	2460	51110000	5001430074	3/26/2025	13,292	1/21/2025	2/24/2025	17.5	47.5	631,369	Penn Waste Inc US
125	2411	51110000	5001451020	6/13/2025	175,400	4/29/2025	4/29/2025	0.5	45.5	7,980,700	PORT VUE PLUMBING INC
126	2471	51110000	5001463762	7/11/2025	27,300	5/12/2025	5/15/2025	2.0	59.0	1,610,700	RC STAHLNECKER CO
127	2471	51110000	5001359349	10/11/2024	23,205	8/2/2024	8/28/2024	13.5	57.5	1,334,288	RC STAHLNECKER CO
128	2411	51110000	5001431748	4/17/2025	20,107	3/3/2025	3/3/2025	0.5	45.5	914,889	Soils Inc
129	2494	51110000	5001430808	3/31/2025	45,521	2/1/2025	2/28/2025	14.0	45.0	2,048,465	SYNAGRO TECHNOLOGIES INC
130	2494	51110000	5001442298	5/1/2025	44,787	3/1/2025	3/31/2025	15.5	46.5	2,082,586	SYNAGRO TECHNOLOGIES INC
131	2494	51110000	5001420817	3/3/2025	39,360	1/1/2025	1/31/2025	15.5	46.5	1,830,235	SYNAGRO TECHNOLOGIES INC
132	2494	51110000	5001466817	7/1/2025	38,585	5/1/2025	5/31/2025	15.5	46.5	1,794,204	SYNAGRO TECHNOLOGIES INC
133	2494	51110000	5001454746	5/30/2025	35,570	4/1/2025	4/30/2025	15.0	45.0	1,600,659	SYNAGRO TECHNOLOGIES INC
134	2494	51110000	5001408813	1/31/2025	34,192	12/1/2024	12/31/2024	15.5	46.5	1,589,948	SYNAGRO TECHNOLOGIES INC

Pennsylvania American Water Company
Lead Lag for Waste Disposal Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
135	2494	51110000	5001363322	10/1/2024	29,211	8/1/2024	8/31/2024	15.5	46.5	1,358,323	SYNAGRO TECHNOLOGIES INC
136	2494	51110000	5001375649	10/31/2024	29,199	9/1/2024	9/30/2024	15.0	46.0	1,343,149	SYNAGRO TECHNOLOGIES INC
137	2494	51110000	5001354230	8/30/2024	27,233	7/1/2024	7/31/2024	15.5	45.5	1,239,117	SYNAGRO TECHNOLOGIES INC
138	2494	51110000	5001401901	1/15/2025	26,908	11/1/2024	11/30/2024	15.0	61.0	1,641,399	SYNAGRO TECHNOLOGIES INC
139	2494	51110000	5001387380	11/26/2024	26,167	10/1/2024	10/31/2024	15.5	41.5	1,085,933	SYNAGRO TECHNOLOGIES INC
140	2494	51110000	5001337624	7/31/2024	21,306	6/1/2024	6/30/2024	15.0	46.0	980,055	SYNAGRO TECHNOLOGIES INC
141	2413	51110000	5001377336	10/21/2024	30,679	10/1/2024	10/31/2024	15.5	5.5	168,736	Waste Management National Services Inc
142	2413	51110000	5001392113	11/26/2024	29,563	9/5/2024	11/13/2024	35.0	48.0	1,419,008	Waste Management National Services Inc
143	2413	51110000	5001367318	8/29/2024	25,088	8/1/2024	8/31/2024	15.5	13.5	338,682	Waste Management National Services Inc
144	2413	51110000	5001412314	1/22/2025	24,846	11/30/2024	1/7/2025	19.5	34.5	857,185	Waste Management National Services Inc
145	2413	51110000	5001434025	3/20/2025	22,108	1/31/2025	3/11/2025	20.0	29.0	641,142	Waste Management National Services Inc
146	2413	51110000	5001423955	2/24/2025	20,462	1/3/2025	1/30/2025	14.0	39.0	798,009	Waste Management National Services Inc
147	2413	51110000	5001342410	7/23/2024	20,434	6/11/2024	7/31/2024	25.5	17.5	357,600	Waste Management National Services Inc
148	2413	51110000	5001461317	5/29/2025	18,814	4/3/2025	5/7/2025	17.5	39.5	743,140	Waste Management National Services Inc
149	2413	51110000	5001446357	4/22/2025	14,602	3/8/2025	4/3/2025	13.5	32.5	474,568	Waste Management National Services Inc
150	2413	51110000	5001403577	12/24/2024	12,414	11/1/2024	11/29/2024	14.5	39.5	490,341	Waste Management National Services Inc
151	2413	51110000	5001367318	9/24/2024	10,966	9/1/2024	9/30/2024	15.0	9.0	98,695	Waste Management National Services Inc
152	2413	51110000	5001392113	11/26/2024	6,282	10/1/2024	10/31/2024	15.5	41.5	260,698	Waste Management National Services Inc
153	2413	51110000	5001469897	6/18/2025	5,684	4/26/2025	6/2/2025	19.0	35.0	198,924	Waste Management National Services Inc
154	2447	51110000	5001342906	7/25/2024	4,422	6/1/2024	7/11/2024	20.5	34.5	152,575	Waste Management National Services Inc
155	2447	51110000	5001434025	3/20/2025	4,153	3/20/2025	3/31/2025	15.5	4.5	18,687	Waste Management National Services Inc
156	2447	51110000	5001423955	2/24/2025	4,050	12/31/2024	2/28/2025	30.0	26.0	105,312	Waste Management National Services Inc
157	2447	51110000	5001391167	11/22/2024	3,745	10/2/2024	11/11/2024	20.5	31.5	117,960	Waste Management National Services Inc
158	2447	51110000	5001445426	4/17/2025	3,738	4/1/2025	4/30/2025	15.0	2.0	7,476	Waste Management National Services Inc
159	2447	51110000	5001342906	7/25/2024	3,358	6/1/2024	7/11/2024	20.5	34.5	115,857	Waste Management National Services Inc
160	2447	51110000	5001445426	4/17/2025	2,950	3/1/2025	3/31/2025	15.5	32.5	95,888	Waste Management National Services Inc
161	2447	51110000	5001434025	3/20/2025	2,950	12/31/2024	2/28/2025	30.0	50.0	147,521	Waste Management National Services Inc
162	2447	51110000	5001423955	2/24/2025	2,950	4/1/2025	4/30/2025	15.0	(50.0)	(147,521)	Waste Management National Services Inc
163	2447	51110000	5001469897	6/18/2025	2,809	6/1/2025	6/30/2025	15.0	3.0	8,427	Waste Management National Services Inc
164	2447	51110000	5001402377	12/20/2024	2,688	11/12/2024	11/27/2024	8.0	31.0	83,331	Waste Management National Services Inc
165	2447	51110000	5001391167	11/22/2024	2,543	10/2/2024	11/30/2024	30.0	22.0	55,938	Waste Management National Services Inc
166	2447	51110000	5001461220	5/28/2025	2,539	5/1/2025	5/31/2025	15.5	12.5	31,731	Waste Management National Services Inc
167	2447	51110000	5001461220	5/28/2025	2,180	5/1/2025	5/31/2025	15.5	12.5	27,245	Waste Management National Services Inc
168	2447	51110000	5001402377	12/20/2024	2,135	11/12/2024	12/31/2024	25.0	14.0	29,888	Waste Management National Services Inc
169	2447	51110000	5001367318	9/24/2024	2,123	8/14/2024	9/3/2024	10.5	31.5	66,888	Waste Management National Services Inc
170	2447	51110000	5001412691	1/23/2025	1,956	11/28/2024	12/30/2024	16.5	40.5	79,220	Waste Management National Services Inc
171	2447	51110000	5001355297	8/23/2024	1,844	7/12/2024	8/13/2024	16.5	26.5	48,873	Waste Management National Services Inc
172	2447	51110000	5001355297	8/23/2024	1,727	7/16/2024	8/31/2024	23.5	15.5	26,771	Waste Management National Services Inc

4,407,849

199,145,906

Avg Lag for Waste Disosal Expense

45.18

Check Float

1.86

Avg Lag w/ Check Float

47.04

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
1	2465	52574000	9400017217	7/26/2024	2,119	6/1/2024	6/30/2024	15.0	41.0	86,868	Spectrotel
2	2465	52574000	9400017244	8/23/2024	1,121	7/1/2024	7/31/2024	15.5	38.5	43,166	Spectrotel
3	2465	52574000	9400017273	10/23/2024	1,358	9/1/2024	9/30/2024	15.0	38.0	51,618	Spectrotel
4	2465	52574000	9400017274	10/23/2024	1,357	9/1/2024	9/30/2024	15.0	38.0	51,575	Spectrotel
5	2465	52574000	9400017289	11/20/2024	1,337	10/1/2024	10/31/2024	15.5	35.5	47,465	Spectrotel
6	2465	52574000	9400017302	12/13/2024	1,337	11/1/2024	11/30/2024	15.0	28.0	37,437	Spectrotel
7	2465	52574000	9400017327	1/31/2025	1,343	12/1/2024	12/31/2024	15.5	46.5	62,447	Spectrotel
8	2465	52574000	9400017335	2/24/2025	1,364	1/1/2025	1/31/2025	15.5	39.5	53,891	Spectrotel
9	2465	52574000	9400017356	3/17/2025	1,343	2/1/2025	2/28/2025	14.0	31.0	41,631	Spectrotel
10	2465	52574000	9400017373	4/18/2025	1,343	3/1/2025	3/31/2025	15.5	33.5	44,989	Spectrotel
11	2465	52574000	9400017383	5/16/2025	1,343	4/1/2025	4/30/2025	15.0	31.0	41,631	Spectrotel
12	2465	52574000	9400017404	6/27/2025	1,763	5/1/2025	5/31/2025	15.5	42.5	74,925	Spectrotel
13	2401	52574000	9400017241	8/21/2024	2,689	7/1/2024	7/31/2024	15.5	36.5	98,146	Intelepeer
14	2401	52574000	9400017258	9/18/2024	2,629	8/1/2024	8/31/2024	15.5	33.5	88,058	Intelepeer
15	2401	52574000	9400017260	9/25/2024	2,987	8/1/2024	8/31/2024	15.5	40.5	120,986	Intelepeer
16	2401	52574000	9400017275	10/25/2024	3,121	9/1/2024	9/30/2024	15.0	40.0	124,846	Intelepeer
17	2401	52574000	9400017289	11/20/2024	3,122	10/1/2024	10/31/2024	15.5	35.5	110,835	Intelepeer
18	2401	52574000	9400017302	12/13/2024	4,933	11/1/2024	11/30/2024	15.0	28.0	138,125	Intelepeer
19	2401	52574000	9400017315	1/21/2025	2,661	12/1/2024	12/31/2024	15.5	36.5	97,140	Intelepeer
20	2401	52574000	9400017335	2/24/2025	1,217	1/1/2025	1/31/2025	15.5	39.5	48,067	Intelepeer
21	2401	52574000	9400017356	3/17/2025	4,914	2/1/2025	2/28/2025	14.0	31.0	152,321	Intelepeer
22	2401	52574000	9400017373	4/18/2025	3,816	3/1/2025	3/31/2025	15.5	33.5	127,852	Intelepeer
23	2401	52574000	9400017383	5/16/2025	2,378	4/1/2025	4/30/2025	15.0	31.0	73,729	Intelepeer
24	2401	52574000	9400017404	6/27/2025	2,115	5/1/2025	5/31/2025	15.5	42.5	89,889	Intelepeer
25	2459	52574000	9400017227	8/6/2024	2,743	7/1/2024	7/31/2024	15.5	21.5	58,968	Granite
26	2401	52574000	9400017227	8/6/2024	2,737	7/1/2024	7/31/2024	15.5	21.5	58,839	Granite
27	2491	52574000	9400017227	8/6/2024	1,656	7/1/2024	7/31/2024	15.5	21.5	35,602	Granite
28	2467	52574000	9400017227	8/6/2024	1,358	7/1/2024	7/31/2024	15.5	21.5	29,202	Granite
29	2401	52574000	9400017245	8/28/2024	3,649	7/1/2024	7/31/2024	15.5	43.5	158,747	Granite
30	2459	52574000	9400017245	8/28/2024	2,743	7/1/2024	7/31/2024	15.5	43.5	119,307	Granite
31	2491	52574000	9400017245	8/28/2024	1,401	7/1/2024	7/31/2024	15.5	43.5	60,936	Granite
32	2467	52574000	9400017245	8/28/2024	1,353	7/1/2024	7/31/2024	15.5	43.5	58,854	Granite
33	2401	52574000	9400017276	10/30/2024	3,875	9/1/2024	9/30/2024	15.0	45.0	174,390	Granite
34	2459	52574000	9400017276	10/30/2024	2,755	9/1/2024	9/30/2024	15.0	45.0	123,991	Granite
35	2491	52574000	9400017276	10/30/2024	1,482	9/1/2024	9/30/2024	15.0	45.0	66,690	Granite
36	2467	52574000	9400017276	10/30/2024	1,372	9/1/2024	9/30/2024	15.0	45.0	61,722	Granite
37	2401	52574000	9400017286	11/15/2024	5,491	10/1/2024	10/31/2024	15.5	30.5	167,463	Granite
38	2459	52574000	9400017286	11/15/2024	2,774	10/1/2024	10/31/2024	15.5	30.5	84,594	Granite
39	2467	52574000	9400017286	11/15/2024	1,560	10/1/2024	10/31/2024	15.5	30.5	47,580	Granite
40	2491	52574000	9400017286	11/15/2024	1,552	10/1/2024	10/31/2024	15.5	30.5	47,338	Granite
41	2401	52574000	9400017302	12/13/2024	10,982	11/1/2024	11/30/2024	15.0	28.0	307,507	Granite
42	2459	52574000	9400017302	12/13/2024	2,774	11/1/2024	11/30/2024	15.0	28.0	77,661	Granite
43	2467	52574000	9400017302	12/13/2024	2,097	11/1/2024	11/30/2024	15.0	28.0	58,714	Granite
44	2491	52574000	9400017302	12/13/2024	1,434	11/1/2024	11/30/2024	15.0	28.0	40,153	Granite
45	2401	52574000	9400017313	1/7/2025	11,129	12/1/2024	12/31/2024	15.5	22.5	250,405	Granite
46	2491	52574000	9400017313	1/7/2025	1,150	12/1/2024	12/31/2024	15.5	22.5	25,867	Granite
47	2459	52574000	9400017313	1/7/2025	1,135	12/1/2024	12/31/2024	15.5	22.5	25,526	Granite
48	2401	52574000	9400017336	2/24/2025	7,862	1/1/2025	1/31/2025	15.5	39.5	310,554	Granite
49	2401	52574000	9400017334	2/24/2025	7,425	1/1/2025	1/31/2025	15.5	39.5	293,278	Granite
50	2467	52574000	9400017336	2/24/2025	1,368	1/1/2025	1/31/2025	15.5	39.5	54,055	Granite
51	2467	52574000	9400017336	2/24/2025	1,236	1/1/2025	1/31/2025	15.5	39.5	48,830	Granite
52	2491	52574000	9400017336	2/24/2025	1,153	1/1/2025	1/31/2025	15.5	39.5	45,560	Granite
53	2459	52574000	9400017336	2/24/2025	1,022	1/1/2025	1/31/2025	15.5	39.5	40,365	Granite
54	2459	52574000	9400017336	2/24/2025	1,022	1/1/2025	1/31/2025	15.5	39.5	40,365	Granite
55	2401	52574000	9400017356	3/17/2025	7,426	2/1/2025	2/28/2025	14.0	31.0	230,213	Granite
56	2467	52574000	9400017354	3/17/2025	1,440	2/1/2025	2/28/2025	14.0	31.0	44,633	Granite
57	2459	52574000	9400017354	3/17/2025	1,022	2/1/2025	2/28/2025	14.0	31.0	31,679	Granite
58	2401	52574000	9400017373	4/18/2025	7,785	3/1/2025	3/31/2025	15.5	33.5	260,786	Granite
59	2467	52574000	9400017373	4/18/2025	1,278	3/1/2025	3/31/2025	15.5	33.5	42,815	Granite
60	2459	52574000	9400017373	4/18/2025	1,022	3/1/2025	3/31/2025	15.5	33.5	34,235	Granite
61	2401	52574000	9400017383	5/16/2025	5,074	4/1/2025	4/30/2025	15.0	31.0	157,283	Granite
62	2492	52574000	9400017383	5/16/2025	1,286	4/1/2025	4/30/2025	15.0	31.0	39,852	Granite
63	2467	52574000	9400017383	5/16/2025	1,116	4/1/2025	4/30/2025	15.0	31.0	34,594	Granite
64	2459	52574000	9400017383	5/16/2025	1,022	4/1/2025	4/30/2025	15.0	31.0	31,680	Granite
65	2401	52574000	9400017404	6/27/2025	4,630	5/1/2025	5/31/2025	15.5	42.5	196,764	Granite
66	2491	52574000	9400017404	6/27/2025	1,256	5/1/2025	5/31/2025	15.5	42.5	53,359	Granite
67	2467	52574000	9400017404	6/27/2025	1,103	5/1/2025	5/31/2025	15.5	42.5	46,873	Granite
68	2459	52574000	9400017404	6/27/2025	1,022	5/1/2025	5/31/2025	15.5	42.5	43,432	Granite
69	2461	52574000	9400017361	3/28/2025	1,816	2/1/2025	2/28/2025	14.0	42.0	76,270	Granite Telecommunicatio
70	2461	52574000	9400017361	3/28/2025	1,480	2/1/2025	2/28/2025	14.0	42.0	62,147	Granite Telecommunicatio
71	2461	52574000	9400017361	3/28/2025	1,474	2/1/2025	2/28/2025	14.0	42.0	61,922	Granite Telecommunicatio
72	2461	52574000	9400017361	3/28/2025	1,424	2/1/2025	2/28/2025	14.0	42.0	59,824	Granite Telecommunicatio

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
73	2461	52574000	9400017373	4/18/2025	1,548	3/1/2025	3/31/2025	15.5	33.5	51,868	Granite Telecommunicatio
74	2461	52574000	9400017379	5/14/2025	1,545	4/1/2025	4/30/2025	15.0	29.0	44,812	Granite Telecommunicatio
75	2489	52574000	9400017211	7/11/2024	1,723	6/1/2024	6/30/2024	15.0	26.0	44,806	Windstream
76	2489	52574000	9400017241	8/21/2024	1,751	7/1/2024	7/31/2024	15.5	36.5	63,916	Windstream
77	2489	52574000	9400017256	9/12/2024	1,697	8/1/2024	8/31/2024	15.5	27.5	46,680	Windstream
78	2489	52574000	9400017270	10/16/2024	1,723	9/1/2024	9/30/2024	15.0	31.0	53,422	Windstream
79	2489	52574000	9400017283	11/8/2024	1,723	10/1/2024	10/31/2024	15.5	23.5	40,498	Windstream
80	2489	52574000	9400017324	1/23/2025	2,223	12/1/2024	12/31/2024	15.5	38.5	85,588	Windstream
81	2489	52574000	9400017324	1/23/2025	2,154	12/1/2024	12/31/2024	15.5	38.5	82,937	Windstream
82	2489	52574000	9400017335	2/24/2025	2,160	1/1/2025	1/31/2025	15.5	39.5	85,309	Windstream
83	2489	52574000	9400017356	3/17/2025	2,160	2/1/2025	2/28/2025	14.0	31.0	66,952	Windstream
84	2489	52574000	9400017369	4/9/2025	2,157	3/1/2025	3/31/2025	15.5	24.5	52,853	Windstream
85	2489	52574000	9400017379	5/14/2025	2,160	4/1/2025	4/30/2025	15.0	29.0	62,632	Windstream
86	2489	52574000	9400017400	6/11/2025	2,157	5/1/2025	5/31/2025	15.5	26.5	57,167	Windstream
87	2401	52574000	9400017340	2/27/2025	4,816	1/1/2025	1/31/2025	15.5	42.5	204,684	Armstrong
88	2401	52574000	9400017340	2/27/2025	2,260	1/1/2025	1/31/2025	15.5	42.5	96,061	Armstrong
89	2401	52574000	9400017352	3/12/2025	2,252	2/1/2025	2/28/2025	14.0	26.0	58,560	Armstrong
90	2401	52574000	9400017362	3/28/2025	2,252	2/1/2025	2/28/2025	14.0	42.0	94,597	Armstrong
91	2401	52574000	9400017377	4/30/2025	2,252	3/1/2025	3/31/2025	15.5	45.5	102,480	Armstrong
92	2401	52574000	9400017386	5/30/2025	2,252	4/1/2025	4/30/2025	15.0	45.0	101,354	Armstrong
93	2491	52574000	9400017209	7/10/2024	1,454	6/1/2024	6/30/2024	15.0	25.0	36,356	Charter Communications
94	2491	52574000	9400017224	8/6/2024	1,454	7/1/2024	7/31/2024	15.5	21.5	31,266	Charter Communications
95	2491	52574000	9400017246	9/4/2024	1,454	8/1/2024	8/31/2024	15.5	19.5	28,358	Charter Communications
96	2491	52574000	9400017269	10/16/2024	1,454	9/1/2024	9/30/2024	15.0	31.0	45,082	Charter Communications
97	2491	52574000	9400017284	11/8/2024	1,454	10/1/2024	10/31/2024	15.5	23.5	34,175	Charter Communications
98	2491	52574000	9400017292	12/3/2024	1,454	11/1/2024	11/30/2024	15.0	18.0	26,177	Charter Communications
99	2491	52574000	9400017311	1/7/2025	1,454	12/1/2024	12/31/2024	15.5	22.5	32,721	Charter Communications
100	2491	52574000	9400017327	1/31/2025	1,454	12/1/2024	12/31/2024	15.5	46.5	67,623	Charter Communications
101	2491	52574000	9400017347	3/5/2025	1,454	2/1/2025	2/28/2025	14.0	19.0	27,631	Charter Communications
102	2491	52574000	9400017362	3/28/2025	1,454	2/1/2025	2/28/2025	14.0	42.0	61,079	Charter Communications
103	2491	52574000	9400017376	4/30/2025	1,454	3/1/2025	3/31/2025	15.5	45.5	66,168	Charter Communications
104	2491	52574000	9400017386	5/30/2025	1,454	4/1/2025	4/30/2025	15.0	45.0	65,441	Charter Communications
105	2467	52574000	9400017332	2/19/2025	1,334	1/1/2025	1/31/2025	15.5	34.5	46,027	Windstream
106	2467	52574000	9400017352	3/12/2025	1,360	2/1/2025	2/28/2025	14.0	26.0	35,350	Windstream
107	2467	52574000	9400017369	4/9/2025	1,360	3/1/2025	3/31/2025	15.5	24.5	33,329	Windstream
108	2467	52574000	9400017379	5/14/2025	1,360	4/1/2025	4/30/2025	15.0	29.0	39,451	Windstream
109	2467	52574000	9400017400	6/11/2025	1,307	5/1/2025	5/31/2025	15.5	26.5	34,643	Windstream
110	2411	52574000	9400017236	8/16/2024	3,461	7/1/2024	7/31/2024	15.5	31.5	109,006	Comcast Business
111	2461	52574000	9400017236	8/16/2024	2,762	7/1/2024	7/31/2024	15.5	31.5	87,014	Comcast Business
112	2456	52574000	9400017236	8/16/2024	2,533	7/1/2024	7/31/2024	15.5	31.5	79,790	Comcast Business
113	2465	52574000	9400017236	8/16/2024	2,166	7/1/2024	7/31/2024	15.5	31.5	68,226	Comcast Business
114	2431	52574000	9400017236	8/16/2024	2,131	7/1/2024	7/31/2024	15.5	31.5	67,125	Comcast Business
115	2467	52574000	9400017236	8/16/2024	1,521	7/1/2024	7/31/2024	15.5	31.5	47,910	Comcast Business
116	2491	52574000	9400017236	8/16/2024	1,521	7/1/2024	7/31/2024	15.5	31.5	47,910	Comcast Business
117	2411	52574000	9400017236	8/16/2024	1,083	7/1/2024	7/31/2024	15.5	31.5	34,113	Comcast Business
118	2443	52574000	9400017236	8/16/2024	1,083	7/1/2024	7/31/2024	15.5	31.5	34,113	Comcast Business
119	2452	52574000	9400017236	8/16/2024	1,083	7/1/2024	7/31/2024	15.5	31.5	34,113	Comcast Business
120	2494	52574000	9400017236	8/16/2024	1,035	7/1/2024	7/31/2024	15.5	31.5	32,601	Comcast Business
121	2411	52574000	9400017241	8/21/2024	3,461	7/1/2024	7/31/2024	15.5	36.5	126,308	Comcast Business
122	2461	52574000	9400017242	8/21/2024	2,895	7/1/2024	7/31/2024	15.5	36.5	105,666	Comcast Business
123	2456	52574000	9400017242	8/21/2024	2,533	7/1/2024	7/31/2024	15.5	36.5	92,455	Comcast Business
124	2465	52574000	9400017241	8/21/2024	2,166	7/1/2024	7/31/2024	15.5	36.5	79,055	Comcast Business
125	2431	52574000	9400017243	8/21/2024	2,131	7/1/2024	7/31/2024	15.5	36.5	77,780	Comcast Business
126	2491	52574000	9400017241	8/21/2024	1,521	7/1/2024	7/31/2024	15.5	36.5	55,515	Comcast Business
127	2467	52574000	9400017243	8/21/2024	1,521	7/1/2024	7/31/2024	15.5	36.5	55,515	Comcast Business
128	2452	52574000	9400017241	8/21/2024	1,083	7/1/2024	7/31/2024	15.5	36.5	39,528	Comcast Business
129	2443	52574000	9400017241	8/21/2024	1,083	7/1/2024	7/31/2024	15.5	36.5	39,528	Comcast Business
130	2411	52574000	9400017243	8/21/2024	1,083	7/1/2024	7/31/2024	15.5	36.5	39,528	Comcast Business
131	2494	52574000	9400017243	8/21/2024	1,035	7/1/2024	7/31/2024	15.5	36.5	37,776	Comcast Business
132	2411	52574000	9400017258	9/18/2024	3,461	8/1/2024	8/31/2024	15.5	33.5	115,927	Comcast Business
133	2461	52574000	9400017258	9/18/2024	2,895	8/1/2024	8/31/2024	15.5	33.5	96,981	Comcast Business
134	2456	52574000	9400017258	9/18/2024	2,533	8/1/2024	8/31/2024	15.5	33.5	84,856	Comcast Business
135	2465	52574000	9400017258	9/18/2024	2,166	8/1/2024	8/31/2024	15.5	33.5	72,558	Comcast Business
136	2431	52574000	9400017258	9/18/2024	2,131	8/1/2024	8/31/2024	15.5	33.5	71,387	Comcast Business
137	2491	52574000	9400017258	9/18/2024	1,521	8/1/2024	8/31/2024	15.5	33.5	50,952	Comcast Business
138	2467	52574000	9400017258	9/18/2024	1,521	8/1/2024	8/31/2024	15.5	33.5	50,952	Comcast Business
139	2452	52574000	9400017258	9/18/2024	1,083	8/1/2024	8/31/2024	15.5	33.5	36,279	Comcast Business
140	2443	52574000	9400017258	9/18/2024	1,083	8/1/2024	8/31/2024	15.5	33.5	36,279	Comcast Business
141	2411	52574000	9400017258	9/18/2024	1,083	8/1/2024	8/31/2024	15.5	33.5	36,279	Comcast Business
142	2494	52574000	9400017258	9/18/2024	1,040	8/1/2024	8/31/2024	15.5	33.5	34,838	Comcast Business
143	2411	52574000	9400017270	10/16/2024	3,466	9/1/2024	9/30/2024	15.0	31.0	107,431	Comcast Business
144	2461	52574000	9400017270	10/16/2024	2,900	9/1/2024	9/30/2024	15.0	31.0	89,898	Comcast Business

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
145	2456	52574000	9400017270	10/16/2024	2,533	9/1/2024	9/30/2024	15.0	31.0	78,523	Comcast Business
146	2465	52574000	9400017270	10/16/2024	2,176	9/1/2024	9/30/2024	15.0	31.0	67,453	Comcast Business
147	2431	52574000	9400017270	10/16/2024	2,136	9/1/2024	9/30/2024	15.0	31.0	66,214	Comcast Business
148	2467	52574000	9400017270	10/16/2024	1,526	9/1/2024	9/30/2024	15.0	31.0	47,304	Comcast Business
149	2491	52574000	9400017270	10/16/2024	1,526	9/1/2024	9/30/2024	15.0	31.0	47,304	Comcast Business
150	2411	52574000	9400017270	10/16/2024	1,088	9/1/2024	9/30/2024	15.0	31.0	33,726	Comcast Business
151	2443	52574000	9400017270	10/16/2024	1,088	9/1/2024	9/30/2024	15.0	31.0	33,726	Comcast Business
152	2452	52574000	9400017270	10/16/2024	1,088	9/1/2024	9/30/2024	15.0	31.0	33,726	Comcast Business
153	2494	52574000	9400017270	10/16/2024	1,045	9/1/2024	9/30/2024	15.0	31.0	32,393	Comcast Business
154	2411	52574000	9400017286	11/15/2024	3,466	10/1/2024	10/31/2024	15.5	30.5	105,698	Comcast Business
155	2461	52574000	9400017286	11/15/2024	2,900	10/1/2024	10/31/2024	15.5	30.5	88,448	Comcast Business
156	2456	52574000	9400017286	11/15/2024	2,533	10/1/2024	10/31/2024	15.5	30.5	77,257	Comcast Business
157	2465	52574000	9400017286	11/15/2024	2,176	10/1/2024	10/31/2024	15.5	30.5	66,365	Comcast Business
158	2431	52574000	9400017286	11/15/2024	2,136	10/1/2024	10/31/2024	15.5	30.5	65,146	Comcast Business
159	2467	52574000	9400017286	11/15/2024	1,526	10/1/2024	10/31/2024	15.5	30.5	46,541	Comcast Business
160	2491	52574000	9400017286	11/15/2024	1,526	10/1/2024	10/31/2024	15.5	30.5	46,541	Comcast Business
161	2452	52574000	9400017286	11/15/2024	1,088	10/1/2024	10/31/2024	15.5	30.5	33,182	Comcast Business
162	2411	52574000	9400017286	11/15/2024	1,088	10/1/2024	10/31/2024	15.5	30.5	33,182	Comcast Business
163	2443	52574000	9400017286	11/15/2024	1,088	10/1/2024	10/31/2024	15.5	30.5	33,182	Comcast Business
164	2494	52574000	9400017286	11/15/2024	1,045	10/1/2024	10/31/2024	15.5	30.5	31,871	Comcast Business
165	2411	52574000	9400017301	12/12/2024	3,466	11/1/2024	11/30/2024	15.0	27.0	93,569	Comcast Business
166	2461	52574000	9400017301	12/12/2024	2,900	11/1/2024	11/30/2024	15.0	27.0	78,299	Comcast Business
167	2456	52574000	9400017301	12/12/2024	2,533	11/1/2024	11/30/2024	15.0	27.0	68,391	Comcast Business
168	2465	52574000	9400017301	12/12/2024	2,176	11/1/2024	11/30/2024	15.0	27.0	58,749	Comcast Business
169	2431	52574000	9400017301	12/12/2024	2,136	11/1/2024	11/30/2024	15.0	27.0	57,671	Comcast Business
170	2467	52574000	9400017301	12/12/2024	1,526	11/1/2024	11/30/2024	15.0	27.0	41,201	Comcast Business
171	2491	52574000	9400017301	12/12/2024	1,526	11/1/2024	11/30/2024	15.0	27.0	41,201	Comcast Business
172	2452	52574000	9400017301	12/12/2024	1,088	11/1/2024	11/30/2024	15.0	27.0	29,375	Comcast Business
173	2443	52574000	9400017301	12/12/2024	1,088	11/1/2024	11/30/2024	15.0	27.0	29,375	Comcast Business
174	2411	52574000	9400017301	12/12/2024	1,088	11/1/2024	11/30/2024	15.0	27.0	29,375	Comcast Business
175	2494	52574000	9400017301	12/12/2024	1,045	11/1/2024	11/30/2024	15.0	27.0	28,214	Comcast Business
176	2411	52574000	9400017315	1/21/2025	3,466	12/1/2024	12/31/2024	15.5	36.5	126,491	Comcast Business
177	2461	52574000	9400017315	1/21/2025	2,900	12/1/2024	12/31/2024	15.5	36.5	105,848	Comcast Business
178	2456	52574000	9400017315	1/21/2025	2,533	12/1/2024	12/31/2024	15.5	36.5	92,455	Comcast Business
179	2465	52574000	9400017315	1/21/2025	2,176	12/1/2024	12/31/2024	15.5	36.5	79,420	Comcast Business
180	2431	52574000	9400017315	1/21/2025	2,136	12/1/2024	12/31/2024	15.5	36.5	77,962	Comcast Business
181	2467	52574000	9400017315	1/21/2025	1,526	12/1/2024	12/31/2024	15.5	36.5	55,697	Comcast Business
182	2491	52574000	9400017315	1/21/2025	1,526	12/1/2024	12/31/2024	15.5	36.5	55,697	Comcast Business
183	2443	52574000	9400017315	1/21/2025	1,088	12/1/2024	12/31/2024	15.5	36.5	39,710	Comcast Business
184	2411	52574000	9400017315	1/21/2025	1,088	12/1/2024	12/31/2024	15.5	36.5	39,710	Comcast Business
185	2452	52574000	9400017315	1/21/2025	1,088	12/1/2024	12/31/2024	15.5	36.5	39,710	Comcast Business
186	2494	52574000	9400017315	1/21/2025	1,045	12/1/2024	12/31/2024	15.5	36.5	38,141	Comcast Business
187	2411	52574000	9400017330	2/13/2025	3,466	1/1/2025	1/31/2025	15.5	28.5	98,767	Comcast Business
188	2461	52574000	9400017330	2/13/2025	2,900	1/1/2025	1/31/2025	15.5	28.5	82,649	Comcast Business
189	2456	52574000	9400017330	2/13/2025	2,533	1/1/2025	1/31/2025	15.5	28.5	72,191	Comcast Business
190	2465	52574000	9400017330	2/13/2025	2,176	1/1/2025	1/31/2025	15.5	28.5	62,013	Comcast Business
191	2431	52574000	9400017330	2/13/2025	2,136	1/1/2025	1/31/2025	15.5	28.5	60,875	Comcast Business
192	2467	52574000	9400017330	2/13/2025	1,526	1/1/2025	1/31/2025	15.5	28.5	43,490	Comcast Business
193	2491	52574000	9400017330	2/13/2025	1,526	1/1/2025	1/31/2025	15.5	28.5	43,490	Comcast Business
194	2443	52574000	9400017330	2/13/2025	1,088	1/1/2025	1/31/2025	15.5	28.5	31,007	Comcast Business
195	2452	52574000	9400017330	2/13/2025	1,088	1/1/2025	1/31/2025	15.5	28.5	31,007	Comcast Business
196	2411	52574000	9400017330	2/13/2025	1,088	1/1/2025	1/31/2025	15.5	28.5	31,007	Comcast Business
197	2494	52574000	9400017330	2/13/2025	1,045	1/1/2025	1/31/2025	15.5	28.5	29,781	Comcast Business
198	2411	52574000	9400017354	3/17/2025	3,466	2/1/2025	2/28/2025	14.0	31.0	107,431	Comcast Business
199	2461	52574000	9400017354	3/17/2025	2,900	2/1/2025	2/28/2025	14.0	31.0	89,898	Comcast Business
200	2456	52574000	9400017356	3/17/2025	2,533	2/1/2025	2/28/2025	14.0	31.0	78,523	Comcast Business
201	2465	52574000	9400017354	3/17/2025	2,176	2/1/2025	2/28/2025	14.0	31.0	67,453	Comcast Business
202	2431	52574000	9400017354	3/17/2025	2,136	2/1/2025	2/28/2025	14.0	31.0	66,214	Comcast Business
203	2491	52574000	9400017354	3/17/2025	1,526	2/1/2025	2/28/2025	14.0	31.0	47,304	Comcast Business
204	2467	52574000	9400017356	3/17/2025	1,526	2/1/2025	2/28/2025	14.0	31.0	47,304	Comcast Business
205	2401	52574000	9400017354	3/17/2025	1,147	2/1/2025	2/28/2025	14.0	31.0	35,561	Comcast Business
206	2443	52574000	9400017354	3/17/2025	1,088	2/1/2025	2/28/2025	14.0	31.0	33,726	Comcast Business
207	2452	52574000	9400017354	3/17/2025	1,088	2/1/2025	2/28/2025	14.0	31.0	33,726	Comcast Business
208	2411	52574000	9400017354	3/17/2025	1,088	2/1/2025	2/28/2025	14.0	31.0	33,726	Comcast Business
209	2494	52574000	9400017356	3/17/2025	1,045	2/1/2025	2/28/2025	14.0	31.0	32,393	Comcast Business
210	2411	52574000	9400017369	4/9/2025	3,466	3/1/2025	3/31/2025	15.5	24.5	84,905	Comcast Business
211	2461	52574000	9400017369	4/9/2025	2,900	3/1/2025	3/31/2025	15.5	24.5	71,049	Comcast Business
212	2456	52574000	9400017369	4/9/2025	2,533	3/1/2025	3/31/2025	15.5	24.5	62,059	Comcast Business
213	2465	52574000	9400017369	4/9/2025	2,176	3/1/2025	3/31/2025	15.5	24.5	53,310	Comcast Business
214	2431	52574000	9400017369	4/9/2025	2,136	3/1/2025	3/31/2025	15.5	24.5	52,331	Comcast Business
215	2491	52574000	9400017369	4/9/2025	1,526	3/1/2025	3/31/2025	15.5	24.5	37,386	Comcast Business
216	2467	52574000	9400017369	4/9/2025	1,526	3/1/2025	3/31/2025	15.5	24.5	37,386	Comcast Business

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
217	2411	52574000	9400017369	4/9/2025	1,088	3/1/2025	3/31/2025	15.5	24.5	26,655	Comcast Business
218	2443	52574000	9400017369	4/9/2025	1,088	3/1/2025	3/31/2025	15.5	24.5	26,655	Comcast Business
219	2452	52574000	9400017369	4/9/2025	1,088	3/1/2025	3/31/2025	15.5	24.5	26,655	Comcast Business
220	2494	52574000	9400017369	4/9/2025	1,045	3/1/2025	3/31/2025	15.5	24.5	25,601	Comcast Business
221	2411	52574000	9400017383	5/16/2025	3,466	4/1/2025	4/30/2025	15.0	31.0	107,431	Comcast Business
222	2461	52574000	9400017383	5/16/2025	2,900	4/1/2025	4/30/2025	15.0	31.0	89,898	Comcast Business
223	2456	52574000	9400017383	5/16/2025	2,533	4/1/2025	4/30/2025	15.0	31.0	78,523	Comcast Business
224	2465	52574000	9400017383	5/16/2025	2,176	4/1/2025	4/30/2025	15.0	31.0	67,453	Comcast Business
225	2431	52574000	9400017383	5/16/2025	2,136	4/1/2025	4/30/2025	15.0	31.0	66,214	Comcast Business
226	2452	52574000	9400017383	5/16/2025	2,123	4/1/2025	4/30/2025	15.0	31.0	65,809	Comcast Business
227	2491	52574000	9400017383	5/16/2025	1,526	4/1/2025	4/30/2025	15.0	31.0	47,304	Comcast Business
228	2467	52574000	9400017383	5/16/2025	1,526	4/1/2025	4/30/2025	15.0	31.0	47,304	Comcast Business
229	2443	52574000	9400017383	5/16/2025	1,088	4/1/2025	4/30/2025	15.0	31.0	33,726	Comcast Business
230	2411	52574000	9400017383	5/16/2025	1,088	4/1/2025	4/30/2025	15.0	31.0	33,726	Comcast Business
231	2494	52574000	9400017383	5/16/2025	1,045	4/1/2025	4/30/2025	15.0	31.0	32,393	Comcast Business
232	2411	52574000	9400017400	6/11/2025	3,466	5/1/2025	5/31/2025	15.5	26.5	91,836	Comcast Business
233	2461	52574000	9400017400	6/11/2025	2,900	5/1/2025	5/31/2025	15.5	26.5	76,849	Comcast Business
234	2456	52574000	9400017400	6/11/2025	2,533	5/1/2025	5/31/2025	15.5	26.5	67,125	Comcast Business
235	2465	52574000	9400017400	6/11/2025	2,176	5/1/2025	5/31/2025	15.5	26.5	57,661	Comcast Business
236	2431	52574000	9400017400	6/11/2025	2,136	5/1/2025	5/31/2025	15.5	26.5	56,603	Comcast Business
237	2452	52574000	9400017400	6/11/2025	1,658	5/1/2025	5/31/2025	15.5	26.5	43,934	Comcast Business
238	2467	52574000	9400017400	6/11/2025	1,526	5/1/2025	5/31/2025	15.5	26.5	40,438	Comcast Business
239	2491	52574000	9400017400	6/11/2025	1,526	5/1/2025	5/31/2025	15.5	26.5	40,438	Comcast Business
240	2411	52574000	9400017400	6/11/2025	1,088	5/1/2025	5/31/2025	15.5	26.5	28,831	Comcast Business
241	2443	52574000	9400017400	6/11/2025	1,088	5/1/2025	5/31/2025	15.5	26.5	28,831	Comcast Business
242	2494	52574000	9400017400	6/11/2025	1,045	5/1/2025	5/31/2025	15.5	26.5	27,691	Comcast Business
243	2492	52574000	9400017207	7/10/2024	1,100	6/1/2024	6/30/2024	15.0	25.0	27,496	Comcast Business
244	2411	52574300	9400017210	7/10/2024	3,460	6/1/2024	6/30/2024	15.0	25.0	86,507	AT&T FirstNet (US)
245	2491	52574300	9400017210	7/10/2024	2,782	6/1/2024	6/30/2024	15.0	25.0	69,560	AT&T FirstNet (US)
246	2491	52574100	9400017210	7/10/2024	2,747	6/1/2024	6/30/2024	15.0	25.0	68,674	AT&T FirstNet (US)
247	2411	52574100	9400017210	7/10/2024	2,361	6/1/2024	6/30/2024	15.0	25.0	59,026	AT&T FirstNet (US)
248	2421	52574100	9400017210	7/10/2024	2,312	6/1/2024	6/30/2024	15.0	25.0	57,800	AT&T FirstNet (US)
249	2491	52574300	9400017210	7/10/2024	2,024	6/1/2024	6/30/2024	15.0	25.0	50,588	AT&T FirstNet (US)
250	2421	52574300	9400017210	7/10/2024	1,695	6/1/2024	6/30/2024	15.0	25.0	42,368	AT&T FirstNet (US)
251	2401	52574100	9400017210	7/10/2024	1,612	6/1/2024	6/30/2024	15.0	25.0	40,288	AT&T FirstNet (US)
252	2401	52574100	9400017210	7/10/2024	1,563	6/1/2024	6/30/2024	15.0	25.0	39,084	AT&T FirstNet (US)
253	2411	52574300	9400017210	7/10/2024	1,559	6/1/2024	6/30/2024	15.0	25.0	38,970	AT&T FirstNet (US)
254	2401	52574300	9400017210	7/10/2024	1,367	6/1/2024	6/30/2024	15.0	25.0	34,182	AT&T FirstNet (US)
255	2494	52574300	9400017210	7/10/2024	1,093	6/1/2024	6/30/2024	15.0	25.0	27,328	AT&T FirstNet (US)
256	2401	52574100	9400017210	7/10/2024	1,012	6/1/2024	6/30/2024	15.0	25.0	25,299	AT&T FirstNet (US)
257	2401	52574300	9400017243	8/21/2024	4,964	7/1/2024	7/31/2024	15.5	36.5	181,179	AT&T FirstNet (US)
258	2411	52574300	9400017243	8/21/2024	3,662	7/1/2024	7/31/2024	15.5	36.5	133,669	AT&T FirstNet (US)
259	2491	52574100	9400017243	8/21/2024	3,147	7/1/2024	7/31/2024	15.5	36.5	114,877	AT&T FirstNet (US)
260	2491	52574300	9400017241	8/21/2024	2,986	7/1/2024	7/31/2024	15.5	36.5	108,992	AT&T FirstNet (US)
261	2411	52574100	9400017241	8/21/2024	2,482	7/1/2024	7/31/2024	15.5	36.5	90,607	AT&T FirstNet (US)
262	2491	52574300	9400017243	8/21/2024	2,184	7/1/2024	7/31/2024	15.5	36.5	79,727	AT&T FirstNet (US)
263	2421	52574300	9400017241	8/21/2024	1,902	7/1/2024	7/31/2024	15.5	36.5	69,411	AT&T FirstNet (US)
264	2421	52574100	9400017241	8/21/2024	1,804	7/1/2024	7/31/2024	15.5	36.5	65,852	AT&T FirstNet (US)
265	2401	52574100	9400017241	8/21/2024	1,769	7/1/2024	7/31/2024	15.5	36.5	64,559	AT&T FirstNet (US)
266	2411	52574300	9400017243	8/21/2024	1,765	7/1/2024	7/31/2024	15.5	36.5	64,435	AT&T FirstNet (US)
267	2401	52574100	9400017241	8/21/2024	1,644	7/1/2024	7/31/2024	15.5	36.5	59,988	AT&T FirstNet (US)
268	2411	52574300	9400017243	8/21/2024	1,089	7/1/2024	7/31/2024	15.5	36.5	39,758	AT&T FirstNet (US)
269	2492	52574300	9400017241	8/21/2024	1,064	7/1/2024	7/31/2024	15.5	36.5	38,819	AT&T FirstNet (US)
270	2401	52574300	9400017255	9/12/2024	5,781	8/1/2024	8/31/2024	15.5	27.5	158,982	AT&T FirstNet (US)
271	2411	52574300	9400017256	9/12/2024	4,262	8/1/2024	8/31/2024	15.5	27.5	117,207	AT&T FirstNet (US)
272	2491	52574300	9400017255	9/12/2024	3,409	8/1/2024	8/31/2024	15.5	27.5	93,734	AT&T FirstNet (US)
273	2491	52574300	9400017255	9/12/2024	3,393	8/1/2024	8/31/2024	15.5	27.5	93,305	AT&T FirstNet (US)
274	2411	52574100	9400017255	9/12/2024	3,156	8/1/2024	8/31/2024	15.5	27.5	86,792	AT&T FirstNet (US)
275	2491	52574100	9400017255	9/12/2024	3,124	8/1/2024	8/31/2024	15.5	27.5	85,922	AT&T FirstNet (US)
276	2411	52574300	9400017256	9/12/2024	2,732	8/1/2024	8/31/2024	15.5	27.5	75,117	AT&T FirstNet (US)
277	2401	52574100	9400017255	9/12/2024	2,174	8/1/2024	8/31/2024	15.5	27.5	59,779	AT&T FirstNet (US)
278	2421	52574300	9400017255	9/12/2024	2,174	8/1/2024	8/31/2024	15.5	27.5	59,778	AT&T FirstNet (US)
279	2421	52574100	9400017255	9/12/2024	1,970	8/1/2024	8/31/2024	15.5	27.5	54,165	AT&T FirstNet (US)
280	2401	52574100	9400017255	9/12/2024	1,790	8/1/2024	8/31/2024	15.5	27.5	49,229	AT&T FirstNet (US)
281	2492	52574300	9400017255	9/12/2024	1,271	8/1/2024	8/31/2024	15.5	27.5	34,966	AT&T FirstNet (US)
282	2451	52574100	9400017255	9/12/2024	1,246	8/1/2024	8/31/2024	15.5	27.5	34,263	AT&T FirstNet (US)
283	2411	52574300	9400017255	9/12/2024	1,226	8/1/2024	8/31/2024	15.5	27.5	33,715	AT&T FirstNet (US)
284	2461	52574300	9400017255	9/12/2024	1,220	8/1/2024	8/31/2024	15.5	27.5	33,553	AT&T FirstNet (US)
285	2411	52574100	9400017255	9/12/2024	1,101	8/1/2024	8/31/2024	15.5	27.5	30,289	AT&T FirstNet (US)
286	2473	52574100	9400017255	9/12/2024	1,080	8/1/2024	8/31/2024	15.5	27.5	29,704	AT&T FirstNet (US)
287	2491	52574100	9400017255	9/12/2024	1,033	8/1/2024	8/31/2024	15.5	27.5	28,405	AT&T FirstNet (US)
288	2423	52574100	9400017255	9/12/2024	1,031	8/1/2024	8/31/2024	15.5	27.5	28,351	AT&T FirstNet (US)

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
289	2433	52574100	9400017255	9/12/2024	1,015	8/1/2024	8/31/2024	15.5	27.5	27,911	AT&T FirstNet (US)
290	2401	52574300	9400017305	12/18/2024	3,971	11/1/2024	11/30/2024	15.0	33.0	131,030	AT&T FirstNet (US)
291	2491	52574100	9400017308	12/18/2024	3,786	11/1/2024	11/30/2024	15.0	33.0	124,941	AT&T FirstNet (US)
292	2401	52574300	9400017304	12/18/2024	3,583	11/1/2024	11/30/2024	15.0	33.0	118,244	AT&T FirstNet (US)
293	2401	52574300	9400017307	12/18/2024	3,554	11/1/2024	11/30/2024	15.0	33.0	117,272	AT&T FirstNet (US)
294	2491	52574300	9400017304	12/18/2024	3,204	11/1/2024	11/30/2024	15.0	33.0	105,746	AT&T FirstNet (US)
295	2401	52574300	9400017306	12/18/2024	3,158	11/1/2024	11/30/2024	15.0	33.0	104,222	AT&T FirstNet (US)
296	2491	52574100	9400017306	12/18/2024	2,964	11/1/2024	11/30/2024	15.0	33.0	97,806	AT&T FirstNet (US)
297	2491	52574100	9400017304	12/18/2024	2,782	11/1/2024	11/30/2024	15.0	33.0	91,802	AT&T FirstNet (US)
298	2491	52574100	9400017305	12/18/2024	2,776	11/1/2024	11/30/2024	15.0	33.0	91,622	AT&T FirstNet (US)
299	2411	52574300	9400017304	12/18/2024	2,709	11/1/2024	11/30/2024	15.0	33.0	89,410	AT&T FirstNet (US)
300	2411	52574100	9400017305	12/18/2024	2,593	11/1/2024	11/30/2024	15.0	33.0	85,561	AT&T FirstNet (US)
301	2411	52574300	9400017306	12/18/2024	2,362	11/1/2024	11/30/2024	15.0	33.0	77,934	AT&T FirstNet (US)
302	2411	52574300	9400017305	12/18/2024	2,355	11/1/2024	11/30/2024	15.0	33.0	77,722	AT&T FirstNet (US)
303	2401	52574100	9400017306	12/18/2024	2,224	11/1/2024	11/30/2024	15.0	33.0	73,393	AT&T FirstNet (US)
304	2411	52574100	9400017308	12/18/2024	2,215	11/1/2024	11/30/2024	15.0	33.0	73,087	AT&T FirstNet (US)
305	2411	52574300	9400017307	12/18/2024	2,215	11/1/2024	11/30/2024	15.0	33.0	73,085	AT&T FirstNet (US)
306	2411	52574100	9400017306	12/18/2024	2,015	11/1/2024	11/30/2024	15.0	33.0	66,482	AT&T FirstNet (US)
307	2491	52574300	9400017305	12/18/2024	1,963	11/1/2024	11/30/2024	15.0	33.0	64,787	AT&T FirstNet (US)
308	2491	52574300	9400017306	12/18/2024	1,958	11/1/2024	11/30/2024	15.0	33.0	64,615	AT&T FirstNet (US)
309	2491	52574300	9400017305	12/18/2024	1,949	11/1/2024	11/30/2024	15.0	33.0	64,301	AT&T FirstNet (US)
310	2491	52574300	9400017306	12/18/2024	1,933	11/1/2024	11/30/2024	15.0	33.0	63,773	AT&T FirstNet (US)
311	2491	52574300	9400017307	12/18/2024	1,884	11/1/2024	11/30/2024	15.0	33.0	62,179	AT&T FirstNet (US)
312	2411	52574100	9400017304	12/18/2024	1,840	11/1/2024	11/30/2024	15.0	33.0	60,731	AT&T FirstNet (US)
313	2421	52574100	9400017308	12/18/2024	1,811	11/1/2024	11/30/2024	15.0	33.0	59,764	AT&T FirstNet (US)
314	2411	52574300	9400017305	12/18/2024	1,662	11/1/2024	11/30/2024	15.0	33.0	54,843	AT&T FirstNet (US)
315	2411	52574300	9400017306	12/18/2024	1,662	11/1/2024	11/30/2024	15.0	33.0	54,843	AT&T FirstNet (US)
316	2401	52574100	9400017305	12/18/2024	1,557	11/1/2024	11/30/2024	15.0	33.0	51,371	AT&T FirstNet (US)
317	2421	52574100	9400017305	12/18/2024	1,439	11/1/2024	11/30/2024	15.0	33.0	47,495	AT&T FirstNet (US)
318	2411	52574300	9400017304	12/18/2024	1,408	11/1/2024	11/30/2024	15.0	33.0	46,476	AT&T FirstNet (US)
319	2421	52574100	9400017306	12/18/2024	1,368	11/1/2024	11/30/2024	15.0	33.0	45,134	AT&T FirstNet (US)
320	2401	52574100	9400017308	12/18/2024	1,349	11/1/2024	11/30/2024	15.0	33.0	44,528	AT&T FirstNet (US)
321	2401	52574100	9400017306	12/18/2024	1,342	11/1/2024	11/30/2024	15.0	33.0	44,275	AT&T FirstNet (US)
322	2401	52574100	9400017306	12/18/2024	1,338	11/1/2024	11/30/2024	15.0	33.0	44,144	AT&T FirstNet (US)
323	2401	52574100	9400017308	12/18/2024	1,312	11/1/2024	11/30/2024	15.0	33.0	43,294	AT&T FirstNet (US)
324	2465	52574100	9400017308	12/18/2024	1,311	11/1/2024	11/30/2024	15.0	33.0	43,262	AT&T FirstNet (US)
325	2491	52574300	9400017304	12/18/2024	1,274	11/1/2024	11/30/2024	15.0	33.0	42,051	AT&T FirstNet (US)
326	2401	52574100	9400017305	12/18/2024	1,262	11/1/2024	11/30/2024	15.0	33.0	41,637	AT&T FirstNet (US)
327	2401	52574100	9400017308	12/18/2024	1,223	11/1/2024	11/30/2024	15.0	33.0	40,367	AT&T FirstNet (US)
328	2421	52574300	9400017305	12/18/2024	1,182	11/1/2024	11/30/2024	15.0	33.0	39,002	AT&T FirstNet (US)
329	2421	52574300	9400017306	12/18/2024	1,182	11/1/2024	11/30/2024	15.0	33.0	39,002	AT&T FirstNet (US)
330	2421	52574300	9400017307	12/18/2024	1,138	11/1/2024	11/30/2024	15.0	33.0	37,563	AT&T FirstNet (US)
331	2421	52574100	9400017304	12/18/2024	1,126	11/1/2024	11/30/2024	15.0	33.0	37,147	AT&T FirstNet (US)
332	2401	52574100	9400017304	12/18/2024	1,062	11/1/2024	11/30/2024	15.0	33.0	35,056	AT&T FirstNet (US)
333	2401	52574300	9400017335	2/24/2025	3,584	1/1/2025	1/31/2025	15.5	39.5	141,554	AT&T FirstNet (US)
334	2411	52574300	9400017334	2/24/2025	2,223	1/1/2025	1/31/2025	15.5	39.5	87,825	AT&T FirstNet (US)
335	2491	52574100	9400017335	2/24/2025	2,165	1/1/2025	1/31/2025	15.5	39.5	85,525	AT&T FirstNet (US)
336	2411	52574100	9400017335	2/24/2025	2,049	1/1/2025	1/31/2025	15.5	39.5	80,939	AT&T FirstNet (US)
337	2491	52574300	9400017336	2/24/2025	1,958	1/1/2025	1/31/2025	15.5	39.5	77,343	AT&T FirstNet (US)
338	2491	52574300	9400017334	2/24/2025	1,833	1/1/2025	1/31/2025	15.5	39.5	72,420	AT&T FirstNet (US)
339	2401	52574100	9400017336	2/24/2025	1,483	1/1/2025	1/31/2025	15.5	39.5	58,561	AT&T FirstNet (US)
340	2421	52574100	9400017334	2/24/2025	1,471	1/1/2025	1/31/2025	15.5	39.5	58,106	AT&T FirstNet (US)
341	2411	52574300	9400017336	2/24/2025	1,412	1/1/2025	1/31/2025	15.5	39.5	55,763	AT&T FirstNet (US)
342	2401	52574100	9400017334	2/24/2025	1,222	1/1/2025	1/31/2025	15.5	39.5	48,262	AT&T FirstNet (US)
343	2411	52574100	9400017336	2/24/2025	1,191	1/1/2025	1/31/2025	15.5	39.5	47,031	AT&T FirstNet (US)
344	2421	52574300	9400017336	2/24/2025	1,182	1/1/2025	1/31/2025	15.5	39.5	46,685	AT&T FirstNet (US)
345	2401	52574300	9400017347	3/5/2025	3,582	2/1/2025	2/28/2025	14.0	19.0	68,056	AT&T FirstNet (US)
346	2491	52574100	9400017347	3/5/2025	2,273	2/1/2025	2/28/2025	14.0	19.0	43,188	AT&T FirstNet (US)
347	2411	52574100	9400017347	3/5/2025	2,161	2/1/2025	2/28/2025	14.0	19.0	41,057	AT&T FirstNet (US)
348	2411	52574300	9400017348	3/5/2025	2,008	2/1/2025	2/28/2025	14.0	19.0	38,150	AT&T FirstNet (US)
349	2491	52574300	9400017348	3/5/2025	1,868	2/1/2025	2/28/2025	14.0	19.0	35,490	AT&T FirstNet (US)
350	2491	52574300	9400017348	3/5/2025	1,833	2/1/2025	2/28/2025	14.0	19.0	34,835	AT&T FirstNet (US)
351	2411	52574300	9400017347	3/5/2025	1,412	2/1/2025	2/28/2025	14.0	19.0	26,823	AT&T FirstNet (US)
352	2401	52574100	9400017347	3/5/2025	1,405	2/1/2025	2/28/2025	14.0	19.0	26,704	AT&T FirstNet (US)
353	2401	52574100	9400017347	3/5/2025	1,222	2/1/2025	2/28/2025	14.0	19.0	23,221	AT&T FirstNet (US)
354	2421	52574300	9400017348	3/5/2025	1,192	2/1/2025	2/28/2025	14.0	19.0	22,654	AT&T FirstNet (US)
355	2421	52574100	9400017347	3/5/2025	1,161	2/1/2025	2/28/2025	14.0	19.0	22,065	AT&T FirstNet (US)
356	2401	52574300	9400017356	3/17/2025	3,610	2/1/2025	2/28/2025	14.0	31.0	111,923	AT&T FirstNet (US)
357	2411	52574100	9400017356	3/17/2025	2,356	2/1/2025	2/28/2025	14.0	31.0	73,039	AT&T FirstNet (US)
358	2411	52574300	9400017354	3/17/2025	2,292	2/1/2025	2/28/2025	14.0	31.0	71,053	AT&T FirstNet (US)
359	2491	52574100	9400017356	3/17/2025	2,127	2/1/2025	2/28/2025	14.0	31.0	65,936	AT&T FirstNet (US)
360	2491	52574300	9400017356	3/17/2025	2,118	2/1/2025	2/28/2025	14.0	31.0	65,652	AT&T FirstNet (US)

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
361	2401	52574100	9400017356	3/17/2025	2,090	2/1/2025	2/28/2025	14.0	31.0	64,805	AT&T FirstNet (US)
362	2491	52574300	9400017356	3/17/2025	1,833	2/1/2025	2/28/2025	14.0	31.0	56,836	AT&T FirstNet (US)
363	2411	52574300	9400017356	3/17/2025	1,412	2/1/2025	2/28/2025	14.0	31.0	43,764	AT&T FirstNet (US)
364	2401	52574100	9400017354	3/17/2025	1,363	2/1/2025	2/28/2025	14.0	31.0	42,249	AT&T FirstNet (US)
365	2421	52574100	9400017354	3/17/2025	1,254	2/1/2025	2/28/2025	14.0	31.0	38,870	AT&T FirstNet (US)
366	2421	52574300	9400017356	3/17/2025	1,235	2/1/2025	2/28/2025	14.0	31.0	38,297	AT&T FirstNet (US)
367	2411	52574100	9400017354	3/17/2025	1,023	2/1/2025	2/28/2025	14.0	31.0	31,708	AT&T FirstNet (US)
368	2411	52574100	9400017377	4/30/2025	2,557	3/1/2025	3/31/2025	15.5	45.5	116,323	AT&T FirstNet (US)
369	2411	52574300	9400017377	4/30/2025	2,174	3/1/2025	3/31/2025	15.5	45.5	98,897	AT&T FirstNet (US)
370	2491	52574300	9400017377	4/30/2025	1,976	3/1/2025	3/31/2025	15.5	45.5	89,904	AT&T FirstNet (US)
371	2421	52574100	9400017376	4/30/2025	1,452	3/1/2025	3/31/2025	15.5	45.5	66,085	AT&T FirstNet (US)
372	2401	52574100	9400017376	4/30/2025	1,384	3/1/2025	3/31/2025	15.5	45.5	62,962	AT&T FirstNet (US)
373	2421	52574300	9400017377	4/30/2025	1,241	3/1/2025	3/31/2025	15.5	45.5	56,473	AT&T FirstNet (US)
374	2401	52574100	9400017378	5/1/2025	7,169	4/1/2025	4/30/2025	15.0	16.0	114,696	AT&T FirstNet (US)
375	2401	52574300	9400017378	5/1/2025	3,592	4/1/2025	4/30/2025	15.0	16.0	57,468	AT&T FirstNet (US)
376	2491	52574100	9400017378	5/1/2025	2,773	4/1/2025	4/30/2025	15.0	16.0	44,375	AT&T FirstNet (US)
377	2491	52574300	9400017378	5/1/2025	1,805	4/1/2025	4/30/2025	15.0	16.0	28,874	AT&T FirstNet (US)
378	2422	52574100	9400017378	5/1/2025	1,531	4/1/2025	4/30/2025	15.0	16.0	24,500	AT&T FirstNet (US)
379	2411	52574300	9400017378	5/1/2025	1,412	4/1/2025	4/30/2025	15.0	16.0	22,588	AT&T FirstNet (US)
380	2401	52574100	9400017378	5/1/2025	1,128	4/1/2025	4/30/2025	15.0	16.0	18,055	AT&T FirstNet (US)
381	2411	52574100	9400017398	6/11/2025	3,907	5/1/2025	5/31/2025	15.5	26.5	103,532	AT&T FirstNet (US)
382	2401	52574300	9400017400	6/11/2025	3,578	5/1/2025	5/31/2025	15.5	26.5	94,811	AT&T FirstNet (US)
383	2491	52574100	9400017398	6/11/2025	2,349	5/1/2025	5/31/2025	15.5	26.5	62,261	AT&T FirstNet (US)
384	2401	52574100	9400017398	6/11/2025	2,278	5/1/2025	5/31/2025	15.5	26.5	60,360	AT&T FirstNet (US)
385	2411	52574300	9400017398	6/11/2025	2,275	5/1/2025	5/31/2025	15.5	26.5	60,288	AT&T FirstNet (US)
386	2491	52574300	9400017398	6/11/2025	2,100	5/1/2025	5/31/2025	15.5	26.5	55,651	AT&T FirstNet (US)
387	2401	52574100	9400017398	6/11/2025	1,824	5/1/2025	5/31/2025	15.5	26.5	48,345	AT&T FirstNet (US)
388	2491	52574300	9400017400	6/11/2025	1,805	5/1/2025	5/31/2025	15.5	26.5	47,823	AT&T FirstNet (US)
389	2411	52574300	9400017398	6/11/2025	1,412	5/1/2025	5/31/2025	15.5	26.5	37,411	AT&T FirstNet (US)
390	2421	52574300	9400017398	6/11/2025	1,285	5/1/2025	5/31/2025	15.5	26.5	34,044	AT&T FirstNet (US)
391	2421	52574100	9400017398	6/11/2025	1,254	5/1/2025	5/31/2025	15.5	26.5	33,227	AT&T FirstNet (US)
392	2401	52574100	9400017398	6/11/2025	1,179	5/1/2025	5/31/2025	15.5	26.5	31,247	AT&T FirstNet (US)
393	2491	52574000	9400017213	7/16/2024	1,083	6/1/2024	6/30/2024	15.0	31.0	33,587	Momentum Telecom Inc
394	2491	52574000	9400017236	8/16/2024	1,083	7/1/2024	7/31/2024	15.5	31.5	34,129	Momentum Telecom Inc
395	2491	52574000	9400017258	9/18/2024	1,083	8/1/2024	8/31/2024	15.5	33.5	36,296	Momentum Telecom Inc
396	2417	52574000	9400017289	11/20/2024	2,612	10/1/2024	10/31/2024	15.5	35.5	92,732	Momentum Telecom Inc
397	2491	52574000	9400017289	11/20/2024	1,083	10/1/2024	10/31/2024	15.5	35.5	38,462	Momentum Telecom Inc
398	2491	52574000	9400017293	12/3/2024	1,150	11/1/2024	11/30/2024	15.0	18.0	20,706	Momentum Telecom Inc
399	2491	52574000	9400017309	12/20/2024	1,083	11/1/2024	11/30/2024	15.0	35.0	37,921	Momentum Telecom Inc
400	2491	52574000	9400017327	1/31/2025	1,083	12/1/2024	12/31/2024	15.5	46.5	50,380	Momentum Telecom Inc
401	2401	52574000	9400017334	2/24/2025	3,403	1/1/2025	1/31/2025	15.5	39.5	134,437	Momentum Telecom Inc
402	2491	52574000	9400017336	2/24/2025	1,083	1/1/2025	1/31/2025	15.5	39.5	42,796	Momentum Telecom Inc
403	2401	52574000	9400017356	3/17/2025	1,356	2/1/2025	2/28/2025	14.0	31.0	42,038	Momentum Telecom Inc
404	2491	52574000	9400017356	3/17/2025	1,083	2/1/2025	2/28/2025	14.0	31.0	33,587	Momentum Telecom Inc
405	2401	52574000	9400017363	4/2/2025	4,450	3/1/2025	3/31/2025	15.5	17.5	77,872	Momentum Telecom Inc
406	2401	52574000	9400017373	4/18/2025	1,356	3/1/2025	3/31/2025	15.5	33.5	45,428	Momentum Telecom Inc
407	2491	52574000	9400017373	4/18/2025	1,083	3/1/2025	3/31/2025	15.5	33.5	36,296	Momentum Telecom Inc
408	2401	52574000	9400017385	5/23/2025	1,356	4/1/2025	4/30/2025	15.0	38.0	51,531	Momentum Telecom Inc
409	2491	52574000	9400017385	5/23/2025	1,083	4/1/2025	4/30/2025	15.0	38.0	41,171	Momentum Telecom Inc
410	2401	52574000	9400017404	6/27/2025	1,356	5/1/2025	5/31/2025	15.5	42.5	57,633	Momentum Telecom Inc
411	2491	52574000	9400017404	6/27/2025	1,083	5/1/2025	5/31/2025	15.5	42.5	46,047	Momentum Telecom Inc
412	2441	52574000	9400017213	7/16/2024	1,391	6/1/2024	6/30/2024	15.0	31.0	43,132	Verizon
413	2441	52574000	9400017241	8/21/2024	1,391	7/1/2024	7/31/2024	15.5	36.5	50,755	Verizon
414	2441	52574000	9400017256	9/12/2024	1,391	8/1/2024	8/31/2024	15.5	27.5	38,262	Verizon
415	2441	52574000	9400017272	10/18/2024	1,391	9/1/2024	9/30/2024	15.0	33.0	45,915	Verizon
416	2441	52574000	9400017286	11/15/2024	1,391	10/1/2024	10/31/2024	15.5	30.5	42,436	Verizon
417	2441	52574000	9400017302	12/13/2024	1,391	11/1/2024	11/30/2024	15.0	28.0	38,958	Verizon
418	2441	52574000	9400017330	2/13/2025	1,391	1/1/2025	1/31/2025	15.5	28.5	39,653	Verizon
419	2441	52574000	9400017352	3/12/2025	1,391	2/1/2025	2/28/2025	14.0	26.0	36,175	Verizon
420	2441	52574000	9400017370	4/14/2025	1,391	3/1/2025	3/31/2025	15.5	29.5	41,045	Verizon
421	2442	52574000	9400017214	7/16/2024	1,710	6/1/2024	6/30/2024	15.0	31.0	53,024	Verizon
422	2442	52574000	9400017236	8/16/2024	1,710	7/1/2024	7/31/2024	15.5	31.5	53,879	Verizon
423	2442	52574000	9400017257	9/12/2024	1,710	8/1/2024	8/31/2024	15.5	27.5	47,037	Verizon
424	2442	52574000	9400017272	10/18/2024	1,710	9/1/2024	9/30/2024	15.0	33.0	56,445	Verizon
425	2442	52574000	9400017286	11/15/2024	1,710	10/1/2024	10/31/2024	15.5	30.5	52,168	Verizon
426	2442	52574000	9400017301	12/12/2024	1,710	11/1/2024	11/30/2024	15.0	27.0	46,182	Verizon
427	2442	52574000	9400017330	2/13/2025	1,710	1/1/2025	1/31/2025	15.5	28.5	48,748	Verizon
428	2442	52574000	9400017352	3/12/2025	1,710	2/1/2025	2/28/2025	14.0	26.0	44,471	Verizon
429	2442	52574000	9400017370	4/14/2025	1,710	3/1/2025	3/31/2025	15.5	29.5	50,458	Verizon
430	2446	52574000	9400017214	7/16/2024	1,861	6/1/2024	6/30/2024	15.0	31.0	57,706	Verizon
431	2446	52574000	9400017235	8/16/2024	1,861	7/1/2024	7/31/2024	15.5	31.5	58,637	Verizon
432	2446	52574000	9400017256	9/12/2024	1,861	8/1/2024	8/31/2024	15.5	27.5	51,191	Verizon

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
433	2446	52574000	9400017272	10/18/2024	1,861	9/1/2024	9/30/2024	15.0	33.0	61,429	Verizon
434	2446	52574000	9400017286	11/15/2024	1,861	10/1/2024	10/31/2024	15.5	30.5	56,775	Verizon
435	2446	52574000	9400017302	12/13/2024	1,861	11/1/2024	11/30/2024	15.0	28.0	52,122	Verizon
436	2446	52574000	9400017330	2/13/2025	1,861	1/1/2025	1/31/2025	15.5	28.5	53,052	Verizon
437	2446	52574000	9400017352	3/12/2025	1,861	2/1/2025	2/28/2025	14.0	26.0	48,399	Verizon
438	2446	52574000	9400017370	4/14/2025	1,861	3/1/2025	3/31/2025	15.5	29.5	54,914	Verizon
439	2446	52574000	9400017371	4/14/2025	1,861	3/1/2025	3/31/2025	15.5	29.5	54,914	Verizon
440	2446	52574000	9400017380	5/14/2025	1,861	4/1/2025	4/30/2025	15.0	29.0	53,983	Verizon
441	2446	52574000	9400017400	6/11/2025	1,861	5/1/2025	5/31/2025	15.5	26.5	49,329	Verizon
442	2411	52574000	9400017227	8/6/2024	2,221	7/1/2024	7/31/2024	15.5	21.5	47,757	Verizon
443	2411	52574000	9400017243	8/21/2024	2,221	7/1/2024	7/31/2024	15.5	36.5	81,069	Verizon
444	2411	52574000	9400017256	9/12/2024	2,221	8/1/2024	8/31/2024	15.5	27.5	61,085	Verizon
445	2411	52574000	9400017272	10/18/2024	2,222	9/1/2024	9/30/2024	15.0	33.0	73,311	Verizon
446	2411	52574000	9400017286	11/15/2024	2,222	10/1/2024	10/31/2024	15.5	30.5	67,764	Verizon
447	2411	52574000	9400017303	12/18/2024	1,165	11/1/2024	11/30/2024	15.0	33.0	38,440	Verizon
448	2465	52574000	9400017226	8/6/2024	1,053	7/1/2024	7/31/2024	15.5	21.5	22,641	Verizon
449	2431	52574000	9400017214	7/16/2024	1,237	6/1/2024	6/30/2024	15.0	31.0	38,347	Verizon
450	2431	52574000	9400017236	8/16/2024	1,237	7/1/2024	7/31/2024	15.5	31.5	38,965	Verizon
451	2431	52574000	9400017257	9/12/2024	1,237	8/1/2024	8/31/2024	15.5	27.5	34,017	Verizon
452	2431	52574000	9400017274	10/23/2024	1,237	9/1/2024	9/30/2024	15.0	38.0	47,006	Verizon
453	2431	52574000	9400017286	11/15/2024	1,237	10/1/2024	10/31/2024	15.5	30.5	37,728	Verizon
454	2431	52574000	9400017302	12/13/2024	1,237	11/1/2024	11/30/2024	15.0	28.0	34,636	Verizon
455	2431	52574000	9400017330	2/13/2025	1,237	1/1/2025	1/31/2025	15.5	28.5	35,254	Verizon
456	2431	52574000	9400017352	3/12/2025	1,237	2/1/2025	2/28/2025	14.0	26.0	32,162	Verizon
457	2431	52574000	9400017370	4/14/2025	1,237	3/1/2025	3/31/2025	15.5	29.5	36,491	Verizon
458	2431	52574000	9400017214	7/16/2024	2,607	6/1/2024	6/30/2024	15.0	31.0	80,830	Verizon
459	2431	52574000	9400017236	8/16/2024	2,607	7/1/2024	7/31/2024	15.5	31.5	82,134	Verizon
460	2431	52574000	9400017256	9/12/2024	2,607	8/1/2024	8/31/2024	15.5	27.5	71,704	Verizon
461	2431	52574000	9400017274	10/23/2024	2,607	9/1/2024	9/30/2024	15.0	38.0	99,082	Verizon
462	2431	52574000	9400017286	11/15/2024	2,607	10/1/2024	10/31/2024	15.5	30.5	79,526	Verizon
463	2446	52574000	9400017214	7/16/2024	2,733	6/1/2024	6/30/2024	15.0	31.0	84,718	Verizon
464	2446	52574000	9400017235	8/16/2024	2,733	7/1/2024	7/31/2024	15.5	31.5	86,085	Verizon
465	2446	52574000	9400017256	9/12/2024	2,733	8/1/2024	8/31/2024	15.5	27.5	75,153	Verizon
466	2446	52574000	9400017274	10/23/2024	2,733	9/1/2024	9/30/2024	15.0	38.0	103,848	Verizon
467	2446	52574000	9400017286	11/15/2024	2,733	10/1/2024	10/31/2024	15.5	30.5	83,352	Verizon
468	2446	52574000	9400017301	12/12/2024	2,733	11/1/2024	11/30/2024	15.0	27.0	73,787	Verizon
469	2446	52574000	9400017330	2/13/2025	2,733	1/1/2025	1/31/2025	15.5	28.5	77,886	Verizon
470	2446	52574000	9400017352	3/12/2025	2,733	2/1/2025	2/28/2025	14.0	26.0	71,054	Verizon
471	2446	52574000	9400017370	4/14/2025	2,733	3/1/2025	3/31/2025	15.5	29.5	80,619	Verizon
472	2446	52574000	9400017371	4/14/2025	2,733	3/1/2025	3/31/2025	15.5	29.5	80,619	Verizon
473	2446	52574000	9400017380	5/14/2025	2,733	4/1/2025	4/30/2025	15.0	29.0	79,253	Verizon
474	2446	52574000	9400017400	6/11/2025	2,733	5/1/2025	5/31/2025	15.5	26.5	72,421	Verizon
475	2442	52574000	9400017214	7/16/2024	1,158	6/1/2024	6/30/2024	15.0	31.0	35,909	Verizon
476	2442	52574000	9400017236	8/16/2024	1,158	7/1/2024	7/31/2024	15.5	31.5	36,488	Verizon
477	2442	52574000	9400017256	9/12/2024	1,158	8/1/2024	8/31/2024	15.5	27.5	31,855	Verizon
478	2442	52574000	9400017274	10/23/2024	1,158	9/1/2024	9/30/2024	15.0	38.0	44,017	Verizon
479	2442	52574000	9400017286	11/15/2024	1,158	10/1/2024	10/31/2024	15.5	30.5	35,330	Verizon
480	2442	52574000	9400017301	12/12/2024	1,158	11/1/2024	11/30/2024	15.0	27.0	31,275	Verizon
481	2442	52574000	9400017330	2/13/2025	1,158	1/1/2025	1/31/2025	15.5	28.5	33,013	Verizon
482	2442	52574000	9400017352	3/12/2025	1,158	2/1/2025	2/28/2025	14.0	26.0	30,117	Verizon
483	2442	52574000	9400017370	4/14/2025	1,158	3/1/2025	3/31/2025	15.5	29.5	34,171	Verizon
484	2431	52574000	9400017273	10/23/2024	1,865	9/1/2024	9/30/2024	15.0	38.0	70,880	Verizon
485	2431	52574000	9400017286	11/15/2024	1,865	10/1/2024	10/31/2024	15.5	30.5	56,890	Verizon
486	2431	52574000	9400017303	12/18/2024	1,000	11/1/2024	11/30/2024	15.0	33.0	33,012	Verizon
487	2443	52574000	9400017214	7/16/2024	3,126	6/1/2024	6/30/2024	15.0	31.0	96,891	Verizon
488	2443	52574000	9400017235	8/16/2024	3,126	7/1/2024	7/31/2024	15.5	31.5	98,454	Verizon
489	2443	52574000	9400017256	9/12/2024	3,126	8/1/2024	8/31/2024	15.5	27.5	85,952	Verizon
490	2443	52574000	9400017272	10/18/2024	3,126	9/1/2024	9/30/2024	15.0	33.0	103,142	Verizon
491	2443	52574000	9400017286	11/15/2024	3,126	10/1/2024	10/31/2024	15.5	30.5	95,328	Verizon
492	2443	52574000	9400017301	12/12/2024	3,126	11/1/2024	11/30/2024	15.0	27.0	84,389	Verizon
493	2443	52574000	9400017330	2/13/2025	3,126	1/1/2025	1/31/2025	15.5	28.5	89,077	Verizon
494	2443	52574000	9400017352	3/12/2025	3,126	2/1/2025	2/28/2025	14.0	26.0	81,263	Verizon
495	2443	52574000	9400017370	4/14/2025	3,126	3/1/2025	3/31/2025	15.5	29.5	92,203	Verizon
496	2443	52574000	9400017371	4/14/2025	3,126	3/1/2025	3/31/2025	15.5	29.5	92,203	Verizon
497	2443	52574000	9400017380	5/14/2025	3,126	4/1/2025	4/30/2025	15.0	29.0	90,640	Verizon
498	2443	52574000	9400017400	6/11/2025	3,126	5/1/2025	5/31/2025	15.5	26.5	82,826	Verizon
499	2459	52574000	9400017226	8/6/2024	1,446	7/1/2024	7/31/2024	15.5	21.5	31,090	Verizon
500	2459	52574000	9400017235	8/16/2024	1,446	7/1/2024	7/31/2024	15.5	31.5	45,551	Verizon
501	2459	52574000	9400017256	9/12/2024	1,446	8/1/2024	8/31/2024	15.5	27.5	39,767	Verizon
502	2459	52574000	9400017274	10/23/2024	1,446	9/1/2024	9/30/2024	15.0	38.0	54,950	Verizon
503	2459	52574000	9400017286	11/15/2024	1,446	10/1/2024	10/31/2024	15.5	30.5	44,105	Verizon
504	2461	52574000	9400017224	8/6/2024	1,556	7/1/2024	7/31/2024	15.5	21.5	33,464	AT&T

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
505	2461	52574000	9400017253	9/6/2024	1,572	8/1/2024	8/31/2024	15.5	21.5	33,797	AT&T
506	2461	52574000	9400017273	10/23/2024	1,559	9/1/2024	9/30/2024	15.0	38.0	59,231	AT&T
507	2461	52574000	9400017276	10/30/2024	1,561	9/1/2024	9/30/2024	15.0	45.0	70,239	AT&T
508	2461	52574000	9400017292	12/3/2024	1,571	11/1/2024	11/30/2024	15.0	18.0	28,272	AT&T
509	2461	52574000	9400017309	12/20/2024	1,549	11/1/2024	11/30/2024	15.0	35.0	54,208	AT&T
510	2401	52574000	9400017330	2/13/2025	2,478	1/1/2025	1/31/2025	15.5	28.5	70,628	AT&T
511	2461	52574000	9400017336	2/24/2025	1,309	1/1/2025	1/31/2025	15.5	39.5	51,715	AT&T
512	2401	52574000	9400017355	3/17/2025	2,095	2/1/2025	2/28/2025	14.0	31.0	64,934	AT&T
513	2461	52574000	9400017373	4/18/2025	1,301	3/1/2025	3/31/2025	15.5	33.5	43,584	AT&T
514	2461	52574000	9400017379	5/14/2025	1,301	4/1/2025	4/30/2025	15.0	29.0	37,729	AT&T
515	2461	52574000	9400017404	6/27/2025	1,301	5/1/2025	5/31/2025	15.5	42.5	55,293	AT&T
516	2461	52574000	9400017216	7/17/2024	4,414	6/1/2024	6/30/2024	15.0	32.0	141,244	AT&T
517	2411	52574000	9400017216	7/17/2024	2,364	6/1/2024	6/30/2024	15.0	32.0	75,633	AT&T
518	2461	52574000	9400017238	8/16/2024	4,623	7/1/2024	7/31/2024	15.5	31.5	145,615	AT&T
519	2411	52574000	9400017238	8/16/2024	1,015	7/1/2024	7/31/2024	15.5	31.5	31,981	AT&T
520	2461	52574000	9400017260	9/25/2024	4,623	8/1/2024	8/31/2024	15.5	40.5	187,220	AT&T
521	2483	52574000	9400017260	9/25/2024	3,674	8/1/2024	8/31/2024	15.5	40.5	148,803	AT&T
522	2411	52574000	9400017260	9/25/2024	1,015	8/1/2024	8/31/2024	15.5	40.5	41,119	AT&T
523	2461	52574000	9400017275	10/25/2024	4,623	9/1/2024	9/30/2024	15.0	40.0	184,908	AT&T
524	2483	52574000	9400017275	10/25/2024	1,750	9/1/2024	9/30/2024	15.0	40.0	69,984	AT&T
525	2411	52574000	9400017275	10/25/2024	1,015	9/1/2024	9/30/2024	15.0	40.0	40,611	AT&T
526	2461	52574000	9400017290	11/25/2024	4,673	10/1/2024	10/31/2024	15.5	40.5	189,237	AT&T
527	2483	52574000	9400017290	11/25/2024	1,768	10/1/2024	10/31/2024	15.5	40.5	71,597	AT&T
528	2411	52574000	9400017290	11/25/2024	1,026	10/1/2024	10/31/2024	15.5	40.5	41,560	AT&T
529	2461	52574000	9400017301	12/12/2024	4,673	11/1/2024	11/30/2024	15.0	27.0	126,158	AT&T
530	2483	52574000	9400017301	12/12/2024	1,768	11/1/2024	11/30/2024	15.0	27.0	47,731	AT&T
531	2411	52574000	9400017301	12/12/2024	1,026	11/1/2024	11/30/2024	15.0	27.0	27,707	AT&T
532	2461	52574000	9400017315	1/21/2025	4,673	12/1/2024	12/31/2024	15.5	36.5	170,547	AT&T
533	2483	52574000	9400017315	1/21/2025	1,768	12/1/2024	12/31/2024	15.5	36.5	64,525	AT&T
534	2411	52574000	9400017315	1/21/2025	1,026	12/1/2024	12/31/2024	15.5	36.5	37,456	AT&T
535	2461	52574000	9400017334	2/24/2025	4,731	1/1/2025	1/31/2025	15.5	39.5	186,885	AT&T
536	2411	52574000	9400017336	2/24/2025	1,039	1/1/2025	1/31/2025	15.5	39.5	41,042	AT&T
537	2461	52574000	9400017355	3/17/2025	4,731	2/1/2025	2/28/2025	14.0	31.0	146,669	AT&T
538	2411	52574000	9400017356	3/17/2025	1,039	2/1/2025	2/28/2025	14.0	31.0	32,210	AT&T
539	2461	52574000	9400017369	4/9/2025	4,731	3/1/2025	3/31/2025	15.5	24.5	115,916	AT&T
540	2411	52574000	9400017369	4/9/2025	1,039	3/1/2025	3/31/2025	15.5	24.5	25,456	AT&T
541	2461	52574000	9400017381	5/14/2025	4,742	4/1/2025	4/30/2025	15.0	29.0	137,519	AT&T
542	2411	52574000	9400017381	5/14/2025	1,041	4/1/2025	4/30/2025	15.0	29.0	30,200	AT&T
543	2461	52574000	9400017400	6/11/2025	4,742	5/1/2025	5/31/2025	15.5	26.5	125,664	AT&T
544	2411	52574000	9400017400	6/11/2025	1,041	5/1/2025	5/31/2025	15.5	26.5	27,597	AT&T
545	2491	52574000	9400017397	6/5/2025	1,489	5/1/2025	5/31/2025	15.5	20.5	30,522	AT&T
546	2401	52574200	9400017209	7/10/2024	10,665	6/1/2024	6/30/2024	15.0	25.0	266,629	Verizon Wireless (US)
547	2401	52574200	9400017254	9/6/2024	10,948	8/1/2024	8/31/2024	15.5	21.5	235,388	Verizon Wireless (US)
548	2401	52574200	9400017256	9/12/2024	10,880	8/1/2024	8/31/2024	15.5	27.5	299,207	Verizon Wireless (US)
549	2401	52574200	9400017289	11/20/2024	10,919	10/1/2024	10/31/2024	15.5	35.5	387,615	Verizon Wireless (US)
550	2401	52574200	9400017288	11/20/2024	10,772	10/1/2024	10/31/2024	15.5	35.5	382,423	Verizon Wireless (US)
551	2401	52574200	9400017309	12/20/2024	10,947	11/1/2024	11/30/2024	15.0	35.0	383,137	Verizon Wireless (US)
552	2401	52574200	9400017336	2/24/2025	11,098	1/1/2025	1/31/2025	15.5	39.5	438,371	Verizon Wireless (US)
553	2401	52574200	9400017336	2/24/2025	10,953	1/1/2025	1/31/2025	15.5	39.5	432,629	Verizon Wireless (US)
554	2401	52574200	9400017354	3/17/2025	10,431	2/1/2025	2/28/2025	14.0	31.0	323,351	Verizon Wireless (US)
555	2401	52574200	9400017373	4/18/2025	10,870	3/1/2025	3/31/2025	15.5	33.5	364,128	Verizon Wireless (US)
556	2401	52574200	9400017381	5/14/2025	9,784	4/1/2025	4/30/2025	15.0	29.0	283,733	Verizon Wireless (US)
557	2401	52574200	9400017404	6/27/2025	9,900	5/1/2025	5/31/2025	15.5	42.5	420,753	Verizon Wireless (US)
558	2491	52574300	9400017211	7/11/2024	1,329	6/1/2024	6/30/2024	15.0	26.0	34,556	Verizon Wireless (US)
559	2412	52574300	9400017211	7/11/2024	1,020	6/1/2024	6/30/2024	15.0	26.0	26,526	Verizon Wireless (US)
560	2401	52574300	9400017214	7/16/2024	1,800	6/1/2024	6/30/2024	15.0	31.0	55,789	Verizon Wireless (US)
561	2491	52574300	9400017214	7/16/2024	1,667	6/1/2024	6/30/2024	15.0	31.0	51,682	Verizon Wireless (US)
562	2491	52574100	9400017214	7/16/2024	1,423	6/1/2024	6/30/2024	15.0	31.0	44,116	Verizon Wireless (US)
563	2445	52574100	9400017214	7/16/2024	1,111	6/1/2024	6/30/2024	15.0	31.0	34,444	Verizon Wireless (US)
564	2412	52574300	9400017214	7/16/2024	1,020	6/1/2024	6/30/2024	15.0	31.0	31,627	Verizon Wireless (US)
565	2491	52574300	9400017241	8/21/2024	1,466	7/1/2024	7/31/2024	15.5	36.5	53,516	Verizon Wireless (US)
566	2412	52574300	9400017241	8/21/2024	1,020	7/1/2024	7/31/2024	15.5	36.5	37,242	Verizon Wireless (US)
567	2491	52574300	9400017254	9/6/2024	1,413	8/1/2024	8/31/2024	15.5	21.5	30,383	Verizon Wireless (US)
568	2412	52574300	9400017254	9/6/2024	1,020	8/1/2024	8/31/2024	15.5	21.5	21,939	Verizon Wireless (US)
569	2491	52574300	9400017286	11/15/2024	1,438	10/1/2024	10/31/2024	15.5	30.5	43,868	Verizon Wireless (US)
570	2412	52574300	9400017286	11/15/2024	1,020	10/1/2024	10/31/2024	15.5	30.5	31,117	Verizon Wireless (US)
571	2491	52574300	9400017289	11/20/2024	1,438	10/1/2024	10/31/2024	15.5	35.5	51,060	Verizon Wireless (US)
572	2412	52574300	9400017288	11/20/2024	1,020	10/1/2024	10/31/2024	15.5	35.5	36,220	Verizon Wireless (US)
573	2401	52574100	9400017309	12/20/2024	4,033	11/1/2024	11/30/2024	15.0	35.0	141,159	Verizon Wireless (US)
574	2491	52574300	9400017309	12/20/2024	1,438	11/1/2024	11/30/2024	15.0	35.0	50,341	Verizon Wireless (US)
575	2412	52574300	9400017309	12/20/2024	1,021	11/1/2024	11/30/2024	15.0	35.0	35,739	Verizon Wireless (US)
576	2491	52574300	9400017329	2/7/2025	1,346	1/1/2025	1/31/2025	15.5	22.5	30,293	Verizon Wireless (US)

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total		Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
577	2491	52574100	9400017329	2/7/2025	1,179	1/1/2025	1/31/2025	15.5	22.5	26,533	Verizon Wireless (US)
578	2412	52574300	9400017329	2/7/2025	1,020	1/1/2025	1/31/2025	15.5	22.5	22,955	Verizon Wireless (US)
579	2491	52574300	9400017336	2/24/2025	1,353	1/1/2025	1/31/2025	15.5	39.5	53,460	Verizon Wireless (US)
580	2412	52574300	9400017335	2/24/2025	1,020	1/1/2025	1/31/2025	15.5	39.5	40,299	Verizon Wireless (US)
581	2432	52574100	9400017354	3/17/2025	2,218	2/1/2025	2/28/2025	14.0	31.0	68,761	Verizon Wireless (US)
582	2491	52574300	9400017354	3/17/2025	1,360	2/1/2025	2/28/2025	14.0	31.0	42,164	Verizon Wireless (US)
583	2412	52574300	9400017354	3/17/2025	1,020	2/1/2025	2/28/2025	14.0	31.0	31,627	Verizon Wireless (US)
584	2491	52574300	9400017377	4/30/2025	1,305	3/1/2025	3/31/2025	15.5	45.5	59,387	Verizon Wireless (US)
585	2412	52574300	9400017377	4/30/2025	1,020	3/1/2025	3/31/2025	15.5	45.5	46,420	Verizon Wireless (US)
586	2401	52574100	9400017378	5/1/2025	2,066	4/1/2025	4/30/2025	15.0	16.0	33,060	Verizon Wireless (US)
587	2401	52574100	9400017378	5/1/2025	1,073	4/1/2025	4/30/2025	15.0	16.0	17,174	Verizon Wireless (US)
588	2401	52574100	9400017382	5/14/2025	2,837	4/1/2025	4/30/2025	15.0	29.0	82,271	Verizon Wireless (US)
589	2491	52574300	9400017382	5/14/2025	1,256	4/1/2025	4/30/2025	15.0	29.0	36,421	Verizon Wireless (US)
590	2491	52574100	9400017382	5/14/2025	1,248	4/1/2025	4/30/2025	15.0	29.0	36,200	Verizon Wireless (US)
591	2412	52574300	9400017382	5/14/2025	1,020	4/1/2025	4/30/2025	15.0	29.0	29,587	Verizon Wireless (US)
592	2412	52574300	9400017209	7/10/2024	1,083	6/1/2024	6/30/2024	15.0	25.0	27,072	Verizon Wireless (US)
593	2412	52574300	9400017244	8/23/2024	1,083	7/1/2024	7/31/2024	15.5	38.5	41,691	Verizon Wireless (US)
594	2412	52574300	9400017256	9/12/2024	1,083	8/1/2024	8/31/2024	15.5	27.5	29,779	Verizon Wireless (US)
595	2412	52574300	9400017288	11/20/2024	1,135	10/1/2024	10/31/2024	15.5	35.5	40,297	Verizon Wireless (US)
596	2412	52574300	9400017289	11/20/2024	1,083	10/1/2024	10/31/2024	15.5	35.5	38,442	Verizon Wireless (US)
597	2412	52574300	9400017309	12/20/2024	1,083	11/1/2024	11/30/2024	15.0	35.0	37,901	Verizon Wireless (US)
598	2412	52574300	9400017336	2/24/2025	1,083	1/1/2025	1/31/2025	15.5	39.5	42,775	Verizon Wireless (US)
599	2412	52574300	9400017334	2/24/2025	1,083	1/1/2025	1/31/2025	15.5	39.5	42,774	Verizon Wireless (US)
600	2412	52574300	9400017356	3/17/2025	1,083	2/1/2025	2/28/2025	14.0	31.0	33,569	Verizon Wireless (US)
601	2401	52574200	9400017373	4/18/2025	1,656	3/1/2025	3/31/2025	15.5	33.5	55,488	Verizon Wireless (US)
602	2412	52574300	9400017373	4/18/2025	1,083	3/1/2025	3/31/2025	15.5	33.5	36,276	Verizon Wireless (US)
603	2401	52574200	9400017377	4/30/2025	3,422	3/1/2025	3/31/2025	15.5	45.5	155,711	Verizon Wireless (US)
604	2412	52574300	9400017377	4/30/2025	1,083	3/1/2025	3/31/2025	15.5	45.5	49,271	Verizon Wireless (US)
605	2401	52574200	9400017404	6/27/2025	3,981	5/1/2025	5/31/2025	15.5	42.5	169,195	Verizon Wireless (US)
606	2401	52574200	9400017404	6/27/2025	3,092	5/1/2025	5/31/2025	15.5	42.5	131,394	Verizon Wireless (US)
607	2412	52574300	9400017404	6/27/2025	1,083	5/1/2025	5/31/2025	15.5	42.5	46,022	Verizon Wireless (US)
608	2412	52574300	9400017404	6/27/2025	1,083	5/1/2025	5/31/2025	15.5	42.5	46,022	Verizon Wireless (US)
609	2401	52574300	9400017224	8/6/2024	4,810	7/1/2024	7/31/2024	15.5	21.5	103,415	Pearl Solutions Group
610	2401	52574300	9400017235	8/16/2024	4,810	7/1/2024	7/31/2024	15.5	31.5	151,515	Pearl Solutions Group
611	2401	52574300	9400017238	8/16/2024	4,810	7/1/2024	7/31/2024	15.5	31.5	151,515	Pearl Solutions Group
612	2401	52574300	9400017256	9/12/2024	4,810	8/1/2024	8/31/2024	15.5	27.5	132,275	Pearl Solutions Group
613	2401	52574300	9400017274	10/23/2024	4,810	9/1/2024	9/30/2024	15.0	38.0	182,780	Pearl Solutions Group
614	2401	52574300	9400017285	11/13/2024	4,810	10/1/2024	10/31/2024	15.5	28.5	137,085	Pearl Solutions Group
615	2401	52574300	9400017297	12/9/2024	4,810	11/1/2024	11/30/2024	15.0	24.0	115,440	Pearl Solutions Group
616	2401	52574300	9400017324	1/23/2025	4,810	12/1/2024	12/31/2024	15.5	38.5	185,185	Pearl Solutions Group
617	2401	52574300	9400017334	2/24/2025	4,810	1/1/2025	1/31/2025	15.5	39.5	189,995	Pearl Solutions Group
618	2401	52574300	9400017352	3/12/2025	4,810	2/1/2025	2/28/2025	14.0	26.0	125,060	Pearl Solutions Group
619	2401	52574300	9400017369	4/9/2025	3,870	3/1/2025	3/31/2025	15.5	24.5	94,815	Pearl Solutions Group
620	2401	52574300	9400017379	5/14/2025	3,870	4/1/2025	4/30/2025	15.0	29.0	112,330	Pearl Solutions Group
621	2401	52574300	9400017399	6/11/2025	3,870	5/1/2025	5/31/2025	15.5	26.5	102,555	Pearl Solutions Group
622	2401	52574200	9400017215	7/16/2024	2,846	6/1/2024	6/30/2024	15.0	31.0	88,216	AT&T FirstNet (US)
623	2401	52574000	9400017254	9/6/2024	2,345	8/1/2024	8/31/2024	15.5	21.5	50,413	AT&T FirstNet (US)
624	2401	52574000	9400017256	9/12/2024	2,351	8/1/2024	8/31/2024	15.5	27.5	64,642	AT&T FirstNet (US)
625	2401	52574000	9400017286	11/15/2024	2,372	10/1/2024	10/31/2024	15.5	30.5	72,346	AT&T FirstNet (US)
626	2401	52574000	9400017289	11/20/2024	2,417	10/1/2024	10/31/2024	15.5	35.5	85,802	AT&T FirstNet (US)
627	2401	52574000	9400017302	12/13/2024	2,468	11/1/2024	11/30/2024	15.0	28.0	69,101	AT&T FirstNet (US)
628	2401	52574000	9400017329	2/7/2025	2,527	1/1/2025	1/31/2025	15.5	22.5	56,868	AT&T FirstNet (US)
629	2421	52574200	9400017329	2/7/2025	1,017	1/1/2025	1/31/2025	15.5	22.5	22,880	AT&T FirstNet (US)
630	2401	52574000	9400017335	2/24/2025	2,740	1/1/2025	1/31/2025	15.5	39.5	108,235	AT&T FirstNet (US)
631	2401	52574000	9400017336	2/24/2025	2,574	1/1/2025	1/31/2025	15.5	39.5	101,660	AT&T FirstNet (US)
632	2421	52574200	9400017335	2/24/2025	1,076	1/1/2025	1/31/2025	15.5	39.5	42,504	AT&T FirstNet (US)
633	2401	52574000	9400017363	4/2/2025	2,338	3/1/2025	3/31/2025	15.5	17.5	40,919	AT&T FirstNet (US)
634	2401	52574200	9400017363	4/2/2025	1,812	3/1/2025	3/31/2025	15.5	17.5	31,705	AT&T FirstNet (US)
635	2421	52574200	9400017363	4/2/2025	1,045	3/1/2025	3/31/2025	15.5	17.5	18,286	AT&T FirstNet (US)
636	2401	52574000	9400017377	4/30/2025	3,052	3/1/2025	3/31/2025	15.5	45.5	138,846	AT&T FirstNet (US)
637	2401	52574200	9400017377	4/30/2025	1,840	3/1/2025	3/31/2025	15.5	45.5	83,702	AT&T FirstNet (US)
638	2421	52574200	9400017377	4/30/2025	1,060	3/1/2025	3/31/2025	15.5	45.5	48,230	AT&T FirstNet (US)
639	2401	52574000	9400017385	5/23/2025	2,591	4/1/2025	4/30/2025	15.0	38.0	98,455	AT&T FirstNet (US)
640	2401	52574200	9400017385	5/23/2025	1,852	4/1/2025	4/30/2025	15.0	38.0	70,366	AT&T FirstNet (US)
641	2421	52574200	9400017385	5/23/2025	1,110	4/1/2025	4/30/2025	15.0	38.0	42,176	AT&T FirstNet (US)
642	2401	52574000	5001339761	7/16/2024	5,449	7/8/2024	7/8/2024	0.5	8.5	46,314	Prelude Solutions LLC
643	2401	52574000	5001348864	8/6/2024	33,493	7/1/2024	7/31/2024	15.5	21.5	720,093	Prelude Solutions LLC
644	2401	52574000	5001368037	9/25/2024	11,806	8/1/2024	8/31/2024	15.5	40.5	478,138	Prelude Solutions LLC
645	2465	52572000	5001382079	11/8/2024	21,849	9/25/2024	9/25/2024	0.5	44.5	972,291	LB WATER SERVICE INC
646	2461	52574300	5001384741	11/8/2024	29,606	9/25/2024	9/25/2024	0.5	44.5	1,317,478	LB WATER SERVICE INC
647	2462	52574300	5001384741	11/8/2024	29,606	9/25/2024	9/25/2024	0.5	44.5	1,317,478	LB WATER SERVICE INC
648	2401	52574000	5001400418	12/18/2024	29,801	10/1/2024	10/31/2024	15.5	63.5	1,892,383	Prelude Solutions LLC

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
649	2401	52574000	5001412111	1/21/2025	22,196	12/1/2024	12/31/2024	15.5	36.5	810,160	Prelude Solutions LLC
650	2401	52574000	5001422673	2/19/2025	23,541	1/1/2025	1/31/2025	15.5	34.5	812,154	Prelude Solutions LLC
651	2401	52574000	5001430084	3/10/2025	40,295	2/1/2025	2/28/2025	14.0	24.0	967,070	Prelude Solutions LLC
652	2401	52574000	5001455465	5/14/2025	41,662	4/1/2025	4/30/2025	15.0	29.0	1,208,203	Prelude Solutions LLC
653	2401	52574000	5001459342	5/22/2025	12,298	3/1/2025	3/31/2025	15.5	67.5	830,129	Prelude Solutions LLC
654	2401	52574000	5001466793	6/11/2025	12,547	5/1/2025	5/31/2025	15.5	26.5	332,504	Prelude Solutions LLC
655	2431	52574000	9400017241	8/21/2024	3,410	7/1/2024	7/31/2024	15.5	36.5	124,479	Verizon
656	2431	52574000	9400017243	8/21/2024	3,410	7/1/2024	7/31/2024	15.5	36.5	124,479	Verizon
657	2471	52574000	9400017241	8/21/2024	2,629	7/1/2024	7/31/2024	15.5	36.5	95,975	Verizon
658	2471	52574000	9400017241	8/21/2024	2,629	7/1/2024	7/31/2024	15.5	36.5	95,974	Verizon
659	2491	52574000	9400017241	8/21/2024	2,288	7/1/2024	7/31/2024	15.5	36.5	83,509	Verizon
660	2491	52574000	9400017243	8/21/2024	2,288	7/1/2024	7/31/2024	15.5	36.5	83,509	Verizon
661	2472	52574000	9400017241	8/21/2024	1,761	7/1/2024	7/31/2024	15.5	36.5	64,263	Verizon
662	2472	52574000	9400017241	8/21/2024	1,761	7/1/2024	7/31/2024	15.5	36.5	64,263	Verizon
663	2411	52574000	9400017243	8/21/2024	1,636	7/1/2024	7/31/2024	15.5	36.5	59,703	Verizon
664	2411	52574000	9400017241	8/21/2024	1,636	7/1/2024	7/31/2024	15.5	36.5	59,702	Verizon
665	2491	52574000	9400017242	8/21/2024	1,600	7/1/2024	7/31/2024	15.5	36.5	58,389	Verizon
666	2491	52574000	9400017243	8/21/2024	1,600	7/1/2024	7/31/2024	15.5	36.5	58,388	Verizon
667	2414	52574000	9400017241	8/21/2024	1,250	7/1/2024	7/31/2024	15.5	36.5	45,623	Verizon
668	2446	52574000	9400017241	8/21/2024	1,250	7/1/2024	7/31/2024	15.5	36.5	45,623	Verizon
669	2446	52574000	9400017241	8/21/2024	1,250	7/1/2024	7/31/2024	15.5	36.5	45,623	Verizon
670	2414	52574000	9400017243	8/21/2024	1,250	7/1/2024	7/31/2024	15.5	36.5	45,623	Verizon
671	2431	52574000	9400017259	9/25/2024	3,493	8/1/2024	8/31/2024	15.5	40.5	141,472	Verizon
672	2471	52574000	9400017259	9/25/2024	2,693	8/1/2024	8/31/2024	15.5	40.5	109,076	Verizon
673	2491	52574000	9400017259	9/25/2024	2,344	8/1/2024	8/31/2024	15.5	40.5	94,939	Verizon
674	2472	52574000	9400017259	9/25/2024	1,804	8/1/2024	8/31/2024	15.5	40.5	73,043	Verizon
675	2411	52574000	9400017259	9/25/2024	1,672	8/1/2024	8/31/2024	15.5	40.5	67,711	Verizon
676	2491	52574000	9400017259	9/25/2024	1,639	8/1/2024	8/31/2024	15.5	40.5	66,394	Verizon
677	2446	52574000	9400017259	9/25/2024	1,280	8/1/2024	8/31/2024	15.5	40.5	51,851	Verizon
678	2414	52574000	9400017259	9/25/2024	1,280	8/1/2024	8/31/2024	15.5	40.5	51,850	Verizon
679	2431	52574000	9400017274	10/23/2024	3,464	9/1/2024	9/30/2024	15.0	38.0	131,630	Verizon
680	2471	52574000	9400017274	10/23/2024	2,671	9/1/2024	9/30/2024	15.0	38.0	101,486	Verizon
681	2491	52574000	9400017274	10/23/2024	2,325	9/1/2024	9/30/2024	15.0	38.0	88,358	Verizon
682	2472	52574000	9400017274	10/23/2024	1,789	9/1/2024	9/30/2024	15.0	38.0	67,967	Verizon
683	2411	52574000	9400017274	10/23/2024	1,655	9/1/2024	9/30/2024	15.0	38.0	62,878	Verizon
684	2491	52574000	9400017274	10/23/2024	1,626	9/1/2024	9/30/2024	15.0	38.0	61,806	Verizon
685	2446	52574000	9400017274	10/23/2024	1,270	9/1/2024	9/30/2024	15.0	38.0	48,243	Verizon
686	2414	52574000	9400017274	10/23/2024	1,270	9/1/2024	9/30/2024	15.0	38.0	48,242	Verizon
687	2431	52574000	9400017293	12/3/2024	3,508	11/1/2024	11/30/2024	15.0	18.0	63,145	Verizon
688	2471	52574000	9400017293	12/3/2024	2,705	11/1/2024	11/30/2024	15.0	18.0	48,684	Verizon
689	2491	52574000	9400017293	12/3/2024	2,355	11/1/2024	11/30/2024	15.0	18.0	42,388	Verizon
690	2472	52574000	9400017293	12/3/2024	1,811	11/1/2024	11/30/2024	15.0	18.0	32,605	Verizon
691	2411	52574000	9400017293	12/3/2024	1,676	11/1/2024	11/30/2024	15.0	18.0	30,164	Verizon
692	2491	52574000	9400017293	12/3/2024	1,647	11/1/2024	11/30/2024	15.0	18.0	29,649	Verizon
693	2446	52574000	9400017293	12/3/2024	1,286	11/1/2024	11/30/2024	15.0	18.0	23,143	Verizon
694	2414	52574000	9400017293	12/3/2024	1,286	11/1/2024	11/30/2024	15.0	18.0	23,142	Verizon
695	2431	52574000	9400017313	1/7/2025	3,464	12/1/2024	12/31/2024	15.5	22.5	77,939	Verizon
696	2471	52574000	9400017313	1/7/2025	2,671	12/1/2024	12/31/2024	15.5	22.5	60,090	Verizon
697	2491	52574000	9400017313	1/7/2025	2,325	12/1/2024	12/31/2024	15.5	22.5	52,317	Verizon
698	2472	52574000	9400017313	1/7/2025	1,789	12/1/2024	12/31/2024	15.5	22.5	40,244	Verizon
699	2411	52574000	9400017313	1/7/2025	1,655	12/1/2024	12/31/2024	15.5	22.5	37,230	Verizon
700	2491	52574000	9400017313	1/7/2025	1,626	12/1/2024	12/31/2024	15.5	22.5	36,596	Verizon
701	2446	52574000	9400017313	1/7/2025	1,270	12/1/2024	12/31/2024	15.5	22.5	28,565	Verizon
702	2414	52574000	9400017313	1/7/2025	1,270	12/1/2024	12/31/2024	15.5	22.5	28,564	Verizon
703	2431	52574000	9400017327	1/31/2025	3,473	12/1/2024	12/31/2024	15.5	46.5	161,507	Verizon
704	2471	52574000	9400017327	1/31/2025	2,678	12/1/2024	12/31/2024	15.5	46.5	124,520	Verizon
705	2491	52574000	9400017327	1/31/2025	2,332	12/1/2024	12/31/2024	15.5	46.5	108,424	Verizon
706	2472	52574000	9400017327	1/31/2025	1,793	12/1/2024	12/31/2024	15.5	46.5	83,396	Verizon
707	2411	52574000	9400017327	1/31/2025	1,658	12/1/2024	12/31/2024	15.5	46.5	77,096	Verizon
708	2491	52574000	9400017327	1/31/2025	1,631	12/1/2024	12/31/2024	15.5	46.5	75,847	Verizon
709	2446	52574000	9400017327	1/31/2025	1,273	12/1/2024	12/31/2024	15.5	46.5	59,192	Verizon
710	2414	52574000	9400017327	1/31/2025	1,273	12/1/2024	12/31/2024	15.5	46.5	59,191	Verizon
711	2431	52574000	9400017335	2/24/2025	3,473	1/1/2025	1/31/2025	15.5	39.5	137,194	Verizon
712	2471	52574000	9400017335	2/24/2025	2,678	1/1/2025	1/31/2025	15.5	39.5	105,775	Verizon
713	2491	52574000	9400017336	2/24/2025	2,332	1/1/2025	1/31/2025	15.5	39.5	92,102	Verizon
714	2472	52574000	9400017334	2/24/2025	1,793	1/1/2025	1/31/2025	15.5	39.5	70,842	Verizon
715	2411	52574000	9400017335	2/24/2025	1,658	1/1/2025	1/31/2025	15.5	39.5	65,490	Verizon
716	2491	52574000	9400017334	2/24/2025	1,631	1/1/2025	1/31/2025	15.5	39.5	64,429	Verizon
717	2446	52574000	9400017336	2/24/2025	1,273	1/1/2025	1/31/2025	15.5	39.5	50,281	Verizon
718	2414	52574000	9400017336	2/24/2025	1,273	1/1/2025	1/31/2025	15.5	39.5	50,281	Verizon
719	2431	52574000	9400017369	4/9/2025	3,118	3/1/2025	3/31/2025	15.5	24.5	76,391	Verizon
720	2471	52574000	9400017369	4/9/2025	2,323	3/1/2025	3/31/2025	15.5	24.5	56,903	Verizon

Pennsylvania American Water Company
Lead Lag for Telecommunications Expense
12 Months Ended 6/30/2025

Line No						Service Period			Total		
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
721	2491	52574000	9400017369	4/9/2025	1,976	3/1/2025	3/31/2025	15.5	24.5	48,423	Verizon
722	2472	52574000	9400017369	4/9/2025	1,438	3/1/2025	3/31/2025	15.5	24.5	35,236	Verizon
723	2411	52574000	9400017369	4/9/2025	1,303	3/1/2025	3/31/2025	15.5	24.5	31,917	Verizon
724	2491	52574000	9400017369	4/9/2025	1,276	3/1/2025	3/31/2025	15.5	24.5	31,259	Verizon
725	2414	52574000	9400017369	4/9/2025	1,273	3/1/2025	3/31/2025	15.5	24.5	31,187	Verizon
726	2431	52574000	9400017375	4/25/2025	3,479	3/1/2025	3/31/2025	15.5	40.5	140,893	Verizon
727	2471	52574000	9400017375	4/25/2025	2,682	3/1/2025	3/31/2025	15.5	40.5	108,627	Verizon
728	2491	52574000	9400017375	4/25/2025	2,336	3/1/2025	3/31/2025	15.5	40.5	94,591	Verizon
729	2472	52574000	9400017375	4/25/2025	1,796	3/1/2025	3/31/2025	15.5	40.5	72,753	Verizon
730	2411	52574000	9400017375	4/25/2025	1,660	3/1/2025	3/31/2025	15.5	40.5	67,228	Verizon
731	2491	52574000	9400017375	4/25/2025	1,634	3/1/2025	3/31/2025	15.5	40.5	66,173	Verizon
732	2446	52574000	9400017375	4/25/2025	1,275	3/1/2025	3/31/2025	15.5	40.5	51,637	Verizon
733	2414	52574000	9400017375	4/25/2025	1,275	3/1/2025	3/31/2025	15.5	40.5	51,637	Verizon
734	2431	52574000	9400017385	5/23/2025	3,524	4/1/2025	4/30/2025	15.0	38.0	133,893	Verizon
735	2471	52574000	9400017385	5/23/2025	2,717	4/1/2025	4/30/2025	15.0	38.0	103,230	Verizon
736	2491	52574000	9400017385	5/23/2025	2,366	4/1/2025	4/30/2025	15.0	38.0	89,894	Verizon
737	2472	52574000	9400017385	5/23/2025	1,819	4/1/2025	4/30/2025	15.0	38.0	69,139	Verizon
738	2411	52574000	9400017385	5/23/2025	1,681	4/1/2025	4/30/2025	15.0	38.0	63,888	Verizon
739	2491	52574000	9400017385	5/23/2025	1,655	4/1/2025	4/30/2025	15.0	38.0	62,885	Verizon
740	2446	52574000	9400017385	5/23/2025	1,291	4/1/2025	4/30/2025	15.0	38.0	49,072	Verizon
741	2414	52574000	9400017385	5/23/2025	1,291	4/1/2025	4/30/2025	15.0	38.0	49,071	Verizon
742	2403	52574000	9400017241	8/21/2024	1,168	7/1/2024	7/31/2024	15.5	36.5	42,617	Verizon
743	2403	52574000	9400017241	8/21/2024	1,168	7/1/2024	7/31/2024	15.5	36.5	42,617	Verizon
744	2403	52574000	9400017258	9/18/2024	1,178	8/1/2024	8/31/2024	15.5	33.5	39,456	Verizon
745	2403	52574000	9400017274	10/23/2024	1,187	9/1/2024	9/30/2024	15.0	38.0	45,123	Verizon
746	2403	52574000	9400017290	11/25/2024	1,210	10/1/2024	10/31/2024	15.5	40.5	49,001	Verizon
747	2403	52574000	9400017313	1/7/2025	1,187	12/1/2024	12/31/2024	15.5	22.5	26,718	Verizon
748	2403	52574000	9400017327	1/31/2025	1,191	12/1/2024	12/31/2024	15.5	46.5	55,377	Verizon
749	2403	52574000	9400017334	2/24/2025	1,191	1/1/2025	1/31/2025	15.5	39.5	47,041	Verizon
750	2403	52574000	9400017362	3/28/2025	1,191	2/1/2025	2/28/2025	14.0	42.0	50,018	Verizon
751	2403	52574000	9400017375	4/25/2025	1,193	3/1/2025	3/31/2025	15.5	40.5	48,315	Verizon
752	2403	52574000	9400017384	5/22/2025	1,193	4/1/2025	4/30/2025	15.0	37.0	44,140	Verizon

1,926,431

63,262,905

Avg Lag for Telecommunications Expense 32.84

Check Float 1.71

Avg Lag w/ Check Float 34.55

Pennsylvania American Water Company
Lead Lag for Rent Expense
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total Lag	Dollars	Vendor
						From	To		Days	Days	
1	2401	54140000	5001472434	6/24/2025	8,799	3/3/2025	4/2/2025	30.5	113.5	998,707	Canon A INC
2	2401	54140000	5001415908	1/31/2025	4,550	9/2/2024	10/2/2024	30.5	151.5	689,323	Canon A INC
3	2401	54140000	5001415907	1/31/2025	5,215	10/3/2024	11/2/2024	30.5	120.5	628,397	Canon A INC
4	2494	54110000	5001358255	9/19/2024	3,500	4/1/2024	4/30/2024	29.5	171.5	600,250	City of York
5	2471	54110000	5001358376	1/2/2025	1,491	1/1/2024	12/31/2024	365.5	367.5	547,943	WEST SHORE RAILROAD
6	2494	54110000	5001358254	9/19/2024	3,500	5/1/2024	5/31/2024	30.5	141.5	495,250	City of York
7	2494	54110000	5001358252	9/19/2024	3,500	6/1/2024	6/30/2024	29.5	110.5	386,750	City of York
8	2451	54140000	5001418552	2/6/2025	3,763	11/8/2024	12/9/2024	31.5	90.5	340,552	TOTAL RENTAL
9	2401	54140000	5001415910	2/3/2025	4,960	12/3/2024	1/2/2025	30.5	62.5	309,994	Canon A INC
10	2401	54140000	5001415911	1/31/2025	3,373	11/2/2024	12/2/2024	30.5	90.5	305,233	Canon A INC
11	2401	54140000	5001472435	7/2/2025	4,792	5/3/2025	6/2/2025	30.5	60.5	289,945	Canon A INC
12	2401	54140000	5001464708	6/5/2025	4,479	4/2/2025	5/2/2025	30.5	64.5	288,899	Canon A INC
13	2494	54110000	5001358251	9/19/2024	3,500	7/1/2024	7/31/2024	30.5	80.5	281,750	City of York
14	2494	54110000	5001359753	9/19/2024	1,500	4/1/2024	4/30/2024	29.5	171.5	257,250	City of York
15	2401	54140000	5001424435	3/4/2025	3,790	1/3/2025	2/2/2025	30.5	60.5	229,284	Canon A INC
16	2401	54140000	5001436641	4/1/2025	3,662	1/31/2025	3/2/2025	30.5	60.5	221,522	Canon A INC
17	2494	54110000	5001359752	9/19/2024	1,500	5/1/2024	5/31/2024	30.5	141.5	212,250	City of York
18	2494	54110000	5001358248	9/19/2024	3,500	8/1/2024	8/31/2024	30.5	49.5	173,250	City of York
19	2494	54110000	5001358245	9/19/2024	1,500	6/1/2024	6/30/2024	29.5	110.5	165,750	City of York
20	2494	54110000	5001359750	9/19/2024	1,500	7/1/2024	7/31/2024	30.5	80.5	120,750	City of York
21	2450	54110000	5001472841	6/25/2025	4,419	6/1/2025	6/30/2025	29.5	24.5	108,257	Eisenhower Associates LLC
22	2494	54110000	5001463277	6/26/2025	3,413	6/1/2025	6/30/2025	29.5	25.5	87,019	City of York
23	2494	54110000	5001358247	9/24/2024	3,500	9/1/2024	9/30/2024	29.5	23.5	82,250	City of York
24	2494	54110000	5001368470	10/24/2024	3,500	10/1/2024	10/31/2024	30.5	23.5	82,250	City of York
25	2494	54110000	5001395923	12/23/2024	3,500	12/1/2024	12/31/2024	30.5	22.5	78,750	City of York
26	2494	54110000	5001359757	9/19/2024	1,500	8/1/2024	8/31/2024	30.5	49.5	74,250	City of York
27	2494	54110000	5001454276	5/22/2025	3,413	5/1/2025	5/31/2025	30.5	21.5	73,369	City of York
28	2494	54110000	5001382176	11/21/2024	3,500	11/1/2024	11/30/2024	29.5	20.5	71,750	City of York
29	2491	54110000	5001415290	1/29/2025	1,045	12/1/2024	12/31/2024	30.5	59.5	62,148	SBA PROPERTIES INC
30	2494	54110000	5001438878	4/17/2025	3,413	4/1/2025	4/30/2025	29.5	16.5	56,306	City of York
31	2491	54110000	5001423087	2/19/2025	1,045	1/1/2025	1/31/2025	30.5	49.5	51,703	SBA PROPERTIES INC
32	2401	54140000	5001475449	7/25/2025	1,762	6/27/2025	6/27/2025	0.5	28.5	50,209	Canon A INC
33	2491	54110000	5001434031	3/20/2025	1,045	2/1/2025	2/28/2025	27.5	47.5	49,614	SBA PROPERTIES INC
34	2491	54110000	5001448306	5/16/2025	1,045	4/1/2025	4/30/2025	29.5	45.5	47,525	SBA PROPERTIES INC
35	2494	54110000	5001413915	2/13/2025	3,413	2/1/2025	2/28/2025	27.5	12.5	42,656	City of York
36	2494	54110000	5001463283	6/26/2025	1,500	6/1/2025	6/30/2025	29.5	25.5	38,250	City of York
37	2494	54110000	5001358244	9/24/2024	1,500	9/1/2024	9/30/2024	29.5	23.5	35,250	City of York
38	2494	54110000	5001368471	10/24/2024	1,500	10/1/2024	10/31/2024	30.5	23.5	35,250	City of York
39	2494	54110000	5001395924	12/23/2024	1,500	12/1/2024	12/31/2024	30.5	22.5	33,750	City of York
40	2494	54110000	5001406634	1/23/2025	1,500	1/1/2025	1/31/2025	30.5	22.5	33,750	City of York
41	2494	54110000	5001454278	5/22/2025	1,500	5/1/2025	5/31/2025	30.5	21.5	32,250	City of York
42	2494	54110000	5001382175	11/21/2024	1,500	11/1/2024	11/30/2024	29.5	20.5	30,750	City of York
43	2494	54110000	5001438876	4/17/2025	1,500	4/1/2025	4/30/2025	29.5	16.5	24,750	City of York
44	2401	54140000	5001363929	9/17/2024	1,858	9/5/2024	10/2/2024	27.5	12.5	23,229	PITNEY BOWES
45	2494	54110000	5001413919	2/13/2025	1,500	2/1/2025	2/28/2025	27.5	12.5	18,750	City of York
46	2494	54110000	5001427101	3/4/2025	3,413	3/1/2025	3/31/2025	30.5	3.5	11,944	City of York
47	2494	54110000	5001427103	3/4/2025	1,500	3/1/2025	3/31/2025	30.5	3.5	5,250	City of York
48	2465	54110000	5001391709	11/26/2024	2,324	12/1/2024	12/31/2024	30.5	(4.5)	(10,459)	High Properties
49	2465	54110000	5001424293	2/24/2025	2,398	3/1/2025	3/31/2025	30.5	(4.5)	(10,792)	High Properties
50	2465	54110000	5001401487	12/23/2024	2,398	1/1/2025	1/31/2025	30.5	(8.5)	(20,385)	High Properties
51	2465	54110000	5001377961	10/22/2024	2,324	11/1/2024	11/30/2024	29.5	(9.5)	(22,081)	High Properties
52	2465	54110000	5001458872	5/22/2025	2,398	6/1/2025	6/30/2025	29.5	(9.5)	(22,783)	High Properties
53	2465	54110000	5001411617	1/21/2025	2,398	2/1/2025	2/28/2025	27.5	(10.5)	(25,181)	High Properties
54	2465	54110000	5001471688	6/20/2025	2,398	7/1/2025	7/31/2025	30.5	(10.5)	(25,181)	High Properties
55	2465	54110000	5001353763	8/20/2024	2,324	9/1/2024	9/30/2024	29.5	(11.5)	(26,729)	High Properties
56	2465	54110000	5001432490	3/18/2025	2,398	4/1/2025	4/30/2025	29.5	(13.5)	(32,376)	High Properties
57	2465	54110000	5001339241	7/16/2024	2,324	8/1/2024	8/31/2024	30.5	(15.5)	(36,026)	High Properties
58	2465	54110000	5001443891	4/15/2025	2,398	5/1/2025	5/31/2025	30.5	(15.5)	(37,172)	High Properties
59	2465	54110000	5001362890	9/12/2024	2,324	10/1/2024	10/31/2024	30.5	(18.5)	(42,999)	High Properties
60	2411	54110000	5001371353	10/1/2024	4,272	11/15/2024	11/14/2025	364.5	(44.5)	(190,118)	THORNBURG BOROUGH

164,834

8,381,997

Avg Lag for Rent Expense **50.85**
Check Float **1.86**
Avg Lag w/ Check Float **52.71**

PAWC Exhibit JD-1R

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FR V.08_Attachment

Pennsylvania American Water Company
Lead Lag for Purchased Fuel Expense
12 Months Ended 6/30/2025

Line No						Service Period		Midpoint	Total Lag	Dollars	Vendor
	Profit Ctr	Account	Document #	Paid	Amount	From	To		Days	Days	
1	2494	51520000	5001461849	5/30/2025	49,287	4/1/2025	4/30/2025	15	45.0	2,217,906	Shiple Energy
2	2494	51520000	5001473416	6/26/2025	42,356	5/1/2025	5/31/2025	15.5	41.5	1,757,779	Shiple Energy
3	2494	51520000	5001427914	3/5/2025	38,370	1/1/2025	1/31/2025	15.5	48.5	1,860,968	Shiple Energy
4	2494	51520000	5001415833	1/31/2025	36,164	12/1/2024	12/31/2024	15.5	46.5	1,681,625	Shiple Energy
5	2494	51520000	5001337258	7/10/2024	34,902	5/1/2024	5/31/2024	15.5	55.5	1,937,071	Shiple Energy
6	2494	51520000	5001436677	3/27/2025	34,815	2/1/2025	2/28/2025	14	41.0	1,427,409	Shiple Energy
7	2494	51520000	5001370621	10/2/2024	33,785	8/1/2024	8/31/2024	15.5	47.5	1,604,803	Shiple Energy
8	2494	51520000	5001394809	12/4/2024	33,250	10/1/2024	10/31/2024	15.5	49.5	1,645,880	Shiple Energy
9	2494	51520000	5001381623	10/30/2024	29,946	9/1/2024	9/30/2024	15	45.0	1,347,590	Shiple Energy
10	2494	51520000	5001449973	4/30/2025	29,638	3/1/2025	3/31/2025	15.5	45.5	1,348,515	Shiple Energy
11	2494	51520000	5001406750	1/6/2025	29,300	11/1/2024	11/30/2024	15	52.0	1,523,591	Shiple Energy
12	2494	51520000	5001360254	9/5/2024	25,414	7/1/2024	7/31/2024	15.5	51.5	1,308,839	Shiple Energy
13	2494	51520000	5001347080	8/1/2024	25,117	6/1/2024	6/30/2024	15	47.0	1,180,490	Shiple Energy
14	2494	51520000	5001461328	5/29/2025	29,207	3/21/2025	4/20/2025	15.5	54.5	1,591,789	Columbia Gas
15	2494	51520000	5001473416	6/26/2025	26,303	4/21/2025	5/20/2025	15	52.0	1,367,760	Columbia Gas
16	2494	51520000	5001425678	2/26/2025	24,607	12/21/2024	1/20/2025	15.5	52.5	1,291,844	Columbia Gas
17	2494	51520000	5001435345	3/25/2025	23,701	1/21/2025	2/20/2025	15.5	48.5	1,149,510	Columbia Gas
18	2494	51520000	5001415833	1/31/2025	21,502	11/21/2024	12/20/2024	15	57.0	1,225,614	Columbia Gas
19	2494	51520000	5001451452	5/5/2025	21,263	2/21/2025	3/20/2025	14	60.0	1,275,753	Columbia Gas
20	2494	51520000	5001395202	12/5/2024	19,186	9/21/2024	10/20/2024	15	61.0	1,170,369	Columbia Gas
21	2494	51520000	5001368206	9/25/2024	18,975	7/21/2024	8/20/2024	15.5	51.5	977,228	Columbia Gas
22	2494	51520000	5001386297	11/11/2024	17,238	8/21/2024	9/20/2024	15.5	67.5	1,163,538	Columbia Gas
23	2494	51520000	5001356169	8/27/2024	15,140	6/21/2024	7/20/2024	15	53.0	802,400	Columbia Gas
24	2494	51520000	5001345083	7/31/2024	14,611	5/21/2024	6/20/2024	15.5	56.5	825,501	Columbia Gas
25	2494	51520000	5001349728	8/8/2024	14,611	5/21/2024	6/20/2024	15.5	64.5	942,386	Columbia Gas

688,688

34,626,156

Avg Lag for Purchased Fuel 50.28

Check Float 0.00

Avg Lag w/ Check Float 50.28

Pennsylvania American Water Company
Lead Lag for Long-Term Debt Interest
12 Months Ended 6/30/2025

Line No						Service Period			Total		
	Profit Ctr	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Payment Frequency
1	2401	81015000	3000953904	9/3/2024	4,777,269	3/4/2024	9/3/2024	91.8	91.8	438,314,431	Semi-Annual
2	2401	81015000	3000953901	9/3/2024	4,500,000	3/4/2024	9/3/2024	91.8	91.8	412,875,000	Semi-Annual
3	2401	81015000	3000953908	9/3/2024	2,808,264	3/4/2024	9/3/2024	91.8	91.8	257,658,212	Semi-Annual
4	2401	81015000	3000953907	9/3/2024	2,653,681	3/4/2024	9/3/2024	91.8	91.8	243,475,191	Semi-Annual
5	2401	81015000	3000953906	9/3/2024	2,520,000	3/4/2024	9/3/2024	91.8	91.8	231,210,000	Semi-Annual
6	2401	81015000	3000953905	9/3/2024	2,338,498	3/4/2024	9/3/2024	91.8	91.8	214,557,160	Semi-Annual
7	2401	81015000	3000953902	9/3/2024	1,496,036	3/4/2024	9/3/2024	91.8	91.8	137,261,305	Semi-Annual
8	2401	81015000	3000953903	9/3/2024	1,401,363	3/4/2024	9/3/2024	91.8	91.8	128,575,055	Semi-Annual
9	2401	81015000	3000953900	9/3/2024	615,400	3/4/2024	9/3/2024	91.8	91.8	56,462,950	Semi-Annual
10	2401	81015000	3000962570	10/15/2024	883,750	4/15/2024	10/15/2024	91.8	91.8	81,084,063	Semi-Annual
11	2401	81015000	3000962571	10/15/2024	391,375	4/15/2024	10/15/2024	91.8	91.8	35,908,656	Semi-Annual
12	2401	81015000	3000962573	10/15/2024	227,700	4/15/2024	10/15/2024	91.8	91.8	20,891,475	Semi-Annual
13	2401	81015000	3000962572	10/15/2024	151,500	4/15/2024	10/15/2024	91.8	91.8	13,900,125	Semi-Annual
14	2401	81015000	3000962574	10/15/2024	70,770	4/15/2024	10/15/2024	91.8	91.8	6,493,148	Semi-Annual
15	2401	81015000	3000962576	10/15/2024	14,250	4/15/2024	10/15/2024	91.8	91.8	1,307,438	Semi-Annual
16	2401	81015000	3000962575	10/15/2024	12,650	4/15/2024	10/15/2024	91.8	91.8	1,160,638	Semi-Annual
17	2401	81015000	3000967033	11/1/2024	1,552,500	5/2/2024	11/1/2024	91.8	91.8	142,441,875	Semi-Annual
18	2401	81015000	3000967032	11/1/2024	420,000	5/2/2024	11/1/2024	91.8	91.8	38,535,000	Semi-Annual
19	2401	81015000	3000970087	11/19/2024	128,500	5/20/2024	11/19/2024	91.8	91.8	11,789,875	Semi-Annual
20	2401	81015000	3000972454	12/2/2024	5,673,750	6/2/2024	12/2/2024	91.8	91.8	520,566,563	Semi-Annual
21	2401	81015000	3000972451	12/2/2024	1,897,500	6/2/2024	12/2/2024	91.8	91.8	174,095,625	Semi-Annual
22	2401	81015000	3000972450	12/2/2024	1,412,550	6/2/2024	12/2/2024	91.8	91.8	129,601,463	Semi-Annual
23	2401	81015000	3000972448	12/2/2024	967,500	6/2/2024	12/2/2024	91.8	91.8	88,768,125	Semi-Annual
24	2401	81015000	3000972452	12/2/2024	771,875	6/2/2024	12/2/2024	91.8	91.8	70,819,531	Semi-Annual
25	2401	81015000	3000972453	12/2/2024	546,250	6/2/2024	12/2/2024	91.8	91.8	50,118,438	Semi-Annual
26	2401	81015000	3000972449	12/2/2024	494,823	6/2/2024	12/2/2024	91.8	91.8	45,399,964	Semi-Annual
27	2401	81015000	3000974922	12/16/2024	2,718,750	6/16/2024	12/16/2024	91.8	91.8	249,445,313	Semi-Annual
28	2401	81015000	3000990961	3/3/2025	4,777,269	9/1/2024	3/3/2025	91.8	91.8	438,314,431	Semi-Annual
29	2401	81015000	3000990965	3/3/2025	4,768,750	9/1/2024	3/3/2025	91.8	91.8	437,532,813	Semi-Annual
30	2401	81015000	3000990964	3/3/2025	4,506,250	9/1/2024	3/3/2025	91.8	91.8	413,448,438	Semi-Annual
31	2401	81015000	3000990958	3/3/2025	4,500,000	9/1/2024	3/3/2025	91.8	91.8	412,875,000	Semi-Annual
32	2401	81015000	3000990963	3/3/2025	2,520,000	9/1/2024	3/3/2025	91.8	91.8	231,210,000	Semi-Annual
33	2401	81015000	3000990962	3/3/2025	2,338,498	9/1/2024	3/3/2025	91.8	91.8	214,557,160	Semi-Annual
34	2401	81015000	3000990959	3/3/2025	1,496,036	9/1/2024	3/3/2025	91.8	91.8	137,261,305	Semi-Annual
35	2401	81015000	3000990960	3/3/2025	1,401,363	9/1/2024	3/3/2025	91.8	91.8	128,575,055	Semi-Annual
36	2401	81015000	3000990957	3/3/2025	615,400	9/1/2024	3/3/2025	91.8	91.8	56,462,950	Semi-Annual
37	2401	81015000	3001000030	4/15/2025	883,750	10/14/2024	4/15/2025	91.8	91.8	81,084,063	Semi-Annual
38	2401	81015000	3001000031	4/15/2025	391,375	10/14/2024	4/15/2025	91.8	91.8	35,908,656	Semi-Annual
39	2401	81015000	3001000033	4/15/2025	227,700	10/14/2024	4/15/2025	91.8	91.8	20,891,475	Semi-Annual
40	2401	81015000	3001000032	4/15/2025	151,500	10/14/2024	4/15/2025	91.8	91.8	13,900,125	Semi-Annual
41	2401	81015000	3001000034	4/15/2025	70,770	10/14/2024	4/15/2025	91.8	91.8	6,493,148	Semi-Annual
42	2401	81015000	3001000036	4/15/2025	14,250	10/14/2024	4/15/2025	91.8	91.8	1,307,438	Semi-Annual
43	2401	81015000	3001000035	4/15/2025	12,650	10/14/2024	4/15/2025	91.8	91.8	1,160,638	Semi-Annual
44	2401	81015000	3001002846	5/1/2025	1,552,500	10/30/2024	5/1/2025	91.8	91.8	142,441,875	Semi-Annual
45	2401	81015000	3001002845	5/1/2025	420,000	10/30/2024	5/1/2025	91.8	91.8	38,535,000	Semi-Annual
46	2401	81015000	3001007949	5/19/2025	128,500	11/17/2024	5/19/2025	91.8	91.8	11,789,875	Semi-Annual
47	2401	81015000	3001010548	6/2/2025	5,673,750	12/1/2024	6/2/2025	91.8	91.8	520,566,563	Semi-Annual
48	2401	81015000	3001010545	6/2/2025	1,897,500	12/1/2024	6/2/2025	91.8	91.8	174,095,625	Semi-Annual
49	2401	81015000	3001010544	6/2/2025	1,412,550	12/1/2024	6/2/2025	91.8	91.8	129,601,463	Semi-Annual
50	2401	81015000	3001010542	6/2/2025	967,500	12/1/2024	6/2/2025	91.8	91.8	88,768,125	Semi-Annual
51	2401	81015000	3001010546	6/2/2025	771,875	12/1/2024	6/2/2025	91.8	91.8	70,819,531	Semi-Annual
52	2401	81015000	3001010547	6/2/2025	546,250	12/1/2024	6/2/2025	91.8	91.8	50,118,438	Semi-Annual
53	2401	81015000	3001010543	6/2/2025	494,823	12/1/2024	6/2/2025	91.8	91.8	45,399,964	Semi-Annual
54	2401	81015000	3001013785	6/16/2025	2,718,750	12/15/2024	6/16/2025	91.8	91.8	249,445,313	Semi-Annual

86,706,061

7,955,281,079

Avg Lag for Long-Term Debt Interest 91.75

Check Float 0.00

Avg Lag w/ Check Float 91.75

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Pennsylvania American Water Company
Lead Lag for Short-Term Debt Interest
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Payment Frequency
						From	To		Lag Days	Dollar Days	
1	2401	81315000	3000979277	12/31/2024	98,668	12/1/2024	12/31/2024	15.5	15.5	1,529,358	Monthly
2	2401	81315000	3000985825	1/31/2025	229,335	1/1/2025	1/31/2025	15.5	15.5	3,554,698	Monthly
3	2401	81315000	3000991742	2/28/2025	245,953	2/1/2025	2/28/2025	14.0	14.0	3,443,344	Monthly
4	2401	81315000	3000998479	3/31/2025	290,743	3/1/2025	3/31/2025	15.5	15.5	4,506,517	Monthly
5	2401	81315000	3001004795	4/30/2025	193,475	4/1/2025	4/30/2025	15.0	15.0	2,902,125	Monthly
6	2401	81315000	3001011494	5/31/2025	393,945	5/1/2025	5/31/2025	15.5	15.5	6,106,142	Monthly
7	2401	81315000	3001017629	6/30/2025	437,314	6/1/2025	6/30/2025	15.0	15.0	6,559,709	Monthly

1,889,433

28,601,892

Avg Lag for Short-Term Debt Interest 15.14

Check Float 0.00

Avg Lag w/ Check Float 15.14

Pennsylvania American Water Company
Lead Lag for Preferred Dividends
12 Months Ended 6/30/2025

Line No	Profit Ctr	Account	Document #	Paid	Amount	Service Period		Midpoint	Total		Vendor
						From	To		Lag Days	Dollar Days	
1	2401	81020000	3000942666	7/15/2024	6,393	4/15/2024	7/15/2024	46.0	46.0	294,081	PNC Bank
2	2401	81020000	3000942665	7/15/2024	4,339	4/15/2024	7/15/2024	46.0	46.0	199,583	PNC Bank
3	2401	81020000	3000961399	10/15/2024	6,393	7/15/2024	10/15/2024	46.5	46.5	297,277	PNC Bank
4	2401	81020000	3000961398	10/15/2024	4,339	7/15/2024	10/15/2024	46.5	46.5	201,752	PNC Bank
5	2401	81020000	3000980674	1/15/2025	6,393	10/15/2024	1/15/2025	46.5	46.5	297,277	PNC Bank
6	2401	81020000	3000980673	1/15/2025	4,339	10/15/2024	1/15/2025	46.5	46.5	201,752	PNC Bank
7	2401	81020000	3000999932	4/15/2025	6,393	1/15/2025	4/15/2025	45.5	45.5	290,884	PNC Bank
8	2401	81020000	3000999931	4/15/2025	4,339	1/15/2025	4/15/2025	45.5	45.5	197,413	PNC Bank

42,927

1,980,019

Avg Lag for Preferred Dividends 46.13

Check Float 0.00

Avg Lag w/ Check Float 46.13

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Pennsylvania American Water Company
Lead Lag for General Assessment
12 Months Ended 6/30/2025

Line No.	Profit Center	Account	Document Number	Paid	Amount	Service Period		Midpoint	Total Lag Days	Dollar Days	Vendor	
1	2401	16530000	5001360002	9/5/2024	\$1,049,033	7/1/2024	6/30/2025	182.5	(115.5)	(121,163,312)	Pennsylvania Public Utility Commission	
2	2401	16530000	5001361177	9/10/2024	\$2,672,452	7/1/2024	6/30/2025	182.5	(110.5)	(295,305,946)	Pennsylvania Public Utility Commission	
3	2401	16530000	5001473228	6/25/2025	\$3,200,000	7/1/2025	6/30/2026	182.5	(187.5)	(600,000,000)	Pennsylvania Public Utility Commission	
					<u>6,921,485</u>						<u>(1,016,469,258)</u>	
Avg Lag for General Assessment										<u>(146.86)</u>		
Check Float										<u>14.38</u>		
Avg Lag w/ Check Float										<u>(132.48)</u>		

Pennsylvania American Water Company
Lead Lag for Public Utility Realty Tax
12 Months Ended 6/30/2025

Line No					Service Period		Midpoint	Total		Payment Recipient
	Account	Document #	Paid	Amount	From	To		Lag Days	Dollar Days	
1	16510000	5001448451	5/7/2025	2,091,189.00	1/1/2025	12/31/2025	182.5	(55.5)	(116,060,990)	PA Department of Revenue
2	16510000	5001359577	9/5/2024	38,246.00	1/1/2023	12/31/2023	182.5	431.5	16,503,149	PA Department of Revenue
				<u>2,129,435</u>						
									<u>(99,557,841)</u>	
									<u>Avg Lag for PURTA</u>	<u>(46.75)</u>
									Check Float	1.71
									<u>Avg Lag w/ Check Float</u>	<u>(45.04)</u>

Pennsylvania American Water Company
Lead Lag for State Income Tax
12 Months Ended 6/30/2025

Statutory Estimate

This is based on PA Department of Revenue Quarterly Estimated Payment due dates

Payment Date	Service Period		Midpoint	Total Lag	Annual	Weighted Days
	From	To		Days	Payment %	
9/15/2024	7/1/2024	9/30/2024	46.0	31.0	25%	7.8
12/15/2024	10/1/2024	12/31/2024	46.0	30.0	25%	7.5
4/15/2025	1/1/2025	3/31/2025	45.0	60.0	25%	15.0
6/15/2025	4/1/2025	6/30/2025	45.5	30.5	25%	7.6
Avg Lag for State Income Tax						37.88
Check Float						0.00
Avg Lag w/ Check Float						37.88

Pennsylvania American Water Company
Lead Lag for Federal Income Tax
12 Months Ended 6/30/2025

Statutory Estimate

This is based on IRS Quarterly Estimated Payment due dates

Payment Date	Service Period		Midpoint	Total Lag	Annual	Weighted Days
	From	To		Days	Payment %	
9/15/2024	7/1/2024	9/30/2024	46.0	31.0	25%	7.8
1/15/2025	10/1/2024	12/31/2024	46.0	61.0	25%	15.3
4/15/2025	1/1/2025	3/31/2025	45.0	60.0	25%	15.0
6/15/2025	4/1/2025	6/30/2025	45.5	30.5	25%	7.6
Avg Lag for Federal Income Tax						45.63
Check Float						0.00
Avg Lag w/ Check Float						45.63

Pennsylvania American Water Company

Lead Lag for Property Tax

12 Months Ended 6/30/2025

Line No					Service Period			Total		
	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
1	23653000	2000062939	8/15/2024	5,017	1/1/2024	12/31/2024	183.0	45.0	225,765	MUNICIPALITY OF BETHEL PARK
2	23653000	2000065787	2/27/2025	5,589	1/1/2025	12/31/2025	182.5	(124.5)	(695,826)	Chester County
3	23653000	2000066017	3/13/2025	6,683	1/1/2025	12/31/2025	182.5	(110.5)	(738,443)	East Buffalo Township Union County
4	23653000	2000066052	3/13/2025	6,581	1/1/2025	12/31/2025	182.5	(110.5)	(727,250)	South Hanover Twp Tax Collector
5	23653000	2000066053	3/13/2025	9,112	1/1/2025	12/31/2025	182.5	(110.5)	(1,006,872)	White Deer Twp Tax Collector
6	23653000	2000066053	3/13/2025	5,018	1/1/2025	12/31/2025	182.5	(110.5)	(554,445)	White Deer Twp Tax Collector
7	23653000	2000066056	3/18/2025	13,637	1/1/2025	12/31/2025	182.5	(105.5)	(1,438,692)	Borough of South Coatesville
8	23653000	2000066775	3/27/2025	50,411	1/1/2025	12/31/2025	182.5	(96.5)	(4,864,681)	Allegheny County
9	23653000	2000066775	3/27/2025	19,719	1/1/2025	12/31/2025	182.5	(96.5)	(1,902,881)	Allegheny County
10	23653000	2000066775	3/27/2025	9,139	1/1/2025	12/31/2025	182.5	(96.5)	(881,876)	Allegheny County
11	23653000	2000066775	3/27/2025	5,850	1/1/2025	12/31/2025	182.5	(96.5)	(564,546)	Allegheny County
12	23653000	2000066227	3/27/2025	24,626	1/1/2025	12/31/2025	182.5	(96.5)	(2,376,381)	Borough of Baldwin
13	23653000	2000066279	3/27/2025	13,168	1/1/2025	12/31/2025	182.5	(96.5)	(1,270,675)	Treasurer - City of McKeesport
14	23653000	2000066279	3/27/2025	5,929	1/1/2025	12/31/2025	182.5	(96.5)	(572,112)	Treasurer - City of McKeesport
15	23653000	2000066279	3/27/2025	5,691	1/1/2025	12/31/2025	182.5	(96.5)	(549,199)	Treasurer - City of McKeesport
16	23653000	2000066266	4/1/2025	373,771	1/1/2025	12/31/2025	182.5	(91.5)	(34,200,040)	Scranton City and School
17	23653000	2000066265	4/1/2025	148,319	1/1/2025	12/31/2025	182.5	(91.5)	(13,571,229)	Lackawanna County
18	23653000	2000066266	4/1/2025	113,082	1/1/2025	12/31/2025	182.5	(91.5)	(10,346,977)	Scranton City and School
19	23653000	2000066265	4/1/2025	47,785	1/1/2025	12/31/2025	182.5	(91.5)	(4,372,324)	Lackawanna County
20	23653000	2000066266	4/1/2025	32,347	1/1/2025	12/31/2025	182.5	(91.5)	(2,959,736)	Scranton City and School
21	23653000	2000066265	4/1/2025	13,443	1/1/2025	12/31/2025	182.5	(91.5)	(1,230,044)	Lackawanna County
22	23653000	2000066266	4/1/2025	6,165	1/1/2025	12/31/2025	182.5	(91.5)	(564,113)	Scranton City and School
23	23653000	2000066668	4/1/2025	8,796	1/1/2025	12/31/2025	182.5	(91.5)	(804,822)	Fairview Twp
24	23653000	2000066668	4/1/2025	6,618	1/1/2025	12/31/2025	182.5	(91.5)	(605,549)	Fairview Twp
25	23653000	2000066668	4/1/2025	5,065	1/1/2025	12/31/2025	182.5	(91.5)	(463,419)	Fairview Twp
26	23653000	2000066230	4/1/2025	271,367	1/1/2025	12/31/2025	182.5	(91.5)	(24,830,047)	Tax Collector Jean Stambaugh
27	23653000	2000066230	4/1/2025	6,920	1/1/2025	12/31/2025	182.5	(91.5)	(633,204)	Tax Collector Jean Stambaugh
28	23653000	2000066275	4/3/2025	6,773	1/1/2025	12/31/2025	182.5	(89.5)	(606,204)	Jacqueline Latosek Tax Collector
29	23653000	2000066268	4/3/2025	6,977	1/1/2025	12/31/2025	182.5	(89.5)	(624,443)	Mark VanEtten Tax Collector
30	23653000	2000066264	4/3/2025	7,819	1/1/2025	12/31/2025	182.5	(89.5)	(699,842)	Bear Creek Township
31	23653000	2000066565	4/15/2025	9,772	1/1/2025	12/31/2025	182.5	(77.5)	(757,318)	Monroe Township Clarion County
32	23653000	2000066558	4/15/2025	6,930	1/1/2025	12/31/2025	182.5	(77.5)	(537,097)	East Norriton Twp Tax Collector
33	23653000	2000066630	4/15/2025	296,105	1/1/2025	12/31/2025	182.5	(77.5)	(22,948,122)	EXETER TOWNSHIP
34	23653000	2000066630	4/15/2025	8,591	1/1/2025	12/31/2025	182.5	(77.5)	(665,798)	EXETER TOWNSHIP
35	23653000	2000066552	4/15/2025	6,727	1/1/2025	12/31/2025	182.5	(77.5)	(521,325)	James Mari US
36	23653000	2000066502	4/15/2025	60,638	1/1/2025	12/31/2025	182.5	(77.5)	(4,699,406)	LOWER ALLEN TOWNSHIP
37	23653000	2000066636	4/15/2025	9,546	1/1/2025	12/31/2025	182.5	(77.5)	(739,837)	MILTON BOROUGH
38	23653000	2000066754	4/16/2025	36,142	1/1/2025	12/31/2025	182.5	(76.5)	(2,764,894)	GREEN TREE BOROUGH
39	23653000	2000066278	4/17/2025	16,786	1/1/2025	12/31/2025	182.5	(75.5)	(1,267,375)	LAWRENCE COUNTY
40	23653000	2000068046	6/10/2025	11,398	1/1/2025	12/31/2025	182.5	(21.5)	(245,057)	John Oliver Tax Collector
41	23653000	2000068047	6/16/2025	8,250	1/1/2025	12/31/2025	182.5	(15.5)	(127,875)	City of Duquesne

1,712,301(149,704,208)Avg Lag for Property Tax (87.43)Check Float 14.38Avg Lag w/ Check Float (73.05)

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Pennsylvania American Water Company
Lead Lag for Use Tax
12 Months Ended 6/30/2025

Line					Service Period			Total		
No	Account	Document #	Paid	Amount	From	To	Midpoint	Lag Days	Dollar Days	Vendor
1	23654000	5001397621	12/11/2024	20,637	11/1/2024	11/30/2024	15.0	26.0	536,557	Anybill Financial Services Inc
2	23654000	5001420456	2/11/2025	31,274	2/1/2025	2/28/2025	14.0	(3.0)	(93,822)	Anybill Financial Services Inc
3	23654000	5001409451	1/13/2025	32,372	12/1/2024	12/31/2024	15.5	28.5	922,611	Anybill Financial Services Inc
4	23654000	5001352461	8/15/2024	32,785	7/1/2024	7/31/2024	15.5	30.5	999,928	Anybill Financial Services Inc
5	23654000	5001338802	7/12/2024	35,011	7/1/2024	7/31/2024	15.5	(3.5)	(122,540)	Anybill Financial Services Inc
6	23654000	5001467177	6/11/2025	35,090	5/1/2025	5/31/2025	15.5	26.5	929,896	Anybill Financial Services Inc
7	23654000	5001431464	3/13/2025	37,599	3/1/2025	3/31/2025	15.5	(2.5)	(93,997)	Anybill Financial Services Inc
8	23654000	5001375051	10/15/2024	38,886	10/1/2024	10/31/2024	15.5	(0.5)	(19,443)	Anybill Financial Services Inc
9	23654000	5001409451	1/13/2025	39,348	1/1/2025	1/31/2025	15.5	(2.5)	(98,370)	Anybill Financial Services Inc
10	23654000	5001388185	11/13/2024	40,282	10/1/2024	10/31/2024	15.5	28.5	1,148,030	Anybill Financial Services Inc
11	23654000	5001467177	6/11/2025	40,660	6/1/2025	6/30/2025	15.0	(4.0)	(162,638)	Anybill Financial Services Inc
12	23654000	5001455022	5/13/2025	41,339	4/1/2025	4/30/2025	15.0	28.0	1,157,486	Anybill Financial Services Inc
13	23654000	5001338802	7/12/2024	43,424	6/1/2024	6/30/2024	15.0	27.0	1,172,454	Anybill Financial Services Inc
14	23654000	5001442545	4/9/2025	45,201	4/1/2025	4/30/2025	15.0	(6.0)	(271,209)	Anybill Financial Services Inc
15	23654000	5001431464	3/13/2025	47,411	2/1/2025	2/28/2025	14.0	27.0	1,280,087	Anybill Financial Services Inc
16	23654000	5001455022	5/13/2025	57,792	5/1/2025	5/31/2025	15.5	(2.5)	(144,480)	Anybill Financial Services Inc
17	23654000	5001364548	9/16/2024	58,351	8/1/2024	8/31/2024	15.5	31.5	1,838,047	Anybill Financial Services Inc
18	23654000	5001392377	11/26/2024	58,816	11/1/2024	11/30/2024	15.0	11.0	646,976	Anybill Financial Services Inc
19	23654000	5001442545	4/9/2025	60,961	3/1/2025	3/31/2025	15.5	24.5	1,493,533	Anybill Financial Services Inc
20	23654000	5001352461	8/15/2024	63,501	7/1/2024	7/31/2024	15.5	30.5	1,936,774	Anybill Financial Services Inc
21	23654000	5001420456	2/11/2025	67,729	1/1/2025	1/31/2025	15.5	26.5	1,794,827	Anybill Financial Services Inc
22	23654000	5001397621	12/11/2024	95,774	12/1/2024	12/31/2024	15.5	(4.5)	(430,984)	Anybill Financial Services Inc
23	23654000	5001364548	9/16/2024	107,374	9/1/2024	9/30/2024	15.0	1.0	107,374	Anybill Financial Services Inc

1,131,617

14,527,099

Avg Lag for Use Tax 12.84

Check Float 0.00

Avg Lag w/ Check Float 12.84

PAWC Exhibit JD-2R

**Pennsylvania-American Water Company
Docket Nos. R-2025-3057983 and R-2025-3058051**

**PAWC Interrogatories
To
The Office of Consumer Advocate**

Set I

PAWC-OCA-I-3 Refer to OCA Exhibit LKM-8W, line 10. Please identify the basis for Mr. Morgan's proposed adjustment to "Manwalamink Water Transaction Costs – Initial Nextera Bid".

RESPONSE: The initial bid transaction costs adjustment was an adjustment that should have been removed from the final version of the cost of service. The inclusion was inadvertent. Mr. Morgan will update the cost of service to correct this error.

Witness: Lafayette K. Morgan

Date: February 17, 2026

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

:
:
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:
:
:
:

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Jared Deason**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 5-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Jared Deason

REBUTTAL TESTIMONY

OF

LORI N. O'MALLEY

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
LABOR AND LABOR-RELATED EXPENSES, SERVICE COMPANY EXPENSE,
TRANSPORTATION EXPENSE, WASTE DISPOSAL EXPENSE AND TAXES OTHER
THAN INCOME**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF LORI O'MALLEY

1 **Introduction**

2 **Q. What is your name and business address?**

3 A. My name is Lori N. O'Malley. My business address is 1 Water Street, Camden, New
4 Jersey 08102.

5 **Q. Have you submitted direct testimony in this proceeding?**

6 A. Yes, I submitted direct testimony on behalf of Pennsylvania-American Water Company
7 ("PAWC" or the "Company") that was marked as PAWC Statement No. 6. My educational
8 background and qualifications are set forth in that statement.

9 **Q. What is the purpose of your rebuttal testimony?**

10 A. I will respond to the direct testimonies of the Office of Consumer Advocate ("OCA")
11 witness Lafayette K. Morgan, Jr., Pennsylvania Public Utility Commission
12 ("Commission") Bureau of Investigation and Enforcement ("I&E") witness Vanessa
13 Okum, and Office of Small Business Advocate ("OSBA") witness Jason Hails concerning
14 proposed adjustments to the Company's labor and labor related expenses, American Water
15 Works Service Company, Inc. ("Service Company") expenses, waste disposal expenses,
16 and transportation expenses. I also will explain revisions and updates that the Company
17 has made to certain claims.

18 **Q. Have you prepared any exhibits to accompany your rebuttal testimony?**

19 A. Yes. PAWC Exhibits LNO-1R to LNO-8R were prepared by me or under my supervision
20 and are described in my testimony below.

LABOR AND LABOR RELATED EXPENSES

Q. Have you revised the Company's claim for labor-related expenses (i.e., salaries, wages, benefits and related payroll taxes)?

A. Yes. The Company has accepted the adjustment proposed by I&E witness Okum to reflect an average of the vacancy rate for the three years ended June 30, 2025 (1.25%). The vacancy rate adjustment impacts the following operating expenses: salaries and wages, performance pay, payroll taxes, 401k, Defined Contribution Plan ("DCP") and Employee Stock Purchase Plan ("ESPP") for Water Operations, Wastewater Sanitary Sewer System ("SSS") General Operations, Butler Area Sewer Authority ("BASA") Wastewater Operations and Wastewater Combined Sewer System ("CSS") Operations. The adjustments can be found in PAWC Exhibit 3-A Revised pages 48R, 49R, 52R, 69R, 110R, 111R, 113R, 129R, 158R, 159R, 161R, 174R, 207R, 208R, 210R and 225R. A further breakdown by employee can be found in PAWC Exhibit LNO-1R.

Q. Please summarize Ms. Okum's proposed adjustments to salaries, wages and related benefits.

A. Ms. Okum proposed an adjustment to salaries, wages and related benefits based on a 1.25% vacancy rate. Ms. Okum reduces the salaries and wages by \$939,950, group insurance by \$195,350, 401K by \$26,383, DCP by \$37,456, and related payroll tax by \$316,173, resulting in a total proposed reduction to the Company's claim by \$1,515,312. Performance pay and ESPP were not included in Ms. Okum's proposed vacancy adjustment. The performance pay adjustment proposed by Ms. Okum will be addressed separately below.

1 Ms. Okum also proposed an adjustment to rate base for the capitalized portion of salaries,
2 wages, and related benefits based on a 1.25% vacancy rate. Company witness Jared
3 Deason (PAWC Statement No. 5-R) explains why the Commission should reject these
4 recommended adjustments.

5 **Q. What is the result of the Company accepting the 1.25% vacancy rate adjustment**
6 **proposed by Ms. Okum to the Company's salary and wage expense and related**
7 **benefits and payroll taxes?**

8 A. The Company's claim was reduced by \$1,357,243 after employing the vacancy rate. The
9 Company reduced salary and wage expense including performance pay, related benefits
10 and payroll taxes with the 1.25% vacancy rate. As noted above, this adjustment is reflected
11 in PAWC Exhibit 3-A Revised.

12 **Q. Please describe Mr. Morgan's recommended adjustments to salaries and wages**
13 **expense.**

14 A. Mr. Morgan proposes an adjustment to salaries and wages based on data provided in
15 discovery responses regarding the Company's employee complement at the end of the
16 historic test year ("HTY") (June 30, 2025), which show that 98.28% of total authorized
17 Company positions were filled. In aggregate, Mr. Morgan's proposed adjustment would
18 reduce the Company's salaries and wages expense claim by \$2,132,305 and related payroll
19 taxes by \$163,121.

20 **Q. Do you agree with Mr. Morgan's adjustment to salaries and wages expense?**

21 A. No. Mr. Morgan's calculation of his adjustment is inaccurate. He used the total claimed
22 fully projected future test year ("FPFTY") salaries and wages amount (capital and expense)
23 to calculate the adjustment, instead of the expense portion, which overstates the adjustment

1 by \$(859,485) as shown in PAWC Exhibit LNO-2R. Also, the Company has already
2 reflected the 1.25% vacancy rate proposed by I&E in PAWC's revised operating and
3 maintenance ("O&M") expense claim.

4 **Q. Please describe OSBA witness Hails' adjustments to employee-related expense.**

5 A. Mr. Hails calculated an employee-related expense per customer value by dividing the
6 Company's actual expense by the number of customers for the year ended June 30, 2024.
7 He then escalated the customer value by inflation for each year and multiplied the value by
8 the number of customers for the HTY, future test year ending June 30, 2026 and FPFTY
9 ending June 30, 2027. Mr. Hails' calculated amount for the FPFTY is \$95,083,823, which
10 is \$8,685,366 lower than the Company's originally claimed expense of \$103,769,189.

11 **Q. Do you agree with Mr. Hails' adjustments to employee-related expense?**

12 A. No. Mr. Hails' adjustments are inappropriate for two reasons. First, Mr. Hails' calculation
13 completely ignores the FPFTY staffing level (i.e., 1,278 positions) that the Company
14 determined is needed to support the continued provision of safe, adequate, efficient and
15 reliable service based on input from each of PAWC's organizational groups and functional
16 areas. Second, Mr. Hails' use of Consumer Price Index ("CPI") inflation in lieu of the
17 Company's actual and projected merit increases is unreasonable. As shown in Table 1, the
18 CPI rates are lower than the actual merit increases that the Company experienced in 2024
19 and 2025, as well as the merit increases budgeted for 2026 and 2027 based on a three-year
20 average.

Table 1 Year	Non-Union Merit Increase	CPI Inflation
2023	3.33%	3.45%
2024	4.01%	3.38%
2025	4.00%	3.15%
2026	3.78%	2.40%
2027	3.93%	2.10%

Q. What adjustments do Ms. Okum and Mr. Morgan recommend for the Company's performance pay costs?

A. Ms. Okum recommends that the Commission disallow fifty percent (50%) of Annual Performance Plan ("APP") costs and seventy percent (70%) of Long-Term Performance Plan ("LTPP") costs for PAWC employees. Including payroll taxes, Mr. Okum's proposed adjustments would eliminate \$3,144,758 million from the Company's overall claimed O&M expense in this case. OCA witness Morgan's proposed adjustments to exclude fifty percent (50%) of APP and LTPP expense would eliminate \$5,087,975 of PAWC's claim. Like salaries and wages, Mr. Morgan incorrectly included the capital portion of performance pay adjustment. Based on that error alone, the adjustment was overstated by \$(2,055,275), as shown in PAWC Exhibit LNO-3R. Company witnesses Jim Runzer (PAWC Statement No. 3-R) and Robert Mustich (PAWC Statement No. 16-R) explain why the Commission should reject these recommended adjustments to eliminate a significant portion of the Company's APP and LTPP expense.

Q. Please describe Mr. Morgan's proposed adjustments to group insurance expense.

A. The Company used the actual three-year average percentage change in rates from 2023 through 2026 to calculate the 2027 group insurance rates. Mr. Morgan adjusted the Company's claimed group insurance expense by applying 2026 rates. In aggregate, Mr.

1 Morgan's proposed adjustment reduces the total Company claimed group insurance
2 expense by \$563,269.

3 **Q. Do you agree with Mr. Morgan's adjustments to group insurance expense?**

4 A. No. The Company's group insurance rates change each year. While some plan rates
5 increase every year, other plan rates can decrease. It is common to use averages to
6 normalize costs that fluctuate from year to year to forecast them for ratemaking purposes.
7 The Company also used the three-year average percentage change in its last base rate case
8 (Docket Nos. R-2023-3043189 and R-2023-3043190), and the adjustment was accepted by
9 OCA.

10 **Q. Have you revised the Company's claim to pension and other post-employment benefit**
11 **("OPEB") expense?**

12 A. Yes. The Company calculated its pension and OPEB expense claim in accordance with
13 Financial Account Standards Board Accounting Standards Codification Topic 715 or
14 "ASC 715". The expenses have been updated with the reports furnished by its actuary,
15 Willis Towers Watson for 2026, as shown in PAWC Exhibit 3-A Revised, pages 50R and
16 51R. PAWC Exhibit LNO-4R provides further support for the Company's updated pension
17 and OPEB expense claims.

18 **SERVICE COMPANY COSTS**

19 **Q. Has any party proposed adjustments to the Company's claimed Service Company**
20 **costs?**

21 A. Yes, both I&E and OSBA recommend adjustments to the Company's Service Company
22 expense claim.

1 **Q. Please describe I&E witness Okum’s adjustment.**

2 A. In response to a data request, the Company identified that \$64,830 in lobbying expense and
3 \$142 in penalties were erroneously included in Service Company expense and confirmed
4 that it would update its claim for Service Company expense in rebuttal by removing
5 \$64,830. The Company has reflected the corrections to remove those costs in its updated
6 claim for Service Company expense as shown in PAWC Exhibit 3-A Revised, pages 61R,
7 121R, 168R and 218R. In her direct testimony, Ms. Okum states that she accepts the
8 Company’s revised Service Company expense claim of approximately \$77.1 million.

9 **Q. Please describe OSBA witness Hails’ proposed adjustment to Service Company**
10 **expense.**

11 A. Mr. Hails’ proposed adjustment to Service Company expense flows directly from his
12 broader opinion that the Company’s overall O&M expense claim is unreasonable and
13 should be reduced by \$36.0 million to “moderate” the Company’s revenue requirement and
14 associated increase.¹ His view that overall O&M expense is unreasonable is based on an
15 analysis comparing the Company’s actual and forecasted O&M expenses on a per-
16 customer basis from 2012 through 2027 against O&M expenses per-customer escalated by
17 inflationary increases over the same time period. As shown in OSBA Exhibit JH-1, the
18 difference between “actual and forecasted overall O&M expense” and “inflation adjusted
19 overall O&M expense” for the FPFTY ending June 30, 2027, is approximately \$36.0
20 million, which Mr. Hails adopts as his recommended adjustment to overall O&M expense.
21 Most of that adjustment - \$27.3 million - relates to Service Company costs.

¹ OSBA St. No. 2, p. 3.

1 **Q. Is Mr. Hails' analysis reasonable?**

2 A. No. Mr. Hails' analysis is not reasonable because it ignores the actual cost drivers within
3 the Company's O&M expenses and fails to assess whether those costs are reasonable,
4 prudently incurred, and necessary to provide safe and reliable service. His assessment
5 relies solely on a theoretical inflation-based benchmark and improperly assumes that
6 O&M expense growth above inflation is inherently unreasonable, without reviewing the
7 underlying evidence.

8 **Q. Do you agree with Mr. Hails' contention that PAWC's originally claimed Service**
9 **Company costs for the FPFTY totaling \$77.9 million are "excessive"?**

10 A. No. As Mr. Hails acknowledges on page 5 of his direct testimony, the Service Company
11 provides services to PAWC on an at-cost, not for profit basis.

12 **Q. Does Mr. Hails dispute that Service Company costs are allocated among the American**
13 **Water companies, including PAWC, using an allocation model that uses allocation**
14 **factors that are based on cost-causation drivers?**

15 A. No, Mr. Hails does not dispute this. He does, however, assert that companies typically
16 have an independent third party assess service company allocations and the allocation
17 model and appears to imply that some negative inference should be made against the cost
18 allocation model used to allocate Service Company costs to PAWC because no such
19 assessment was filed in this proceeding. While I cannot speak to what other companies in
20 Pennsylvania do, it has not been PAWC's practice to retain a third party to review its cost
21 allocation practices as part of its rate case filings. As part of discovery, PAWC did provide
22 OSBA a copy of its Cost Accounting Manual, which describes the Service Company
23 structure and cost allocation methodology. The Company also provided its 2025 listing of

1 SAP Work Breakdown Structure (“WBS”) elements, which are used to assign the source
2 and general ledger account designations for Service Company costs, as well as the
3 percentages allocated to the American Water companies including PAWC, in addition to
4 the 2025 allocation factors for Tier 1 and Tier 2 WBS charges based on 2024 year-end data.
5 Mr. Hails did not offer any criticisms of the Company’s Cost Accounting Manual or cost
6 allocation practices, and he did not allege that any of the allocation factors for particular
7 Service Company expense items are improper or unreasonable.

8 **Q. Mr. Hails argues that the Company has not supported the need for or the**
9 **reasonableness of the Service Company services, based substantially in part on his**
10 **finding that the Baryenbruch studies are flawed and should not be relied upon in**
11 **support of the Company’s claimed Service Company costs. Please respond.**

12 A. At the outset I need to address Mr. Hails’ claim that the Company is relying on the
13 Baryenbruch studies to support the Service Company costs requested in this case. The
14 Company is not relying on the Baryenbruch studies to support its Service Company costs
15 in this proceeding. The Company’s claimed Service Company expenses are supported by
16 the evidence submitted in the Company’s rate case filing, including my direct and rebuttal
17 testimony and the accompanying schedules, and within PAWC witness Runzer’s rebuttal
18 testimony. The Baryenbruch studies were not included in the Company’s initial filing and
19 are not part of the Company’s evidentiary support for the costs the Company seeks to
20 recover. These studies were produced only in response to an OSBA interrogatory and the
21 Company did not represent in its discovery response that it relied upon these studies to
22 support its Service Company expense claim.²

² Interrogatory OSBA Set 2 Question 13, part e, requested that PAWC provide the last two “3rd party independent

1 **Q. Mr. Hails makes a variety of critiques to these studies. Is it necessary for the**
2 **Commission to evaluate the Baryenbruch studies in this case?**

3 A. No. The Commission can evaluate the Company's requested Service Company costs based
4 entirely on the evidence presented in this proceeding, which does not include the
5 Baryenbruch studies. I do note, however, that the Company does not agree with Mr. Hails'
6 criticisms of those studies, but because those studies are not part of the Company's case-
7 in-chief, Mr. Hails' criticisms are irrelevant. Moreover, the individual who prepared those
8 studies has since retired, so the Company is not in a position to fully respond to Mr. Hails'
9 criticisms of the studies.

10 **Q. What information should the Commission rely on in evaluating the Company's**
11 **Service Company expenses in this case?**

12 A. The Commission should rely on the testimonies and schedules submitted into the record in
13 this proceeding, which explain the nature of the Service Company costs, how they are
14 allocated to the Company, and why they are reasonable and appropriate for recovery.

15 **Q. Please respond to Mr. Hails' argument that the Company has not supported the need**
16 **for the level or amount of Service Company's services during the FPFTY.**

17 A. Mr. Hails argues that PAWC has not supported the level or amount of services required for
18 each Service Company function, and that several of the functions that allocated significant
19 costs to PAWC are not required for a stand-alone utility at a sub-function level. Figure 2
20 in Mr. Hails' direct testimony identifies the proposed adjustment for each Service

assessments or studies that evaluated the *efficacy of the AWWSC allocation methodology, model and/or allocation results*. In response, the Company provided copies of the analysis of PAWC's Service Company charges performed by Baryenbruch & Company, LLC for the years 2020 and 2023. The Company did not identify that it had provided non-responsive studies to this interrogatory until PAWC reviewed the OSBA's direct testimony submitted on January 30, 2026. PAWC confirms that it has no studies responsive to this OSBA discovery request.

1 Company function. As Mr. Hails' Figure 2 shows, Mr. Hails adjusted the Service
2 Company costs by function using the Company's actual 2025 allocation and then reduced
3 costs for most functions by 22.5% based on the actual/requested increase of 30.4% for the
4 years ending June 30, 2024 to 2027 minus the CPI increase of 7.9% over the same period.
5 For various functions, Mr. Hails reduced the Company's claimed costs for the FPFTY by
6 50% (Business Development, External Affairs, Investor Relations, Legal and Regulated
7 Ops) or 80% (Corporate Admin, Environmental Leadership, and Operational Excellence)
8 based on his view that the current level of Service Company support to PAWC is
9 unnecessary. Mr. Hails did not identify which sub-functions he believes are not necessary
10 to serve PAWC, so I am not able to address those specifically, but I will briefly explain
11 why the Service Company functions Mr. Hails has adjusted (which are all functions) are
12 reasonable and necessary. Mr. Runzer also addresses Service Company services from an
13 operational perspective in his rebuttal testimony.

- 14 • Business Development (50% adjustment): This Service Company function
15 provides affiliates with coordination, tools, training, and support to identify and
16 pursue opportunities that enable continued orderly growth as well as other
17 appropriate business opportunities that can benefit the affiliates, including PAWC,
18 and their customers through creation of synergies and economies of scale.
- 19 • Central Lab (22.5% adjustment): The Service Company operates the American
20 Water Central Laboratory located in Belleville, Illinois—one of the most advanced
21 water quality laboratories in the United States, which employs chemists, laboratory
22 technicians, analysts, and support employees to perform water quality testing and
23 research. The American Water Central Laboratory supports PAWC's research and

1 water compliance efforts through sophisticated testing and analysis. The American
2 Water Central Laboratory processed over 6,000 samples from PAWC in 2025, and
3 is accredited to perform testing for 36 methodologies for over 243 analytes. The lab
4 has a history of being on the forefront of monitoring, testing, identifying, and
5 controlling analytes in advance of federal regulations, and regularly collaborates
6 with the United States Environmental Protection Agency (“EPA”) to help develop
7 federal drinking water standards and regulations. Our highly sophisticated
8 analytical and research capabilities are why the EPA regularly taps into our lab and
9 our research team to help develop federal drinking water standards and regulations.

- 10 • Corporate Administration (80% adjustment): In addition to the CEO and Board
11 costs Mr. Hails points out (but inappropriately dismisses as gratuitous),³ the Service
12 Company’s corporate administration services also include, among others, areas like
13 environmental policy, general tax, depreciation and fleet, all of which are necessary
14 parts of running a water and wastewater utility. Some areas also help to drive
15 efficiencies. For example, as described by Mr. Runzer in his direct and rebuttal
16 testimony, American Water’s centralized fleet management organization has driven
17 efficiencies that ultimately benefit customers.
- 18 • Corporate Security (22.5% adjustment): The Service Company’s Corporate
19 Security function supports PAWC’s business operations by managing risks related
20 to physical security, cyber security and business continuity. The group develops

³ A strong CEO and Board of Directors provide independent oversight, strategic guidance, and accountability that enhance organizational performance and credibility. By bringing diverse expertise and perspectives, the board improves decision-making, strengthens risk management, and ensures ethical, compliant operations—especially important in regulated industries. A strong board also supports sound financial stewardship, long-term planning, leadership development, and stakeholder trust, helping the organization maintain stability, transparency, and alignment with its mission, customer interests and public responsibilities.

1 facility focused security solutions and an Integrated Operation Center to monitor
2 security alarms, enterprise-wide, including PAWC locations, and assists in
3 responding to emergencies. PAWC does not employ dedicated security personnel.

- 4 • Customer Service (22.5% adjustment): In PAWC Statement No. 15-R, Company
5 witness Matthew W. Prine describes the benefits to PAWC and its customers to
6 having customer service provided by the Service Company's comprehensive and
7 centralized CSO, including efficiency, consistency and resiliency.
- 8 • Environmental Leadership (80% adjustment): This Service Company function is
9 essential for a water and wastewater utility because it drives the organization's
10 strategic direction on environmental stewardship, sustainability, and regulatory
11 readiness, while helping to ensure the organization consistently meets evolving
12 regulatory requirements, protects water quality, and manages environmental risk.
13 For example, a robust environmental compliance model provides consistent support
14 to state operations to support compliance controls and regulatory compliance as
15 further discussed by Mr. Runzer in his rebuttal testimony.
- 16 • External Affairs & Public Policy (50% adjustment): These services provide PAWC
17 and other affiliates with strategy, tools, and templates for effective and consistent
18 communications and education for customers, employees, and other key
19 stakeholders. This team also provides PAWC assistance on regulatory and
20 federal/state public policy issues, as well as resources and tactical direction in
21 media relations, social media, educational campaigns, emergency events,
22 community events, public forums, customer communications, research,
23 environmental, sustainability, and employee communications and engagement.

- 1 • Facilities (22.5% adjustment): The Service Company provides PAWC with facility
2 management services for owned and leased buildings. This includes administering
3 facility and space planning and utilization, developing and administering capital
4 and expense budgets for facilities, negotiating and administering leases, completing
5 large scale fit-outs of office space, housekeeping, utilities, receptionist, mail
6 distribution, reprographics, and related functions in addition to providing direction
7 and capital program management to other Service Company locations. The Service
8 Company procurement team is also responsible for procuring maintenance for
9 PAWC such as landscaping, snow removal, electrical, HVAC, and other building
10 repairs, as well as building upgrades and building related capital costs.
- 11 • Finance (22.5% adjustment): The Service Company provides PAWC with analysis
12 and decision support, including guidance and coordination activities in areas such
13 as: accounting, external reporting, accounts payable and purchase card services,
14 fixed asset processing, income tax, payroll (payroll related services includes payroll
15 processing, compliance reporting, payroll system maintenance, and employee
16 payroll data maintenance), and assistance in the preparation of financial statements,
17 SEC and other regulatory filings. Finance also includes our treasury department,
18 which is responsible for, among other things, procuring debt for affiliates, including
19 PAWC, at reasonable rates. The Finance group also includes the internal audit
20 team, which helps evaluate and improve the effectiveness of governance, control
21 and risk management processes of American Water and PAWC.
- 22 • Human Resources (HR) (22.5% adjustment): The Service Company's HR group
23 provides PAWC with HR support across all employee-related functions, including

1 recruiting, onboarding and offboarding, employee relations, total rewards, learning
2 and organizational development, and inclusion, diversity, and equity.
3 Responsibilities also include participating in bargaining-unit contract negotiations;
4 supporting due diligence and integration activities for mergers and acquisitions;
5 managing succession planning, employee development, employee experience,
6 performance management, compliance, reporting, HR project management, and the
7 development and implementation of policies affecting affiliate employees. In
8 addition, HR provides employees with self-service HR tools, manages all employee
9 data, and fosters a positive employee experience and an inclusive, high-performing
10 culture through communication, engagement, well-being initiatives, training, and
11 workforce and succession planning.

- 12 • Investor Relations (50% adjustment): This function of the Service Company is
13 responsible for the preparation and distribution of company and industry
14 information that is periodically released to current or potential holders of financial
15 securities of American Water. Maintaining these relationships and keeping
16 investors informed helps American Water to continue to attract capital to invest in
17 the infrastructure necessary to continue to provide clean, safe, reliable and
18 affordable water and wastewater service to customers.
- 19 • Legal (50% adjustment): The Service Company provides PAWC legal guidance
20 and support on governance, ethics and compliance matters, rate and regulatory
21 matters, real estate, contract and commercial, litigation, intellectual property, labor,
22 and employment, environmental, acquisitions and divestitures, and any other
23 matters that require support.

- 1 • Operational Excellence (80% adjustment): The Service Company develops and
2 supports implementation of standardized operating procedures used by PAWC to
3 assist in ensuring regulatory compliance and compliance with internal operations
4 and maintenance standard practices related to Production Asset & Work
5 Management, T&D Asset & Work Management, Field Operations (FSR) Work
6 Management, Metering Operations, Operational Business Performance Reporting,
7 and operational project delivery for enterprise operations and maintenance
8 improvement projects. Among other things, Operations Excellence also manages
9 the delivery of enterprise-wide GIS services through the centralized GIS team,
10 Operational Training services focused on frontline employee task-based training
11 and provides governance and business-side management of certain core operational
12 technology systems.
- 13 • Regulatory Ops (50% adjustment): This Service Company function provides
14 PAWC with assistance, support, and guidance regarding economic and regulatory
15 developments and conditions that may affect regulated water utilities, rates and
16 regulatory process improvements, data compilation and reporting, data and revenue
17 analysis, and training.
- 18 • Safety (22.5% adjustment): This Service Company function provides PAWC
19 technical support; safety program design; safety, health and training practice
20 development; incident investigations with corrective action recommendations;
21 monitoring of regulatory compliance requirements; and industry best practices for
22 occupational health and safety.

- 1 • Supply Chain (22.5% adjustment): The Service Company provides PAWC with
2 support, guidance and coordination of procurement, supplier management, supplier
3 diversity and development, inventory management and asset disposition; and
4 manages certain vendor relationships for PAWC. Supply chain services include
5 traditional procurement activities, such as sourcing and contracting, as well as
6 assisting the affiliates, including PAWC, in analyzing and implementing cost
7 reduction opportunities and managing supply chain related risk components. In his
8 rebuttal testimony, Mr. Runzer highlights various services and efficiencies the
9 Supply Chain function has helped PAWC achieve.
- 10 • Technology & Innovation (22.5% adjustment): This Service Company function
11 provides PAWC with information technology systems and support, including local
12 onsite support as well as the IT Service Desk for remote assistance for all
13 employees using Company-issued computers and mobile devices in the
14 performance of their day-to-day activities. IT supports mission-critical systems
15 such as SCADA and GIS, and enterprise applications such as SAP, and provides
16 support, management and cybersecurity services for PAWC's cloud applications,
17 data center services, and field technologies.

18 **Q. Is the methodology Mr. Hails uses to calculate his proposed adjustment to Service**
19 **Company costs reasonable?**

20 A. No, it is not. Mr. Hails applies arbitrary reductions of either 22.5%, 50% or 80% to each
21 of the Service Company functions to arrive at his proposed adjustment of \$27.3 million.
22 Mr. Hails' 22.5% reduction, which is based on what I will call the CPI method (which is
23 most simply, taking the cumulative 30.4% Service Company cost increase from July 1,

2023 through June 30, 2027 and subtracting 7.9%, which represents the cumulative CPI increase over the same time period), essentially applies an inflation cap to Service Company costs. There is no evidence that these costs are primarily driven by inflation; rather, these costs are often driven by the labor market, benefits, cybersecurity and information technology needs, compliance and insurance. Regarding Mr. Hails' 50% and 80% reductions, these percentages themselves are arbitrary and are not based on any study, operational analysis, staffing analysis or workload reviews. For example, Mr. Hails cuts 50% of legal and regulated operations without acknowledging that there is no equivalent function within PAWC and all legal and rates personnel supporting PAWC, including those supporting the litigation of this rate case, are Service Company employees. The same is true for the Service Company's Finance, Human Resources, Supply Chain and Technology and Innovation functions, among others. It appears Mr. Hails may have elected to use 50% and 80% because, at these percentages, he is able to back into the \$36.0 million adjustment to overall O&M expense that he concludes is the appropriate adjustment to O&M expense to moderate the increase awarded to the Company in this case.

Q. Did you identify any other issues with Mr. Hails proposed adjustment to Service Company expense?

A. Yes, I have two additional issues with Mr. Hails' proposed adjustment. First, Mr. Hails' CPI method does not account for merit pay increases for Service Company employees and uses the twelve months ended June 30, 2024 as a base year, disregarding the HTY data presented in the Company's initial filing. As shown in Table 2 below, the applicable CPI rates are well below the Service Company's annual merit increase percentages in 2024 and 2025, as well as the merit increases budgeted for 2026 and 2027 based on a three-year

1 average. Accordingly, Mr. Hails' CPI method materially understates the Service
2 Company's labor costs and does not provide a reasonable basis for adjusting the
3 Company's expense claim.

Table 2

Year	Non-Union Merit Increase	CPI Inflation
2023	3.30%	3.45%
2024	3.94%	3.38%
2025	4.00%	3.15%
2026	3.75%	2.40%
2027	3.90%	2.10%

4
5 Second, not only are Mr. Hails' adjustments completely arbitrary (both his use of inflation
6 rates and unsupported wholistic cuts to complete service functions), they also completely
7 ignore reality by attempting to push expense levels well below those currently authorized
8 by this Commission and included in rates currently charged to customers. In PAWC's last
9 base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190, which was fully
10 litigated, the Commission authorized a rate allowance of \$63.8 million for Service
11 Company expense. In contrast, Mr. Hails' proposed Service Company expense allowance
12 for the FPFTY is \$50.6 million, which is comparable to the actual 2020 expense recorded
13 by the Company. For all these reasons, Mr. Hails' proposed adjustments to Service
14 Company expense are unreasonable and inappropriate.

15 **Q. Beyond the correction you refer to earlier related to lobbying expense and penalties,**
16 **has the Company made other revisions to the Company's claim for Service**
17 **Company?**

18 A. Yes. The interest expense for Laurel Oak Properties, LLC ("LOP") that Service Company
19 allocates to the PAWC was reduced. The Company also made corrections to formula errors

within the workpapers discovered after the initial filing. The adjustments can be found in PAWC Exhibit 3-A Revised, pages 61R, 121R, 168R and 218R. Please refer to PAWC Exhibit LNO-5R for supporting adjustments.

OTHER O&M EXPENSES

Q. Please describe Ms. Okum's and Mr. Morgan's adjustment to transportation expense.

A. Ms. Okum and Mr. Morgan both removed the Transportation Services CPI inflation factor adjustment for fuel, title and registration fees, maintenance expense, and reimbursement for use of personal vehicles. Ms. Okum stated that the inflation adjustments were not known and measurable, and Mr. Morgan stated that the inflation rates have decreased.

Q. Do you agree with the adjustments made to transportation expense?

A. While I do not agree with Ms. Okum's statement, I partially agree with Mr. Morgan. Fuel and maintenance expense fluctuates from year to year, so a three-year average inflation factor is generally appropriate to project future costs. The Company used the same methodology in its last base rate case (Docket Nos. R-2023-3043189 and R-2023-3043190), and the adjustment was accepted by I&E and OCA. However, the CPI Transportation Services inflation rate has decreased as of June 2025 as shown in the below table.

	CPI Table	Annual Change
Jun-22	361.698	
Jun-23	392.368	8.48%
Jun-24	428.537	9.22%
Jun-25	441.868	3.11%

The Company recognizes the change in the inflation factor and has updated its claimed transportation expense by applying the June 2025 inflation rate of 3.11% instead of the three-year average of 6.94%. The adjustments can be found in PAWC Exhibit 3-A Revised, pages 58R, 118R, 165R and 215R. Please refer to PAWC Exhibit LNO-6R for supporting adjustments.

Q. Please describe Ms. Okum’s proposed adjustment to the Company’s waste disposal expense claim.

A. Ms. Okum reduced the Company’s claim for waste disposal expense by \$2,850,894 by using a historical three-year average of waste disposal costs rather than the three-year average percentage change of those costs. Ms. Okum stated that the Company has provided no basis for the assumption that the expense will continue to rise annually.

Q. Do you agree with Ms. Okum’s recommendation?

A. No. The Company is currently experiencing increasing dredging costs. For example, in 2025, the Company had to change disposal vendors for its Scranton water district, which resulted in higher costs. While the Company’s waste disposal costs fluctuate year-to-year, as shown in the table below, there has been a \$3.6 million increase from 2021 through 2025. Notably, I&E accepted the Company’s methodology to calculate its waste disposal expense allowance using three-year historical average percentage in its last rate case.

Month	2021	2022	2023	2024	2025
1	\$510,262	\$477,421	\$509,673	\$594,134	\$691,069
2	443,237	484,641	635,354	584,570	606,073
3	458,474	537,168	628,231	509,130	661,761
4	472,462	485,764	584,446	680,007	730,176
5	418,647	517,133	666,366	660,058	653,787
6	549,754	272,888	555,062	548,471	628,120
7	487,020	473,858	565,231	493,726	832,285
8	247,028	636,230	467,572	681,393	508,343
9	472,728	341,382	757,488	782,540	1,048,806

10	502,712	571,700	531,169	525,350	1,081,367
11	338,363	442,793	893,670	592,772	623,227
12	447,663	661,639	1,097,168	557,710	909,811
Total	<u>\$5,348,351</u>	<u>\$5,902,618</u>	<u>\$7,891,428</u>	<u>\$7,209,863</u>	<u>\$8,974,825</u>

Percentage increase	10.36%	33.69%	-8.64%	24.48%

Q. Have you made any other revisions to the Company's overall operating and maintenance expense claim?

A. Yes. In its initial filing, the Company presented its uncollectible expense claim, which was calculated using historical write-offs (net of recoveries) as a percentage of billed revenues. The methodology used was a three-year weighted average ending June 30, 2025 (Exhibit 3-A page 64 and Exhibit 3-B page 355). PAWC is reflecting an update to this expense to shift the three-year average to include the period through December 31, 2025. Data as of December 31, 2025 was not available when the initial filing was prepared. The adjustment updates the period of the average but still includes this historic test year in the average and is consistent with the methodology used in the Company's initial filing. This adjustment is appropriate in order to reflect more current information in this expense allowance. The adjustments can be found in PAWC Exhibit 3-A Revised, pages 64R, 124R, 171R, 220R and 252R. Please refer to PAWC Exhibit LNO-7R for supporting adjustments.

TAXES OTHER THAN INCOME

Q. What adjustments did Mr. Morgan recommend for public utility realty tax ("PURTA") expense?

A. Mr. Morgan stated that the Pennsylvania Department of Revenue released notices indicating that the PURTA rate for calendar years 2025 and 2026 will be 0 mills, and therefore, he removed the PURTA expense for those years.

1 **Q. Do you agree with Mr. Morgan’s recommended adjustments to PURTA tax expense?**

2 A. No. The PURTA tax surcharge rate was set to 0 mills, not the PURTA tax rate. In response
3 to Interrogatory PAWC-OCA-1-2, which is attached to my rebuttal testimony as Exhibit
4 LNO-8R, Mr. Morgan confirmed that he will withdraw his proposed adjustment to PURTA
5 expense.

6 **Conclusion**

7 **Q. Does this conclude your rebuttal testimony at this time?**

8 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
9 proceeding.

PAWC Exhibit LNO-1R

Pennsylvania-American Water Company
Annualized Salary and Wages

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	\$32,799,422	\$34,088,430
Collective Bargaining Unit	50,635,826	51,986,176
Non-Collective Bargaining Unit Hourly	17,509,949	18,195,952
Total	\$100,945,198	\$104,270,558
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	\$1,419,889	\$1,475,676
Collective Bargaining Unit	1,447,064	1,485,057
Non-Collective Bargaining Unit Hourly	3,671,906	3,815,940
Total	\$6,538,859	\$6,776,672
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	\$1,057,374	\$1,098,911
Collective Bargaining Unit	7,312,385	7,516,226
Non-Collective Bargaining Unit Hourly	102,926	106,969
Total	\$8,472,685	\$8,722,105
BASA WW Operations		
Non-Collective Bargaining Unit Salary	\$448,060	\$465,662
Collective Bargaining Unit	2,139,091	2,202,779
Non-Collective Bargaining Unit Hourly	59,919	62,269
Total	\$2,647,070	\$2,730,710

Pennsylvania-American Water Company - Water Operations
Compensation

							Gross Labor					
							Base Year		Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027	
Non-Collective Bargaining Unit Salary												
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	\$71.11	\$0	\$147,900	\$73.79	\$76.69	\$153,483	\$159,515	
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	129.11		268,545	133.99	139.26	278,699	289,661	
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	102.50		213,200	106.37	110.55	221,250	229,944	
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	46.58		96,893	48.34	50.24	100,547	104,499	
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	43.50		90,487	45.15	46.92	93,912	97,594	
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	59.40		123,554	61.65	64.07	128,232	133,266	
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	59.69		124,157	61.95	64.38	128,856	133,910	
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	47.73		99,276	49.53	51.48	103,022	107,078	
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	53.53		111,345	55.55	57.73	115,544	120,078	
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	46.88		97,520	48.66	50.57	101,213	105,186	
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	37.53		78,056	38.95	40.48	81,016	84,198	
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	49.11		102,146	50.97	52.97	106,018	110,178	
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	44.25		92,041	45.92	47.72	95,514	99,258	
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	38.92		80,950	40.39	41.98	84,011	87,318	
15	249150	WILK-Other	Sr Supt Production	9/13/1993	54.15		112,627	56.19	58.40	116,875	121,472	
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	73.98		153,872	76.77	79.79	159,682	165,963	
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	58.63		121,955	60.85	63.24	126,568	131,539	
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	55.30		115,015	57.39	59.65	119,371	124,072	
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	45.91		95,487	47.64	49.51	99,091	102,981	
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	41.82		86,987	43.40	45.11	90,272	93,829	
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	55.71		115,872	57.81	60.08	120,245	124,966	
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	71.15		147,987	73.84	76.74	153,587	159,619	
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	49.33		102,598	51.19	53.20	106,475	110,656	
24	240114	CORP-Engineering	Project Manager	5/16/1998	54.87		114,123	56.94	59.18	118,435	123,094	
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	75.34		156,715	78.19	81.26	162,635	169,021	
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	47.41		98,610	49.20	51.13	102,336	106,350	
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	95.28		198,177	98.88	102.77	205,670	213,762	
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	57.96		120,563	60.15	62.51	125,112	130,021	
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	54.79		113,968	56.86	59.09	118,269	122,907	
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	51.92		107,998	53.88	56.00	112,070	116,480	
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	77.76		161,738	80.70	83.87	167,856	174,450	
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	49.17		102,279	51.03	53.04	106,142	110,323	
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	73.61		153,109	76.39	79.39	158,891	165,131	
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	48.19		100,235	50.01	51.98	104,021	108,118	
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	50.42		104,883	52.33	54.39	108,846	113,131	
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	71.50		148,720	74.20	77.12	154,336	160,410	
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	48.67		101,238	50.51	52.50	105,061	109,200	
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	44.09		91,712	45.76	47.56	95,181	98,925	
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	44.28		92,106	45.96	47.77	95,597	99,362	
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	44.91		93,420	46.61	48.44	96,949	100,755	
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	85.41		177,650	88.64	92.12	184,371	191,610	
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	60.25		125,321	62.53	64.99	130,062	135,179	
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	45.45		94,543	47.17	49.02	98,114	101,962	
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	44.71		93,000	46.40	48.22	96,512	100,298	
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	60.25		125,322	62.53	64.99	130,062	135,179	
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	55.59		115,628	57.69	59.96	119,995	124,717	
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	58.96		122,635	61.19	63.59	127,275	132,267	
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	73.32		152,500	76.09	79.08	158,267	164,486	
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	103.72		215,740	107.64	111.87	223,891	232,690	
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	84.13		175,000	87.31	90.74	181,605	188,739	
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	62.86		130,756	65.24	67.80	135,699	141,024	
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	43.06		89,570	44.69	46.45	92,955	96,616	
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	52.85		109,936	54.85	57.01	114,088	118,581	
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	50.93		105,933	52.85	54.93	109,928	114,254	
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	64.60		134,378	67.05	69.69	139,464	144,955	
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	57.84		120,311	60.03	62.39	124,862	129,771	
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	55.60		115,649	57.70	59.97	120,016	124,738	
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	57.08		118,722	59.24	61.57	123,219	128,066	
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	50.00		104,000	51.89	53.93	107,931	112,174	
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	39.57		82,310	41.07	42.68	85,426	88,774	
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	48.70		101,298	50.54	52.53	105,123	109,262	
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	84.30		175,350	87.49	90.93	181,979	189,134	
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	46.58		96,876	48.34	50.24	100,547	104,499	
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	40.41		84,045	41.93	43.58	87,214	90,646	

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
Non-Collective Bargaining Unit Salary															
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999									\$153,483		\$159,515
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994									278,699		289,661
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993									221,250		229,944
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997									100,547		104,499
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988									93,912		97,594
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993									128,232		133,266
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990									128,856		133,910
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987									103,022		107,078
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983									115,544		120,078
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998									101,213		105,186
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998									81,016		84,198
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992									106,018		110,178
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986									95,514		99,258
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997									84,011		87,318
15	249150	WILK-Other	Sr Supt Production	9/13/1993									116,875		121,472
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998									159,682		165,963
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994									126,568		131,539
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997									119,371		124,072
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995									99,091		102,981
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995									90,272		93,829
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998									120,245		124,966
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989									153,587		159,619
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978									106,475		110,656
24	240114	CORP-Engineering	Project Manager	5/16/1998									118,435		123,094
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993									162,635		169,021
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984									102,336		106,350
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987									205,670		213,762
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984									125,112		130,021
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994									118,269		122,907
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992									112,070		116,480
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986									167,856		174,450
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998									106,142		110,323
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998									158,891		165,131
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998									104,021		108,118
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999									108,846		113,131
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999									154,336		160,410
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999									105,061		109,200
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000									95,181		98,925
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000									95,597		99,362
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000									96,949		100,755
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001									184,371		191,610
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994									130,062		135,179
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990									98,114		101,962
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001									96,512		100,298
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001									130,062		135,179
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999									119,995		124,717
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990									127,275		132,267
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999									158,267		164,486
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997									223,891		232,690
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002									181,605		188,739
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003									135,699		141,024
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003									92,955		96,616
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003									114,088		118,581
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004									109,928		114,254
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005									139,464		144,955
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005									124,862		129,771
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005									120,016		124,738
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005									123,219		128,066
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005									107,931		112,174
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005									85,426		88,774
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005									105,123		109,262
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005									181,979		189,134
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006									100,547		104,499
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006									87,214		90,646

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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	84.13		175,000	87.31	90.74	181,605	188,739
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	63.25		131,568	65.64	68.22	136,531	141,898
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	55.13		114,660	57.21	59.46	118,997	123,677
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	44.18		91,904	45.85	47.65	95,368	99,112
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	108.17		225,000	112.26	116.67	233,501	242,674
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	41.35		86,003	42.91	44.60	89,253	92,768
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	42.01		87,385	43.60	45.31	90,688	94,245
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	47.00		97,759	48.78	50.70	101,462	105,456
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	58.34		121,349	60.55	62.93	125,944	130,894
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	43.27		90,000	44.90	46.66	93,392	97,053
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	60.94		126,750	63.24	65.73	131,539	136,718
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	49.76		103,503	51.64	53.67	107,411	111,634
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	62.50		130,000	64.86	67.41	134,909	140,213
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	71.15		148,000	73.84	76.74	153,587	159,619
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	52.61		109,429	54.60	56.75	113,568	118,040
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	91.35		190,000	94.80	98.53	197,184	204,942
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	42.97		89,374	44.59	46.34	92,747	96,387
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	63.53		132,134	65.93	68.52	137,134	142,522
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	81.73		170,000	84.82	88.15	176,426	183,352
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	45.86		95,395	47.60	49.47	99,008	102,898
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	44.13		91,789	45.80	47.60	95,264	99,008
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	54.50		113,360	56.56	58.78	117,645	122,262
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	70.88		147,420	73.55	76.44	152,984	158,995
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	76.96		160,077	79.87	83.01	166,130	172,661
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	52.15		108,472	54.12	56.25	112,570	117,000
90	246501	COAT-Production	Supvr Production	4/12/2010	43.81		91,118	45.46	47.25	94,557	98,280
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	41.72		86,778	43.30	45.00	90,064	93,600
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	51.08		106,243	53.01	55.09	110,261	114,587
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	70.34		146,300	73.00	75.87	151,840	157,810
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	50.98		106,043	52.91	54.99	110,053	114,379
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	47.82		99,463	49.63	51.58	103,230	107,286
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	42.95		89,341	44.58	46.33	92,726	96,366
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	37.22		77,421	38.63	40.15	80,350	83,512
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	47.00		97,760	48.78	50.70	101,462	105,456
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	50.50		105,040	52.41	54.47	109,013	113,298
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	62.02		129,009	64.37	66.90	133,890	139,152
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	70.67		147,000	73.34	76.22	152,547	158,538
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	50.72		105,500	52.64	54.71	109,491	113,797
103	240306	CORP-Field Service	Project Manager	3/4/2013	58.48		121,644	60.69	63.08	126,235	131,206
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	43.39		90,248	45.03	46.80	93,662	97,344
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	43.71		90,922	45.36	47.14	94,349	98,051
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	77.23		160,632	80.15	83.30	166,712	173,264
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	43.15		89,743	44.78	46.54	93,142	96,803
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	41.52		86,362	43.09	44.78	89,627	93,142
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	98.56		205,000	102.28	106.30	212,742	221,104
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	68.27		142,000	70.85	73.63	147,368	153,150
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	81.73		170,000	84.82	88.15	176,426	183,352
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	45.43		94,486	47.14	48.99	98,051	101,899
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	42.32		88,031	43.92	45.65	91,354	94,952
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	40.87		85,000	42.41	44.08	88,213	91,686
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	40.43		84,084	41.95	43.60	87,256	90,688
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	46.44		96,597	48.20	50.09	100,256	104,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	37.24		77,453	38.64	40.16	80,371	83,533
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	45.52		94,676	47.24	49.10	98,259	102,128
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	45.28		94,189	46.99	48.84	97,739	101,587
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	73.56		153,000	76.34	79.34	158,787	165,027
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	41.10		85,482	42.65	44.33	88,712	92,206
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	40.59		84,418	42.12	43.78	87,610	91,062
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	73.60		153,094	76.39	79.39	158,891	165,131
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	46.02		95,717	47.76	49.64	99,341	103,251
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	36.93		76,821	38.33	39.84	79,726	82,867
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	45.00		93,597	46.70	48.54	97,136	100,963
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	58.10		120,840	60.29	62.66	125,403	130,333
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	44.39		92,333	46.07	47.88	95,826	99,590
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	47.59		98,988	49.39	51.33	102,731	106,766

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Gross Labor														
Overtime Hours					2026					2027				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Annualized Salaries & Wages
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006									181,605	188,739
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006									136,531	141,898
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006									118,997	123,677
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006									95,368	99,112
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006									233,501	242,674
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006									89,253	92,768
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006									90,688	94,245
72	249150	WILK-Other	Production Asset Administrator	1/22/2007									101,462	105,456
73	246206	HSKY-Field Services	Sr Supt Opns	3/27/2007									125,944	130,894
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007									93,392	97,053
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009									131,539	136,718
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007									107,411	111,634
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007									134,909	140,213
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007									153,587	159,619
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007									113,568	118,040
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008									197,184	204,942
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008									92,747	96,387
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008									137,134	142,522
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008									176,426	183,352
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008									99,008	102,898
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009									95,264	99,008
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009									117,645	122,262
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009									152,984	158,995
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009									166,130	172,661
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009									112,570	117,000
90	246501	COAT-Production	Supvr Production	4/12/2010									94,557	98,280
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010									90,064	93,600
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010									110,261	114,587
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010									151,840	157,810
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010									110,053	114,379
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011									103,230	107,286
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011									92,726	96,366
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011									80,350	83,512
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011									101,462	105,456
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011									109,013	113,298
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011									133,890	139,152
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012									152,547	158,538
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012									109,491	113,797
103	240306	CORP-Field Service	Project Manager	3/4/2013									126,235	131,206
104	243151	NEWC-New Castle	Supvr Production	4/29/2013									93,662	97,344
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013									94,349	98,051
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013									166,712	173,264
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013									93,142	96,803
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013									89,627	93,142
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013									212,742	221,104
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013									147,368	153,150
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014									176,426	183,352
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014									98,051	101,899
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014									91,354	94,952
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014									88,213	91,686
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014									87,256	90,688
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014									100,256	104,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014									80,371	83,533
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014									98,259	102,128
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015									97,739	101,587
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015									158,787	165,027
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015									88,712	92,206
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015									87,610	91,062
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016									158,891	165,131
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020									99,341	103,251
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016									79,726	82,867
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016									97,136	100,963
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016									125,403	130,333
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016									95,826	99,590
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016									102,731	106,766

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Compensation

							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	51.22		106,538	53.16	55.25	110,573	114,920
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	86.53		179,990	89.80	93.33	186,784	194,126
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	42.98		89,399	44.61	46.36	92,789	96,429
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	67.31		140,000	69.85	72.60	145,288	151,008
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	79.33		165,000	82.33	85.57	171,246	177,986
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	57.79		120,204	59.97	62.33	124,738	129,646
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	42.44		88,270	44.04	45.77	91,603	95,202
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	44.25		92,043	45.92	47.72	95,514	99,258
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	73.32		152,500	76.09	79.08	158,267	164,486
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	63.94		133,000	66.36	68.97	138,029	143,458
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	54.13		112,584	56.17	58.38	116,834	121,430
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	57.14		118,861	59.30	61.63	123,344	128,190
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	56.95		118,450	59.10	61.42	122,928	127,754
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	39.62		82,400	41.11	42.73	85,509	88,878
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	42.60		88,612	44.21	45.95	91,957	95,576
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	50.97		106,024	52.90	54.98	110,032	114,358
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	56.45		117,422	58.59	60.89	121,867	126,651
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	42.52		88,447	44.13	45.86	91,790	95,389
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	41.08		85,447	42.63	44.31	88,670	92,165
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	45.91		95,500	47.65	49.52	99,112	103,002
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	59.00		122,720	61.23	63.64	127,358	132,371
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	42.89		89,215	44.51	46.26	92,581	96,221
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	43.35		90,177	44.99	46.76	93,579	97,261
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	39.48		82,115	40.97	42.58	85,218	88,566
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	40.00		83,200	41.51	43.14	86,341	89,731
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	40.22		83,652	41.74	43.38	86,819	90,230
156	246201	HSKY-Production	Sr Supvr Operations	9/10/2018	46.05		95,780	47.79	49.67	99,403	103,314
157	246206	HSKY-Field Services	Supvr Field Operations	10/8/2018	42.83		89,080	44.45	46.20	92,456	96,096
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	45.27		94,166	46.98	48.83	97,718	101,566
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	174.08		362,076	180.66	187.76	375,773	390,541
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	47.82		99,464	49.63	51.58	103,230	107,286
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	40.11		83,439	41.63	43.27	86,590	90,002
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	42.89		89,211	44.51	46.26	92,581	96,221
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	51.52		107,169	53.47	55.57	111,218	115,586
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	42.80		89,032	44.42	46.17	92,394	96,034
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	45.88		95,437	47.62	49.49	99,050	102,939
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	39.54		82,240	41.03	42.64	85,342	88,691
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	41.30		85,905	42.86	44.54	89,149	92,643
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	41.32		85,945	42.88	44.57	89,190	92,706
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	45.60		94,855	47.33	49.19	98,446	102,315
170	240114	CORP-Engineering	Project Manager	5/20/2019	52.88		110,000	54.88	57.04	114,150	118,643
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	40.29		83,795	41.81	43.45	86,965	90,376
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	45.09		93,780	46.79	48.63	97,323	101,150
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	44.42		92,392	46.10	47.91	95,888	99,653
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	50.83		105,735	52.76	54.83	109,741	114,046
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	50.72		105,491	52.63	54.70	109,470	113,776
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	44.31		92,168	45.99	47.80	95,659	99,424
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	43.14		89,724	44.77	46.53	93,122	96,782
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	126.80		263,754	131.60	136.77	273,728	284,482
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	37.85		78,733	39.28	40.82	81,702	84,906
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	34.86		72,500	36.17	37.59	75,234	78,187
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	39.32		81,789	40.81	42.41	84,885	88,213
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	34.84		72,467	36.16	37.58	75,213	78,166
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	40.33		83,881	41.85	43.49	87,048	90,459
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	59.06		122,835	61.29	63.70	127,483	132,496
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	42.84		89,117	44.46	46.21	92,477	96,117
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	40.87		85,000	42.41	44.08	88,213	91,686
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	45.14		93,893	46.85	48.69	97,448	101,275
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	38.94		81,000	40.41	42.00	84,053	87,360
189	240114	CORP-Engineering	Project Manager	6/8/2020	55.02		114,450	57.10	59.34	118,768	123,427
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	35.33		73,492	36.67	38.11	76,274	79,269
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	57.64		119,893	59.82	62.17	124,426	129,314
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	55.78		116,015	57.88	60.15	120,390	125,112
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	40.56		84,365	42.09	43.74	87,547	90,979
194	240114	CORP-Engineering	Engineer	10/12/2020	36.20		75,304	37.57	39.05	78,146	81,224

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Gross Labor														
Overtime Hours							2026			2027				
Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages				
16								110,573		114,920				
17								186,784		194,126				
90								92,789		96,429				
17								145,288		151,008				
17								171,246		177,986				
17								124,738		129,646				
17								91,603		95,202				
17								95,514		99,258				
17								158,267		164,486				
17								138,029		143,458				
18								116,834		121,430				
18								123,344		128,190				
18								122,928		127,754				
18								85,509		88,878				
18								91,957		95,576				
18								110,032		114,358				
18								121,867		126,651				
18								91,790		95,389				
18								88,670		92,165				
18								99,112		103,002				
18								127,358		132,371				
18								92,581		96,221				
18								93,579		97,261				
18								85,218		88,566				
18								86,341		89,731				
18								86,819		90,230				
18								99,403		103,314				
18								92,456		96,096				
18								97,718		101,566				
18								375,773		390,541				
18								103,230		107,286				
18								86,590		90,002				
18								92,581		96,221				
19								111,218		115,586				
19								92,394		96,034				
19								99,050		102,939				
19								85,342		88,691				
19								89,149		92,643				
19								89,190		92,706				
19								98,446		102,315				
19								114,150		118,643				
19								86,965		90,376				
19								97,323		101,150				
19								95,888		99,653				
19								109,741		114,046				
19								109,470		113,776				
19								95,659		99,424				
19								93,122		96,782				
19								273,728		284,482				
19								81,702		84,906				
19								75,234		78,187				
20								84,885		88,213				
20								75,213		78,166				
20								87,048		90,459				
20								127,483		132,496				
20								92,477		96,117				
20								88,213		91,686				
20								97,448		101,275				
20								84,053		87,360				
20								118,768		123,427				
20								76,274		79,269				
20								124,426		129,314				
20								120,390		125,112				
20								87,547		90,979				
20								78,146		81,224				

Pennsylvania-American Water Company - Water Operations
Compensation

							Gross Labor					
							Base Year		Hourly Wage Rate		Regular Time	
							Original	Hourly	Total	Annualized		
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027	
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	40.82		84,913	42.37	44.04	88,130	91,603	
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	42.75		88,920	44.37	46.11	92,290	95,909	
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	39.38		81,900	40.86	42.47	84,989	88,338	
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	45.35		94,320	47.06	48.91	97,885	101,733	
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	44.21		91,960	45.88	47.68	95,430	99,174	
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	57.94		120,510	60.13	62.49	125,070	129,979	
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	65.63		136,500	68.11	70.79	141,669	147,243	
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	41.77		86,881	43.35	45.05	90,168	93,704	
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	50.10		104,200	51.99	54.03	108,139	112,382	
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	40.43		84,096	41.96	43.61	87,277	90,709	
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	41.50		86,311	43.06	44.75	89,565	93,080	
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	39.90		83,000	41.41	43.04	86,133	89,523	
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	37.61		78,225	39.03	40.56	81,182	84,365	
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	91.98		191,326	95.46	99.21	198,557	206,357	
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	39.66		82,500	41.16	42.78	85,613	88,982	
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	40.26		83,740	41.78	43.42	86,902	90,314	
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	45.67		95,000	47.40	49.26	98,592	102,461	
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	45.67		95,000	47.40	49.26	98,592	102,461	
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	44.78		93,150	46.48	48.31	96,678	100,485	
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	39.65		82,480	41.15	42.77	85,592	88,962	
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	59.20		123,141	61.44	63.85	127,795	132,808	
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	48.52		100,914	50.35	52.33	104,728	108,846	
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	56.24		116,975	58.36	60.65	121,389	126,152	
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	44.00		91,520	45.66	47.45	94,973	98,696	
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	42.13		87,623	43.72	45.44	90,938	94,515	
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	40.38		84,000	41.91	43.56	87,173	90,605	
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	54.71		113,796	56.78	59.01	118,102	122,741	
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	38.46		80,000	39.92	41.49	83,034	86,299	
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	38.00		79,040	39.44	40.99	82,035	85,259	
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	39.62		82,400	41.11	42.73	85,509	88,878	
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	41.24		85,783	42.80	44.48	89,024	92,518	
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	44.02		91,569	45.69	47.49	95,035	98,779	
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	40.87		85,000	42.41	44.08	88,213	91,686	
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	53.96		112,243	56.00	58.20	116,480	121,056	
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	44.52		92,610	46.21	48.03	96,117	99,902	
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	45.67		95,000	47.40	49.26	98,592	102,461	
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	79.33		165,000	82.33	85.57	171,246	177,986	
232	240114	CORP-Engineering	Engineer	5/15/2023	32.50		67,600	33.73	35.06	70,158	72,925	
233	240114	CORP-Engineering	Engineer	9/18/2023	32.39		67,378	33.62	34.94	69,930	72,675	
234	240114	CORP-Engineering	Engineer	6/26/2023	33.30		69,269	34.56	35.92	71,885	74,714	
235	240114	CORP-Engineering	Project Manager	6/26/2023	56.87		118,290	59.02	61.34	122,762	127,587	
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	56.93		118,404	59.08	61.40	122,886	127,712	
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	69.19		143,917	71.81	74.63	149,365	155,230	
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	33.76		70,216	35.03	36.41	72,862	75,733	
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	39.25		81,640	40.73	42.33	84,718	88,046	
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	34.14		71,020	35.44	36.83	73,715	76,606	
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	52.25		108,675	54.22	56.35	112,778	117,208	
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	39.00		81,120	40.47	42.06	84,178	87,485	
243	243301	BUTL-Production	Supvr Production	5/6/2024	40.00		83,200	41.51	43.14	86,341	89,731	
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	32.81		68,250	34.05	35.39	70,824	73,611	
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	33.34		69,339	34.60	35.96	71,968	74,797	
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	59.42		123,600	61.67	64.09	128,274	133,307	
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	43.58		90,640	45.22	47.00	94,058	97,760	
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	40.85		84,975	42.40	44.07	88,192	91,666	
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	52.00		108,150	53.96	56.08	112,237	116,646	
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	54.47		113,300	56.53	58.75	117,582	122,200	
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	44.87		93,330	46.57	48.40	96,866	100,672	
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	43.29		90,045	44.93	46.70	93,454	97,136	
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	53.85		112,000	55.88	58.08	116,230	120,806	
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	40.87		85,000	42.41	44.08	88,213	91,686	
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	37.50		78,000	38.92	40.45	80,954	84,136	
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	50.48		105,000	52.39	54.45	108,971	113,256	
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	33.65		70,000	34.93	36.30	72,654	75,504	
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	76.92		160,000	79.83	82.97	166,046	172,578	
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	55.29		115,000	57.38	59.64	119,350	124,051	

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Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized	Total Overtime	Annualized
												Pay	Salaries & Wages	Pay	Salaries & Wages
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997									88,130		91,603
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020									92,290		95,909
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020									84,989		88,338
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021									97,885		101,733
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021									95,430		99,174
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021									125,070		129,979
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021									141,669		147,243
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021									90,168		93,704
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021									108,139		112,382
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021									87,277		90,709
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021									89,565		93,080
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021									86,133		89,523
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021									81,182		84,365
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021									198,557		206,357
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021									85,613		88,982
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022									86,902		90,314
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022									98,592		102,461
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022									98,592		102,461
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022									96,678		100,485
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022									85,592		88,962
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022									127,795		132,808
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022									104,728		108,846
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022									121,389		126,152
218	241151	PITT-Production Haye	Supvr Production	4/25/2022									94,973		98,696
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022									90,938		94,515
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022									87,173		90,605
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022									118,102		122,741
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019									83,034		86,299
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007									82,035		85,259
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022									85,509		88,878
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022									89,024		92,518
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022									95,035		98,779
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022									88,213		91,686
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022									116,480		121,056
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023									96,117		99,902
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023									98,592		102,461
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023									171,246		177,986
232	240114	CORP-Engineering	Engineer	5/15/2023									70,158		72,925
233	240114	CORP-Engineering	Engineer	9/18/2023									69,930		72,675
234	240114	CORP-Engineering	Engineer	6/26/2023									71,885		74,714
235	240114	CORP-Engineering	Project Manager	6/26/2023									122,762		127,587
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023									122,886		127,712
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023									149,365		155,230
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023									72,862		75,733
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024									84,718		88,046
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024									73,715		76,606
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024									112,778		117,208
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024									84,178		87,485
243	243301	BUTL-Production	Supvr Production	5/6/2024									86,341		89,731
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024									70,824		73,611
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024									71,968		74,797
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024									128,274		133,307
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024									94,058		97,760
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024									88,192		91,666
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024									112,237		116,646
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024									117,582		122,200
251	241151	PITT-Production Haye	Supvr Production	9/16/2024									96,866		100,672
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024									93,454		97,136
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024									116,230		120,806
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025									88,213		91,686
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025									80,954		84,136
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025									108,971		113,256
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025									72,654		75,504
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025									166,046		172,578
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025									119,350		124,051

Pennsylvania-American Water Company - Water Operations
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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
Line #	Cost Center	Cost Center Name	Job								
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	31.25		65,000	32.43	33.70	67,454	70,096
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	76.92		160,000	79.83	82.97	166,046	172,578
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	43.27		90,000	44.90	46.66	93,392	97,053
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	56.49		117,500	58.63	60.93	121,950	126,734
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	43.27		90,000	44.90	46.66	93,392	97,053
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025				71.35	74.15	148,408	154,232
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025				71.35	74.15	148,408	154,232
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
Total Non-Collective Bargaining Unit Salary							\$0	\$28,921,803		\$33,214,605	\$34,519,930

Collective Bargaining Unit

1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	\$37.27	\$40,970	\$77,820	\$38.63	\$39.92	\$80,653	\$83,350
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	37.72	12,002	78,759	39.09	40.40	81,627	84,357
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	37.04	13,876	77,340	38.39	39.67	80,155	82,836
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	37.13	9,739	77,527	38.48	39.77	80,350	83,037
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	37.90	14,195	79,135	39.28	40.59	82,016	84,759
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	37.16	75,872	77,590	38.51	39.80	80,415	83,104
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	37.13	70	77,527	38.48	39.77	80,350	83,037
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	39.57	22,229	82,622	41.01	42.38	85,630	88,494
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	37.90	38,664	79,135	39.28	40.59	82,016	84,759
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	37.13	15,178	77,527	38.48	39.77	80,350	83,037
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	36.84	33,690	77,445	37.79	38.52	78,900	80,424
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	37.02	19,082	77,298	37.72	38.45	78,760	80,291
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	39.28	34,286	84,418	41.61	42.82	86,882	89,408
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	37.02	30,840	77,820	37.97	38.70	79,282	80,813
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	36.73	307	76,692	37.42	38.15	78,143	79,662
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	37.10	25,255	77,988	38.05	38.79	79,453	80,987
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	38.22	10,493	79,803	38.94	39.70	81,313	82,894
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	36.84	12,502	76,922	37.54	38.27	78,377	79,901
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	36.84	11,775	77,444	37.79	38.52	78,899	80,423
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	38.09	1,944	80,158	39.53	40.71	82,539	85,002
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	38.30	17,824	80,910	39.90	41.08	83,311	85,775
22	243306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	37.02	12,739	77,820	37.97	38.70	79,282	80,813
23	243106	NEWC-Field Services	Backhoe Operator U5370	12/4/1986	37.02	25,049	77,298	37.72	38.45	78,760	80,291

Pennsylvania-American Water Company - Water Operations
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Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025									67,454		70,096
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025									166,046		172,578
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025									93,392		97,053
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025									121,950		126,734
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025									93,392		97,053
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025									79,331		82,451
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025									79,331		82,451
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025									120,349		125,070
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025									89,045		92,539
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025									79,331		82,451
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025									89,045		92,539
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025									148,408		154,232
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025									89,045		92,539
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025									148,408		154,232
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025									103,064		107,120
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025									120,349		125,070
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025									89,045		92,539
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025									120,349		125,070
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025									89,045		92,539
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025									79,331		82,451
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025									103,064		107,120
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025									120,349		125,070
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025									79,331		82,451
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025									120,349		125,070
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025									89,045		92,539
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025									89,045		92,539
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025									103,064		107,120
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025									103,064		107,120
Total Non-Collective Bargaining Unit Salary					\$0	\$0	-	-	-	-	-	\$0	\$33,214,605	\$0	\$34,519,930
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$415,183	\$431,499
													Total Non-Collective Bargaining Unit Salary	\$32,799,422	\$34,088,430
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	\$270	\$0	-	-	526.7	149.3	-	\$42,447	\$123,370	\$43,853	\$127,474
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	15	873	-	-	158.8	38.7	-	12,435	94,950	12,848	98,092
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	-	-	-	-	246.2	-	-	14,374	94,529	14,848	97,684
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	-	-	-	-	162.5	8.0	-	10,090	90,441	10,425	93,462
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	15	-	-	-	246.8	-	-	14,706	96,737	15,192	99,966
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	1,305	-	-	-	994.3	266.7	-	78,612	160,332	81,220	165,629
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	-	-	-	-	1.3	-	-	73	80,423	75	83,113
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	-	757	-	-	220.7	112.7	-	23,030	109,418	23,793	113,044
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	60	-	-	-	670.8	2.0	-	40,058	122,135	41,385	126,204
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	-	-	-	-	270.0	-	-	15,725	96,075	16,247	99,284
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	6,411	-	-	-	424.5	131.7	-	34,317	119,628	34,974	121,809
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	5,137	-	-	-	216.7	92.3	-	19,439	103,336	19,812	105,240
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	1,974	-	-	-	534.3	19.7	-	35,279	124,135	36,296	127,679
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	7,251	-	-	-	393.3	114.3	-	31,413	117,945	32,013	120,077
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	-	-	-	-	5.5	-	-	313	78,455	319	79,981
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	3,740	-	-	-	413.0	25.0	-	25,724	108,917	26,216	110,944
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	381	15	-	-	168.3	9.8	-	10,690	92,399	10,896	94,186
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	1,508	-	-	-	187.3	28.0	-	12,737	92,622	12,983	94,391
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	1,612	-	-	-	179.7	22.5	-	11,994	92,505	12,224	94,259
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	102	-	-	-	27.3	4.5	-	2,001	84,642	2,060	87,165
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	1,623	-	-	-	291.3	9.5	-	18,348	103,283	18,886	106,285
22	243306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	3,092	-	-	-	157.3	50.8	-	12,975	95,348	13,223	97,127
23	243106	NEWC-Field Services	Backhoe Operator U5370	12/4/1986	6,583	-	-	-	350.2	72.5	-	25,518	110,861	26,010	112,884

Pennsylvania-American Water Company - Water Operations
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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	37.10	20,446	77,987	38.05	38.79	79,452	80,986
25	243301	BUTL-Production	Operator U5370	5/4/1998	38.22	25,665	79,803	38.94	39.70	81,313	82,894
26	242106	MCMR-Field Services	Subforeperson U5370	6/23/1997	37.00	16,003	77,779	37.95	38.68	79,240	80,771
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	36.73	6,701	76,692	37.42	38.15	78,143	79,662
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	37.10	32,011	77,987	38.05	38.79	79,453	80,987
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	36.84	25,866	77,445	37.79	38.52	78,900	80,423
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	37.02	12,308	77,298	37.72	38.45	78,760	80,291
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	38.22	288	79,803	38.94	39.70	81,313	82,894
32	243306	BUTL-Field Services	Backhoe Operator U5370	8/30/1993	37.02	20,171	77,820	37.97	38.70	79,282	80,813
33	244103	INDI-Cust Service	Utility Person U5370	5/12/1997	36.73	47	76,692	37.42	38.15	78,143	79,662
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	37.12	4,884	78,030	38.07	38.81	79,496	81,032
35	243106	NEWC-Field Services	Pipeline Inspector U5370	4/23/1998	37.10	18,516	77,987	38.05	38.79	79,452	80,987
36	243103	NEWC-Cust Service	Meter Reader U5370	11/25/1997	36.67	1,449	76,567	37.36	38.09	78,015	79,532
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	34.54	44,535	73,059	36.11	37.18	75,403	77,637
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	35.02	38,308	74,061	36.61	37.69	76,438	78,703
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	33.60	40,431	71,096	35.14	36.18	73,376	75,550
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	34.54	51,572	73,059	36.11	37.18	75,403	77,637
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	35.02	26,105	73,122	36.16	37.24	75,498	77,763
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	35.22	19,668	73,539	36.36	37.46	75,929	78,207
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	34.54	25,584	73,059	36.11	37.18	75,403	77,637
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	35.25	13,170	73,602	36.40	37.49	76,003	78,283
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	36.28	15,246	75,753	37.46	38.58	78,215	80,561
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	33.60	10,287	71,096	35.14	36.18	73,376	75,550
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	34.54	37,533	72,642	35.91	36.98	74,986	77,220
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	35.22	41,635	74,479	36.81	37.91	76,869	79,147
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	35.25	4,255	73,602	36.40	37.49	76,003	78,283
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	33.60	24,149	71,096	35.14	36.18	73,376	75,550
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	36.28	7,456	75,753	37.46	38.58	78,215	80,561
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	35.22	51,773	74,479	36.81	37.91	76,869	79,147
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	34.54	19,100	73,059	36.11	37.18	75,403	77,637
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	34.54	23,485	73,059	36.11	37.18	75,403	77,637
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	34.27	8,571	72,495	35.83	36.90	74,821	77,037
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	36.28	21,743	75,753	37.46	38.58	78,215	80,561
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	36.28	32,611	75,753	37.46	38.58	78,215	80,561
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	36.28	17,179	75,753	37.46	38.58	78,215	80,561
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	34.27	21,644	72,495	35.83	36.90	74,821	77,037
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	36.28	16,115	75,753	37.46	38.58	78,215	80,561
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	35.02	48,026	74,061	36.61	37.69	76,438	78,703
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	33.41	1,246	69,760	34.50	35.53	72,027	74,188
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	35.25	18,225	73,602	36.40	37.49	76,003	78,283
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	34.54	38,074	73,059	36.11	37.18	75,403	77,637
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	34.27	29,087	71,556	35.38	36.45	73,881	76,098
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	34.54	28,682	73,059	36.11	37.18	75,403	77,637
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	34.27	17,606	72,495	35.83	36.90	74,821	77,037
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	34.05	-	71,096	34.93	35.83	72,942	74,815
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	34.10	4,148	71,201	35.13	36.09	73,351	75,356
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	34.94	4,566	72,955	35.81	36.80	74,771	76,843
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	34.94	3,508	72,955	35.81	36.80	74,771	76,843
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	34.94	7,748	72,955	35.81	36.80	74,771	76,843
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	37.37	12,830	78,029	38.34	39.32	80,054	82,110
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	37.16	3,515	77,590	38.51	39.80	80,415	83,104
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	37.16	16,470	77,590	38.51	39.80	80,415	83,104
76	244206	PUNX-Field Services	Distribution System Serviceperson U5370	12/28/1998	36.84	3,734	77,444	37.79	38.52	78,899	80,423
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	39.57	24,328	82,622	41.01	42.38	85,630	88,494
78	244101	INDI-Production	Operator U5370	8/9/1999	38.22	18,024	79,803	38.94	39.70	81,313	82,894
79	242106	MCMR-Field Services	Pipeline Inspector U5370	8/4/1999	37.10	7,381	77,465	37.80	38.54	78,930	80,464
80	244103	INDI-Cust Service	Utility Person U5370	8/31/1999	36.73	10,880	77,214	37.67	38.40	78,665	80,184
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	36.63	5,839	76,483	37.58	38.55	78,469	80,484
82	243306	BUTL-Field Services	Distribution System Serviceperson U5370	9/7/1999	36.84	2,282	76,922	37.54	38.27	78,377	79,901
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	35.22	4,712	74,479	36.81	37.91	76,869	79,147
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	37.13	-	77,527	38.48	39.77	80,350	83,037
85	244303	CLAR-Cust Service	Distribution System Serviceperson U5370	8/7/2000	36.84	3,777	76,922	37.54	38.27	78,377	79,901
86	243106	NEWC-Field Services	Backhoe Operator U5370	10/24/2005	37.02	8,475	77,298	37.72	38.45	78,760	80,291
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	34.94	3,694	72,955	35.81	36.80	74,771	76,843
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	37.16	70,730	77,590	38.51	39.80	80,415	83,104

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Gross Labor														
Overtime Hours														
2026														
2027														
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay
														Annualized Salaries & Wages
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	3,683	-	-	-	288.4	54.8	-	20,827	103,961	21,225
25	243301	BUTL-Production	Operator U5370	5/4/1998	126	377	-	184.0	248.4	32.7	-	26,148	107,963	26,653
26	242106	MCMR-Field Services	Subforeperson U5370	6/23/1997	8,020	-	-	-	235.0	36.7	-	16,301	103,561	16,613
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	3,323	-	-	-	100.9	14.5	-	6,827	88,293	6,958
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	4,613	-	-	-	454.1	83.0	-	32,605	116,671	33,228
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	4,795	-	-	-	379.9	60.5	-	26,347	110,041	26,851
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	3,998	-	-	-	166.8	39.3	-	12,538	95,295	12,779
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	-	-	-	-	5.0	-	-	294	81,607	299
32	243306	BUTL-Field Services	Backhoe Operator U5370	8/30/1993	4,740	-	-	-	264.0	69.7	-	20,545	104,567	20,938
33	244103	INDI-Cust Service	Utility Person U5370	5/12/1997	-	-	-	-	0.8	-	-	47	78,190	48
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	1,253	-	-	-	68.3	13.5	-	4,975	85,725	5,070
35	243106	NEWC-Field Services	Pipeline Inspector U5370	4/23/1998	862	-	-	-	316.3	8.0	-	18,860	99,175	19,221
36	243103	NEWC-Cust Service	Meter Reader U5370	11/25/1997	121	-	-	-	26.0	-	-	1,476	79,612	1,504
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	1,456	-	-	-	756.3	63.3	-	45,951	122,810	47,300
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	1,396	-	-	-	555.7	118.0	-	39,525	117,359	40,686
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	944	-	-	-	676.2	81.3	-	41,716	116,036	42,941
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	1,496	-	-	-	757.0	161.8	-	53,210	130,109	54,772
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	636	-	-	-	439.8	39.2	-	26,945	103,079	27,745
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	236	-	-	-	280.3	66.3	-	20,301	96,466	20,904
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	924	-	-	-	447.7	26.2	-	26,396	102,723	27,171
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	184	15	-	-	163.9	61.9	-	13,595	89,797	13,999
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	208	435	-	-	249.0	21.5	-	15,737	94,594	16,205
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	472	-	-	-	195.3	3.0	-	10,614	84,462	10,925
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	1,224	-	-	-	553.2	119.3	-	38,733	114,942	39,876
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	1,276	-	-	-	707.2	47.8	-	42,959	121,104	44,220
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	28	5	-	-	38.8	30.3	-	4,391	80,428	4,521
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	508	-	-	-	421.8	34.5	-	24,915	98,800	25,646
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	144	61	-	-	59.5	56.8	-	7,695	86,115	7,923
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	1,060	-	-	-	800.2	119.5	-	53,420	131,349	54,991
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	584	-	-	-	360.3	-	-	19,706	95,693	20,285
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	964	-	-	-	387.8	41.3	-	24,230	100,597	24,941
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	60	-	-	-	155.0	6.0	-	8,843	83,724	9,103
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	736	836	-	-	367.7	21.7	-	22,444	102,231	23,113
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	988	805	-	-	443.3	112.7	-	33,661	113,668	34,662
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	304	115	-	-	244.7	51.2	-	17,733	96,366	18,260
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	624	-	-	-	400.8	7.7	-	22,331	97,776	22,986
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	480	689	-	-	283.0	8.0	-	16,635	96,019	17,130
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	1,428	-	-	-	700.3	145.0	-	49,551	127,417	51,006
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	148	-	-	-	24.7	-	-	1,286	73,462	1,325
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	404	23	-	-	214.9	94.2	-	18,812	95,242	19,370
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	1,576	-	-	-	584.5	100.8	-	39,284	116,263	40,438
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	980	-	-	-	552.5	6.0	-	30,024	104,885	30,916
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	1,032	-	-	-	486.5	40.8	-	29,593	106,028	30,461
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	412	-	-	-	288.6	34.8	-	18,166	93,399	18,699
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	-	-	-	-	-	-	-	-	72,942	-
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	36	-	48.3	-	48.5	-	-	4,273	77,660	4,389
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	6	-	-	-	86.2	-	-	4,679	79,456	4,807
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	-	-	-	-	24.6	31.5	-	3,595	78,366	3,694
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	38	-	-	-	122.8	17.7	-	7,939	82,747	8,156
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	-	-	-	-	226.8	-	-	13,160	93,214	13,495
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	105	-	-	-	62.1	-	-	3,641	84,161	3,761
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	120	-	-	-	270.7	16.0	-	17,063	97,598	17,627
76	244206	PUNX-Field Services	Distribution System Serviceperson U5370	12/28/1998	692	-	-	-	57.7	6.7	-	3,803	83,394	3,876
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	30	781	-	-	275.1	98.0	-	25,205	111,646	26,039
78	244101	INDI-Production	Operator U5370	8/9/1999	-	328	-	160.0	169.0	8.0	-	18,363	100,004	18,718
79	242106	MCMR-Field Services	Pipeline Inspector U5370	8/4/1999	1,049	-	-	-	121.8	6.8	-	7,519	87,498	7,663
80	244103	INDI-Cust Service	Utility Person U5370	8/31/1999	1,292	-	-	-	177.2	12.5	-	11,082	91,039	11,294
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	120	-	26.7	-	67.1	15.5	-	5,990	84,579	6,143
82	243306	BUTL-Field Services	Distribution System Serviceperson U5370	9/7/1999	183	-	-	-	32.5	6.3	-	2,325	80,886	2,370
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	-	-	-	-	68.7	13.8	-	4,861	81,730	5,004
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	-	-	-	-	-	-	-	-	80,350	-
85	244303	CLAR-Cust Service	Distribution System Serviceperson U5370	8/7/2000	1,064	-	-	-	53.0	11.2	-	3,848	83,289	3,923
86	243106	NEWC-Field Services	Backhoe Operator U5370	10/24/2005	2,973	-	-	-	131.3	15.0	-	8,634	90,367	8,800
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	25	-	-	-	53.0	12.6	-	3,785	78,581	3,889
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	1,485	-	-	-	1,044.3	160.6	-	73,284	155,184	75,715

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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
Line #	Cost Center	Cost Center Name	Job								
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	37.90	56,949	79,135	39.28	40.59	82,016	84,759
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	35.02	37,715	74,061	36.61	37.69	76,438	78,703
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	38.22	28,371	79,803	38.94	39.70	81,313	82,894
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	37.02	7,929	77,820	37.97	38.70	79,282	80,813
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	37.00	9,843	77,778	37.95	38.68	79,239	80,770
94	249152	WILK-Ceasestown	Plant Operator U648S	7/14/2003	36.28	15,479	75,753	37.46	38.58	78,215	80,561
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	37.90	21,678	79,135	39.28	40.59	82,016	84,759
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	35.02	25,805	74,061	36.61	37.69	76,438	78,703
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	37.90	73,251	79,135	39.28	40.59	82,016	84,759
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	37.13	6,018	77,527	38.48	39.77	80,350	83,037
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	36.73	1,633	76,692	37.42	38.15	78,143	79,662
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	34.54	17,177	73,059	36.11	37.18	75,403	77,637
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	37.97	15,768	79,281	38.69	39.44	80,781	82,351
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	38.16	41,695	79,678	39.55	40.87	82,579	85,341
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	32.26	5,996	67,359	33.10	33.95	69,107	70,882
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	38.16	9,539	79,678	39.55	40.87	82,579	85,341
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	34.94	5,153	72,955	35.81	36.80	74,771	76,843
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	37.10	36,435	77,465	37.80	38.54	78,930	80,464
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	36.67	8,148	77,090	37.61	38.34	78,538	80,055
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	34.94	16,558	72,955	35.81	36.80	74,771	76,843
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	36.73	5,517	76,692	37.42	38.15	78,143	79,662
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	36.84	19,224	77,444	37.79	38.52	78,899	80,423
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	33.60	6,576	70,157	34.69	35.73	72,437	74,610
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	34.05	6,785	71,096	34.93	35.83	72,942	74,815
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	37.00	2,348	77,256	37.70	38.43	78,717	80,248
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	37.08	940	77,423	38.43	39.72	80,242	82,925
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	37.13	32,821	77,527	38.48	39.77	80,350	83,037
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	36.84	2,997	76,922	37.54	38.27	78,377	79,901
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	37.90	45,060	79,135	39.28	40.59	82,016	84,759
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	37.90	43,880	79,135	39.28	40.59	82,016	84,759
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	37.02	8,123	77,298	37.72	38.45	78,760	80,291
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	32.38	413	67,609	33.56	34.68	70,071	72,414
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	37.27	44,643	77,820	38.63	39.92	80,653	83,350
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	37.13	899	77,527	38.48	39.77	80,350	83,037
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	33.60	18,854	70,157	34.69	35.73	72,437	74,610
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	37.90	36,603	79,135	39.28	40.59	82,016	84,759
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	37.27	8,507	77,820	38.63	39.92	80,653	83,350
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	37.12	11,895	78,029	38.07	38.81	79,495	81,030
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	37.12	1,810	78,029	38.07	38.81	79,495	81,030
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	36.73	7,119	76,692	37.42	38.15	78,143	79,662
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	33.60	45,302	70,794	35.00	36.04	73,074	75,247
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	36.77	15,349	76,776	37.97	39.10	79,271	81,649
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	37.90	43,881	79,135	39.28	40.59	82,016	84,759
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	35.22	32,326	74,479	36.81	37.91	76,869	79,147
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	38.22	3,006	79,803	38.94	39.70	81,313	82,894
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	35.22	10,098	73,539	36.36	37.46	75,929	78,207
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	36.73	885	76,692	37.42	38.15	78,143	79,662
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	37.84	4,895	79,010	38.98	40.05	81,390	83,624
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	34.05	15,538	71,096	34.93	35.83	72,942	74,815
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	37.13	7,314	77,527	38.48	39.77	80,350	83,037
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	36.28	3,521	75,753	37.46	38.58	78,215	80,561
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	36.73	2,942	76,692	37.42	38.15	78,143	79,662
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	37.90	41,302	79,135	39.28	40.59	82,016	84,759
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	36.73	6,222	77,214	37.67	38.40	78,665	80,184
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	36.73	12,853	77,214	37.67	38.40	78,665	80,184
144	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	1/22/2007	35.25	16,114	73,602	36.40	37.49	76,003	78,283
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	37.08	36,926	77,423	38.43	39.72	80,242	82,925
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	37.90	45,678	79,135	39.28	40.59	82,016	84,759
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	37.00	12,611	77,779	37.95	38.68	79,240	80,770
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	36.84	9,875	77,444	37.79	38.52	78,899	80,423
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	35.02	19,956	73,122	36.16	37.24	75,498	77,763
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	35.22	21,698	74,061	36.61	37.71	76,451	78,729
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	35.02	17,418	73,122	36.16	37.24	75,498	77,763
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	35.22	26,711	73,539	36.36	37.46	75,929	78,207
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	34.70	18,058	72,454	35.57	36.56	74,270	76,328

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Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized	Total Overtime	Annualized
				Hire Date								Pay	Salaries & Wages	Pay	Salaries & Wages
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	300	-	-	-	633.1	269.3	-	59,002	141,319	60,957	146,016
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	1,076	-	-	-	611.5	68.2	-	38,915	116,428	40,057	119,836
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	252	398	-	176.0	267.8	58.0	-	28,904	110,868	29,463	113,007
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	1,641	-	-	-	124.6	11.6	-	8,076	88,999	8,230	90,684
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	2,587	-	-	-	127.2	35.2	-	10,026	91,852	10,217	93,574
94	249152	WILK-Ceasestown	Plant Operator U648S	7/14/2003	576	669	-	-	255.7	20.0	-	15,978	95,437	16,454	98,260
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	120	-	-	-	359.0	13.3	-	22,457	104,594	23,200	108,079
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	656	-	-	-	452.8	20.8	-	26,625	103,719	27,407	106,766
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	1,710	-	-	-	1,033.1	183.7	-	75,896	159,622	78,414	164,883
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	75	-	-	-	96.3	8.0	-	6,235	86,660	6,441	89,554
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	139	609	-	-	17.7	8.7	-	1,663	80,554	1,695	82,105
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	744	-	-	-	323.7	-	-	17,722	93,869	18,241	96,622
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	1,113	70	-	8.0	204.5	47.2	-	16,063	98,028	16,373	99,907
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	150	-	-	-	663.1	44.2	-	43,200	125,929	44,632	130,123
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	156	-	24.0	-	89.2	13.5	-	6,150	75,414	6,307	77,345
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	15	-	-	-	132.8	24.3	-	9,883	92,477	10,211	95,567
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	75	-	-	-	74.4	16.8	-	5,279	80,125	5,423	82,342
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	2,963	-	-	-	624.5	17.5	-	37,117	119,010	37,831	121,259
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	395	-	-	-	116.0	22.1	-	8,300	87,233	8,458	88,908
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	63	-	-	-	242.6	53.0	-	16,967	91,800	17,433	94,339
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	966	-	-	-	77.3	16.3	-	5,621	84,729	5,729	86,356
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	3,911	221	-	-	297.3	33.7	-	19,581	102,612	19,956	104,511
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	240	-	-	-	119.3	7.3	-	6,787	79,464	6,989	81,839
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	396	-	-	-	126.2	4.0	-	6,960	80,297	7,137	82,348
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	471	-	-	-	31.5	7.8	-	2,392	81,580	2,438	83,156
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	15	-	-	-	16.5	-	-	973	81,230	1,005	83,945
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	1,845	-	-	-	570.8	10.2	-	34,006	116,201	35,134	120,016
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	62	-	-	-	53.6	-	-	3,053	81,491	3,112	83,074
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	90	-	-	-	756.6	21.3	-	46,685	128,792	48,232	133,081
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	90	-	-	-	743.3	16.3	-	45,463	127,570	46,971	131,820
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	1,957	-	-	-	105.8	29.2	-	8,275	88,991	8,434	90,682
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	-	428	-	-	8.5	-	-	428	70,927	442	73,285
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	1,320	-	-	-	711.4	60.0	-	46,254	128,227	47,787	132,458
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	-	-	-	-	16.0	-	-	932	81,282	963	84,000
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	616	-	-	-	345.7	18.5	-	19,461	92,514	20,039	95,265
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	570	-	-	-	472.0	124.2	-	37,923	120,509	39,179	124,508
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	270	318	-	-	136.0	10.5	-	8,812	90,053	9,103	93,041
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	1,240	-	-	-	191.2	14.2	-	12,116	92,851	12,348	94,618
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	61	-	-	-	21.1	8.0	-	1,844	81,399	1,879	82,970
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	1,537	-	-	-	117.3	7.8	-	7,252	86,932	7,391	88,590
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	1,752	-	-	-	772.0	83.5	-	46,748	121,574	48,127	125,126
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	272	-	-	-	275.3	-	-	15,842	95,385	16,313	98,234
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	15	-	-	-	553.2	158.4	-	45,463	127,494	46,969	131,743
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	312	-	-	-	508.3	67.8	-	33,354	110,535	34,334	113,793
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	56	-	-	-	41.9	7.5	-	3,062	84,431	3,121	86,071
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	204	-	-	-	152.7	27.3	-	10,423	86,556	10,732	89,143
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	244	-	-	-	15.8	-	-	901	79,288	918	80,825
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	132	-	-	-	85.5	-	-	5,042	86,564	5,179	88,935
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	84	-	-	-	227.2	56.2	-	15,939	88,965	16,345	91,244
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	330	-	-	-	119.6	8.0	-	7,578	88,258	7,829	91,197
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	80	6	-	-	44.0	15.0	-	3,634	81,934	3,742	84,388
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	869	-	-	-	37.2	11.8	-	2,997	82,009	3,055	83,585
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	720	-	-	-	580.2	104.7	-	42,792	125,528	44,210	129,689
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	1,129	-	-	-	94.0	12.7	-	6,338	86,131	6,459	87,771
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	2,661	-	-	-	165.8	47.3	-	13,091	94,417	13,341	96,186
144	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	1/22/2007	284	21	-	-	184.3	87.7	-	16,633	92,942	17,127	95,715
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	990	-	-	-	620.5	28.0	-	38,258	119,490	39,526	123,442
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	525	-	-	-	694.2	76.4	-	47,325	129,867	48,894	134,178
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	3,858	-	-	-	162.5	45.7	-	12,846	95,943	13,091	97,719
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	1,103	59	-	-	149.8	19.3	-	10,058	90,119	10,250	91,835
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	708	-	-	-	359.0	13.0	-	20,599	96,805	21,211	99,682
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	264	-	-	-	336.8	50.0	-	22,391	99,106	23,051	102,045
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	680	-	-	-	293.6	26.0	-	17,978	94,156	18,512	96,956
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	440	-	-	-	441.7	44.2	-	27,570	103,940	28,389	107,037
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	200	-	-	-	305.9	28.2	-	18,506	92,976	19,014	95,543

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								Gross Labor			
				Base Year		Hourly Wage Rate		Regular Time			
				Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
Line #	Cost Center	Cost Center Name	Job								
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	31.50	20,536	65,772	32.28	33.17	67,401	69,269
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	34.94	32,799	72,955	35.81	36.80	74,771	76,843
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	35.22	18,675	73,539	36.36	37.46	75,929	78,207
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	37.08	4,975	77,423	38.43	39.72	80,242	82,925
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	37.90	49,747	79,135	39.28	40.59	82,016	84,759
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	34.05	4,137	71,096	34.93	35.83	72,942	74,815
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	34.05	6,034	71,096	34.93	35.83	72,942	74,815
161	244101	INDI-Production	Operator U537O	8/13/2007	38.22	18,083	79,803	38.94	39.70	81,313	82,894
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	34.27	8,660	71,556	35.38	36.45	73,881	76,098
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	36.28	13,595	75,753	37.46	38.58	78,215	80,561
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	37.00	2,483	77,256	37.70	38.43	78,717	80,248
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	38.09	49,147	79,532	39.23	40.41	81,912	84,376
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	36.84	11,078	76,922	37.54	38.27	78,377	79,901
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	35.79	9,506	74,730	36.87	37.88	76,985	79,093
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	37.08	803	77,423	38.43	39.72	80,242	82,925
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	33.60	18,343	70,157	34.69	35.73	72,437	74,610
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	36.73	14,801	77,214	37.67	38.40	78,665	80,184
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	35.02	19,672	74,061	36.61	37.69	76,438	78,703
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	37.27	12,478	77,820	38.63	39.92	80,653	83,350
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	35.22	24,723	73,539	36.36	37.46	75,929	78,207
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	36.73	26,412	76,692	37.42	38.15	78,143	79,662
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	35.65	12,195	74,437	36.55	37.56	76,316	78,431
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	36.73	10,266	76,692	37.42	38.15	78,143	79,662
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	35.22	15,632	74,479	36.81	37.91	76,869	79,147
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	35.25	6,781	73,602	36.40	37.49	76,003	78,283
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	37.08	7,049	77,423	38.43	39.72	80,242	82,925
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	34.61	10,730	72,266	35.51	36.42	74,141	76,046
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	37.08	2,791	77,423	38.43	39.72	80,242	82,925
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	35.70	137	74,542	36.38	37.08	75,952	77,428
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	36.84	1,923	76,922	37.54	38.27	78,377	79,901
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	37.27	37,283	77,820	38.63	39.92	80,653	83,350
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	36.84	7,566	76,922	37.54	38.27	78,377	79,901
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	37.90	65,447	79,135	39.28	40.59	82,016	84,759
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	36.67	418	76,567	37.36	38.09	78,015	79,532
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	37.02	11,582	77,298	37.72	38.45	78,760	80,291
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	37.00	14,939	77,256	37.70	38.43	78,717	80,248
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	36.67	2,272	76,567	37.36	38.09	78,015	79,532
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	37.00	11,550	77,256	37.70	38.43	78,717	80,248
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	34.61	22,297	72,266	35.51	36.42	74,141	76,046
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	37.90	889	79,135	39.28	40.59	82,016	84,759
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	36.73	9,654	76,692	37.42	38.15	78,143	79,662
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	37.10	15,388	77,465	37.80	38.54	78,930	80,464
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	37.10	26,831	77,465	37.80	38.54	78,930	80,464
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	36.73	17,997	76,692	37.42	38.15	78,143	79,662
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	36.36	111	75,920	37.05	37.77	77,356	78,859
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	37.00	5,526	77,778	37.95	38.68	79,239	80,770
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	36.73	7,401	77,214	37.67	38.40	78,665	80,184
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	36.73	31,019	76,692	37.42	38.15	78,143	79,662
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	36.73	13,801	76,692	37.42	38.15	78,143	79,662
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	36.73	7,972	76,692	37.42	38.15	78,143	79,662
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	36.73	8,111	77,214	37.67	38.40	78,665	80,184
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	36.73	18,446	76,692	37.42	38.15	78,143	79,662
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	38.26	42,753	79,887	39.65	40.98	82,795	85,564
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	36.28	24,438	75,753	37.46	38.58	78,215	80,561
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	37.13	13,379	77,527	38.48	39.77	80,350	83,037
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	35.22	23,488	74,479	36.81	37.91	76,869	79,147
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	37.37	14,995	78,029	38.34	39.32	80,054	82,110
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	36.84	18,749	76,922	37.54	38.27	78,377	79,901
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	38.16	26,592	79,678	39.55	40.87	82,579	85,341
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	36.84	4,238	76,922	37.54	38.27	78,377	79,901
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	36.84	19,161	76,922	37.54	38.27	78,377	79,901
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	37.02	53,939	77,298	38.37	39.65	80,112	82,791
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	37.13	10,161	77,527	38.48	39.77	80,350	83,037
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	37.27	14,333	77,820	38.63	39.92	80,653	83,350
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	36.73	11,596	77,214	37.67	38.40	78,665	80,184

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Gross Labor															
Overtime Hours											2026		2027		
				Original								Total Overtime	Annualized	Total Overtime	Annualized
Line #	Cost Center	Cost Center Name	Job	Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Pay	Salaries & Wages	Pay	Salaries & Wages
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	106	-	-	-	334.2	72.3	-	21,040	88,547	21,618	90,993
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	6	-	-	-	561.8	44.1	-	33,608	108,386	34,532	111,382
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	632	-	-	-	306.3	33.0	-	19,277	95,838	19,850	98,689
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	120	-	-	-	77.8	8.0	-	5,154	85,516	5,325	88,370
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	645	-	-	-	721.8	109.2	-	51,542	134,204	53,251	138,656
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	168	-	-	-	80.2	-	-	4,243	77,353	4,351	79,334
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	12	-	32.0	-	74.8	16.0	-	6,189	79,143	6,348	81,175
161	244101	INDI-Production	Operator U537O	8/13/2007	1,011	418	-	200.0	137.0	8.0	-	18,423	101,165	18,780	103,102
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	24	-	-	-	166.8	-	-	8,939	82,844	9,205	85,327
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	424	705	-	-	234.6	10.0	-	14,034	93,378	14,452	96,142
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	146	-	-	-	37.3	5.3	-	2,529	81,392	2,578	82,971
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	3,309	-	-	-	799.5	40.2	-	50,606	135,828	52,116	139,801
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	932	-	-	-	170.5	20.9	-	11,285	90,594	11,502	92,335
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	168	-	39.0	-	146.1	3.0	-	9,791	86,944	10,058	89,319
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	30	-	-	-	14.3	-	-	832	81,104	859	83,815
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	740	-	-	-	347.8	9.5	-	18,933	92,110	19,496	94,846
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	4,416	-	-	-	240.8	17.3	-	15,077	98,157	15,365	99,965
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	804	-	-	-	339.5	20.0	-	20,297	97,539	20,892	100,399
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	240	-	-	-	151.3	52.2	-	12,928	93,821	13,356	96,946
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	960	-	-	-	414.4	37.6	-	25,521	102,410	26,281	105,448
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	6,606	-	-	-	397.3	58.1	-	26,906	111,655	27,424	113,692
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	13	-	-	-	123.4	76.5	-	12,499	88,828	12,842	91,285
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	2,194	-	-	-	154.6	22.3	-	10,459	90,796	10,660	92,516
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	212	-	-	-	247.8	31.2	-	16,129	93,210	16,603	95,961
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	192	11	-	-	74.2	39.3	-	6,999	83,205	7,206	85,692
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	165	-	-	-	83.4	32.0	-	7,304	87,711	7,547	90,637
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	180	-	26.7	-	156.5	23.0	-	11,007	85,328	11,287	87,512
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	15	-	-	-	49.6	-	-	2,891	83,148	2,987	85,927
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	-	-	-	-	2.5	-	-	139	76,091	142	77,570
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	449	-	-	-	26.3	6.0	-	1,959	80,785	1,997	82,346
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	1,155	-	-	-	611.8	36.6	-	38,627	120,436	39,908	124,413
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	569	867	-	-	68.5	50.1	-	7,707	87,520	7,855	89,192
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	360	-	-	-	979.1	121.8	-	67,810	150,186	70,059	155,178
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	-	-	-	-	7.5	-	-	426	78,441	434	79,966
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	2,845	-	-	-	154.7	38.7	-	11,799	93,403	12,026	95,161
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	2,049	-	-	-	214.1	39.2	-	15,219	95,985	15,512	97,808
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	-	-	-	-	35.7	4.0	-	2,315	80,330	2,359	81,891
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	1,310	-	-	-	179.7	19.6	-	11,766	91,794	11,992	93,550
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	756	-	26.7	-	316.0	69.2	-	22,871	97,769	23,454	100,255
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	-	928	-	-	10.2	4.0	-	921	83,866	952	86,639
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	2,993	-	-	-	141.5	23.8	-	9,835	90,971	10,024	92,679
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	4,880	-	-	-	215.1	43.8	-	15,676	99,486	15,978	101,322
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	7,452	-	-	-	386.2	68.0	-	27,333	113,714	27,858	115,775
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	5,172	-	-	-	251.5	53.8	-	18,334	101,649	18,687	103,521
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	60	-	-	-	2.0	-	-	113	77,528	115	79,034
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	923	-	-	-	76.3	16.0	-	5,628	85,791	5,736	87,428
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	1,611	-	-	-	96.7	26.3	-	7,539	87,815	7,682	89,478
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	10,472	-	-	-	398.7	119.2	-	31,600	120,215	32,208	122,342
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	2,502	-	-	-	180.0	51.0	-	14,059	94,705	14,330	96,494
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	2,356	-	-	-	127.0	12.3	-	8,122	88,621	8,278	90,296
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	2,202	-	-	-	117.5	20.3	-	8,262	89,129	8,420	90,806
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	6,970	-	-	-	255.6	56.7	-	18,791	103,903	19,152	105,783
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	825	-	-	-	644.3	69.6	-	44,293	127,914	45,760	132,149
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	724	376	-	-	393.3	39.0	-	25,226	104,540	25,977	107,637
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	135	-	-	-	228.4	6.8	-	13,861	94,346	14,319	97,491
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	964	185	-	-	389.2	34.3	-	24,235	102,253	24,947	105,243
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	-	-	-	-	259.3	4.5	-	15,381	95,435	15,773	97,883
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	4,835	-	-	-	294.5	31.3	-	19,100	102,312	19,468	104,204
212	241151	PITT-Production Hays	Head Maintenance Person (Non-Rotating) U	11/1/2010	-	84	-	-	405.3	41.0	-	27,550	110,213	28,463	113,888
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	943	-	-	-	66.1	7.4	-	4,318	83,638	4,401	85,244
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	4,514	-	-	-	260.1	62.1	-	19,519	102,410	19,894	104,309
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	1,065	555	-	-	766.3	147.7	-	55,886	137,618	57,740	142,151
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	75	-	-	-	169.8	8.0	-	10,527	90,952	10,875	93,988
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	75	-	-	-	145.8	81.3	-	14,850	95,578	15,343	98,768
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	1,812	16	-	8.0	179.0	15.8	-	11,812	92,304	12,037	94,049

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				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	35.22	5,455	74,479	36.81	37.91	76,869	79,147
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	36.84	1,238	76,922	37.54	38.27	78,377	79,901
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	36.94	33,570	77,131	37.64	38.37	78,590	80,117
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	36.84	75,530	76,922	37.54	38.27	78,377	79,901
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	36.73	6,926	77,215	37.68	38.40	78,666	80,185
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	36.73	4,247	76,692	37.42	38.15	78,143	79,662
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	37.64	12,088	78,592	39.01	40.32	81,454	84,178
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	34.94	16,732	72,955	35.81	36.80	74,771	76,843
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	37.00	11,953	77,256	37.70	38.43	78,717	80,248
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	36.73	8,563	76,692	37.42	38.15	78,143	79,662
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	36.73	16,119	76,692	37.42	38.15	78,143	79,662
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	36.73	697	76,692	37.42	38.15	78,143	79,662
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	36.73	3,006	76,692	37.42	38.15	78,143	79,662
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	36.36	31,612	75,920	37.05	37.77	77,356	78,859
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	36.73	34,099	76,692	37.42	38.15	78,143	79,662
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	35.22	5,516	74,479	36.81	37.91	76,869	79,147
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	39.57	30,381	82,622	41.01	42.38	85,630	88,494
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	32.26	13,220	67,359	33.10	33.95	69,107	70,882
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	36.84	5,467	76,922	37.54	38.27	78,377	79,901
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	35.70	81	74,542	36.38	37.08	75,952	77,428
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating)	4/1/2013	37.72	18,116	78,759	39.09	40.40	81,627	84,357
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	39.28	39,342	84,418	41.61	42.82	86,882	89,408
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	36.73	8,757	76,692	37.42	38.15	78,143	79,662
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	36.73	18,829	76,692	37.42	38.15	78,143	79,662
243	244101	INDI-Production	Operator U537O	5/13/2013	38.22	23,726	79,803	38.94	39.70	81,313	82,894
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	36.73	15,326	77,214	37.67	38.40	78,665	80,184
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	37.90	3,429	79,135	39.28	40.59	82,016	84,759
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	36.73	1,014	77,214	37.67	38.40	78,665	80,184
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	36.84	2,894	77,444	37.79	38.52	78,899	80,423
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	36.73	11,141	76,692	37.42	38.15	78,143	79,662
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	33.60	11,974	70,157	34.69	35.73	72,437	74,610
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	34.27	28,377	71,556	35.38	36.45	73,881	76,098
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	35.08	213	73,247	36.22	37.31	75,628	77,896
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	38.26	39,802	79,887	39.65	40.98	82,795	85,564
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	33.60	12,280	71,096	35.14	36.18	73,376	75,550
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	35.22	3,278	73,539	36.36	37.46	75,929	78,207
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	33.60	20,167	70,157	34.69	35.73	72,437	74,610
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	37.37	16,682	78,029	38.34	39.32	80,054	82,110
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	38.22	12,631	79,803	38.94	39.70	81,313	82,894
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	36.73	6,206	76,692	37.42	38.15	78,143	79,662
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	37.13	52,518	77,527	38.48	39.77	80,350	83,037
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	36.73	18,175	76,692	37.42	38.15	78,143	79,662
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	37.08	26,690	77,423	38.43	39.72	80,242	82,925
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	37.08	60,344	77,423	38.43	39.72	80,242	82,925
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	37.08	23,825	77,423	38.43	39.72	80,242	82,925
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	33.22	4,403	69,363	34.30	35.33	71,618	73,766
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	38.22	27,365	79,803	38.94	39.70	81,313	82,894
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	36.77	47,979	76,776	37.97	39.10	79,271	81,649
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	35.25	3,298	73,602	36.40	37.49	76,003	78,283
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	39.57	32,821	82,622	41.01	42.38	85,630	88,494
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	38.26	19,970	79,887	39.65	40.98	82,795	85,564
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	37.13	10,418	77,527	38.48	39.77	80,350	83,037
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	37.00	1,404	77,256	37.70	38.43	78,717	80,248
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	36.67	821	76,567	37.36	38.09	78,015	79,532
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	35.22	2,647	73,539	36.36	37.46	75,929	78,207
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	37.00	34,636	77,256	37.70	38.43	78,717	80,248
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	36.77	39,485	77,715	38.42	39.55	80,211	82,589
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	36.84	821	76,922	37.54	38.27	78,377	79,901
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	36.84	2,944	76,922	37.54	38.27	78,377	79,901
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	37.90	34,096	79,135	39.28	40.59	82,016	84,759
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	37.08	7,428	77,423	38.43	39.72	80,242	82,925
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	35.02	40,847	74,061	36.61	37.69	76,438	78,703
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	37.90	20,078	79,135	39.28	40.59	82,016	84,759
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	37.97	10,775	79,281	38.69	39.44	80,781	82,351
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	34.61	7,668	72,266	35.51	36.42	74,141	76,046

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Gross Labor															
Overtime Hours												2026		2027	
												Total Overtime	Annualized	Total Overtime	Annualized
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Pay	Salaries & Wages	Pay	Salaries & Wages
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	40	-	-	-	91.3	7.3	-	5,629	82,538	5,794	84,981
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	62	-	-	-	11.5	8.0	-	1,261	79,700	1,286	81,248
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	5,100	-	-	-	466.2	100.3	-	34,199	117,889	34,857	120,075
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	16,097	-	-	-	959.0	296.9	-	76,946	171,420	78,429	174,427
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	1,126	-	-	-	99.3	18.6	-	7,056	86,848	7,191	88,502
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	1,039	-	-	-	72.1	3.2	-	4,326	83,507	4,409	85,110
225	241151	PITT-Production Hays	Maintenance Relief Person U01211P	5/23/2011	75	76	-	-	181.5	23.0	-	12,524	94,129	12,939	97,268
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	269	-	-	-	264.0	39.2	-	17,145	92,185	17,616	94,728
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	3,509	-	-	-	173.8	29.5	-	12,177	94,403	12,411	96,167
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	3,821	-	-	-	111.5	31.8	-	8,724	90,688	8,892	92,375
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	4,675	-	-	-	222.5	49.8	-	16,420	99,237	16,735	101,072
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	60	-	-	-	12.5	-	-	710	78,913	723	80,446
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	183	-	-	-	51.0	2.3	-	3,063	81,388	3,122	82,967
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	2,062	-	-	-	490.5	62.4	-	32,204	111,622	32,824	113,746
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	10,443	-	-	-	438.6	130.6	-	34,738	123,324	35,406	125,511
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	468	-	-	-	97.2	4.0	-	5,692	83,029	5,860	85,475
235	241151	PITT-Production Hays	Operator (Rotating) U01211P	4/28/2014	45	634	-	-	401.2	79.5	-	31,477	117,786	32,520	121,694
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	480	-	37.0	-	213.4	24.8	-	13,561	83,148	13,906	85,269
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	511	188	-	-	64.0	25.2	-	5,568	84,644	5,675	86,275
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	-	-	-	-	1.5	-	-	83	76,034	84	77,512
239	241152	PITT-Production Alder	Assistant Operator/Maintenance (Rotating)	4/1/2013	45	805	-	-	213.9	77.7	-	18,770	101,247	19,392	104,599
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	2,003	739	-	-	606.8	27.7	-	40,482	130,106	41,650	133,801
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	3,814	-	-	-	119.5	28.5	-	8,921	90,878	9,093	92,569
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	7,340	-	-	-	250.8	65.8	-	19,182	104,664	19,551	106,552
243	244101	INDI-Production	Operator U537O	5/13/2013	857	406	-	192.0	231.3	15.5	-	24,173	106,749	24,641	108,797
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	3,199	-	-	-	235.8	28.6	-	15,612	97,475	15,911	99,293
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	15	-	-	-	48.8	8.0	-	3,552	85,583	3,669	88,443
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	245	-	-	-	18.0	-	-	1,033	79,943	1,052	81,482
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	1,161	-	-	-	41.7	7.5	-	2,948	83,008	3,005	84,588
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	3,482	-	-	-	169.3	22.7	-	11,349	92,974	11,567	94,711
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	628	-	-	-	234.5	0.5	-	12,360	85,425	12,727	87,965
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	948	-	-	-	492.5	40.7	-	29,291	104,120	30,161	107,207
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	8	1,406	-	-	4.0	-	-	220	77,261	226	79,536
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	1,125	-	-	-	657.7	21.8	-	41,237	125,157	42,603	129,292
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	372	133	-	-	222.8	11.3	-	12,670	86,551	13,041	89,096
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	-	-	-	-	52.1	7.0	-	3,383	79,313	3,484	81,691
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	776	-	-	-	380.7	11.8	-	20,816	94,029	21,435	96,821
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	24	-	-	-	272.0	17.3	-	17,112	97,189	17,547	99,681
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	315	16	-	-	203.8	11.0	-	12,868	94,512	13,116	96,340
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	1,249	-	-	-	90.8	15.8	-	6,323	85,714	6,445	87,355
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	195	128	-	-	635.5	224.0	-	54,412	135,085	56,216	139,576
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	4,639	-	-	-	218.7	80.7	-	18,515	101,297	18,871	103,172
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	1,035	-	-	-	412.7	46.8	-	27,652	108,929	28,568	112,528
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	1,710	-	-	-	965.8	82.2	-	62,522	144,474	64,595	149,230
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	210	-	-	-	423.4	-	-	24,682	105,134	25,499	108,634
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	220	-	-	-	67.8	15.0	-	4,545	76,383	4,681	78,667
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	125	410	-	200.0	232.2	56.8	-	27,880	109,727	28,419	111,847
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	1,648	-	-	-	717.3	108.7	-	49,525	130,444	50,998	134,295
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	108	-	-	-	39.2	16.8	-	3,405	79,516	3,506	81,897
268	241151	PITT-Production Hays	Operator (Rotating) U01211P	11/16/2015	240	655	-	-	419.0	96.8	-	34,005	120,530	35,133	124,521
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	510	-	-	-	321.3	17.2	-	20,690	103,995	21,374	107,449
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	-	844	-	-	184.9	-	-	10,793	91,987	11,150	95,031
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	450	-	-	-	21.0	3.0	-	1,430	80,597	1,457	82,155
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	13	-	-	-	5.1	7.0	-	837	78,864	853	80,397
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	-	-	-	-	40.7	6.8	-	2,733	78,662	2,814	81,022
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	6,631	-	-	-	432.6	138.5	-	35,284	120,632	35,962	122,841
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	1,300	-	-	-	641.0	45.0	-	40,741	122,252	41,939	125,828
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	-	-	-	-	7.3	5.5	-	836	79,213	852	80,753
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	38	358	-	-	46.8	4.3	-	2,999	81,772	3,057	83,353
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	1,380	1,006	-	-	547.2	35.8	-	35,327	119,730	36,500	123,645
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	60	-	-	-	79.2	40.0	-	7,697	87,999	7,952	90,938
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	1,564	-	-	-	658.3	76.8	-	42,145	120,147	43,383	123,650
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	555	-	-	-	287.6	47.5	-	20,804	103,375	21,495	106,810
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	479	62	-	-	148.0	29.4	-	10,977	92,299	11,188	94,081
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	216	-	16.0	-	110.8	18.7	-	7,866	82,223	8,066	84,327

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				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	34.70	17,014	72,454	35.57	36.56	74,270	76,328
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	33.20	10,129	71,410	35.16	36.18	73,414	75,544
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	37.13	16,271	77,527	38.48	39.77	80,350	83,037
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	37.97	18,490	79,281	38.69	39.44	80,781	82,351
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	35.25	6,665	73,602	36.40	37.49	76,003	78,283
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	36.73	8,306	76,692	37.42	38.15	78,143	79,662
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	35.22	34,863	74,479	36.81	37.91	76,869	79,147
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	35.22	24,886	73,539	36.36	37.46	75,929	78,207
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	36.06	7,283	75,293	37.14	38.16	77,548	79,678
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	33.20	3,936	71,410	35.16	36.18	73,414	75,544
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	35.65	20,672	74,437	36.55	37.56	76,316	78,431
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	38.57	26,182	80,534	39.97	41.31	83,466	86,258
296	244601	KANE-Production	Operator U537O	11/6/2017	38.22	4,984	79,803	38.94	39.70	81,313	82,894
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	36.28	17,976	75,753	37.46	38.58	78,215	80,561
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	36.28	21,411	75,753	37.46	38.58	78,215	80,561
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	35.11	989	73,310	36.39	37.61	75,979	78,520
300	241151	PITT-Production Hays	Maintenance Person (Non-Rotating) U01211	1/30/2018	36.64	27,743	76,504	37.97	39.24	79,290	81,941
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	36.73	24,541	76,692	37.42	38.15	78,143	79,662
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	38.09	48,345	79,532	39.23	40.41	81,912	84,376
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	37.26	24,184	77,799	38.62	39.91	80,631	83,328
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	36.28	19,157	75,753	37.46	38.58	78,215	80,561
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	36.84	8,618	76,922	37.54	38.27	78,377	79,901
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	34.27	34,438	72,495	35.83	36.90	74,821	77,037
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	34.94	11,637	72,955	35.81	36.80	74,771	76,843
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	36.77	21,203	77,715	38.42	39.55	80,211	82,589
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	36.77	33,828	77,715	38.42	39.55	80,211	82,589
310	241151	PITT-Production Hays	Operator (Rotating) U01211P	7/3/2018	38.57	20,842	80,534	39.97	41.31	83,466	86,258
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	36.08	35,143	75,335	37.39	38.64	78,078	80,689
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	36.73	13,141	76,692	37.42	38.15	78,143	79,662
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	38.57	26,295	80,534	39.97	41.31	83,466	86,258
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	36.84	4,094	76,922	37.54	38.27	78,377	79,901
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	36.73	9,666	76,692	37.42	38.15	78,143	79,662
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	34.94	16,064	72,955	35.81	36.80	74,771	76,843
317	243301	BUTL-Production	Operator U537O	8/27/2018	32.22	18,905	67,275	32.83	33.47	68,548	69,880
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	36.16	16,751	75,502	37.48	38.73	78,251	80,868
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	36.73	8,996	76,692	37.42	38.15	78,143	79,662
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	36.73	26,811	77,214	37.67	38.40	78,665	80,184
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	36.73	11,747	76,692	37.42	38.15	78,143	79,662
322	241151	PITT-Production Hays	Assistant Operator/Maintenance (Rotating)	11/5/2018	36.72	19,713	76,671	38.06	39.33	79,463	82,120
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	36.77	34,660	77,715	38.42	39.55	80,211	82,589
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	36.77	15,622	76,776	37.97	39.10	79,271	81,649
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	34.27	28,516	71,556	35.38	36.45	73,881	76,098
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	33.60	19,367	70,157	34.69	35.73	72,437	74,610
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	33.60	34,739	70,157	34.69	35.73	72,437	74,610
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	36.77	11,425	76,776	37.97	39.10	79,271	81,649
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	35.22	42,774	74,176	36.67	37.76	76,566	78,844
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	35.22	28,832	73,539	36.36	37.46	75,929	78,207
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	35.73	1,908	74,604	36.41	37.11	76,015	77,493
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	35.73	28,176	74,604	36.41	37.11	76,015	77,493
333	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	7/29/2019	35.25	14,467	73,602	36.40	37.49	76,003	78,283
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	35.73	40,366	74,604	36.41	37.11	76,015	77,493
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	35.25	13,624	73,602	36.40	37.49	76,003	78,283
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	35.84	27,118	74,834	36.52	37.23	76,249	77,732
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	33.60	27,431	70,157	34.69	35.73	72,437	74,610
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	35.73	11,559	74,604	36.41	37.11	76,015	77,493
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	35.08	48,971	73,247	36.36	37.57	75,914	78,453
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	37.22	30,264	77,715	37.92	38.66	79,185	80,725
341	243301	BUTL-Production	Operator U537O	9/23/2019	37.22	35,884	77,715	37.92	38.66	79,185	80,725
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	36.26	49,429	75,711	37.58	38.84	78,467	81,092
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	36.10	14,968	75,377	36.78	37.50	76,803	78,296
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	33.15	13,956	69,217	34.05	34.99	71,096	73,067
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	35.22	3,262	73,539	36.36	37.46	75,929	78,207
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	35.73	15,046	74,604	36.41	37.11	76,015	77,493
347	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	4/13/2020	35.25	9,117	73,602	36.40	37.49	76,003	78,283
348	244301	CLAR-Production	Operator U537O	4/27/2020	37.22	19,926	77,715	37.92	38.66	79,185	80,725

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Gross Labor															
Overtime Hours												2026		2027	
												Total Overtime	Annualized	Total Overtime	Annualized
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Pay	Salaries & Wages	Pay	Salaries & Wages
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	200	(2)	-	-	284.2	29.5	-	17,436	91,905	17,914	94,441
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	-	37	-	-	90.9	78.4	-	10,411	83,862	10,710	86,290
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	-	-	-	-	276.2	9.6	-	16,857	97,207	17,414	100,452
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	376	119	-	80.0	212.5	32.0	-	18,836	100,112	19,200	102,046
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	28	1	-	-	66.0	43.8	-	6,880	82,912	7,083	85,396
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	2,190	-	-	-	129.7	14.7	-	8,461	88,794	8,624	90,476
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	932	-	-	-	584.5	46.0	-	35,972	113,773	37,029	117,108
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	148	1,513	-	-	335.5	97.8	-	25,686	103,276	26,449	106,317
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	96	-	-	-	133.8	-	-	7,500	85,144	7,704	87,479
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	-	-	-	-	45.8	22.8	-	4,046	77,460	4,163	79,707
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	13	-	-	-	262.9	90.3	-	21,190	97,519	21,772	100,216
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	60	837	-	-	277.5	128.1	-	27,126	111,490	28,025	115,180
296	244601	KANE-Production	Operator U537O	11/6/2017	191	-	-	-	75.3	8.3	-	5,078	86,581	5,176	88,260
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	-	996	-	-	328.3	-	-	18,556	97,767	19,110	100,667
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	552	1,106	-	-	379.5	8.0	-	22,101	101,973	22,758	104,977
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	15	-	-	-	8.0	8.0	-	1,025	77,018	1,059	79,593
300	241151	PITT-Production Hays	Maintenance Person (Non-Rotating) U01211	1/30/2018	120	379	-	-	417.9	61.7	-	28,744	108,533	29,697	112,137
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	5,114	-	-	-	356.3	63.6	-	25,001	108,257	25,482	110,258
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	2,953	-	-	-	806.8	24.0	-	49,779	134,644	51,264	138,593
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	570	-	-	-	354.6	56.0	-	25,057	106,259	25,889	109,787
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	380	1,125	-	-	344.8	3.0	-	19,774	99,493	20,362	102,428
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	2,110	-	-	-	142.0	9.3	-	8,780	89,266	8,949	90,959
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	1,096	-	-	-	631.3	18.0	-	35,533	111,450	36,577	114,710
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	75	-	-	-	197.3	16.8	-	11,924	86,770	12,251	89,169
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	960	-	-	-	365.8	8.0	-	21,878	103,049	22,521	106,070
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	1,140	-	-	-	505.5	71.3	-	34,904	116,255	35,930	119,659
310	241151	PITT-Production Hays	Operator (Rotating) U01211P	7/3/2018	75	745	-	-	264.1	69.3	-	21,593	105,879	22,308	109,385
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	975	-	-	-	518.9	93.2	-	36,411	115,464	37,617	119,281
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	2,862	-	-	-	198.3	28.3	-	13,387	94,392	13,644	96,169
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	30	935	-	-	294.8	116.7	-	27,244	111,675	28,147	115,369
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	122	150	-	-	66.3	5.3	-	4,170	82,819	4,251	84,423
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	1,340	-	-	-	157.2	12.3	-	9,847	89,330	10,037	91,039
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	144	-	-	-	195.0	82.0	-	16,461	91,377	16,915	93,902
317	243301	BUTL-Production	Operator U537O	8/27/2018	994	395	-	-	287.5	76.0	-	19,260	89,197	19,633	90,902
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	315	-	-	-	207.3	73.7	-	17,354	95,920	17,929	99,112
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	2,945	-	-	-	127.3	25.8	-	9,165	90,253	9,342	91,949
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	1,335	183	-	176.0	266.6	50.2	-	27,312	107,495	27,836	109,538
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	945	-	-	-	150.3	45.3	-	11,966	91,053	12,196	92,802
322	241151	PITT-Production Hays	Assistant Operator/Maintenance (Rotating)	11/5/2018	90	581	-	-	286.7	51.0	-	20,424	100,558	21,101	103,893
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	1,000	-	-	-	563.5	38.8	-	35,763	116,973	36,814	120,403
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	620	-	-	-	280.3	-	-	16,125	96,016	16,604	98,873
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	736	-	-	-	537.0	9.0	-	29,433	104,051	30,307	107,141
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	532	-	-	-	380.2	-	-	19,990	92,958	20,583	95,725
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	1,260	-	-	-	608.0	55.8	-	35,857	109,554	36,922	112,792
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	184	168	-	-	204.8	-	-	11,792	91,415	12,142	94,143
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	240	-	-	-	456.2	253.5	-	44,138	120,944	45,437	124,521
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	216	-	-	-	385.3	116.0	-	29,759	105,905	30,643	109,066
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	180	-	-	-	22.7	9.5	-	1,944	78,139	1,981	79,654
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	7,033	-	-	-	411.5	81.5	-	28,703	111,751	29,255	113,781
333	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	7/29/2019	320	27	-	-	175.9	71.2	-	14,934	91,285	15,378	94,008
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	8,374	-	-	-	567.9	133.3	-	41,122	125,512	41,914	127,781
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	128	260	-	-	171.3	62.3	-	14,063	90,454	14,479	93,151
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	8,353	-	-	-	460.0	29.8	-	27,626	112,228	28,158	114,243
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	1,016	-	-	-	470.3	51.8	-	28,314	101,767	29,156	104,782
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	4,165	19	-	-	209.8	2.8	-	11,775	91,975	12,002	93,680
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	960	-	-	-	742.0	134.9	-	50,737	127,611	52,418	131,831
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	651	400	-	200.0	282.3	67.3	-	30,833	111,069	31,428	113,204
341	243301	BUTL-Production	Operator U537O	9/23/2019	81	459	-	208.0	333.2	99.5	-	36,559	116,285	37,266	118,531
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	1,380	54	-	-	775.8	94.0	-	51,213	131,115	52,912	135,438
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	982	-	-	-	233.8	29.2	-	15,247	93,032	15,540	94,817
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	38	-	-	-	247.8	23.0	-	14,332	85,466	14,726	87,830
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	-	-	-	-	55.5	4.3	-	3,367	79,297	3,467	81,675
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	2,832	25	-	-	222.8	41.5	-	15,328	94,200	15,624	95,973
347	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	4/13/2020	128	154	-	-	124.6	34.5	-	9,411	85,697	9,691	88,256
348	244301	CLAR-Production	Operator U537O	4/27/2020	367	169	-	104.0	261.3	5.2	-	20,301	100,022	20,693	101,954

Pennsylvania-American Water Company - Water Operations
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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	34.27	6,818	71,556	35.38	36.45	73,881	76,098
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	36.38	800	77,527	38.08	39.06	79,511	81,551
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	35.90	42,846	74,959	37.21	38.45	77,688	80,286
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	35.70	12,026	74,542	36.38	37.08	75,952	77,428
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	35.22	9,543	73,539	36.36	37.46	75,929	78,207
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	32.20	3,793	67,234	33.16	34.15	69,238	71,305
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	35.08	36,593	73,247	36.36	37.57	75,914	78,453
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	35.25	23,859	73,602	36.40	37.49	76,003	78,283
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	33.15	13,875	69,217	34.05	34.99	71,096	73,067
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	34.10	16,280	71,201	35.13	36.09	73,351	75,356
359	244101	INDI-Production	Operator U537O	3/22/2021	36.22	23,104	75,627	36.91	37.62	77,058	78,556
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	33.84	4,778	70,658	34.48	35.15	71,994	73,394
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	36.22	25,863	75,627	36.91	37.62	77,058	78,556
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	36.77	19,038	76,776	37.97	39.10	79,271	81,649
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	33.60	17,240	71,096	35.14	36.18	73,376	75,550
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	34.73	11,771	72,516	35.39	36.07	73,888	75,324
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	34.73	21,136	72,516	35.39	36.07	73,888	75,324
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	34.73	10,756	72,516	35.39	36.07	73,888	75,324
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	35.08	32,096	73,247	36.36	37.57	75,914	78,453
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	34.73	6,878	73,038	35.64	36.32	74,410	75,846
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	33.60	30,019	70,157	34.69	35.73	72,437	74,610
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	35.97	7,506	75,105	36.65	37.36	76,526	78,014
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	35.22	12,288	73,539	36.36	37.46	75,929	78,207
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	36.22	10,762	75,627	36.91	37.62	77,058	78,556
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	34.28	17,863	71,577	35.39	36.46	73,903	76,120
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	33.73	8,626	70,428	34.37	35.04	71,760	73,155
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	33.73	10,546	70,428	34.37	35.04	71,760	73,155
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	33.73	4,983	70,428	34.37	35.04	71,760	73,155
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	36.77	29,642	77,715	38.42	39.55	80,211	82,589
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	36.77	30,698	77,715	38.42	39.55	80,211	82,589
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	34.13	3,455	71,263	35.37	36.56	73,858	76,328
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	34.61	20,939	72,266	35.51	36.42	74,141	76,046
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	34.61	35,689	72,266	35.51	36.42	74,141	76,046
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	34.05	24,818	71,096	34.93	35.83	72,942	74,815
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	35.26	26,219	73,623	36.54	37.77	76,303	78,855
384	241151	PITT-Production Hays	Operator (Rotating) U01211P	12/6/2021	36.57	22,147	76,358	37.90	39.17	79,138	81,785
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	33.60	32,253	71,096	35.14	36.18	73,376	75,550
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	33.73	8,471	70,428	34.37	35.04	71,760	73,155
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	33.84	1,436	70,658	34.48	35.15	71,994	73,394
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	32.26	9,016	67,359	33.10	33.95	69,107	70,882
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	34.13	2,753	71,263	35.37	36.56	73,858	76,328
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	34.08	17,374	71,159	35.32	36.50	73,750	76,216
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	33.60	27,169	70,157	34.69	35.73	72,437	74,610
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	34.08	30,898	71,159	35.32	36.50	73,750	76,216
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	33.08	29,623	69,071	34.28	35.43	71,586	73,980
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	36.77	21,213	77,715	38.42	39.55	80,211	82,589
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	32.15	14,980	67,129	33.05	33.97	69,008	70,921
396	241151	PITT-Production Hays	Assistant Operator/Maintenance (Rotating)	4/11/2022	34.72	24,931	72,495	35.98	37.19	75,135	77,648
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	34.08	40,346	71,159	35.32	36.50	73,750	76,216
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	34.08	27,542	71,159	35.32	36.50	73,750	76,216
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	32.25	23,746	67,338	33.30	34.30	69,530	71,616
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	33.77	11,321	70,512	34.87	35.91	72,803	74,987
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	31.31	7,726	65,375	32.19	33.08	67,213	69,075
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	37.29	33,975	77,862	38.26	39.24	79,882	81,934
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	34.08	28,718	71,159	35.32	36.50	73,750	76,216
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	34.75	11,520	72,558	35.88	36.96	74,917	77,165
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	34.13	3,889	71,263	35.37	36.56	73,858	76,328
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	34.13	19,476	71,263	35.37	36.56	73,858	76,328
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	36.27	20,715	76,671	37.90	39.02	79,133	81,478
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	33.08	23,696	69,071	34.28	35.43	71,586	73,980
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	30.01	10,097	62,661	30.79	31.58	64,287	65,938
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	36.06	7,885	75,293	37.14	38.16	77,548	79,678
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	34.72	16,337	72,495	35.85	36.92	74,851	77,097
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	31.10	8,793	64,937	32.11	33.07	67,047	69,059
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	32.73	3,388	68,340	33.35	34.00	69,633	70,987

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours															
2026															
2027															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	8	-	-	-	108.9	16.8	-	7,037	80,926	7,246	83,352
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	-	-	-	-	14.3	-	-	820	80,332	841	82,392
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	675	1,153	-	-	589.4	149.4	-	44,393	123,909	45,864	127,979
352	242103	MCMR-Cust Service	Meter Repairer U5370	5/11/2020	51	221	-	152.5	84.9	8.5	-	12,252	88,475	12,489	90,189
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	316	363	-	-	153.7	19.2	-	9,851	86,459	10,144	89,030
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	-	-	-	-	54.3	17.7	-	3,906	73,144	4,021	75,326
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	630	16	-	-	553.0	102.0	-	37,913	114,473	39,170	118,268
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	636	606	-	-	352.3	71.3	-	24,631	101,876	25,363	104,888
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	44	-	-	-	136.4	105.0	-	14,248	85,388	14,639	87,750
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	156	-	131.8	-	220.1	7.0	-	16,770	90,277	17,227	92,739
359	244101	INDI-Production	Operator U5370	3/22/2021	406	423	-	224.0	212.5	18.3	-	23,539	101,426	23,995	103,380
360	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	4/5/2021	613	242	-	-	64.3	21.6	-	4,867	77,717	4,961	79,210
361	243152	NEWC-Ellwood	Operator U5370	4/26/2021	174	418	-	224.0	241.7	34.2	-	26,350	103,999	26,860	106,007
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	744	-	-	-	341.8	-	-	19,651	99,666	20,235	102,628
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	728	115	-	-	307.5	20.2	-	17,788	92,008	18,310	94,703
364	242106	MCMR-Field Services	Utility Person U5370	5/3/2021	2,202	-	-	-	171.2	39.2	-	11,991	88,081	12,221	89,748
365	243106	NEWC-Field Services	Utility Person U5370	5/4/2021	4,541	231	-	-	336.7	48.8	-	21,532	100,192	21,946	102,043
366	242306	UNTN-Field Services	Utility Person U5370	5/17/2021	1,889	-	-	-	155.3	36.5	-	10,957	86,734	11,167	88,380
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	330	-	-	-	540.1	48.1	-	33,253	109,497	34,355	113,138
368	243106	NEWC-Field Services	Utility Person U5370	5/24/2021	1,809	247	-	-	121.2	6.5	-	7,006	83,472	7,140	85,042
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	988	161	-	-	530.7	44.8	-	30,986	104,572	31,908	107,667
370	244101	INDI-Production	Helper/Relief Operator U5370	6/7/2021	352	81	-	56.0	82.0	7.5	-	7,647	84,606	7,795	86,242
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	120	1,217	-	-	197.3	24.6	-	12,683	89,949	13,060	92,604
372	244406	KITT-Field Services	Operator/Maintenance Person U5370	6/14/2021	270	142	-	16.0	143.5	29.8	-	10,964	88,434	11,175	90,143
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	480	1,362	-	-	234.3	81.8	-	18,437	94,181	18,984	96,945
374	244506	WARR-Field Services	Utility Person U5370	8/16/2021	1,206	-	-	-	123.7	34.1	-	8,788	81,754	8,958	83,319
375	242206	MONVA-Field Services	Utility Person U5370	8/16/2021	1,257	315	-	-	191.3	11.1	-	10,744	84,076	10,950	85,678
376	244606	KANE-Field Services	Utility Person U5370	8/30/2021	172	-	-	-	66.5	23.2	-	5,076	77,008	5,174	78,501
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	752	107	-	-	416.2	82.5	-	30,585	111,655	31,484	114,932
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	1,028	161	-	-	477.0	51.0	-	31,675	113,074	32,606	116,383
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	-	279	-	-	49.9	12.6	-	3,580	77,717	3,698	80,305
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	480	-	53.0	-	300.3	48.5	-	21,478	96,099	22,026	98,551
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	852	-	81.7	-	519.6	82.1	-	36,610	111,603	37,545	114,442
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	2,172	-	-	-	482.0	-	-	25,457	100,571	26,106	103,093
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	315	-	-	-	460.6	22.6	-	27,164	103,783	28,064	107,234
384	241151	PITT-Production Hays	Operator (Rotating) U01211P	12/6/2021	165	634	-	-	342.8	43.0	-	22,947	102,884	23,708	106,292
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	1,284	189	-	-	524.5	76.0	-	33,278	108,128	34,255	111,278
386	244106	INDI-Field Services	Utility Person U5370	2/14/2022	1,411	31	-	8.0	144.8	10.8	-	8,630	81,832	8,796	83,393
387	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/7/2022	74	288	-	-	24.0	3.0	-	1,463	73,820	1,491	75,247
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	1,140	-	16.0	-	104.8	51.8	-	9,248	79,495	9,483	81,505
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	-	715	-	-	53.3	-	-	2,852	77,425	2,946	79,990
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	375	-	-	-	267.1	52.2	-	18,000	92,125	18,597	95,188
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	1,528	123	-	-	402.8	99.3	-	28,045	102,133	28,880	105,141
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	105	700	-	-	488.8	82.7	-	32,013	106,568	33,075	110,096
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	690	768	-	-	490.8	76.1	-	30,694	103,738	31,712	107,150
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	1,156	256	-	-	320.3	42.8	-	21,889	103,512	22,534	106,535
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	31	-	-	-	252.7	41.5	-	15,395	84,435	15,819	86,771
396	241151	PITT-Production Hays	Assistant Operator/Maintenance (Rotating)	4/11/2022	45	676	-	-	360.4	85.7	-	25,831	101,687	26,688	105,056
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	1,125	-	-	-	611.8	128.5	-	41,803	116,678	43,191	120,532
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	390	4	-	-	416.3	88.5	-	28,536	102,680	29,483	106,093
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	75	3,756	-	-	319.1	124.8	-	24,511	97,872	25,238	100,686
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	232	-	64.3	-	145.3	23.7	-	11,683	84,718	12,028	87,247
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	125	(5)	-	-	146.9	12.0	-	7,941	75,274	8,159	77,355
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	2,676	-	-	-	470.8	99.2	-	34,851	117,409	35,740	120,350
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	615	-	-	-	494.6	47.3	-	29,756	104,121	30,744	107,575
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	108	1,224	-	-	185.3	25.7	-	11,893	88,142	12,247	90,744
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	15	604	-	-	75.3	-	-	4,029	78,506	4,163	81,110
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	1,260	724	-	-	358.8	14.0	-	20,180	96,022	20,850	99,162
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	972	161	-	-	319.8	40.2	-	21,376	101,641	22,005	104,616
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	750	523	-	-	421.3	39.4	-	24,552	97,411	25,367	100,619
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	240	-	28.7	-	177.6	19.7	-	10,358	74,885	10,622	76,801
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	216	-	-	-	144.8	-	-	8,119	85,883	8,341	88,235
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	228	-	-	-	217.7	69.3	-	16,862	91,941	17,362	94,687
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	426	-	43.7	-	134.4	16.2	-	9,074	76,547	9,341	78,826
413	244206	PUNX-Field Services	Utility Person U5370	10/24/2022	547	-	-	-	49.9	13.8	-	3,451	73,631	3,518	75,051

Pennsylvania-American Water Company - Water Operations
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				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	34.72	10,239	73,435	36.30	37.37	75,791	78,037
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	34.26	32,863	71,535	35.51	36.69	74,139	76,619
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	32.73	16,265	68,340	33.35	34.00	69,633	70,987
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	32.73	6,681	68,340	33.35	34.00	69,633	70,987
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	32.73	4,293	68,340	33.35	34.00	69,633	70,987
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	32.94	9,716	68,779	33.56	34.22	70,080	71,442
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	33.08	34,700	69,071	34.28	35.43	71,586	73,980
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	33.97	12,435	70,929	34.61	35.29	72,271	73,676
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	34.22	12,418	71,451	34.87	35.55	72,803	74,218
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	34.22	5,191	71,451	35.33	36.39	73,774	75,987
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	33.08	40,732	69,071	34.28	35.43	71,586	73,980
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	34.22	12,504	71,451	34.87	35.55	72,803	74,218
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	33.72	17,638	70,407	34.95	36.12	72,971	75,411
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	30.01	12,906	62,661	30.79	31.58	64,287	65,938
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	33.13	25,573	69,175	34.34	35.48	71,694	74,092
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	35.28	18,520	73,665	36.43	37.52	76,059	78,341
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	32.73	26,610	68,340	33.35	34.00	69,633	70,987
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	32.84	8,114	68,570	33.46	34.11	69,867	71,225
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	32.73	6,122	68,340	33.35	34.00	69,633	70,987
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	31.10	10,355	64,937	32.11	33.07	67,047	69,059
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	30.20	15,604	63,058	31.07	31.93	64,874	66,672
435	244301	CLAR-Production	Operator U537O	7/17/2023	33.22	15,802	69,363	33.85	34.51	70,675	72,049
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	32.00	3,602	66,816	32.61	33.24	68,080	69,403
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	31.73	3,129	66,252	32.33	32.96	67,505	68,818
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	32.97	11,624	68,841	33.59	34.25	70,143	71,507
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	32.97	18,655	68,841	34.17	35.31	71,348	73,734
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	31.73	7,961	66,252	32.33	32.96	67,505	68,818
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	32.97	11,629	68,841	33.59	34.25	70,143	71,507
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	29.29	477	61,158	30.05	30.84	62,744	64,386
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	34.78	15,510	72,621	35.91	36.99	74,981	77,230
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	31.94	7,695	66,691	32.54	33.18	67,952	69,273
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	34.78	19,579	72,621	35.91	36.99	74,981	77,230
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	35.06	8,762	73,205	36.14	37.16	75,460	77,590
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	32.89	9,356	68,674	34.09	35.23	71,175	73,555
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	31.73	22,825	66,252	32.33	32.96	67,505	68,818
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	31.84	40,588	66,482	32.44	33.07	67,739	69,056
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	31.84	1,144	66,482	32.44	33.07	67,739	69,056
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	34.12	9,695	71,243	35.01	35.90	73,092	74,969
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	32.33	18,880	67,505	33.51	34.63	69,963	72,303
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	33.51	33,761	69,969	34.73	35.89	72,516	74,942
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	32.41	40,515	67,672	33.59	34.71	70,136	72,481
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	29.01	14,806	60,573	29.76	30.53	62,145	63,741
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	32.38	5,575	67,609	33.56	34.68	70,071	72,414
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	32.33	22,028	67,505	33.51	34.63	69,963	72,303
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	33.22	7,249	69,363	33.85	34.51	70,675	72,049
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	31.02	8,124	64,770	31.98	32.89	66,774	68,674
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	31.73	11,693	66,252	32.33	32.96	67,505	68,818
461	249152	WILK-Ceasstown	Plant Operator U648S	3/11/2024	34.28	13,512	71,577	35.39	36.46	73,903	76,120
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	34.28	9,355	71,577	35.39	36.46	73,903	76,120
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	31.20	-	65,146	32.16	33.12	67,150	69,155
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	32.97	15,138	68,841	34.17	35.31	71,348	73,734
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	32.52	14,166	67,902	33.70	34.83	70,374	72,727
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	31.60	12,326	65,981	32.63	33.61	68,125	70,169
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	32.41	20,382	67,672	33.59	34.71	70,136	72,481
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	32.27	42,227	67,380	33.44	34.56	69,833	72,168
469	249152	WILK-Ceasstown	Maintenance/Relief Operator U648S	6/11/2024	33.25	4,850	69,426	34.33	35.36	71,682	73,833
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	32.41	40,898	67,672	33.59	34.71	70,136	72,481
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	34.77	14,827	72,600	35.90	36.98	74,959	77,208
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	34.28	17,218	71,577	35.39	36.46	73,903	76,120
473	249152	WILK-Ceasstown	Plant Operator U648S	6/24/2024	34.28	18,786	71,577	35.39	36.46	73,903	76,120
474	249152	WILK-Ceasstown	Plant Operator U648S	6/25/2024	34.28	16,227	71,577	35.39	36.46	73,903	76,120
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	28.26	7,481	59,007	28.99	29.74	60,538	62,093
476	243301	BUTL-Production	Operator U537O	7/9/2024	32.22	19,679	67,275	32.83	33.47	68,548	69,880
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	30.73	12,399	64,164	31.31	31.92	65,378	66,649
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	34.27	17,269	71,556	35.38	36.45	73,881	76,098

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Gross Labor															
Overtime Hours															
2026															
2027															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized	Total Overtime	Annualized
												Pay	Salaries & Wages	Pay	Salaries & Wages
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	156	95	-	-	163.8	21.2	-	10,564	86,606	10,874	89,161
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	1,080	479	-	-	572.6	44.8	-	34,046	109,744	35,172	113,350
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	5,626	-	-	-	241.7	63.8	-	16,568	91,827	16,886	93,498
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	277	67	-	80.0	42.5	19.5	-	6,807	76,784	6,938	78,269
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023	1,090	-	-	-	53.8	24.3	-	4,373	75,096	4,457	76,534
419	243152	NEWC-Ellwood	Maintenance Person U5370	3/6/2023	726	69	-	24.0	149.7	18.4	-	9,897	80,772	10,087	82,325
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	1,275	-	-	-	622.9	52.0	-	35,951	108,811	37,141	112,396
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	389	209	-	64.0	162.0	19.7	-	12,668	85,537	12,911	87,185
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	-	283	-	56.0	148.4	33.7	-	12,651	85,737	12,895	87,396
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	88	461	-	-	94.8	3.9	-	5,358	79,681	5,517	82,053
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	1,035	388	-	-	637.8	130.8	-	42,199	115,208	43,596	118,999
425	243152	NEWC-Ellwood	Operator U5370	4/10/2023	-	307	-	32.0	181.7	24.7	-	12,739	85,849	12,984	87,509
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	30	503	-	-	276.2	51.5	-	18,273	91,777	18,878	94,822
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	480	-	39.5	-	195.2	47.1	-	13,239	78,006	13,576	79,994
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	990	481	-	-	500.1	8.0	-	26,497	99,662	27,377	102,940
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	332	740	-	-	336.8	8.0	-	19,117	96,248	19,687	99,099
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	9,912	127	-	-	414.1	92.4	-	27,109	106,781	27,632	108,657
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	1,122	26	-	-	145.8	13.0	-	8,266	79,280	8,425	80,798
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	1,117	278	-	-	74.6	36.8	-	6,237	77,265	6,357	78,739
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	772	-	-	-	211.8	6.5	-	10,689	78,508	11,007	80,838
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	156	-	-	-	226.1	86.9	-	16,050	81,081	16,492	83,320
435	244301	CLAR-Production	Operator U5370	7/17/2023	1,388	178	-	-	279.3	26.8	-	16,098	88,340	16,409	90,025
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	1,102	-	-	-	59.1	11.5	-	3,670	72,852	3,741	74,246
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	890	-	-	-	51.4	10.4	-	3,188	71,584	3,250	72,957
438	243152	NEWC-Ellwood	Helper/Relief Operator U5370	8/14/2023	-	325	-	-	202.0	23.5	-	11,842	82,310	12,071	83,903
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	165	706	-	-	289.1	64.0	-	19,329	91,548	19,971	94,576
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	1,978	301	-	-	106.8	44.3	-	8,110	77,894	8,266	79,362
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	251	126	-	-	181.9	38.5	-	11,847	82,367	12,076	83,959
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	-	-	-	-	10.8	-	-	489	63,234	502	64,888
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	404	821	-	-	294.8	-	-	16,009	92,215	16,486	94,941
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	1,638	21	-	-	127.5	23.8	-	7,839	77,450	7,990	78,922
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	596	977	-	-	364.6	6.0	-	20,211	96,765	20,813	99,616
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	1,308	-	-	-	127.9	28.5	-	9,031	85,799	9,285	88,183
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	120	66	-	-	176.0	8.0	-	9,692	81,052	10,011	83,751
448	242306	UNTN-Field Services	Utility Person U5370	10/16/2023	6,275	-	-	-	356.5	86.8	-	23,250	97,031	23,695	98,788
449	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/27/2023	1,477	214	-	-	783.3	42.3	-	41,347	110,777	42,141	112,888
450	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	12/4/2023	211	141	-	-	23.4	-	-	1,165	69,256	1,187	70,595
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	1,104	-	-	-	120.0	49.9	-	9,943	84,138	10,194	86,267
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	720	548	-	-	315.4	50.6	-	19,556	90,787	20,199	93,770
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	1,620	-	-	-	590.4	54.4	-	34,974	109,110	36,129	112,691
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	600	-	-	-	633.6	141.5	-	41,971	112,707	43,356	116,438
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	780	-	28.0	-	245.4	53.9	-	15,185	78,110	15,570	80,091
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	15	185	-	-	95.5	13.0	-	5,774	76,045	5,964	78,578
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	885	391	-	-	410.6	28.1	-	22,819	94,057	23,572	97,150
458	243152	NEWC-Ellwood	Operator U5370	1/22/2024	359	212	-	-	129.4	11.1	-	7,385	78,631	7,527	80,147
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	156	-	70.6	-	118.1	6.0	-	8,373	75,304	8,610	77,440
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	4,063	-	-	-	179.8	47.0	-	11,911	83,480	12,139	85,020
461	249152	WILK-Ceasestown	Plant Operator U648S	3/11/2024	880	537	-	-	201.1	44.5	-	13,947	89,267	14,362	91,899
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	392	464	-	-	143.3	26.3	-	9,653	84,412	9,937	86,913
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	-	-	-	-	-	-	-	-	67,150	-	69,155
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	135	426	-	-	246.0	41.5	-	15,681	87,589	16,197	90,492
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	900	846	-	-	274.4	9.3	-	14,675	86,794	15,160	89,633
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	800	-	-	-	185.5	54.0	-	12,722	81,648	13,101	84,069
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	870	-	-	-	335.9	59.9	-	21,118	92,123	21,818	95,170
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	240	557	-	-	694.3	130.8	-	43,758	114,388	45,215	118,181
469	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	6/11/2024	52	277	-	-	91.5	4.0	-	5,006	77,018	5,156	79,318
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	930	864	-	-	607.3	171.8	-	42,378	114,308	43,787	118,062
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	1,176	-	-	-	269.0	9.0	-	15,303	91,438	15,757	94,141
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	432	796	-	-	252.5	60.0	-	17,774	92,905	18,304	95,651
473	249152	WILK-Ceasestown	Plant Operator U648S	6/24/2024	656	711	-	-	289.5	56.0	-	19,395	94,665	19,975	97,462
474	249152	WILK-Ceasestown	Plant Operator U648S	6/25/2024	620	766	-	-	271.5	32.0	-	16,752	92,041	17,252	94,758
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	360	-	-	-	127.0	36.3	-	7,674	68,573	7,870	70,323
476	243301	BUTL-Production	Operator U5370	7/9/2024	164	384	-	-	279.0	95.0	-	20,050	89,146	20,438	90,867
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	2,739	117	-	-	214.5	40.0	-	12,633	80,867	12,877	82,383
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	592	-	-	-	291.0	32.5	-	17,828	92,301	18,360	95,050

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							Gross Labor				
				Base Year		Hourly Wage Rate		Regular Time			
				Original	Hourly	Total	Annualized				
Line #	Cost Center	Cost Center Name	Job	Hire Date	Wage Rate	Overtime Pay	Salaries & Wages	2026	2027	2026	2027
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	32.72	5,943	68,319	33.78	34.80	70,540	72,656
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	30.47	8,772	63,621	31.26	32.06	65,273	66,949
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	31.65	13,008	66,085	32.55	33.45	67,964	69,848
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	33.78	9,206	70,533	34.88	35.92	72,825	75,010
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	32.89	6,190	68,674	34.09	35.23	71,175	73,555
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	33.78	9,220	70,533	34.88	35.92	72,825	75,010
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	33.78	8,678	70,533	34.88	35.92	72,825	75,010
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	32.89	3,768	68,674	34.09	35.23	71,175	73,555
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	32.89	22,156	68,674	34.09	35.23	71,175	73,555
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	32.97	12,719	68,841	34.17	35.31	71,348	73,734
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	32.33	32,480	67,505	33.51	34.63	69,963	72,303
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	33.78	3,986	70,533	34.88	35.92	72,825	75,010
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	32.38	3,995	67,609	33.56	34.68	70,071	72,414
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	32.38	5,403	67,609	33.56	34.68	70,071	72,414
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	32.33	8,984	67,505	33.51	34.63	69,963	72,303
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	32.75	1,752	68,382	33.81	34.83	70,604	72,723
495	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	11/18/2024	32.75	2,448	68,382	33.81	34.83	70,604	72,723
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	33.78	4,898	70,533	34.88	35.92	72,825	75,010
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	35.09	8,395	73,268	36.23	37.41	75,648	78,112
498	244601	KANE-Production	Operator U537O	1/21/2025	32.22	48	67,275	32.83	33.47	68,548	69,880
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	30.73	5,946	64,164	31.31	31.92	65,378	66,649
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	32.97	7,402	68,841	34.17	35.31	71,348	73,734
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	32.33	11,061	67,505	33.51	34.63	69,963	72,303
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	32.22	3,480	67,275	32.83	33.47	68,548	69,880
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	30.60	5,653	63,893	31.59	32.54	65,969	67,948
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	33.15	9,100	69,217	34.36	35.51	71,737	74,136
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	33.51	7,741	69,969	34.73	35.89	72,516	74,942
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	30.02	4,765	62,682	30.98	31.89	64,686	66,586
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	32.25	1,475	67,338	33.30	34.30	69,530	71,616
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	33.28	1,223	69,489	34.36	35.39	71,747	73,899
509	249152	WILK-Ceasestown	Plant Operator U648S	3/10/2025	33.28	799	69,489	34.36	35.39	71,747	73,899
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	33.51	9,458	69,969	34.73	35.89	72,516	74,942
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	32.89	4,193	68,674	34.09	35.23	71,175	73,555
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	30.73	576	64,164	31.31	31.92	65,378	66,649
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	31.43	849	65,626	32.32	33.22	67,484	69,354
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	31.22	4,074	65,187	32.03	32.85	66,879	68,597
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	33.28	424	69,489	34.36	35.39	71,747	73,899
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	32.22	109	67,275	33.27	34.27	69,462	71,546
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	32.89	1,135	68,674	34.09	35.23	71,175	73,555
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	32.22	72	67,275	33.27	34.27	69,462	71,546
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	33.77	1,596	70,512	34.87	35.91	72,803	74,987
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	30.60	1,698	63,893	31.59	32.54	65,969	67,948
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	31.97	-	66,753	32.57	33.21	68,016	69,338
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	1,368	70,512	34.87	35.91	72,803	74,987
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	1,900	70,512	34.87	35.91	72,803	74,987
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	2,102	70,512	34.87	35.91	72,803	74,987
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	30.47	69	63,621	31.26	32.06	65,273	66,949
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	30.60	941	63,893	31.59	32.54	65,969	67,948
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	33.77	1,089	70,512	34.87	35.91	72,803	74,987
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	30.60	987	63,893	31.59	32.54	65,969	67,948
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	33.15	2,262	69,217	34.08	35.02	71,159	73,131
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	30.02	-	62,682	30.98	31.89	64,686	66,586
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	-	-	-	35.74	36.63	74,625	76,483
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	31.01	31.73	64,749	66,252
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	-	-	-	31.01	31.73	64,749	66,252
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	-	-	-	30.01	30.73	62,661	64,164
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours															
2026															
2027															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	116	-	-	-	115.8	4.0	-	6,136	76,792	6,320	79,092
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	864	-	-	-	132.3	44.0	-	8,998	75,135	9,228	77,041
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	56	-	-	-	136.0	103.5	-	13,378	81,399	13,749	83,653
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	140	704	-	-	176.0	4.0	-	9,504	83,173	9,789	85,642
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	-	10	-	-	88.0	28.0	-	6,415	77,600	6,629	80,194
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	96	774	-	-	181.8	-	-	9,519	83,213	9,804	85,683
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	80	515	-	-	171.0	-	-	8,959	82,380	9,228	84,833
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	60	-	-	-	76.0	-	-	3,904	75,139	4,034	77,649
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	105	-	-	-	363.0	63.5	-	22,960	94,239	23,725	97,385
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	225	530	-	-	219.0	28.3	-	13,181	85,284	13,621	88,110
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	750	-	-	-	498.8	128.3	-	33,662	104,375	34,788	107,840
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	156	858	-	-	36.0	32.0	-	4,116	77,954	4,239	80,262
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	45	412	-	-	82.3	-	-	4,140	74,668	4,279	77,150
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	-	496	-	-	111.3	-	-	5,600	76,167	5,787	78,698
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	240	332	-	-	181.3	3.0	-	9,311	79,846	9,622	82,497
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	92	259	-	-	24.0	8.8	-	1,809	72,764	1,863	74,936
495	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	11/18/2024	84	-	-	-	38.5	8.5	-	2,528	73,216	2,603	75,410
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	164	285	-	-	86.0	8.0	-	5,057	78,331	5,209	80,668
497	242506	BRWN-Field Services	Utility Person U0433BV	1/6/2025	943	54	-	-	135.5	18.0	-	8,668	85,313	8,950	88,059
498	244601	KANE-Production	Operator U537O	1/21/2025	-	-	-	-	1.0	-	-	49	68,597	50	69,931
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	1,432	-	-	-	109.0	15.0	-	6,059	72,868	6,177	74,257
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	30	276	-	-	143.0	5.0	-	7,671	79,325	7,928	81,968
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	360	-	-	-	222.8	4.0	-	11,464	81,786	11,847	84,510
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	-	150	-	-	72.0	-	-	3,546	72,243	3,615	73,645
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	296	-	-	-	102.5	15.5	-	5,837	72,102	6,012	74,257
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	285	-	-	-	154.0	21.8	-	9,431	81,453	9,746	84,168
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	165	132	-	-	120.0	25.5	-	8,023	80,836	8,291	83,529
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	84	-	7.7	-	85.0	11.8	-	4,918	69,688	5,062	71,733
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	36	-	-	-	18.5	9.0	-	1,523	71,090	1,569	73,221
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	60	162	-	-	8.5	12.0	-	1,263	73,232	1,301	75,423
509	249152	WILK-Ceasestown	Plant Operator U648S	3/10/2025	48	206	-	-	16.0	-	-	825	72,825	849	75,002
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	210	-	-	-	133.5	41.0	-	9,803	82,529	10,130	85,282
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	30	-	-	-	85.0	-	-	4,346	75,551	4,492	78,076
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	157	-	-	-	12.5	-	-	587	66,122	598	67,405
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	-	-	-	-	18.0	-	-	873	68,357	897	70,251
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	420	-	-	-	55.0	24.0	-	4,180	71,479	4,287	73,304
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	12	119	-	-	8.5	-	-	438	72,316	451	74,482
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	-	-	-	-	2.3	-	-	112	69,574	116	71,661
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	-	10	-	-	23.0	-	-	1,176	72,361	1,215	74,780
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	-	-	-	-	1.5	-	-	75	69,537	77	71,623
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	84	-	-	-	31.5	-	-	1,647	74,535	1,697	76,768
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	108	-	-	-	37.0	-	-	1,753	67,831	1,806	69,862
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	-	-	-	-	-	-	-	-	68,016	-	69,338
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	72	-	-	-	27.0	-	-	1,412	74,288	1,454	76,514
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	96	-	-	-	37.5	-	-	1,961	74,861	2,020	77,104
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	96	-	-	-	41.5	-	-	2,171	75,070	2,236	77,319
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	-	-	-	-	1.5	-	-	70	65,343	72	67,021
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	48	-	-	-	20.5	-	-	972	66,989	1,001	68,997
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	72	-	-	-	21.5	-	-	1,124	74,000	1,158	76,218
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	48	-	-	-	21.5	-	-	1,019	67,036	1,049	69,046
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	-	-	-	-	29.5	12.0	-	2,326	73,485	2,390	75,522
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	-	-	-	-	-	-	-	-	64,686	-	66,586
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	74,625	-	76,483
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	64,749	-	66,252
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	64,749	-	66,252
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	62,661	-	64,164
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275

Pennsylvania-American Water Company - Water Operations
Compensation

				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
544	241151	PITT-Production Hays	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
545	241151	PITT-Production Hays	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	31.97	32.89	66,753	68,674
546	249106	WILK-Field Services	M/C Crew Leader U6485 - To Be Filled	12/31/2025	-	-	-	35.48	36.38	74,082	75,961
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	-	-	-	33.70	34.83	70,374	72,727
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275
550	249106	WILK-Field Services	M/C Technician U6485 - To Be Filled	12/31/2025	-	-	-	30.14	31.14	62,932	65,020
Total Collective Bargaining Unit					\$8,850,346	\$39,309,933				\$41,543,613	\$42,656,673

Non-Collective Bargaining Unit Hourly

1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	\$36.66	\$944	\$76,546	\$38.05	\$39.55	\$79,448	\$82,580
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	31.25	-	65,250	32.43	33.70	67,714	70,366
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	39.32	2,329	82,100	40.81	42.41	85,211	88,552
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	40.99	401	85,587	42.54	44.21	88,824	92,310
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	34.13	1,786	71,263	35.42	36.81	73,957	76,859
6	245706	POCO-Field Services	Foreperson	9/16/1996	36.39	12,512	75,982	37.77	39.25	78,864	81,954
7	245706	POCO-Field Services	Utility Technician	7/1/1994	35.62	11,058	74,375	36.97	38.42	77,193	80,221
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	39.37	18,300	82,205	40.86	42.47	85,316	88,677
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	35.52	2,604	74,166	36.86	38.31	76,964	79,991
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	39.59	17,641	82,664	41.09	42.70	85,796	89,158
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	34.57	1,332	72,182	35.88	37.29	74,917	77,862
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	34.66	988	72,370	35.97	37.38	75,105	78,049
13	247106	MILT-Field Services	Utility Technician	11/16/1998	34.73	11,648	72,516	36.04	37.46	75,252	78,216
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	35.05	6,573	73,184	36.37	37.80	75,941	78,926
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	87.73	-	91,590	91.05	94.63	95,056	98,794
16	246306	PENN/Wyom-Field Svc	Foreperson	3/1/1997	38.51	7,996	80,409	39.97	41.54	83,457	86,736
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	38.55	20,396	80,492	40.01	41.58	83,541	86,819
18	246306	PENN/Wyom-Field Svc	Utility Plant Operator	8/16/1999	36.38	8,753	75,961	37.76	39.24	78,843	81,933
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	36.47	9,288	76,149	37.85	39.34	79,031	82,142
20	245906	GLEN-Field Services	Foreperson	10/1/1987	38.68	14,906	80,764	40.14	41.72	83,812	87,111
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	38.11	15,130	79,574	39.55	41.10	82,580	85,817
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	38.85	10,731	81,119	40.32	41.90	84,188	87,487
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	39.34	10,849	82,142	40.83	42.43	85,253	88,594
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	36.75	3,570	76,734	38.14	39.64	79,636	82,768
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	37.02	21,917	77,298	38.42	39.93	80,221	83,374
26	246801	LEHP-Production	Utility Technician	2/26/1990	35.19	5,752	73,477	36.52	37.96	76,254	79,260
27	246501	COAT-Production	Water Systems Operator	5/28/2002	35.07	21,340	73,226	36.40	37.83	76,003	78,989
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	38.50	6,995	80,388	39.96	41.53	83,436	86,715
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	36.67	19,479	76,567	38.06	39.56	79,469	82,601
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	33.69	56	70,345	34.96	36.33	72,996	75,857
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	34.53	5,257	72,099	35.84	37.25	74,834	77,778
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	35.01	12,874	73,101	36.33	37.76	75,857	78,843
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	34.58	10,116	72,203	35.89	37.30	74,938	77,882
34	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/30/2006	35.30	16,550	73,706	36.63	38.07	76,483	79,490
35	246206	HSYH-Field Services	Utility Technician	3/26/2007	35.95	12,648	75,064	37.31	38.78	77,903	80,973
36	247106	MILT-Field Services	Utility Technician	5/7/2007	33.33	1,689	69,593	34.59	35.95	72,224	75,064
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	38.07	916	79,490	39.51	41.06	82,497	85,733
38	246306	PENN/Wyom-Field Svc	Utility Plant Operator	7/2/2007	34.97	9,697	73,017	36.29	37.72	75,774	78,759
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	42.99	15,372	89,763	44.62	46.37	93,167	96,821
40	247201	PHBG-Production	Operations Specialist	6/2/2008	38.25	5,733	79,866	39.70	41.26	82,894	86,151
41	247106	MILT-Field Services	Utility Technician	7/21/2008	32.57	1,606	68,006	33.80	35.13	70,574	73,351
42	246501	COAT-Production	Water Systems Operator	10/6/2008	36.11	19,032	75,398	37.47	38.94	78,237	81,307
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	36.94	3,202	77,131	38.34	39.85	80,054	83,207
44	245706	POCO-Field Services	Utility Technician	9/28/2009	35.74	17,147	74,625	37.09	38.55	77,444	80,492
45	246506	COAT-Field Services	Utility Technician	11/2/2009	35.20	16,934	73,498	36.53	37.97	76,275	79,281
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	36.45	6,150	76,108	37.83	39.32	78,989	82,100
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	39.06	6,963	81,557	40.54	42.13	84,648	87,967
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	37.11	20,827	77,486	38.51	40.02	80,409	83,562
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	33.51	-	69,969	34.78	36.15	72,621	75,481
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	34.84	9,639	72,746	36.16	37.58	75,502	78,467
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	35.67	2,805	74,479	37.02	38.47	77,298	80,325
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	32.99	-	68,883	34.24	35.59	71,493	74,312

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
544	241151	PITT-Production Hays	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
545	241151	PITT-Production Hays	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	66,753	-	68,674
546	249106	WILK-Field Services	M/C Crew Leader U6485 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	74,082	-	75,961
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	70,374	-	72,727
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
550	249106	WILK-Field Services	M/C Technician U6485 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	62,932	-	65,020
Total Collective Bargaining Unit					\$548,461	\$73,743	841.3	2,832.5	134,336.2	19,980.1	-	\$9,110,970	\$51,276,786	\$9,365,352	\$52,644,229
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$640,960	\$658,053
													Total Collective Bargaining Unit	\$50,635,826	\$51,986,176
Non-Collective Bargaining Unit Hourly															
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	\$0	\$0	-	-	16.8	-	-	\$978	\$80,427	\$1,016	\$83,597
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	-	-	-	-	-	-	-	-	67,714	-	70,366
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	-	-	-	-	39.0	-	-	2,417	87,628	2,510	91,062
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	-	-	-	-	6.3	-	-	415	89,239	431	92,742
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	-	-	-	-	34.3	-	-	1,852	75,809	1,923	78,782
6	245706	POCO-Field Services	Foreperson	9/16/1996	100	-	76.3	-	119.9	40.3	-	12,977	91,941	13,476	95,530
7	245706	POCO-Field Services	Utility Technician	7/1/1994	80	-	73.7	-	101.1	39.1	-	11,468	88,741	11,908	92,209
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	40	-	196.0	-	113.2	46.6	-	18,983	104,339	19,722	108,440
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	50	-	-	-	41.5	5.0	-	2,701	79,714	2,805	82,847
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	110	-	147.0	-	132.7	46.3	-	18,299	104,205	19,005	108,273
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	-	-	-	-	24.5	-	-	1,380	76,298	1,432	79,294
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	-	-	-	-	18.5	-	-	1,024	76,130	1,063	79,113
13	247106	MILT-Field Services	Utility Technician	11/16/1998	180	-	3.0	-	170.2	35.3	-	12,079	87,510	12,546	90,942
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	100	-	-	-	66.1	42.8	-	6,816	82,857	7,081	86,107
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	-	-	-	-	-	-	-	-	95,056	-	98,794
16	246306	PENN/Wyom-Field Svc	Foreperson	3/1/1997	-	-	39.3	-	68.1	31.3	-	8,294	91,752	8,615	95,350
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	190	-	86.3	-	205.9	61.8	-	21,154	104,885	21,969	108,978
18	246306	PENN/Wyom-Field Svc	Utility Plant Operator	8/16/1999	30	-	42.7	-	88.2	30.8	-	9,079	87,952	9,429	91,393
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	120	-	92.0	-	80.7	18.7	-	9,634	88,785	10,007	92,269
20	245906	GLEN-Field Services	Foreperson	10/1/1987	80	-	138.3	-	106.3	40.8	-	15,460	99,352	16,059	103,251
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	570	121	-	-	151.1	80.0	-	15,687	98,959	16,286	102,794
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	280	416	-	-	101.9	58.7	-	11,128	96,012	11,555	99,738
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	-	-	-	-	178.8	-	-	11,249	96,502	11,678	100,272
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	80	-	8.0	-	46.2	9.0	-	3,702	83,419	3,845	86,694
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	140	-	90.3	-	225.8	76.2	-	22,731	103,092	23,609	107,123
26	246801	LEHP-Production	Utility Technician	2/26/1990	80	-	71.0	-	45.3	11.0	-	5,966	82,300	6,198	85,538
27	246501	COAT-Production	Water Systems Operator	5/28/2002	30	-	-	-	258.5	103.5	-	22,131	98,164	22,982	102,001
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	-	-	-	-	118.3	-	-	7,254	90,690	7,532	94,247
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	150	-	103.0	-	196.3	61.6	-	20,202	99,822	20,983	103,735
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	-	-	-	-	1.0	-	-	58	73,054	60	75,917
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	-	-	-	-	99.0	-	-	5,452	80,286	5,661	83,439
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	10	394	-	-	183.1	43.0	-	13,351	89,612	13,866	93,113
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	200	-	49.0	-	123.9	26.2	-	10,493	85,631	10,897	88,980
34	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/30/2006	30	-	71.0	-	180.1	60.8	-	17,165	93,679	17,832	97,352
35	246206	HSKY-Field Services	Utility Technician	3/26/2007	130	-	8.0	-	162.8	46.5	-	13,117	91,150	13,625	94,727
36	247106	MILT-Field Services	Utility Technician	5/7/2007	50	-	-	-	32.8	-	-	1,751	74,025	1,818	76,932
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	-	-	-	-	15.7	-	-	950	83,447	987	86,720
38	246306	PENN/Wyom-Field Svc	Utility Plant Operator	7/2/2007	-	-	54.7	-	96.0	37.1	-	10,057	85,831	10,448	89,207
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	-	-	-	-	229.3	-	-	15,932	109,099	16,534	113,355
40	247201	PHBG-Production	Operations Specialist	6/2/2008	-	-	8.0	-	83.8	6.5	-	5,946	88,840	6,175	92,326
41	247106	MILT-Field Services	Utility Technician	7/21/2008	60	-	-	-	32.0	-	-	1,665	72,299	1,729	75,140
42	246501	COAT-Production	Water Systems Operator	10/6/2008	440	-	-	-	229.0	86.3	-	19,734	98,411	20,492	102,239
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	60	-	3.0	-	35.2	14.5	-	3,320	83,434	3,448	86,715
44	245706	POCO-Field Services	Utility Technician	9/28/2009	110	-	83.0	-	172.8	65.3	-	17,785	95,339	18,475	99,078
45	246506	COAT-Field Services	Utility Technician	11/2/2009	90	-	37.3	-	247.5	31.8	-	17,562	93,927	18,242	97,613
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	110	-	8.7	-	86.7	13.3	-	6,378	85,477	6,624	88,834
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	-	-	-	-	115.6	-	-	7,219	91,867	7,495	95,462
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	-	-	-	-	110.5	195.5	-	21,606	102,015	22,447	106,009
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	-	-	-	-	-	-	-	-	72,621	-	75,481
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	100	-	52.0	-	110.8	26.5	-	9,997	85,599	10,382	88,949
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	40	-	4.0	-	34.2	10.8	-	2,908	80,246	3,020	83,385
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	-	-	-	-	-	-	-	-	71,493	-	74,312

Pennsylvania-American Water Company - Water Operations
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								Gross Labor					
								Base Year		Hourly Wage Rate		Regular Time	
										2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027		
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	33.26	3,453	69,447	34.52	35.88	72,078	74,917		
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	37.77	48,787	78,864	39.20	40.74	81,850	85,065		
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	36.71	11,378	76,650	38.10	39.60	79,553	82,685		
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	35.38	10,309	73,873	36.72	38.16	76,671	79,678		
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	33.18	969	69,280	34.43	35.78	71,890	74,709		
58	245306	ABNG-Field Services	Foreperson	7/20/2015	36.32	16,848	75,836	37.69	39.17	78,697	81,787		
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	31.44	146	65,647	32.63	33.91	68,131	70,804		
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	37.58	5,690	78,467	39.00	40.53	81,432	84,627		
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	31.79	-	66,378	32.99	34.29	68,883	71,598		
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	31.05	6,980	64,832	32.22	33.49	67,275	69,927		
63	246506	COAT-Field Services	Foreperson	2/3/2016	36.26	79,449	75,711	37.63	39.11	78,571	81,662		
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	33.75	3,186	70,470	35.03	36.41	73,143	76,024		
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	36.71	54,247	76,650	38.10	39.60	79,553	82,685		
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	35.71	21,248	74,562	37.06	38.52	77,381	80,430		
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	34.60	631	72,245	35.91	37.32	74,980	77,924		
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	33.31	9,535	69,551	34.57	35.93	72,182	75,022		
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	32.85	722	68,591	34.09	35.43	71,180	73,978		
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	37.59	-	78,488	39.01	40.54	81,453	84,648		
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	33.54	13,223	70,032	34.81	36.18	72,683	75,544		
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	36.18	7,242	75,544	37.55	39.03	78,404	81,495		
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	30.82	-	64,352	31.98	33.24	66,774	69,405		
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	32.57	8,669	68,006	33.80	35.13	70,574	73,351		
75	246506	COAT-Field Services	Utility Technician	2/13/2017	31.01	12,602	64,749	32.18	33.44	67,192	69,823		
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	30.40	10,433	63,475	31.55	32.79	65,876	68,466		
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	36.00	9,424	75,168	37.36	38.83	78,008	81,077		
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	40.96	3,420	85,524	42.51	44.18	88,761	92,248		
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	34.75	3,975	72,558	36.06	37.48	75,293	78,258		
80	246801	LEHP-Production	Utility Technician	7/23/2018	29.61	16,878	61,826	30.73	31.94	64,164	66,691		
81	246501	COAT-Production	Water Systems Operator	9/24/2018	36.24	20,932	75,669	37.61	39.09	78,530	81,620		
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	31.13	4,653	64,999	32.31	33.58	67,463	70,115		
83	241406	STNW-Field Service	Foreperson	10/8/2018	35.00	6,377	73,080	36.32	37.75	75,836	78,822		
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	33.90	3,004	70,783	35.18	36.56	73,456	76,337		
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	36.23	24,182	75,648	37.60	39.08	78,509	81,599		
86	241406	STNW-Field Service	Utility Technician	3/3/1999	28.16	12,430	58,798	29.22	30.37	61,011	63,413		
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	32.76	19,838	68,403	34.00	35.34	70,992	73,790		
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	34.33	914	71,681	35.63	37.03	74,395	77,319		
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	39.40	1,223	82,267	40.89	42.50	85,378	88,740		
90	246406	ROYF-Field Services	Foreperson	4/13/2020	36.75	11,903	76,734	38.14	39.64	79,636	82,768		
91	247106	MILT-Field Services	Utility Technician	4/13/2020	31.88	1,232	66,565	33.09	34.39	69,092	71,806		
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	33.73	12,123	70,428	35.00	36.38	73,080	75,961		
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	31.39	8,207	65,542	32.58	33.86	68,027	70,700		
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	34.32	15,319	71,660	35.62	37.02	74,375	77,298		
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	35.47	4,968	74,061	36.81	38.26	76,859	79,887		
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	46.51	18,729	97,113	48.27	50.17	100,788	104,755		
97	247106	MILT-Field Services	Utility Technician	10/19/2020	31.93	6,794	66,670	33.14	34.44	69,196	71,911		
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	44.26	13,767	92,415	45.93	47.74	95,902	99,681		
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	32.26	15,663	67,359	33.48	34.80	69,906	72,662		
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	29.00	55	60,552	30.10	31.28	62,849	65,313		
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	32.23	449	67,296	33.45	34.76	69,844	72,579		
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	30.40	9,135	63,475	31.55	32.79	65,876	68,466		
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	32.09	175	67,004	33.30	34.61	69,530	72,266		
104	246801	LEHP-Production	Utility Technician	4/12/2021	29.97	10,266	62,577	31.10	32.32	64,937	67,484		
105	246506	COAT-Field Services	Utility Technician	4/13/2021	32.70	16,086	68,278	33.94	35.27	70,867	73,644		
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	30.41	18,928	63,496	31.56	32.80	65,897	68,486		
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	29.89	4,521	62,410	31.02	32.24	64,770	67,317		
108	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/24/2021	33.27	20,325	69,468	34.53	35.89	72,099	74,938		
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	32.42	15,370	67,693	33.65	34.97	70,261	73,017		
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	35.48	8,974	74,082	36.82	38.27	76,880	79,908		
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	36.05	19,798	75,272	37.41	38.88	78,112	81,181		
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	39.06	285	81,557	40.54	42.13	84,648	87,967		
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	33.97	14,054	70,929	35.25	36.64	73,602	76,504		
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	40.79	19,384	85,170	42.33	43.99	88,385	91,851		
115	246506	COAT-Field Services	Utility Technician	11/8/2021	32.09	42,832	67,004	33.30	34.61	69,530	72,266		
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	31.31	3,094	65,375	32.49	33.77	67,839	70,512		
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	31.48	8,696	65,730	32.67	33.95	68,215	70,888		

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours										2026			2027		
Meals		Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages				
53	110	4	-	-	52.9	11.2	-	3,581	75,773	3,720	78,751				
53	490	-	279.3	-	384.8	206.9	-	50,603	132,943	52,559	138,115				
53	150	-	43.7	-	121.0	39.8	-	11,802	91,505	12,259	95,094				
53	100	380	-	-	92.2	74.3	-	10,694	87,845	11,107	91,265				
55	-	-	-	-	18.9	-	-	1,005	72,895	1,043	75,752				
55	310	-	61.7	-	214.2	35.7	-	17,471	96,477	18,143	100,240				
55	-	-	-	-	3.0	-	-	151	68,283	157	70,961				
55	-	-	-	-	98.2	-	-	5,899	87,331	6,124	90,751				
55	-	-	-	-	-	-	-	-	68,883	-	71,598				
56	130	-	61.0	-	72.8	25.4	-	7,239	74,644	7,520	77,577				
56	2,550	-	128.0	-	1,115.8	177.4	-	82,403	163,525	85,595	169,807				
56	-	-	-	-	52.8	6.8	-	3,305	76,447	3,433	79,457				
56	10	-	243.3	-	525.4	210.5	-	56,265	135,828	58,444	141,139				
56	450	102	6.0	-	244.3	104.3	-	22,033	99,966	22,882	103,863				
56	-	-	-	-	12.0	-	-	655	75,635	680	78,604				
56	70	-	-	-	143.4	32.3	-	9,887	82,139	10,267	85,359				
56	-	-	-	-	10.3	3.0	-	748	71,928	777	74,755				
56	-	-	-	-	-	-	-	-	81,453	-	84,648				
56	160	-	64.7	-	149.8	48.3	-	13,713	86,556	14,242	89,946				
56	40	-	99.7	-	31.7	25.5	-	7,514	85,958	7,807	89,342				
56	-	-	-	-	-	-	-	-	66,774	-	69,405				
57	150	-	35.0	-	103.8	35.2	-	8,990	79,714	9,337	82,838				
57	80	-	50.7	-	184.5	35.3	-	13,068	80,340	13,570	83,472				
58	220	-	49.0	-	159.1	25.0	-	10,822	76,918	11,240	79,926				
58	-	-	-	-	170.6	-	-	9,772	87,780	10,148	91,225				
58	-	-	-	-	54.5	-	-	3,547	92,308	3,683	95,931				
58	-	-	-	-	74.3	-	-	4,121	79,414	4,280	82,538				
58	420	-	85.7	-	235.9	60.4	-	17,506	82,090	18,184	85,295				
58	10	-	-	-	271.5	79.7	-	21,709	100,248	22,547	104,177				
58	-	-	-	-	98.1	-	-	4,827	72,290	5,014	75,129				
58	130	-	-	-	93.4	18.9	-	6,612	82,578	6,867	85,819				
58	-	-	-	-	57.3	-	-	3,114	76,570	3,233	79,570				
59	110	-	368.7	-	157.9	27.3	-	25,086	103,705	26,063	107,772				
59	60	-	216.7	-	130.5	13.2	-	12,895	73,966	13,400	76,872				
59	90	416	-	-	197.3	149.4	-	20,576	92,073	21,373	95,668				
60	-	-	-	-	17.3	-	-	948	75,343	984	78,303				
60	-	-	-	-	20.0	-	-	1,268	86,646	1,316	90,056				
60	320	18	52.7	-	136.2	29.8	-	12,343	92,318	12,818	95,925				
60	40	88	-	-	21.3	3.0	-	1,278	70,498	1,327	73,262				
60	-	-	-	-	233.2	-	-	12,567	85,647	13,050	89,011				
60	-	-	-	-	170.8	-	-	8,512	76,539	8,840	79,540				
60	-	-	59.0	-	126.8	96.0	-	15,892	90,267	16,510	93,808				
60	-	414	-	-	34.5	43.0	-	5,152	82,426	5,352	85,653				
60	-	-	-	-	257.5	-	-	19,409	120,196	20,143	124,898				
60	90	-	4.3	-	95.8	30.0	-	7,046	76,332	7,316	79,317				
60	-	-	-	-	199.7	-	-	14,268	110,169	14,810	114,491				
60	-	-	-	-	317.6	-	-	16,244	86,150	16,873	89,535				
60	-	-	-	-	1.0	-	-	57	62,906	58	65,371				
61	-	-	-	-	9.0	-	-	465	70,309	483	73,062				
61	30	-	159.7	-	66.4	18.7	-	9,476	75,382	9,844	78,339				
61	-	-	-	-	3.5	-	-	181	69,712	188	72,454				
61	110	-	71.3	-	113.8	46.8	-	10,645	75,692	11,055	78,649				
61	120	-	53.0	-	231.2	43.1	-	16,689	87,676	17,335	91,099				
61	180	-	45.0	-	243.3	99.9	-	19,629	85,706	20,385	89,052				
61	-	-	-	-	88.8	7.9	-	4,689	69,459	4,871	72,188				
61	30	-	94.3	-	240.2	73.8	-	21,084	93,213	21,903	96,872				
61	170	-	85.7	-	163.3	67.2	-	15,942	86,373	16,555	89,743				
61	350	490	-	-	70.4	71.4	-	9,307	87,027	9,667	90,415				
61	818	-	-	-	255.8	79.7	-	20,537	99,467	21,335	103,334				
61	-	-	-	-	4.8	-	-	295	84,943	307	88,274				
61	-	-	-	-	269.3	-	-	14,571	88,173	15,132	91,637				
61	-	-	130.0	-	154.7	52.0	-	20,102	108,487	20,876	112,727				
61	1,760	-	67.3	-	670.3	118.8	-	44,417	115,708	46,134	120,160				
61	30	146	-	-	48.3	12.0	-	3,208	71,223	3,331	74,019				
62	90	-	-	-	111.3	52.1	-	9,018	77,323	9,365	80,343				

Pennsylvania-American Water Company - Water Operations
Compensation

				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	33.32	478	69,572	34.58	35.94	72,203	75,043
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	32.79	5,428	68,466	34.03	35.37	71,055	73,853
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	33.00	7,532	68,904	34.25	35.60	71,514	74,333
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	29.69	8,906	61,993	30.81	32.02	64,331	66,858
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	32.45	12,589	67,756	33.68	35.00	70,324	73,080
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	34.90	476	72,871	36.22	37.64	75,627	78,592
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	29.81	56	62,243	30.94	32.16	64,603	67,150
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	27.28	2,563	56,961	28.31	29.42	59,111	61,429
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	35.13	2,183	73,351	36.46	37.89	76,128	79,114
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	33.52	8,123	69,990	34.79	36.16	72,642	75,502
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	34.62	-	72,287	35.93	37.34	75,022	77,966
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	25.37	771	52,973	26.33	27.36	54,977	57,128
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	30.11	13,142	62,870	31.25	32.48	65,250	67,818
131	241401	STNW-Production	Water Systems Operator	7/5/2022	28.97	6,363	60,489	30.07	31.25	62,786	65,250
132	246801	LEHP-Production	Utility Technician	7/18/2022	28.75	14,550	60,030	29.84	31.01	62,306	64,749
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	31.20	286	65,146	32.38	33.65	67,609	70,261
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	31.58	3,610	65,939	32.77	34.06	68,424	71,117
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	31.15	8,223	65,041	32.33	33.60	67,505	70,157
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	31.72	11,565	66,231	32.92	34.21	68,737	71,430
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	25.24	1,464	52,701	26.19	27.22	54,685	56,835
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	31.02	9,481	64,770	32.19	33.46	67,213	69,864
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	30.16	12,909	62,974	31.30	32.53	65,354	67,923
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	33.22	4,341	69,363	34.48	35.84	71,994	74,834
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	28.88	5,442	60,301	29.97	31.15	62,577	65,041
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	31.15	329	65,041	32.33	33.60	67,505	70,157
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	32.13	13,413	67,087	33.34	34.65	69,614	72,349
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	35.63	33,012	74,395	36.98	38.43	77,214	80,242
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	32.99	12,572	68,883	34.24	35.59	71,493	74,312
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	29.20	7,908	60,970	30.30	31.49	63,266	65,751
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	30.25	7,407	63,162	31.39	32.62	65,542	68,111
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	31.83	7,631	66,461	33.03	34.33	68,967	71,681
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	28.84	624	60,218	29.93	31.11	62,494	64,958
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	31.82	11,772	66,440	33.02	34.32	68,946	71,660
151	245106	NORR-Field Services	Utility Technician	6/5/2023	32.48	17,252	67,818	33.71	35.03	70,386	73,143
152	246306	PENN/Wyom-Field Srv	Utility Plant Operator	6/12/2023	33.35	22,223	69,635	34.61	35.97	72,266	75,105
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	28.60	2,607	59,717	29.68	30.85	61,972	64,415
154	246801	LEHP-Production	Utility Technician	9/25/2023	28.91	23,584	60,364	30.00	31.18	62,640	65,104
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	31.00	1,005	64,728	32.17	33.43	67,171	69,802
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	37.08	14,616	77,423	38.48	39.99	80,346	83,499
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	32.24	10,637	67,317	33.46	34.77	69,864	72,600
158	241401	STNW-Production	Water Systems Operator	12/11/2023	31.49	12,307	65,751	32.68	33.96	68,236	70,908
159	246206	HSKY-Field Services	Operations Specialist	12/18/2023	31.20	2,738	65,146	32.38	33.65	67,609	70,261
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	30.56	5,689	63,809	31.72	32.97	66,231	68,841
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	24.11	2,617	50,342	25.02	26.00	52,242	54,288
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	35.96	250	75,084	37.32	38.79	77,924	80,994
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	28.77	4,460	60,072	29.86	31.03	62,348	64,791
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	31.38	3,303	65,521	32.57	33.85	68,006	70,679
165	246201	HSKY-Production	Water Systems Operator	5/13/2024	31.72	21,134	66,231	32.92	34.21	68,737	71,430
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	25.36	1,598	52,952	26.32	27.35	54,956	57,107
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	31.20	2,637	65,146	32.38	33.65	67,609	70,261
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	29.58	7,186	61,763	30.70	31.91	64,102	66,628
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	30.22	2,580	63,099	31.36	32.59	65,480	68,048
170	245701	POCO-Production	Water Systems Operator	8/5/2024	30.25	13,261	63,162	31.39	32.62	65,542	68,111
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	29.06	3,961	60,677	30.16	31.35	62,974	65,459
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	25.60	154	53,453	26.57	27.61	55,478	57,650
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	34.94	-	72,955	36.26	37.69	75,711	78,697
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	31.35	8,414	65,459	32.54	33.82	67,944	70,616
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	35.01	-	73,101	36.33	37.76	75,857	78,843
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	33.65	959	70,261	34.92	36.29	72,913	75,774
177	245706	POCO-Field Services	Utility Technician	10/14/2024	28.00	6,174	58,464	29.06	30.20	60,677	63,058
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	30.29	-	63,246	31.43	32.67	65,626	68,215
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	30.00	8,955	62,640	31.13	32.35	64,999	67,547
180	246206	HSKY-Field Services	Utility Technician	11/4/2024	30.00	5,801	62,640	31.13	32.35	64,999	67,547
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	28.00	84	58,464	29.06	30.20	60,677	63,058
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	27.50	144	57,420	28.54	29.66	59,592	61,930

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours											2026		2027		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime Pay	Annualized Salaries & Wages	Total Overtime Pay	Annualized Salaries & Wages
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	-	-	-	-	9.3	-	-	496	72,699	515	75,558
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	90	-	5.3	-	72.8	23.8	-	5,630	76,774	5,847	79,790
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	-	-	-	-	149.7	-	-	7,812	79,326	8,116	82,448
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	250	-	65.7	-	123.6	22.3	-	9,237	73,819	9,595	76,703
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	280	832	-	-	187.1	50.2	-	13,057	84,493	13,560	87,752
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	-	-	-	-	8.8	-	-	493	76,120	512	79,104
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	-	-	-	-	1.3	-	-	58	64,661	60	67,210
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	-	-	-	-	60.0	-	-	2,656	61,767	2,755	64,184
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	-	-	-	-	40.0	-	-	2,263	78,392	2,349	81,463
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	20	-	127.0	-	44.5	22.7	-	8,427	81,088	8,754	84,277
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	-	-	-	-	-	-	-	-	75,022	-	77,966
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	-	-	-	-	19.9	-	-	800	55,777	831	57,958
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	110	-	-	-	180.5	78.7	-	13,630	78,990	14,156	82,085
131	241401	STNW-Production	Water Systems Operator	7/5/2022	40	-	-	-	80.3	48.7	-	6,603	69,429	6,860	72,150
132	246801	LEHP-Production	Utility Technician	7/18/2022	160	-	70.7	-	173.4	83.8	-	15,093	77,559	15,676	80,585
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	-	-	-	-	6.0	-	-	296	67,906	308	70,569
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	-	-	-	-	12.9	47.0	-	3,745	72,169	3,891	75,008
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	100	630	-	-	119.8	40.0	-	8,529	76,764	8,859	79,746
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	-	4	-	-	163.2	57.3	-	11,996	80,737	12,459	83,894
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	-	-	-	-	38.5	-	-	1,519	56,204	1,579	58,414
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	10	-	165.7	-	37.7	40.1	-	9,835	77,057	10,219	80,093
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	160	-	48.0	-	158.5	67.5	-	13,388	78,903	13,906	81,989
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	-	-	-	-	84.5	-	-	4,500	76,494	4,673	79,507
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	120	-	54.0	-	65.6	16.8	-	5,645	68,342	5,864	71,025
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	-	-	-	-	6.6	-	-	341	67,846	354	70,510
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	370	11	56.0	-	188.8	33.8	-	13,905	83,900	14,438	87,168
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	210	-	105.0	-	368.3	123.8	-	34,234	111,659	35,547	115,999
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	170	-	65.3	-	162.4	31.0	-	13,036	84,699	13,537	88,019
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	60	-	56.3	-	85.5	39.3	-	8,197	71,523	8,510	74,321
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	250	-	42.3	-	107.0	18.6	-	7,680	73,472	7,975	76,336
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	170	-	58.7	-	95.3	17.0	-	7,914	77,050	8,220	80,071
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	-	-	-	-	14.0	-	-	647	63,141	672	65,630
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	210	-	115.0	-	115.4	38.8	-	12,211	81,366	12,686	84,556
151	245106	NORR-Field Services	Utility Technician	6/5/2023	490	-	66.5	-	206.9	72.8	-	17,895	88,771	18,584	92,217
152	246306	PENN/Wyom-Field Srv	Utility Plant Operator	6/12/2023	250	-	88.5	-	292.1	65.6	-	23,052	95,568	23,947	99,302
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	10	-	-	-	26.4	25.1	-	2,704	64,686	2,809	67,234
154	246801	LEHP-Production	Utility Technician	9/25/2023	70	-	57.0	-	264.8	174.4	-	24,459	87,169	25,407	90,581
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	-	-	-	-	8.3	9.6	-	1,042	68,213	1,082	70,884
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	-	98	-	-	207.8	38.0	-	15,158	95,602	15,744	99,340
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	30	-	-	-	173.0	30.1	-	11,027	80,922	11,446	84,076
158	241401	STNW-Production	Water Systems Operator	12/11/2023	-	-	-	-	186.4	51.5	-	12,762	80,998	13,252	84,161
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	-	-	-	-	58.3	-	-	2,841	70,451	2,952	73,214
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	60	-	-	-	62.6	44.0	-	5,900	72,191	6,127	75,028
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	-	-	-	-	70.8	-	-	2,713	54,955	2,817	57,105
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	-	-	-	-	4.5	-	-	259	78,183	269	81,263
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	70	-	89.0	-	25.5	12.3	-	4,625	67,043	4,803	69,663
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	130	7	18.0	-	43.6	9.0	-	3,424	71,567	3,554	74,369
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	20	-	193.0	-	171.9	100.0	-	21,915	90,672	22,754	94,205
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	-	-	-	-	42.0	-	-	1,658	56,614	1,723	58,830
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	50	-	-	-	35.8	15.0	-	2,736	70,395	2,842	73,153
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	80	-	77.0	-	98.3	8.8	-	7,457	71,639	7,750	74,458
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	10	-	-	-	35.0	16.0	-	2,676	68,166	2,780	70,838
170	245701	POCO-Production	Water Systems Operator	8/5/2024	140	-	52.0	-	144.5	82.5	-	13,755	79,437	14,289	82,539
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	90	-	63.0	-	44.5	3.0	-	4,111	67,175	4,272	69,821
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	-	-	-	-	4.0	-	-	159	55,638	166	57,815
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	-	-	-	-	-	-	-	-	75,711	-	78,697
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	210	-	54.0	-	126.0	12.0	-	8,731	76,885	9,073	79,899
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	-	-	-	-	-	-	-	-	75,857	-	78,843
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	-	-	-	-	19.0	-	-	995	73,908	1,034	76,808
177	245706	POCO-Field Services	Utility Technician	10/14/2024	30	-	29.0	-	97.0	23.0	-	6,408	67,115	6,659	69,747
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	-	-	-	-	-	-	-	-	65,626	-	68,215
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	-	-	-	-	119.0	60.0	-	9,292	74,292	9,656	77,203
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	50	-	-	-	107.3	16.3	-	6,020	71,069	6,256	73,852
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	-	-	-	-	2.0	-	-	87	60,764	91	63,148
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	-	-	-	-	3.5	-	-	150	59,741	156	62,086

Pennsylvania-American Water Company - Water Operations
Compensation

				Gross Labor							
				Base Year		Hourly Wage Rate		Regular Time			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	2026	2027	2026	2027
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	30.00	5,055	62,640	31.13	32.35	64,999	67,547
184	248801	TURB-Production	Water Systems Operator	1/6/2025	31.00	2,031	64,728	32.17	33.43	67,171	69,802
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	29.25	1,152	61,074	30.36	31.55	63,392	65,876
186	245706	POCO-Field Services	Utility Technician	1/13/2025	28.50	2,273	59,508	29.58	30.74	61,763	64,185
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	29.00	3,393	60,552	30.10	31.28	62,849	65,313
188	246506	COAT-Field Services	Utility Technician	2/3/2025	29.00	3,596	60,552	30.10	31.28	62,849	65,313
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	30.00	574	62,640	31.13	32.35	64,999	67,547
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	34.25	2,813	71,514	35.54	36.94	74,208	77,131
191	241406	STNW-Field Service	Utility Technician	2/24/2025	30.00	1,260	62,640	31.13	32.35	64,999	67,547
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	29.50	310	61,596	30.62	31.82	63,935	66,440
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	30.75	646	64,206	31.91	33.16	66,628	69,238
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	28.50	1,001	59,508	29.58	30.74	61,763	64,185
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30.00	855	62,640	31.13	32.35	64,999	67,547
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	38.00	9,353	79,344	39.44	40.99	82,351	85,587
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	37.00	11,359	77,256	38.40	39.91	80,179	83,332
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	28.00	578	58,464	29.06	30.20	60,677	63,058
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	32.00	12,476	66,816	33.21	34.52	69,342	72,078
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	32.00	9,212	66,816	33.21	34.52	69,342	72,078
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	32.00	8,644	66,816	33.21	34.52	69,342	72,078
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	36.00	11,961	75,168	37.36	38.83	78,008	81,077
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	29.32	451	61,220	30.43	31.63	63,538	66,043
204	245001	Audobon -Production	Foreperson	8/22/2005	35.80	2,515	74,750	37.15	38.61	77,569	80,618
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	32.00	744	66,816	33.21	34.52	69,342	72,078
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	31.00	93	64,728	32.17	33.43	67,171	69,802
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	30.00	360	62,640	31.13	32.35	64,999	67,547
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	32.50	1,463	67,860	33.73	35.06	70,428	73,205
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	28.00	-	58,464	29.06	30.20	60,677	63,058
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	32.00	-	66,816	33.21	34.52	69,342	72,078
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	33.66	-	70,282	34.93	36.30	72,934	75,794
212	246501	COAT-Production	Water Systems Operator	6/2/2025	34.00	26	70,992	35.29	36.68	73,686	76,588
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	30.00	-	62,640	31.13	32.35	64,999	67,547
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	24.00	-	50,112	24.91	25.89	52,012	54,058
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	-	-	-	34.51	35.87	72,057	74,897
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	38.14	39.64	79,636	82,768
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	38.14	39.64	79,636	82,768
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	34.51	35.87	72,057	74,897
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	34.51	35.87	72,057	74,897
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	30.36	31.55	63,392	65,876
Total Non-Collective Bargaining Unit Hourly						\$1,770,228	\$14,869,974			\$15,871,065	\$16,494,793

Pennsylvania-American Water Company - Water Operations
Compensation

Gross Labor															
Overtime Hours												2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized	Total Overtime	Annualized
												Pay	Salaries & Wages	Pay	Salaries & Wages
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	50	241	-	-	68.0	33.3	-	5,245	70,536	5,451	73,289
184	248801	TURB-Production	Water Systems Operator	1/6/2025	30	-	-	-	9.0	26.0	-	2,107	69,308	2,190	72,022
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	40	-	-	-	26.3	-	-	1,195	64,627	1,242	67,159
186	245706	POCO-Field Services	Utility Technician	1/13/2025	30	-	11.0	-	32.5	10.0	-	2,359	64,152	2,452	66,667
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	-	-	-	-	78.0	-	-	3,522	66,371	3,660	68,972
188	246506	COAT-Field Services	Utility Technician	2/3/2025	-	-	7.0	-	70.0	6.0	-	3,732	66,581	3,879	69,191
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	-	-	-	-	12.8	-	-	595	65,595	619	68,165
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	120	-	-	-	54.8	-	-	2,919	77,246	3,034	80,284
191	241406	STNW-Field Service	Utility Technician	2/24/2025	-	-	27.0	-	6.0	3.0	-	1,307	66,307	1,359	68,906
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	20	-	-	-	7.0	-	-	322	64,276	334	66,794
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	10	-	-	-	14.0	-	-	670	67,308	696	69,944
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	20	-	7.0	-	14.8	3.0	-	1,039	62,822	1,080	65,285
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30	-	-	-	19.0	-	-	887	65,917	922	68,499
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	140	-	-	-	106.8	43.0	-	9,707	92,198	10,089	95,816
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	90	-	-	-	116.0	66.5	-	11,789	92,058	12,252	95,674
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	-	-	-	-	13.8	-	-	599	61,277	623	63,680
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	260	-	-	-	165.3	71.0	-	12,948	82,550	13,458	85,796
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	90	-	-	-	98.3	70.3	-	9,560	78,993	9,937	82,105
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	160	-	-	-	134.8	34.0	-	8,971	78,473	9,325	81,562
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	160	-	-	-	125.5	72.0	-	12,413	90,581	12,901	94,138
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	10	-	-	-	10.3	-	-	468	64,016	486	66,540
204	245001	Audobon -Production	Foreperson	8/22/2005	60	-	14.0	-	25.5	9.0	-	2,610	80,239	2,712	83,390
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	-	-	-	-	9.5	4.5	-	772	70,115	803	72,880
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	10	-	-	-	2.0	-	-	97	67,277	100	69,912
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	-	-	-	-	8.0	-	-	374	65,373	388	67,935
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	-	-	-	-	30.0	-	-	1,518	71,946	1,578	74,783
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	-	-	-	-	-	-	-	-	60,677	-	63,058
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	-	-	-	-	-	-	-	-	69,342	-	72,078
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	-	-	-	-	-	-	-	-	72,934	-	75,794
212	246501	COAT-Production	Water Systems Operator	6/2/2025	-	-	-	-	0.5	-	-	26	73,712	28	76,615
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	-	-	-	-	-	-	-	-	64,999	-	67,547
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	-	-	-	-	-	-	-	-	52,012	-	54,058
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	79,636	-	82,768
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	79,636	-	82,768
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	63,392	-	65,876
Total Non-Collective Bargaining Unit Hourly					\$19,718	\$4,811	6,049.00	-	21,764.33	6,115.54	-	\$1,835,999	\$17,731,594	\$1,906,958	\$18,426,280
												Vacancy Rate		1.25%	1.25%
												Vacancy Adjustment		\$221,645	\$230,329
Total Non-Collective Bargaining Unit Hourly														\$17,509,949	\$18,195,952

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

Gross Labor												
					2025		2025	2025	2026	2027	2026	2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	Hourly Wage Rate	Hourly Wage Rate	Base Pay	Base Pay	
Non-Collective Bargaining Unit Salary												
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	\$59.80	\$0	\$124,384	\$62.06	\$64.50	\$129,085	\$134,160	
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	61.57	-	128,060	63.89	66.40	132,891	138,112	
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	59.42	-	123,600	61.67	64.09	128,274	133,307	
4	246701	COWW-Production	Supvr Production	7/21/2008	41.24	-	85,772	42.80	44.48	89,024	92,518	
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	38.58	-	80,245	40.04	41.61	83,283	86,549	
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	57.21	-	119,000	59.37	61.70	123,490	128,336	
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	40.13	-	83,475	41.65	43.29	86,632	90,043	
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	40.73	-	84,726	42.27	43.93	87,922	91,374	
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	49.81	-	103,608	51.69	53.72	107,515	111,738	
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	44.55	-	92,672	46.24	48.06	96,179	99,965	
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	43.71	-	90,910	45.36	47.14	94,349	98,051	
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	38.72	-	80,544	40.19	41.77	83,595	86,882	
13	249401	YORKWW-Production	Supvr Production	6/24/2013	42.88	-	89,198	44.50	46.25	92,560	96,200	
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	47.75	-	-	49.55	51.50	103,064	107,120	
Total Non-Collective Bargaining Unit Salary							\$0	\$1,286,194		\$1,437,862	\$1,494,355	
Collective Bargaining Unit												
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	\$31.74	\$8,273	\$66,273	32.58	33.44	\$68,028	\$69,830	
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	31.74	4,169	66,273	32.58	33.44	68,028	69,830	
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	29.74	27,153	62,097	30.53	31.34	63,742	65,430	
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	31.74	27,240	66,273	32.58	33.44	68,028	69,830	
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	31.74	13,659	66,273	32.58	33.44	68,028	69,830	
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	31.74	13,893	66,273	32.58	33.44	68,028	69,830	
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	27.22	8,824	56,835	27.94	28.68	58,341	59,886	
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	31.74	13,382	66,273	32.58	33.44	68,028	69,830	
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	29.74	3,470	62,097	30.53	31.34	63,742	65,430	
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	29.74	6,066	62,097	30.53	31.34	63,742	65,430	
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	29.74	8,230	62,097	30.53	31.34	63,742	65,430	
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	28.81	651	60,155	29.57	30.36	61,748	63,384	
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	31.74	10,057	66,273	32.58	33.44	68,028	69,830	
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	28.81	1,415	60,155	29.57	30.36	61,748	63,384	
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	28.81	717	60,155	29.57	30.36	61,748	63,384	
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	29.74	1,838	62,097	30.53	31.34	63,742	65,430	
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	28.81	1,583	60,155	29.57	30.36	61,748	63,384	
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	29.74	8,119	62,097	30.53	31.34	63,742	65,430	
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	29.74	1,309	62,097	30.53	31.34	63,742	65,430	
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	28.81	-	60,155	29.57	30.36	61,748	63,384	
Total Collective Bargaining Unit							\$160,049	\$1,256,203		\$1,289,473	\$1,323,623	

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

Gross Labor											
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025	2025	2025	2026	2027	2026	2027
					Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	Hourly Wage Rate	Hourly Wage Rate	Base Pay	Base Pay
Non-Collective Bargaining Unit Hourly											
1	246701	COWW-Production	Wastewater Operator	9/20/1999	\$35.78	\$7,605	\$74,709	\$37.13	\$38.59	\$77,527	\$80,576
2	246706	COWW-Field Services	Utility Technician	5/30/1995	33.35	21,981	69,635	34.61	35.97	72,266	75,105
3	246701	COWW-Production	Wastewater Operator	9/9/1996	37.24	5,609	77,757	38.65	40.17	80,701	83,875
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	37.62	11,898	78,551	39.04	40.57	81,516	84,710
5	246706	COWW-Field Services	Foreperson	11/10/2003	36.24	8,089	75,669	37.61	39.09	78,530	81,620
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	35.79	7,036	74,730	37.14	38.60	77,548	80,597
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	37.90	20,678	79,135	39.33	40.88	82,121	85,357
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	34.86	4,262	72,788	36.18	37.60	75,544	78,509
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	37.52	15,551	78,342	38.94	40.47	81,307	84,501
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	41.00	8,489	85,608	42.55	44.22	88,844	92,331
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	40.99	12,730	85,587	42.54	44.21	88,824	92,310
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	35.03	10,199	73,143	36.35	37.78	75,899	78,885
13	246706	COWW-Field Services	Utility Technician	3/14/2016	32.56	9,436	67,985	33.79	35.12	70,554	73,331
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	32.55	8,086	67,964	33.78	35.11	70,533	73,310
15	246701	COWW-Production	Wastewater Operator	5/14/2018	34.65	8,571	72,349	35.96	37.37	75,084	78,029
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	31.09	17,338	64,916	32.27	33.54	67,380	70,032
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	39.14	2,021	81,724	40.62	42.22	84,815	88,155
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	35.50	8,646	74,124	36.84	38.29	76,922	79,950
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	33.40	4,863	69,739	34.66	36.02	72,370	75,210
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	33.05	15,926	69,008	34.30	35.65	71,618	74,437
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	34.13	8,897	71,263	35.42	36.81	73,957	76,859
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	33.05	14,566	69,008	34.30	35.65	71,618	74,437
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	34.25	14,479	71,514	35.54	36.94	74,208	77,131
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	29.00	7,391	60,552	30.10	31.28	62,849	65,313
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	33.52	9,026	69,990	34.79	36.16	72,642	75,502
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	32.92	2,375	68,737	34.16	35.50	71,326	74,124
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	32.50	13,475	67,860	33.73	35.06	70,428	73,205
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	36.40	23,979	76,003	37.78	39.26	78,885	81,975
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	31.56	1,924	65,897	32.75	34.04	68,382	71,076
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	33.97	4,607	70,929	35.25	36.64	73,602	76,504
31	248701	Nw Cmbrnld WW Prod	Lead Plant Operator	9/6/2022	32.82	13,092	68,528	34.06	35.40	71,117	73,915
32	248701	Nw Cmbrnld WW Prod	Utility Technician	9/19/2022	29.08	8,669	60,719	30.18	31.37	63,016	65,501
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	32.17	6,298	67,171	33.39	34.70	69,718	72,454
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	32.51	5,688	67,881	33.74	35.07	70,449	73,226
35	246701	COWW-Production	Wastewater Operator	1/3/2023	34.38	6,484	71,785	35.68	37.08	74,500	77,423
36	246706	COWW-Field Services	Utility Technician	3/6/2023	31.26	8,607	65,271	32.44	33.71	67,735	70,386
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	29.20	7,978	60,970	30.30	31.49	63,266	65,751
38	245801	POWW-Production	Wastewater Operator	4/4/2024	31.29	10,620	65,334	32.47	33.75	67,797	70,470
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	27.84	2,998	58,130	28.89	30.03	60,322	62,703
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	32.00	4,712	66,816	33.21	34.52	69,342	72,078
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	31.93	4,207	66,670	33.14	34.44	69,196	71,911
42	248701	Nw Cmbrnld WW Prod	Utility Technician	12/2/2024	27.00	1,316	56,376	28.02	29.12	58,506	60,803
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	36.75	-	-	38.14	39.64	79,636	82,768
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	36.75	-	-	38.14	39.64	79,636	82,768
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	36.75	-	-	38.14	39.64	79,636	82,768
Total Non-Collective Bargaining Unit Hourly						\$390,404	\$2,960,868			\$3,311,672	\$3,441,880

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

Gross Labor														
Gross Labor														
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages	
Non-Collective Bargaining Unit Salary														
1	244701	CLRWV-Production	Mgr Opns	12/8/1997	\$0	\$0					\$0	\$129,085	\$0	\$134,160
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	-	-					-	132,891	-	138,112
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	-	-					-	128,274	-	133,307
4	246701	COWW-Production	Supvr Production	7/21/2008	-	-					-	89,024	-	92,518
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	-	-					-	83,283	-	86,549
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	-	-					-	123,490	-	128,336
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	-	-					-	86,632	-	90,043
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	-	-					-	87,922	-	91,374
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	-	-					-	107,515	-	111,738
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	-	-					-	96,179	-	99,965
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	-	-					-	94,349	-	98,051
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	-	-					-	83,595	-	86,882
13	249401	YORKWW-Production	Supvr Production	6/24/2013	-	-					-	92,560	-	96,200
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	-	-					-	103,064	-	107,120
Total Non-Collective Bargaining Unit Salary					\$0	\$0	-	-	-	-	\$0	\$1,437,862	\$0	\$1,494,355
												Vacancy Rate	1.25%	1.25%
												Vacancy Adjustment	\$17,973	\$18,679
												Total Non-Collective Bargaining Unit Salary	\$1,419,889	\$1,475,676
Collective Bargaining Unit														
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	\$0	\$1,582	-	-	101.50	53.33	\$8,491	\$78,100	\$8,714	\$80,125
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	-	33	-	-	81.67	4.00	4,279	72,341	4,391	74,255
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	-	393	-	-	536.92	50.50	27,867	92,001	28,600	94,422
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	-	2,176	-	-	504.25	48.00	27,957	98,161	28,692	100,698
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	-	1,119	-	-	246.92	28.25	14,018	83,165	14,386	85,335
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	-	515	-	-	232.42	42.67	14,258	82,801	14,632	84,977
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	-	15	-	-	204.50	8.00	9,057	67,412	9,296	69,196
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	-	764	-	-	222.33	42.67	13,734	82,526	14,095	84,689
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	-	1,277	-	-	27.75	37.33	3,561	68,580	3,655	70,362
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	-	1,500	-	-	71.17	48.00	6,226	71,468	6,390	73,320
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	-	1,308	-	-	136.17	35.33	8,446	73,496	8,669	75,406
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	-	3	-	-	12.33	2.00	668	62,420	686	64,073
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	-	590	-	-	164.58	34.00	10,322	78,941	10,594	81,014
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	-	-	-	-	28.63	3.00	1,452	63,200	1,490	64,874
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	-	-	-	-	13.75	2.00	736	62,485	755	64,139
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	-	-	-	-	40.92	-	1,887	65,628	1,936	67,366
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	-	-	-	-	36.38	-	1,625	63,373	1,668	65,052
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	-	309	-	-	150.00	24.00	8,334	72,385	8,555	74,294
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	-	65	-	-	8.00	16.00	1,343	65,150	1,379	66,873
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	-	-	-	-	-	-	-	61,748	-	63,384
Total Collective Bargaining Unit					\$0	\$11,648	-	-	2,820.17	479.08	\$164,260	\$1,465,381	\$168,584	\$1,503,855
												Vacancy Rate	1.25%	1.25%
												Vacancy Adjustment	\$18,317	\$18,798
												Total Collective Bargaining Unit	\$1,447,064	\$1,485,057

Pennsylvania-American Water Company - Wastewater SSS General Operations
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Gross Labor										Gross Labor				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Hourly														
1	246701	COWW-Production	Wastewater Operator	9/20/1999	\$0	\$0	99.33	-	38.33	26.67	\$7,889	\$85,416	\$8,196	\$88,772
2	246706	COWW-Field Services	Utility Technician	5/30/1995	270	-	181.67	-	196.67	87.75	22,802	95,338	23,689	99,065
3	246701	COWW-Production	Wastewater Operator	9/9/1996	60	-	62.67	-	19.00	29.25	5,820	86,582	6,048	89,983
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	80	-	-	-	116.00	68.00	12,338	93,933	12,812	97,602
5	246706	COWW-Field Services	Foreperson	11/10/2003	20	-	110.00	-	63.50	7.33	8,390	86,940	8,715	90,355
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	80	-	-	-	49.83	58.83	7,295	84,924	7,576	88,253
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	-	-	-	-	141.42	154.83	21,424	103,545	22,232	107,590
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	-	-	-	-	34.67	33.33	4,419	79,963	4,588	83,096
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	-	-	82.33	-	111.17	76.42	16,122	97,428	16,737	101,238
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	40	-	96.00	-	52.17	15.33	8,806	97,691	9,149	101,520
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	30	-	115.00	-	82.67	32.50	13,202	102,055	13,709	106,050
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	20	-	119.00	-	81.83	22.33	10,577	86,496	10,987	89,892
13	246706	COWW-Field Services	Utility Technician	3/14/2016	10	-	81.33	-	109.33	20.67	9,789	80,352	10,170	83,510
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	90	-	-	-	101.58	46.17	8,387	79,010	8,713	82,112
15	246701	COWW-Production	Wastewater Operator	5/14/2018	20	-	102.00	-	61.00	26.00	8,892	83,997	9,239	87,287
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	80	-	-	-	167.75	146.00	17,980	85,440	18,670	88,782
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	10	-	-	-	28.33	4.00	2,096	86,920	2,176	90,342
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	-	-	104.67	-	50.33	29.83	8,967	85,889	9,315	89,264
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	60	-	-	-	41.00	40.83	5,043	77,473	5,238	80,508
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	-	-	96.00	-	121.75	97.42	16,518	88,136	17,157	91,594
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	100	-	-	-	81.67	67.50	9,229	83,286	9,587	86,546
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	-	-	90.67	-	120.75	80.25	15,106	86,725	15,690	90,127
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	10	-	-	-	108.50	124.00	15,009	89,226	15,584	92,724
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	10	-	130.33	-	66.75	11.00	7,669	70,528	7,967	73,290
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	30	-	102.33	-	68.42	29.92	9,362	82,034	9,725	85,257
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	-	-	15.33	-	33.00	3.00	2,463	73,789	2,558	76,682
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	180	-	37.67	-	190.67	41.00	13,974	84,583	14,514	87,899
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	-	242	-	-	370.58	48.67	24,880	104,006	25,847	108,063
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	-	-	-	-	39.67	-	1,995	70,377	2,071	73,147
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	10	-	-	-	32.25	42.83	4,779	78,391	4,965	81,480
31	248701	Nw Cmbrrlnd WW Prod	Lead Plant Operator	9/6/2022	20	-	134.67	-	126.83	33.92	13,579	84,716	14,105	88,040
32	248701	Nw Cmbrrlnd WW Prod	Utility Technician	9/19/2022	-	-	118.00	-	99.08	14.17	8,993	72,009	9,344	74,845
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	10	-	87.67	-	53.17	12.50	6,533	76,261	6,785	79,248
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	-	-	79.00	-	39.42	17.33	5,901	76,350	6,131	79,357
35	246701	COWW-Production	Wastewater Operator	1/3/2023	30	-	82.00	-	36.08	25.00	6,726	81,256	6,987	84,440
36	246706	COWW-Field Services	Utility Technician	3/6/2023	120	-	53.00	-	74.67	53.00	8,927	76,782	9,271	79,778
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	130	-	91.00	-	82.50	25.75	8,271	71,668	8,588	74,469
38	245801	POWW-Production	Wastewater Operator	4/4/2024	50	-	76.50	-	131.00	31.50	11,017	78,864	11,447	81,967
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	-	-	58.50	-	22.00	7.00	3,109	63,431	3,229	65,932
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	-	-	32.00	-	44.50	24.25	4,890	74,233	5,083	77,161
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	-	-	29.00	-	32.50	27.00	4,366	73,563	4,537	76,448
42	248701	Nw Cmbrrlnd WW Prod	Utility Technician	12/2/2024	-	-	24.00	-	16.50	-	1,366	59,872	1,420	62,222
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
Total Non-Collective Bargaining Unit Hourly					\$1,570	\$242	2,492	-	3,539	1,743	\$404,902	\$3,718,386	\$420,551	\$3,864,243
Vacancy Rate												1.25%	1.25%	
Vacancy Adjustment												\$46,480	\$48,303	
Total Non-Collective Bargaining Unit Hourly												\$3,671,906	\$3,815,940	

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

Gross Labor											
				Original	2025	2025	2025	2026	2027	2026	2027
Line #	Cost Center	Cost Center Name	Job	Hire Date	Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	Hourly Wage Rate	Hourly Wage Rate	Base Pay	Base Pay
Non-Collective Bargaining Unit Salary											
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	\$49.73		\$103,441	\$51.61	\$53.64	\$107,349	\$111,571
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	35.77		74,400	37.12	38.58	77,210	80,246
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	45.67		95,000	47.40	49.26	98,592	102,461
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	43.95		91,406	45.61	47.40	94,869	98,592
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	43.75		91,006	45.41	47.19	94,453	98,155
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	48.30		100,459	50.12	52.09	104,250	108,347
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	54.35		113,050	56.41	58.63	117,333	121,950
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	45.76		95,181	47.49	49.36	74,084	77,002
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	57.69		120,000	59.87	62.22	124,530	129,418
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
Total Non-Collective Bargaining Unit Salary							\$0	\$883,943		\$1,070,758	\$1,112,821
Collective Bargaining Unit											
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	\$30.74	\$21,291	\$64,185	\$31.67	\$32.62	\$66,127	\$68,111
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	35.29	39,079	74,729	36.83	37.92	76,900	79,176
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	32.20	9,767	67,234	33.16	34.15	69,238	71,315
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	32.20	3,438	67,234	33.16	34.15	69,238	71,315
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	30.74	6,632	64,185	31.67	32.62	66,127	68,111
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	30.74	12,302	64,185	31.67	32.62	66,127	68,111
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	30.74	8,741	64,185	31.67	32.62	66,127	68,111
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	30.74	1,921	64,185	31.67	32.62	66,127	68,111
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	30.74	11,763	64,185	31.67	32.62	66,127	68,111
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	30.74	8,911	64,185	31.67	32.62	66,127	68,111
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	30.74	4,207	64,185	31.67	32.62	66,127	68,111
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	32.20	32,847	67,234	33.16	34.15	69,238	71,315
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	34.79	5,675	72,642	35.83	36.90	74,813	77,057
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	32.20	13,297	67,234	33.16	34.15	69,238	71,315
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	32.20	49,309	67,234	33.16	34.15	69,238	71,315
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	32.20	39,566	67,234	33.16	34.15	69,238	71,315
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	35.79	24,584	74,730	36.83	37.93	76,901	79,208
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	32.20	8,487	67,234	33.16	34.15	69,238	71,315
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	34.79	7,463	72,642	35.83	36.90	74,813	77,047
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	34.79	55,708	72,642	35.83	36.90	74,813	77,057
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	32.20	2,749	67,234	33.16	34.15	69,238	71,315
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	9,884	64,185	31.67	32.62	66,127	68,111
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	30.74	7,956	64,185	31.67	32.62	66,127	68,111
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	30.74	13,253	64,185	31.67	32.62	66,127	68,111
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	30.74	2,648	64,185	31.67	32.62	66,127	68,111
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	34.79	15,394	72,642	35.83	36.90	74,813	77,047
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	30.74	60,725	64,185	31.67	32.62	66,127	68,111
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	32.20	6,995	67,234	33.16	34.15	69,238	71,315
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	30.74	19,601	64,185	31.67	32.62	66,127	68,111
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	30.74	4,557	64,185	31.67	32.62	66,127	68,111
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	30.74	2,204	64,185	31.67	32.62	66,127	68,111
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	32.20	-	67,234	33.16	34.15	69,238	71,315
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	13,168	64,185	31.67	32.62	66,127	68,111
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	32.20	57,642	67,234	33.16	34.15	69,238	71,315
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	35.29	13,649	73,686	36.33	37.42	75,857	78,133
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	32.20	11,392	67,234	33.16	34.15	69,238	71,315
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	30.74	5,342	64,185	31.67	32.62	66,127	68,111
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	732	64,185	31.67	32.62	66,127	68,111
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	30.74	11,164	64,185	31.67	32.62	66,127	68,111
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	35.79	77,076	74,730	36.83	37.93	76,901	79,208
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	37.50	20,714	79,866	39.22	40.23	81,891	83,994
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	37.46	1,343	79,784	39.18	40.19	81,810	83,910
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	37.45	301	79,763	39.18	40.19	81,810	83,910
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	37.50	9,053	79,866	39.22	40.23	81,892	83,994
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	34.60	3,259	73,290	36.00	36.93	75,169	77,109
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	33.48	13,537	69,906	34.35	35.25	71,723	73,600

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

Gross Labor													Gross Labor			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages	
Non-Collective Bargaining Unit Salary																
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000									\$107,349		\$111,571	
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016									77,210		80,246	
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007									98,592		102,461	
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007									94,869		98,592	
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008									94,453		98,155	
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982									104,250		108,347	
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003									117,333		121,950	
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015									74,084		77,002	
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019									124,530		129,418	
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539	
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025									89,045		92,539	
Total Non-Collective Bargaining Unit Salary					\$0	\$0						\$0	\$1,070,758	\$0	\$1,112,821	
													Vacancy Rate	1.25%		1.25%
													Vacancy Adjustment	\$13,384		\$13,910
Total Non-Collective Bargaining Unit Salary														\$1,057,374		\$1,098,911
Collective Bargaining Unit																
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	\$38	\$1,405	-	-	379.50	57.83	-	\$21,928	\$89,497	\$22,578	\$92,132	
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	30	-	-	-	677.25	35.67	-	40,210	117,140	41,395	120,600	
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	15	-	-	-	179.00	16.00	-	10,055	79,308	10,354	81,684	
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	30	-	-	-	48.83	16.00	-	3,539	72,807	3,643	74,989	
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	15	11	-	-	116.67	19.33	-	6,831	72,984	7,034	75,171	
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	-	-	-	-	250.83	9.33	-	12,670	78,797	13,045	81,156	
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	90	266	-	-	174.00	9.75	-	9,002	75,485	9,269	77,735	
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	-	134	-	-	40.88	-	-	1,978	68,239	2,036	70,281	
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	-	-	-	-	211.67	30.50	-	12,115	78,242	12,474	80,585	
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	-	1,599	-	-	94.00	72.50	-	9,177	76,903	9,449	79,159	
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	-	-	-	-	84.75	4.00	-	4,333	70,460	4,461	72,572	
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	135	3,958	-	-	398.00	206.00	-	33,815	107,146	34,819	110,227	
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	-	-	-	-	90.42	13.00	-	5,843	80,656	6,017	83,074	
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	-	39	-	-	222.67	37.50	-	13,690	82,967	14,096	85,451	
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	75	-	-	-	895.17	90.17	-	50,771	120,084	52,286	123,677	
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	15	-	-	-	770.00	32.67	-	40,737	109,990	41,951	113,282	
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	60	1,250	-	-	308.08	109.08	-	25,292	103,502	26,043	106,561	
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	-	-	-	-	144.83	21.67	-	8,737	77,975	8,996	80,311	
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	-	-	-	-	130.67	8.33	-	7,684	82,497	7,911	84,959	
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	60	-	-	-	975.83	62.00	-	57,360	132,233	59,066	136,184	
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	-	-	-	-	45.50	8.00	-	2,830	72,068	2,914	74,229	
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	-	-	-	-	184.25	20.67	-	10,179	76,306	10,481	78,592	
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	-	-	-	-	155.67	11.50	-	8,194	74,321	8,438	76,549	
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	15	-	-	-	259.92	18.00	-	13,649	79,791	14,054	82,179	
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	-	10	-	-	48.25	6.50	-	2,727	68,864	2,808	70,929	
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	-	-	-	-	282.50	7.00	-	15,849	90,662	16,317	93,365	
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	975	4,587	-	-	886.50	314.00	-	62,546	134,235	64,406	138,079	
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	-	-	-	-	130.42	10.00	-	7,202	76,440	7,417	78,732	
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	240	428	-	-	344.25	57.00	-	20,187	86,982	20,786	89,565	
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	-	-	-	-	84.42	10.00	-	4,694	70,820	4,833	72,944	
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	15	-	-	-	26.00	16.00	-	2,270	68,412	2,337	70,463	
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	-	-	-	-	-	-	-	-	69,238	-	71,315	
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30	2,518	-	-	209.75	54.00	-	13,561	82,236	13,963	84,622	
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	15	-	-	-	1,103.00	60.50	-	59,346	128,599	61,112	132,442	
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	15	-	-	-	237.92	12.75	-	14,046	89,918	14,463	92,611	
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	-	162	-	-	159.67	55.00	-	11,728	81,128	12,075	83,553	
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	-	-	-	-	105.83	6.50	-	5,502	71,629	5,665	73,776	
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	-	-	-	-	5.00	8.00	-	754	66,881	776	68,887	
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	30	3,460	-	-	187.00	39.00	-	11,498	81,115	11,838	83,440	
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	285	906	-	-	1,047.67	283.00	-	79,299	157,391	81,661	162,060	
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	88	3,732	-	-	351.50	-	4.00	21,235	106,946	21,776	109,589	
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	-	9	-	-	23.17	-	-	1,376	83,195	1,411	85,330	
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	-	-	-	-	5.17	-	-	309	82,118	317	84,226	
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	96	-	-	-	128.42	21.00	-	9,280	91,268	9,516	93,606	
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	-	5,928	-	-	61.83	-	-	3,343	84,439	3,429	86,465	
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	168	2,684	-	-	250.17	8.00	4.00	13,886	88,461	14,247	90,699	

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Compensation

Gross Labor												
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025	2025	2025	2026	2027	2026	2027	
					Hourly Wage Rate	Total Overtime Pay	Annualized Salaries & Wages	Hourly Wage Rate	Hourly Wage Rate	Base Pay	Base Pay	
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	34.60	5,214	73,291	36.00	36.93	75,170	77,110	
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	33.48	19,208	71,472	35.10	36.00	73,289	75,166	
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	34.60	3,135	73,290	36.00	36.93	75,169	77,109	
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	35.78	5,569	74,709	36.71	37.67	76,650	78,656	
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	27.49	14,396	58,966	28.95	29.69	60,448	61,989	
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	40.50	776	84,564	41.56	42.65	86,777	89,048	
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	33.48	18,335	69,906	34.35	35.25	71,723	73,600	
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	31.92	122	66,649	32.75	33.61	68,382	70,172	
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	37.50	26,016	79,866	39.22	40.23	81,891	83,994	
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	37.46	5,204	79,784	39.18	40.19	81,810	83,910	
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	35.89	2,481	74,938	36.82	37.78	76,880	78,892	
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	37.46	236	78,216	38.43	39.44	80,242	82,342	
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	32.70	18,227	68,278	33.66	34.67	70,282	72,391	
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	32.20	20,654	67,234	33.16	34.15	69,238	71,315	
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	32.20	12,874	67,234	33.16	34.15	69,238	71,315	
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	31.52	7,386	65,814	31.52	32.17	65,814	67,177	
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	33.62	3,842	70,199	33.62	34.32	70,199	71,653	
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	32.20	14,067	67,234	33.16	34.15	69,238	71,315	
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	38.69	8,595	80,785	39.70	40.74	82,894	85,063	
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	33.48	3,433	69,906	34.35	35.25	71,723	73,600	
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	38.69	7,910	80,785	39.70	40.74	82,894	85,063	
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	29.52	14,584	61,638	29.52	30.13	61,638	62,915	
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	30.74	8,882	64,185	31.67	32.62	66,127	68,111	
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	30.74	8,656	64,185	31.67	32.62	66,127	68,111	
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	32.20	16,617	67,234	33.16	34.15	69,238	71,315	
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	32.20	29,472	67,234	33.16	34.15	69,238	71,315	
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	30.74	23,163	64,185	31.67	32.62	66,127	68,111	
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	30.74	15,184	64,185	31.67	32.62	66,127	68,111	
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	30.74	10,771	64,185	31.67	32.62	66,127	68,111	
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	37.50	15,025	79,866	39.22	40.23	81,891	83,994	
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	37.50	14,207	79,866	39.22	40.23	81,891	83,994	
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	32.20	4,563	67,234	33.16	34.15	69,238	71,315	
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	32.20	5,659	67,234	33.16	34.15	69,238	71,315	
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	31.70	7,494	66,190	32.66	33.64	68,194	70,240	
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	27.49	8,288	57,399	28.20	28.94	58,882	60,423	
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	31.20	-	65,146	32.16	33.12	67,150	69,165	
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	34.47	35.22	71,973	73,539	
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275	
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275	
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275	
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	-	-	-	31.47	32.22	65,709	67,275	
Total Collective Bargaining Unit							\$1,129,570	\$5,664,503		\$6,155,496	\$6,328,512	
Non-Collective Bargaining Unit Hourly												
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	\$48.08	\$36	\$100,391	\$49.90	\$51.86	\$104,191	\$108,284	
Total Non-Collective Bargaining Unit Hourly							\$36	\$100,391		\$104,191	\$108,284	

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

Gross Labor												Gross Labor			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	-	19	-	-	98.42	-	-	5,347	80,536	5,484	82,613
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	512	4,371	-	-	340.33	8.00	12.00	19,692	97,864	20,192	100,241
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	-	5,551	-	-	59.50	-	-	3,215	83,935	3,298	85,958
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	-	-	-	-	99.00	-	2.00	5,712	82,362	5,859	84,516
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	96	2,724	-	-	301.25	12.00	12.00	14,755	78,024	15,129	79,938
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	-	-	-	-	12.75	-	-	796	87,573	817	89,865
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	288	4,055	-	-	342.67	4.00	8.50	18,808	94,874	19,296	97,239
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	-	-	-	-	2.50	-	-	125	68,507	128	70,300
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	80	4,233	-	-	435.00	6.00	4.00	26,670	112,874	27,349	115,655
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	16	6	-	-	78.08	-	7.00	5,335	87,166	5,470	89,401
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	-	10	-	-	46.00	-	-	2,545	79,436	2,611	81,514
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	-	1	-	-	4.17	-	-	242	80,486	249	82,592
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	30	-	-	-	356.67	8.50	-	18,757	89,069	19,315	91,735
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	90	-	-	-	360.17	48.33	-	21,265	90,594	21,899	93,304
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	-	-	-	-	252.75	8.00	-	13,253	82,491	13,646	84,962
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	-	-	-	-	154.67	-	-	7,386	73,199	7,537	74,715
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	-	-	-	-	75.33	-	-	3,842	74,041	3,921	75,574
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	-	-	-	-	273.83	12.00	-	14,485	83,723	14,917	86,232
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	32	-	-	-	146.83	-	-	8,818	91,743	9,047	94,142
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	-	858	-	-	62.33	4.00	-	3,521	76,102	3,613	78,070
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	-	-	-	-	129.75	4.00	-	8,115	91,009	8,326	93,389
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	-	-	-	-	326.83	-	-	14,584	76,222	14,884	77,799
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	15	1,519	-	-	147.75	32.50	-	9,148	76,809	9,421	79,065
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	-	1,675	-	-	132.25	40.50	-	8,915	76,717	9,181	78,967
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	105	2,058	-	-	227.50	83.00	-	17,104	88,505	17,609	91,087
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	525	2,693	-	-	372.00	174.00	-	30,341	102,797	31,243	105,776
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	150	3,967	-	-	320.38	133.00	-	23,857	94,101	24,567	96,795
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	45	3,248	-	-	185.75	106.00	-	15,640	85,060	16,106	87,510
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	30	3,062	-	-	143.25	66.00	-	11,094	80,313	11,423	82,626
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	160	3,594	-	-	235.63	12.00	4.00	15,401	101,045	15,791	103,538
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	96	2,888	-	-	244.50	-	-	14,563	99,439	14,932	101,910
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	15	-	-	-	94.00	-	-	4,699	73,952	4,839	76,169
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	15	-	-	-	116.50	-	-	5,827	75,080	6,001	77,331
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	75	1,746	-	-	136.00	16.00	-	7,721	77,736	7,952	80,013
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	104	1,735	-	-	201.00	-	-	8,502	69,223	8,725	70,987
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	-	-	-	-	-	-	-	-	67,150	-	69,165
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	71,973	-	73,539
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
Total Collective Bargaining Unit					\$5,014	\$83,101	-	-	19,032.13	2,655.58	\$7.50	\$1,161,336	\$7,404,947	\$1,194,742	\$7,611,368
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$92,562	\$95,142
													Total Collective Bargaining Unit	\$7,312,385	\$7,516,226
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	\$0	\$0	-	-	0.50	-	-	\$37	\$104,229	\$39	\$108,323
Total Non-Collective Bargaining Unit Hourly					\$0	\$0	-	-	0.50	-	-	\$37	\$104,229	\$39	\$108,323
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$1,303	\$1,354
													Total Non-Collective Bargaining Unit Hourly	\$102,926	\$106,969

Pennsylvania-American Water Company - BASA WW Operations
Compensation

Gross Labor

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
Non-Collective Bargaining Unit Salary											
1	243205	Butler WW G&A	Sr Supt Ops	8/31/2017	\$73.79	\$0	\$153,492	\$76.58	\$79.59	\$159,286	\$165,547
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	44.57	-	92,706	46.25	48.07	96,200	99,986
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	45.66	-	94,979	47.39	49.25	98,571	102,440
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	46.18	-	96,051	47.92	49.80	99,674	103,584
Total Non-Collective Bargaining Unit Salary						\$0	\$437,227			\$453,731	\$471,557
Collective Bargaining Unit											
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	\$39.67	\$5,638	\$82,831	\$40.86	\$42.08	\$85,316	\$87,863
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	39.21	147	81,870	40.39	41.60	84,334	86,861
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	39.67	268	82,831	40.86	42.08	85,316	87,863
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	39.21	2,206	81,870	40.39	41.60	84,334	86,861
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	40.15	3,829	83,833	41.35	42.59	86,339	88,928
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	40.25	12,191	84,042	41.46	42.71	86,568	89,178
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	39.21	5,014	81,870	40.39	41.60	84,334	86,861
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	39.67	4,175	82,831	40.86	42.08	85,316	87,863
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	39.21	5,470	81,870	40.39	41.60	84,334	86,861
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	40.25	12,749	84,042	41.46	42.71	86,568	89,178
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	39.21	12,219	81,870	40.39	41.60	84,334	86,861
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	40.25	5,373	84,042	41.46	42.71	86,568	89,178
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	40.15	3,026	83,833	41.35	42.59	86,339	88,928
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	40.25	11,984	84,042	41.46	42.71	86,568	89,178
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	40.15	6,765	83,833	41.35	42.59	86,339	88,928
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	39.67	4,865	82,831	40.86	42.08	85,316	87,863
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	39.67	4,359	82,831	40.86	42.08	85,316	87,863
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	39.21	1,206	81,870	40.39	41.60	84,334	86,861
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	39.67	8,638	82,831	40.86	42.08	85,316	87,863
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	39.21	6,190	81,870	40.39	41.60	84,334	86,861
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	39.67	30	82,831	40.86	42.08	85,316	87,863
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	39.67	4,592	82,831	40.86	42.08	85,316	87,863
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	39.21	529	81,870	40.39	41.60	84,334	86,861
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025				37.32	38.25	77,924	79,866
Total Collective Bargaining Unit						\$121,463	\$1,905,279			\$2,040,414	\$2,101,154
Non-Collective Bargaining Unit Hourly											
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	\$28.00	\$0	\$58,464	\$29.06	\$30.20	\$60,677	\$63,058
Total Non-Collective Bargaining Unit Hourly						\$0	\$58,464			\$60,677	\$63,058

Gross Labor												Gross Labor			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	\$0	\$0	-	-	-	-	-	-	\$159,286		\$165,547
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	-	-	-	-	-	-	-	-	96,200		99,980
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	-	-	-	-	-	-	-	-	98,571		102,440
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	-	-	-	-	-	-	-	-	99,674		103,580
Total Non-Collective Bargaining Unit Salary					\$0	\$0	-	-	-	-	-	\$0	\$453,731	\$0	\$471,557
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$5,672	\$5,890
Total Non-Collective Bargaining Unit Salary													\$448,060	\$465,667	
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	\$0	\$27	-	-	94.75	-	-	\$5,807	\$91,150	\$5,981	\$93,870
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	-	1	-	-	2.50	-	-	151	84,487	156	87,018
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	-	2	-	-	4.50	-	-	276	85,593	284	88,145
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	-	12	-	-	37.50	-	-	2,272	86,618	2,340	89,213
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	-	16	-	-	58.25	4.00	-	3,944	90,299	4,062	93,006
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	-	65	-	-	191.25	8.00	-	12,557	99,191	12,936	102,175
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	-	29	-	-	85.25	-	-	5,165	89,528	5,320	92,205
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	-	19	-	-	59.50	8.00	-	4,301	89,635	4,429	92,313
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	-	28	-	-	73.00	15.00	-	5,634	89,997	5,803	92,692
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	-	49	-	-	200.50	8.00	-	13,132	99,750	13,528	102,750
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	-	82	-	-	187.75	15.00	-	12,587	97,003	12,964	99,900
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	-	29	-	-	89.00	-	-	5,535	92,132	5,702	94,905
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	-	18	-	-	50.25	-	-	3,117	89,473	3,210	92,150
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	-	72	-	-	198.50	-	-	12,345	98,985	12,717	101,968
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	-	39	-	-	107.00	4.00	-	6,967	93,345	7,176	96,140
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	-	28	-	-	81.75	-	-	5,010	90,355	5,160	93,050
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	-	13	-	-	73.25	-	-	4,489	89,818	4,624	92,495
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	-	7	-	-	20.50	-	-	1,242	85,583	1,279	88,140
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**Pennsylvania-American Water Company
Annualized Performance Plan**

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	\$5,904,127	\$6,136,172
Collective Bargaining Unit	1,640,995	1,684,894
Non-Collective Bargaining Unit Hourly	1,129,460	1,173,835
Total	\$8,674,582	\$8,994,901
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	\$185,608	\$192,898
Collective Bargaining Unit	50,936	52,278
Non-Collective Bargaining Unit Hourly	248,636	258,409
Total	\$485,179	\$503,586
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	\$134,049	\$139,318
Collective Bargaining Unit	243,152	249,975
Non-Collective Bargaining Unit Hourly	12,347	12,832
Total	\$389,548	\$402,125
BASA WW Operations		
Non-Collective Bargaining Unit Salary	\$58,487	\$60,784
Collective Bargaining Unit	80,599	82,995
Non-Collective Bargaining Unit Hourly	4,194	4,359
Total	\$143,279	\$148,138

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					Performance Pay APP & LTPP			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Non-Collective Bargaining Unit Salary								
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	15%	0%	\$23,022	\$23,927
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	30%	40%	195,090	202,762
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	20%	15%	77,437	80,481
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	12%	0%	12,066	12,540
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	12%	0%	11,269	11,711
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	15%	0%	19,235	19,990
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	15%	0%	19,328	20,087
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	12%	0%	12,363	12,849
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	15%	0%	17,332	18,012
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	12%	0%	12,146	12,622
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	12%	0%	9,722	10,104
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	12%	0%	12,722	13,221
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	12%	0%	11,462	11,911
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	12%	0%	10,081	10,478
15	249150	WILK-Other	Sr Supt Production	9/13/1993	15%	0%	17,531	18,221
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	20%	0%	31,936	33,193
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	15%	0%	18,985	19,731
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	15%	0%	17,906	18,611
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	12%	0%	11,891	12,358
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	12%	0%	10,833	11,259
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	12%	0%	14,429	14,996
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	20%	0%	30,717	31,924
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	12%	0%	12,777	13,279
24	240114	CORP-Engineering	Project Manager	5/16/1998	15%	0%	17,765	18,464
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	20%	0%	32,527	33,804
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	12%	0%	12,280	12,762
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	20%	10%	61,701	64,128
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	15%	0%	18,767	19,503
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	12%	0%	14,192	14,749
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	12%	0%	13,448	13,978
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	20%	0%	33,571	34,890
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	12%	0%	12,737	13,239
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	20%	0%	31,778	33,026
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	12%	0%	12,482	12,974
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	12%	0%	13,062	13,576
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	20%	0%	30,867	32,082
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	12%	0%	12,607	13,104
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	12%	0%	11,422	11,871
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	12%	0%	11,472	11,923
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	12%	0%	11,634	12,091
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	20%	10%	55,311	57,483
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	15%	0%	19,509	20,277
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	12%	0%	11,774	12,235
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	12%	0%	11,581	12,036
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	15%	0%	19,509	20,277

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46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	15%	0%	17,999	18,708
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	15%	0%	19,091	19,840
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	20%	0%	31,653	32,897
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	20%	15%	78,362	81,441
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	20%	10%	54,481	56,622
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	15%	0%	20,355	21,154
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	12%	0%	11,155	11,594
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	15%	0%	17,113	17,787
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	12%	0%	13,191	13,711
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	20%	0%	27,893	28,991
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	15%	0%	18,729	19,466
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	15%	0%	18,002	18,711
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	15%	0%	18,483	19,210
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	12%	0%	12,952	13,461
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	12%	0%	10,251	10,653
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	12%	0%	12,615	13,111
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	20%	10%	54,594	56,740
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	12%	0%	12,066	12,540
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	12%	0%	10,466	10,878
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	20%	10%	54,481	56,622
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	15%	0%	20,480	21,285
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	15%	0%	17,850	18,552
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	12%	0%	11,444	11,893
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	30%	40%	163,450	169,871
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	12%	0%	10,710	11,132
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	12%	0%	10,883	11,309
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	12%	0%	12,175	12,655
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	15%	0%	18,892	19,634
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	12%	0%	11,207	11,646
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	15%	0%	19,731	20,508
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	12%	0%	12,889	13,396
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	15%	0%	20,236	21,032
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	20%	0%	30,717	31,924
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	15%	0%	17,035	17,706
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	20%	15%	69,015	71,729
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	12%	0%	11,130	11,566
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	15%	0%	20,570	21,378
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	20%	10%	52,928	55,005
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	12%	0%	11,881	12,348
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	12%	0%	11,432	11,881
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	15%	0%	17,647	18,339
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	20%	0%	30,597	31,799
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	20%	0%	33,226	34,532
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	15%	0%	16,885	17,550
90	246501	COAT-Production	Supvr Production	4/12/2010	12%	0%	11,347	11,794
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	12%	0%	10,808	11,232

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				Hire Date			Amount	Pay Amount
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	15%	0%	16,539	17,188
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	20%	0%	30,368	31,562
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	12%	0%	13,206	13,726
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	15%	0%	15,485	16,093
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	12%	0%	11,127	11,564
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	12%	0%	9,642	10,021
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	12%	0%	12,175	12,655
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	12%	0%	13,082	13,596
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	15%	0%	20,083	20,873
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	20%	0%	30,509	31,708
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	15%	0%	16,424	17,070
103	240306	CORP-Field Service	Project Manager	3/4/2013	15%	0%	18,935	19,681
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	12%	0%	11,239	11,681
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	12%	0%	11,322	11,766
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	20%	0%	33,342	34,653
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	12%	0%	11,177	11,616
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	12%	0%	10,755	11,177
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	20%	15%	74,459	77,387
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	20%	0%	29,474	30,630
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	20%	10%	52,928	55,005
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	12%	0%	11,766	12,228
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	12%	0%	10,962	11,394
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	12%	0%	10,586	11,002
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	12%	0%	10,471	10,883
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	12%	0%	12,031	12,502
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	12%	0%	9,645	10,024
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	12%	0%	11,791	12,255
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	12%	0%	11,729	12,190
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	20%	0%	31,757	33,005
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	12%	0%	10,645	11,065
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	12%	0%	10,513	10,927
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	20%	0%	31,778	33,026
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	12%	0%	11,921	12,390
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	12%	0%	9,567	9,944
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	12%	0%	11,656	12,116
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	15%	0%	18,810	19,550
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	12%	0%	11,499	11,951
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	12%	0%	12,328	12,812
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	12%	0%	13,269	13,790
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	20%	10%	56,035	58,238
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	12%	0%	11,135	11,571
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	20%	0%	29,058	30,202
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	20%	10%	51,374	53,396
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	15%	0%	18,711	19,447
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	12%	0%	10,992	11,424
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	12%	0%	11,462	11,911

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Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance
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138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	20%	0%	31,653	32,897
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	20%	0%	27,606	28,692
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	15%	0%	17,525	18,215
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	15%	0%	18,502	19,229
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	15%	0%	18,439	19,163
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	12%	0%	10,261	10,665
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	12%	0%	11,035	11,469
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	12%	0%	13,204	13,723
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	15%	0%	18,280	18,998
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	12%	0%	11,015	11,447
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	12%	0%	10,640	11,060
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	15%	0%	14,867	15,450
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	15%	0%	19,104	19,856
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	12%	0%	11,110	11,546
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	12%	0%	11,230	11,671
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	12%	0%	10,226	10,628
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	12%	0%	10,361	10,768
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	12%	0%	10,418	10,828
156	246201	HSKY-Production	Sr Supvr Operations	9/10/2018	12%	0%	11,928	12,398
157	246206	HSKY-Field Services	Supvr Field Operations	10/8/2018	12%	0%	11,095	11,532
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	12%	0%	11,726	12,188
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	50%	75%	469,716	488,176
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	12%	0%	12,388	12,874
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	12%	0%	10,391	10,800
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	12%	0%	11,110	11,546
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	12%	0%	13,346	13,870
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	12%	0%	11,087	11,524
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	12%	0%	11,886	12,353
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	12%	0%	10,241	10,643
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	12%	0%	10,698	11,117
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	12%	0%	10,703	11,125
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	12%	0%	11,814	12,278
170	240114	CORP-Engineering	Project Manager	5/20/2019	15%	0%	17,123	17,796
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	12%	0%	10,436	10,845
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	12%	0%	11,679	12,138
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	12%	0%	11,507	11,958
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	15%	0%	16,461	17,107
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	12%	0%	13,136	13,653
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	12%	0%	11,479	11,931
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	12%	0%	11,175	11,614
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	30%	40%	191,609	199,137
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	12%	0%	9,804	10,189
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	12%	0%	9,028	9,382
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	12%	0%	10,186	10,586
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	7%	0%	5,265	5,472
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	12%	0%	10,446	10,855

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184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	15%	0%	19,122	19,874
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	12%	0%	11,097	11,534
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	12%	0%	10,586	11,002
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	12%	0%	11,694	12,153
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	12%	0%	10,086	10,483
189	240114	CORP-Engineering	Project Manager	6/8/2020	15%	0%	17,815	18,514
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	12%	0%	9,153	9,512
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	15%	0%	18,664	19,397
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	15%	0%	18,059	18,767
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	12%	0%	10,506	10,918
194	240114	CORP-Engineering	Engineer	10/12/2020	7%	0%	5,470	5,686
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	12%	0%	10,576	10,992
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	12%	0%	11,075	11,509
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	12%	0%	10,199	10,601
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	12%	0%	11,746	12,208
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	12%	0%	11,452	11,901
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	15%	0%	18,761	19,497
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	20%	0%	28,334	29,449
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	12%	0%	10,820	11,244
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	12%	0%	12,977	13,486
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	12%	0%	10,473	10,885
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	12%	0%	10,748	11,170
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	12%	0%	10,336	10,743
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	12%	0%	9,742	10,124
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	20%	10%	59,567	61,907
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	12%	0%	10,274	10,678
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	12%	0%	10,428	10,838
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	12%	0%	11,831	12,295
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	12%	0%	11,831	12,295
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	12%	0%	11,601	12,058
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	12%	0%	10,271	10,675
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	15%	0%	19,169	19,921
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	12%	0%	12,567	13,062
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	15%	0%	18,208	18,923
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	12%	0%	11,397	11,844
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	12%	0%	10,913	11,342
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	12%	0%	10,461	10,873
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	15%	0%	17,715	18,411
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	12%	0%	9,964	10,356
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	12%	0%	9,844	10,231
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	12%	0%	10,261	10,665
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	12%	0%	10,683	11,102
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	12%	0%	11,404	11,854
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	12%	0%	10,586	11,002
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	15%	0%	17,472	18,158
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	12%	0%	11,534	11,988

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Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance
				Hire Date			Amount	Pay Amount
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	12%	0%	11,831	12,295
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	20%	10%	51,374	53,396
232	240114	CORP-Engineering	Engineer	5/15/2023	7%	0%	4,911	5,105
233	240114	CORP-Engineering	Engineer	9/18/2023	7%	0%	4,895	5,087
234	240114	CORP-Engineering	Engineer	6/26/2023	7%	0%	5,032	5,230
235	240114	CORP-Engineering	Project Manager	6/26/2023	15%	0%	18,414	19,138
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	15%	0%	18,433	19,157
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	20%	0%	29,873	31,046
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	12%	0%	8,743	9,088
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	12%	0%	10,166	10,566
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	12%	0%	8,846	9,193
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	15%	0%	16,917	17,581
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	12%	0%	10,101	10,498
243	243301	BUTL-Production	Supvr Production	5/6/2024	12%	0%	10,361	10,768
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	12%	0%	8,499	8,833
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	12%	0%	8,636	8,976
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	15%	0%	19,241	19,996
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	12%	0%	11,287	11,731
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	12%	0%	10,583	11,000
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	12%	0%	13,468	13,998
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	15%	0%	17,637	18,330
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	12%	0%	11,624	12,081
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	12%	0%	11,215	11,656
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	15%	0%	17,435	18,121
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	12%	0%	10,586	11,002
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	12%	0%	9,714	10,096
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	12%	0%	13,077	13,591
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	12%	0%	8,719	9,060
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	20%	0%	33,209	34,516
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	15%	0%	17,903	18,608
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	12%	0%	8,095	8,412
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	20%	10%	49,814	51,774
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	12%	0%	11,207	11,646
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	15%	0%	18,293	19,010
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	12%	0%	11,207	11,646
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	7%	0%	5,553	5,772
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	7%	0%	5,553	5,772
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	15%	0%	18,052	18,761
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	12%	0%	10,685	11,105
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	7%	0%	5,553	5,772
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	12%	0%	10,685	11,105
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	20%	0%	29,682	30,846
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	12%	0%	10,685	11,105

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276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	20%	0%	29,682	30,846
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	12%	0%	12,368	12,854
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	12%	0%	10,685	11,105
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	15%	0%	18,052	18,761
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	12%	0%	10,685	11,105
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	7%	0%	5,553	5,772
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	12%	0%	12,368	12,854
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	7%	0%	5,553	5,772
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	15%	0%	18,052	18,761
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	12%	0%	10,685	11,105
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	12%	0%	12,368	12,854
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	12%	0%	12,368	12,854
Total Non-Collective Bargaining Unit Salary							\$5,978,863	\$6,213,845
Vacancy Rate							1.25%	1.25%
Vacancy Adjustment							\$74,736	\$77,673
Total Collective Bargaining Unit							\$5,904,127	\$6,136,172

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Collective Bargaining Unit								
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	4%	0%	\$3,226	\$3,334
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	4%	0%	3,265	3,374
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	4%	0%	3,206	3,313
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	4%	0%	3,214	3,321
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	4%	0%	3,281	3,390
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	4%	0%	3,217	3,324
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	4%	0%	3,214	3,321
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	4%	0%	3,425	3,540
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	4%	0%	3,281	3,390
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	4%	0%	3,214	3,321
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	4%	0%	3,156	3,217
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	4%	0%	3,150	3,212
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	4%	0%	3,475	3,576
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	4%	0%	3,171	3,233
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	4%	0%	3,126	3,186
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	4%	0%	3,178	3,239
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	4%	0%	3,253	3,316
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	4%	0%	3,135	3,196
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	4%	0%	3,156	3,217
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	4%	0%	3,302	3,400
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	4%	0%	3,332	3,431
22	243306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	4%	0%	3,171	3,233
23	243106	NEWC-Field Services	Backhoe Operator U5370	12/4/1986	4%	0%	3,150	3,212
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	4%	0%	3,178	3,239
25	243301	BUTL-Production	Operator U5370	5/4/1998	4%	0%	3,253	3,316
26	242106	MCMR-Field Services	Subforeperson U5370	6/23/1997	4%	0%	3,170	3,231
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	4%	0%	3,126	3,186
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	4%	0%	3,178	3,239
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	4%	0%	3,156	3,217
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	4%	0%	3,150	3,212
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	4%	0%	3,253	3,316
32	243306	BUTL-Field Services	Backhoe Operator U5370	8/30/1993	4%	0%	3,171	3,233
33	244103	INDI-Cust Service	Utility Person U5370	5/12/1997	4%	0%	3,126	3,186
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	4%	0%	3,180	3,241
35	243106	NEWC-Field Services	Pipeline Inspector U5370	4/23/1998	4%	0%	3,178	3,239
36	243103	NEWC-Cust Service	Meter Reader U5370	11/25/1997	4%	0%	3,121	3,181
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	4%	0%	3,016	3,105
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	4%	0%	3,058	3,148
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	4%	0%	2,935	3,022
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	4%	0%	3,016	3,105
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	4%	0%	3,020	3,111
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	4%	0%	3,037	3,128
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	4%	0%	3,016	3,105
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	4%	0%	3,040	3,131

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45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	4%	0%	3,129	3,222
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	4%	0%	2,935	3,022
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	4%	0%	2,999	3,089
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	4%	0%	3,075	3,166
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	4%	0%	3,040	3,131
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	4%	0%	2,935	3,022
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	4%	0%	3,129	3,222
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	4%	0%	3,075	3,166
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	4%	0%	3,016	3,105
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	4%	0%	3,016	3,105
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	4%	0%	2,993	3,081
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	4%	0%	3,129	3,222
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	4%	0%	3,129	3,222
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	4%	0%	3,129	3,222
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	4%	0%	2,993	3,081
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	4%	0%	3,129	3,222
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	4%	0%	3,058	3,148
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	4%	0%	2,881	2,968
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	4%	0%	3,040	3,131
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	4%	0%	3,016	3,105
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	4%	0%	2,955	3,044
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	4%	0%	3,016	3,105
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	4%	0%	2,993	3,081
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4%	0%	2,918	2,993
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	4%	0%	2,934	3,014
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	4%	0%	2,991	3,074
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	4%	0%	2,991	3,074
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	4%	0%	2,991	3,074
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	4%	0%	3,202	3,284
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	4%	0%	3,217	3,324
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	4%	0%	3,217	3,324
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	4%	0%	3,156	3,217
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	4%	0%	3,425	3,540
78	244101	INDI-Production	Operator U537O	8/9/1999	4%	0%	3,253	3,316
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	4%	0%	3,157	3,219
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	4%	0%	3,147	3,207
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	4%	0%	3,139	3,219
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	4%	0%	3,135	3,196
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	4%	0%	3,075	3,166
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4%	0%	3,214	3,321
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	4%	0%	3,135	3,196
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	4%	0%	3,150	3,212
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4%	0%	2,991	3,074
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	4%	0%	3,217	3,324
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	4%	0%	3,281	3,390
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	4%	0%	3,058	3,148

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
91	243151	NEWC-New Castle	Operator U5370	6/4/2002	4%	0%	3,253	3,316
92	244106	INDI-Field Services	Backhoe Operator U5370	6/3/2002	4%	0%	3,171	3,233
93	244406	KITT-Field Services	Subforeperson U5370	11/11/2002	4%	0%	3,170	3,231
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	4%	0%	3,129	3,222
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	4%	0%	3,281	3,390
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	4%	0%	3,058	3,148
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	4%	0%	3,281	3,390
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	4%	0%	3,214	3,321
99	242106	MCMR-Field Services	Utility Person U5370	9/10/2003	4%	0%	3,126	3,186
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	4%	0%	3,016	3,105
101	243301	BUTL-Production	Helper/Relief Operator U5370	10/1/2003	4%	0%	3,231	3,294
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	4%	0%	3,303	3,414
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4%	0%	2,764	2,835
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	4%	0%	3,303	3,414
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	4%	0%	2,991	3,074
106	242306	UNTN-Field Services	Pipeline Inspector U5370	8/15/2005	4%	0%	3,157	3,219
107	242203	MONVAL-Cust Service	Meter Reader U5370	8/22/2005	4%	0%	3,142	3,202
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	4%	0%	2,991	3,074
109	242206	MONVA-Field Services	Utility Person U5370	10/11/2005	4%	0%	3,126	3,186
110	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	10/25/2005	4%	0%	3,156	3,217
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	4%	0%	2,897	2,984
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	4%	0%	2,918	2,993
113	244206	PUNX-Field Services	Subforeperson U5370	11/7/2005	4%	0%	3,149	3,210
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	4%	0%	3,210	3,317
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	4%	0%	3,214	3,321
116	242103	MCMR-Cust Service	General Serviceperson U5370	12/19/2005	4%	0%	3,135	3,196
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	4%	0%	3,281	3,390
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	4%	0%	3,281	3,390
119	242106	MCMR-Field Services	Backhoe Operator U5370	1/10/2006	4%	0%	3,150	3,212
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4%	0%	2,803	2,897
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	4%	0%	3,226	3,334
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	4%	0%	3,214	3,321
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	4%	0%	2,897	2,984
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	4%	0%	3,281	3,390
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	4%	0%	3,226	3,334
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	4%	0%	3,180	3,241
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	4%	0%	3,180	3,241
128	242206	MONVA-Field Services	Utility Person U5370	5/2/2006	4%	0%	3,126	3,186
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	4%	0%	2,923	3,010
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	4%	0%	3,171	3,266
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	4%	0%	3,281	3,390
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	4%	0%	3,075	3,166
133	242101	MCMR-Production	Operator/Maintenance Person U5370	5/23/2006	4%	0%	3,253	3,316
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	4%	0%	3,037	3,128
135	244406	KITT-Field Services	Utility Person U5370	6/2/2006	4%	0%	3,126	3,186
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	4%	0%	3,256	3,345

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	4%	0%	2,918	2,993
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	4%	0%	3,214	3,321
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	4%	0%	3,129	3,222
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	4%	0%	3,126	3,186
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	4%	0%	3,281	3,390
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	4%	0%	3,147	3,207
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	4%	0%	3,147	3,207
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	4%	0%	3,040	3,131
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	4%	0%	3,210	3,317
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	4%	0%	3,281	3,390
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	4%	0%	3,170	3,231
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	4%	0%	3,156	3,217
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	4%	0%	3,020	3,111
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	4%	0%	3,058	3,149
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	4%	0%	3,020	3,111
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	4%	0%	3,037	3,128
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	4%	0%	2,971	3,053
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	4%	0%	2,696	2,771
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	4%	0%	2,991	3,074
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	4%	0%	3,037	3,128
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	4%	0%	3,210	3,317
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	4%	0%	3,281	3,390
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4%	0%	2,918	2,993
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4%	0%	2,918	2,993
161	244101	INDI-Production	Operator U537O	8/13/2007	4%	0%	3,253	3,316
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	4%	0%	2,955	3,044
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	4%	0%	3,129	3,222
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	4%	0%	3,149	3,210
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	4%	0%	3,276	3,375
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	4%	0%	3,135	3,196
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	4%	0%	3,079	3,164
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	4%	0%	3,210	3,317
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	4%	0%	2,897	2,984
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	4%	0%	3,147	3,207
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	4%	0%	3,058	3,148
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	4%	0%	3,226	3,334
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	4%	0%	3,037	3,128
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	4%	0%	3,126	3,186
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	4%	0%	3,053	3,137
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	4%	0%	3,126	3,186
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	4%	0%	3,075	3,166
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	4%	0%	3,040	3,131
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	4%	0%	3,210	3,317
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	4%	0%	2,966	3,042
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	4%	0%	3,210	3,317
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	4%	0%	3,038	3,097

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Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance
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183	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/10/2008	4%	0%	3,135	3,196
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	4%	0%	3,226	3,334
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/17/2008	4%	0%	3,135	3,196
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	4%	0%	3,281	3,390
187	243306	BUTL-Field Services	Meter Reader U5370	11/18/2008	4%	0%	3,121	3,181
188	242106	MCMR-Field Services	Backhoe Operator U5370	1/5/2009	4%	0%	3,150	3,212
189	242206	MONVA-Field Services	Subforeperson U5370	3/9/2009	4%	0%	3,149	3,210
190	242306	UNTN-Field Services	Meter Reader U5370	3/30/2009	4%	0%	3,121	3,181
191	242306	UNTN-Field Services	Subforeperson U5370	4/13/2009	4%	0%	3,149	3,210
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	4%	0%	2,966	3,042
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	4%	0%	3,281	3,390
194	242106	MCMR-Field Services	Utility Person U5370	7/6/2009	4%	0%	3,126	3,186
195	242106	MCMR-Field Services	Pipeline Inspector U5370	7/8/2009	4%	0%	3,157	3,219
196	242106	MCMR-Field Services	Pipeline Inspector U5370	7/13/2009	4%	0%	3,157	3,219
197	242106	MCMR-Field Services	Utility Person U5370	7/20/2009	4%	0%	3,126	3,186
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U5370	7/21/2009	4%	0%	3,094	3,154
199	244306	CLAR-Field Services	Subforeperson U5370	8/3/2009	4%	0%	3,170	3,231
200	244406	KITT-Field Services	Utility Person U5370	8/18/2009	4%	0%	3,147	3,207
201	242106	MCMR-Field Services	Utility Person U5370	8/17/2009	4%	0%	3,126	3,186
202	242306	UNTN-Field Services	Utility Person U5370	9/14/2009	4%	0%	3,126	3,186
203	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	4%	0%	3,126	3,186
204	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	4%	0%	3,147	3,207
205	242106	MCMR-Field Services	Utility Person U5370	11/2/2009	4%	0%	3,126	3,186
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	4%	0%	3,312	3,423
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	4%	0%	3,129	3,222
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	4%	0%	3,214	3,321
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	4%	0%	3,075	3,166
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	4%	0%	3,202	3,284
211	242103	MCMR-Cust Service	General Serviceperson U5370	10/12/2010	4%	0%	3,135	3,196
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	4%	0%	3,303	3,414
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/9/2010	4%	0%	3,135	3,196
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/8/2010	4%	0%	3,135	3,196
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	4%	0%	3,204	3,312
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	4%	0%	3,214	3,321
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	4%	0%	3,226	3,334
218	244103	INDI-Cust Service	Utility Person U5370	11/22/2010	4%	0%	3,147	3,207
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	4%	0%	3,075	3,166
220	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	1/3/2011	4%	0%	3,135	3,196
221	243151	NEWC-New Castle	Maintenance Person U5370	1/10/2011	4%	0%	3,144	3,205
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	3/14/2011	4%	0%	3,135	3,196
223	244206	PUNX-Field Services	Utility Person U5370	3/14/2011	4%	0%	3,147	3,207
224	243306	BUTL-Field Services	Utility Person U5370	5/24/2011	4%	0%	3,126	3,186
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	4%	0%	3,258	3,367
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	4%	0%	2,991	3,074
227	242106	MCMR-Field Services	Subforeperson U5370	8/24/2011	4%	0%	3,149	3,210
228	242106	MCMR-Field Services	Utility Person U5370	9/6/2011	4%	0%	3,126	3,186

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229	242206	MONVA-Field Services	Utility Person U5370	8/29/2011	4%	0%	3,126	3,186
230	242106	MCMR-Field Services	Utility Person U5370	9/7/2011	4%	0%	3,126	3,186
231	243106	NEWC-Field Services	Utility Person U5370	9/26/2011	4%	0%	3,126	3,186
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U5370	10/3/2011	4%	0%	3,094	3,154
233	242106	MCMR-Field Services	Utility Person U5370	11/7/2011	4%	0%	3,126	3,186
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	4%	0%	3,075	3,166
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	4%	0%	3,425	3,540
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	4%	0%	2,764	2,835
237	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/4/2013	4%	0%	3,135	3,196
238	242105	MCMR-Admin & Gen	Utility Clerk U5370	3/18/2013	4%	0%	3,038	3,097
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	4%	0%	3,265	3,374
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	4%	0%	3,475	3,576
241	242106	MCMR-Field Services	Utility Person U5370	5/1/2013	4%	0%	3,126	3,186
242	242106	MCMR-Field Services	Utility Person U5370	4/30/2013	4%	0%	3,126	3,186
243	244101	INDI-Production	Operator U5370	5/13/2013	4%	0%	3,253	3,316
244	244306	CLAR-Field Services	Utility Person U5370	5/15/2013	4%	0%	3,147	3,207
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	4%	0%	3,281	3,390
246	244606	KANE-Field Services	Utility Person U5370	5/28/2013	4%	0%	3,147	3,207
247	244406	KITT-Field Services	Distribution System Serviceperson U5370	5/28/2013	4%	0%	3,156	3,217
248	242106	MCMR-Field Services	Utility Person U5370	6/3/2013	4%	0%	3,126	3,186
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	4%	0%	2,897	2,984
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	4%	0%	2,955	3,044
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	4%	0%	3,025	3,116
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	4%	0%	3,312	3,423
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	4%	0%	2,935	3,022
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	4%	0%	3,037	3,128
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	4%	0%	2,897	2,984
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	4%	0%	3,202	3,284
257	244201	PUNX-Production	Operator/Maintenance Person U5370	6/23/2014	4%	0%	3,253	3,316
258	244506	WARR-Field Services	Utility Person U5370	10/28/2014	4%	0%	3,126	3,186
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	4%	0%	3,214	3,321
260	242306	UNTN-Field Services	Utility Person U5370	12/10/2014	4%	0%	3,126	3,186
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	4%	0%	3,210	3,317
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	4%	0%	3,210	3,317
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	4%	0%	3,210	3,317
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	4%	0%	2,865	2,951
265	243151	NEWC-New Castle	Operator U5370	11/16/2015	4%	0%	3,253	3,316
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	4%	0%	3,171	3,266
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	4%	0%	3,040	3,131
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	4%	0%	3,425	3,540
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	4%	0%	3,312	3,423
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	4%	0%	3,214	3,321
271	244606	KANE-Field Services	Subforeperson U5370	2/15/2016	4%	0%	3,149	3,210
272	242103	MCMR-Cust Service	Meter Reader U5370	2/18/2016	4%	0%	3,121	3,181
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	4%	0%	3,037	3,128
274	242206	MONVA-Field Services	Subforeperson U5370	3/1/2016	4%	0%	3,149	3,210

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275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	4%	0%	3,208	3,304
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	4%	0%	3,135	3,196
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	4%	0%	3,135	3,196
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	4%	0%	3,281	3,390
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	4%	0%	3,210	3,317
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	4%	0%	3,058	3,148
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	4%	0%	3,281	3,390
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	4%	0%	3,231	3,294
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	4%	0%	2,966	3,042
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	4%	0%	2,971	3,053
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	4%	0%	2,937	3,022
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	4%	0%	3,214	3,321
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	4%	0%	3,231	3,294
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	4%	0%	3,040	3,131
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	4%	0%	3,126	3,186
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	4%	0%	3,075	3,166
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	4%	0%	3,037	3,128
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	4%	0%	3,102	3,187
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4%	0%	2,937	3,022
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	4%	0%	3,053	3,137
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	4%	0%	3,339	3,450
296	244601	KANE-Production	Operator U537O	11/6/2017	4%	0%	3,253	3,316
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	4%	0%	3,129	3,222
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	4%	0%	3,129	3,222
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	4%	0%	3,039	3,141
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	4%	0%	3,172	3,278
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	4%	0%	3,126	3,186
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	4%	0%	3,276	3,375
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	4%	0%	3,225	3,333
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	4%	0%	3,129	3,222
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	4%	0%	3,135	3,196
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	4%	0%	2,993	3,081
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	4%	0%	2,991	3,074
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	4%	0%	3,208	3,304
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	4%	0%	3,208	3,304
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	4%	0%	3,339	3,450
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	4%	0%	3,123	3,228
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	4%	0%	3,126	3,186
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	4%	0%	3,339	3,450
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	4%	0%	3,135	3,196
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	4%	0%	3,126	3,186
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	4%	0%	2,991	3,074
317	243301	BUTL-Production	Operator U537O	8/27/2018	4%	0%	2,742	2,795
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	4%	0%	3,130	3,235
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	4%	0%	3,126	3,186
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	4%	0%	3,147	3,207

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Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance
				Hire Date			Amount	Pay Amount
321	242206	MONVA-Field Services	Utility Person U5370	10/29/2018	4%	0%	3,126	3,186
322	241151	PITT-Production Hays	Assistant Operator/Maintenance (Rotating	11/5/2018	4%	0%	3,179	3,285
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	4%	0%	3,208	3,304
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	4%	0%	3,171	3,266
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	4%	0%	2,955	3,044
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	4%	0%	2,897	2,984
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	4%	0%	2,897	2,984
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	4%	0%	3,171	3,266
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	4%	0%	3,063	3,154
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	4%	0%	3,037	3,128
331	242106	MCMR-Field Services	Utility Person U5370	7/8/2019	4%	0%	3,041	3,100
332	242106	MCMR-Field Services	Utility Person U5370	7/9/2019	4%	0%	3,041	3,100
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	4%	0%	3,040	3,131
334	242206	MONVA-Field Services	Utility Person U5370	7/29/2019	4%	0%	3,041	3,100
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	4%	0%	3,040	3,131
336	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	8/5/2019	4%	0%	3,050	3,109
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	4%	0%	2,897	2,984
338	243306	BUTL-Field Services	Utility Person U5370	8/5/2019	4%	0%	3,041	3,100
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	4%	0%	3,037	3,138
340	243151	NEWC-New Castle	Operator U5370	9/23/2019	4%	0%	3,167	3,229
341	243301	BUTL-Production	Operator U5370	9/23/2019	4%	0%	3,167	3,229
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	4%	0%	3,139	3,244
343	242106	MCMR-Field Services	Pipeline Inspector U5370	10/21/2019	4%	0%	3,072	3,132
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	4%	0%	2,844	2,923
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	4%	0%	3,037	3,128
346	244306	CLAR-Field Services	Utility Person U5370	3/2/2020	4%	0%	3,041	3,100
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	4%	0%	3,040	3,131
348	244301	CLAR-Production	Operator U5370	4/27/2020	4%	0%	3,167	3,229
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	4%	0%	2,955	3,044
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	4%	0%	3,180	3,262
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	4%	0%	3,108	3,211
352	242103	MCMR-Cust Service	Meter Repairer U5370	5/11/2020	4%	0%	3,038	3,097
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	4%	0%	3,037	3,128
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4%	0%	2,770	2,852
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	4%	0%	3,037	3,138
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	4%	0%	3,040	3,131
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	4%	0%	2,844	2,923
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	4%	0%	2,934	3,014
359	244101	INDI-Production	Operator U5370	3/22/2021	4%	0%	3,082	3,142
360	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	4/5/2021	4%	0%	2,880	2,936
361	243152	NEWC-Ellwood	Operator U5370	4/26/2021	4%	0%	3,082	3,142
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	4%	0%	3,171	3,266
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	4%	0%	2,935	3,022
364	242106	MCMR-Field Services	Utility Person U5370	5/3/2021	4%	0%	2,956	3,013
365	243106	NEWC-Field Services	Utility Person U5370	5/4/2021	4%	0%	2,956	3,013
366	242306	UNTN-Field Services	Utility Person U5370	5/17/2021	4%	0%	2,956	3,013

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367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	4%	0%	3,037	3,138
368	243106	NEWC-Field Services	Utility Person U5370	5/24/2021	4%	0%	2,976	3,034
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	4%	0%	2,897	2,984
370	244101	INDI-Production	Helper/Relief Operator U5370	6/7/2021	4%	0%	3,061	3,121
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	4%	0%	3,037	3,128
372	244406	KITT-Field Services	Operator/Maintenance Person U5370	6/14/2021	4%	0%	3,082	3,142
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	4%	0%	2,956	3,045
374	244506	WARR-Field Services	Utility Person U5370	8/16/2021	4%	0%	2,870	2,926
375	242206	MONVA-Field Services	Utility Person U5370	8/16/2021	4%	0%	2,870	2,926
376	244606	KANE-Field Services	Utility Person U5370	8/30/2021	4%	0%	2,870	2,926
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	4%	0%	3,208	3,304
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	4%	0%	3,208	3,304
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4%	0%	2,954	3,053
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	4%	0%	2,966	3,042
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	4%	0%	2,966	3,042
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	4%	0%	2,918	2,993
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	4%	0%	3,052	3,154
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	4%	0%	3,166	3,271
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	4%	0%	2,935	3,022
386	244106	INDI-Field Services	Utility Person U5370	2/14/2022	4%	0%	2,870	2,926
387	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/7/2022	4%	0%	2,880	2,936
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	4%	0%	2,764	2,835
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4%	0%	2,954	3,053
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	4%	0%	2,950	3,049
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	4%	0%	2,897	2,984
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	4%	0%	2,950	3,049
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	4%	0%	2,863	2,959
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	4%	0%	3,208	3,304
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	4%	0%	2,760	2,837
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	4%	0%	3,005	3,106
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	4%	0%	2,950	3,049
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	4%	0%	2,950	3,049
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	4%	0%	2,781	2,865
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	4%	0%	2,912	2,999
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	4%	0%	2,689	2,763
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	4%	0%	3,195	3,277
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	4%	0%	2,950	3,049
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	4%	0%	2,997	3,087
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	4%	0%	2,954	3,053
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	4%	0%	2,954	3,053
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	4%	0%	3,165	3,259
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	4%	0%	2,863	2,959
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	4%	0%	2,571	2,638
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	4%	0%	3,102	3,187
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	4%	0%	2,994	3,084
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	4%	0%	2,682	2,762

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				Hire Date			Amount	Pay Amount
413	244206	PUNX-Field Services	Utility Person U5370	10/24/2022	4%	0%	2,785	2,839
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	4%	0%	3,032	3,121
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	4%	0%	2,966	3,065
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	4%	0%	2,785	2,839
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	4%	0%	2,785	2,839
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023	4%	0%	2,785	2,839
419	243152	NEWC-Ellwood	Maintenance Person U5370	3/6/2023	4%	0%	2,803	2,858
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	4%	0%	2,863	2,959
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	4%	0%	2,891	2,947
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	4%	0%	2,912	2,969
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	4%	0%	2,951	3,039
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	4%	0%	2,863	2,959
425	243152	NEWC-Ellwood	Operator U5370	4/10/2023	4%	0%	2,912	2,969
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	4%	0%	2,919	3,016
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4%	0%	2,571	2,638
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	4%	0%	2,868	2,964
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	4%	0%	3,042	3,134
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	4%	0%	2,785	2,839
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	4%	0%	2,795	2,849
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	4%	0%	2,785	2,839
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	4%	0%	2,682	2,762
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	4%	0%	2,595	2,667
435	244301	CLAR-Production	Operator U5370	7/17/2023	4%	0%	2,827	2,882
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	4%	0%	2,723	2,776
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	4%	0%	2,700	2,753
438	243152	NEWC-Ellwood	Helper/Relief Operator U5370	8/14/2023	4%	0%	2,806	2,860
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	4%	0%	2,854	2,949
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	4%	0%	2,700	2,753
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	4%	0%	2,806	2,860
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	4%	0%	2,510	2,575
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	4%	0%	2,999	3,089
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	4%	0%	2,718	2,771
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	4%	0%	2,999	3,089
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	4%	0%	3,018	3,104
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	4%	0%	2,847	2,942
448	242306	UNTN-Field Services	Utility Person U5370	10/16/2023	4%	0%	2,700	2,753
449	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/27/2023	4%	0%	2,710	2,762
450	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	12/4/2023	4%	0%	2,710	2,762
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	4%	0%	2,924	2,999
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	4%	0%	2,799	2,892
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	4%	0%	2,901	2,998
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	4%	0%	2,805	2,899
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	4%	0%	2,486	2,550
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4%	0%	2,803	2,897
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	4%	0%	2,799	2,892
458	243152	NEWC-Ellwood	Operator U5370	1/22/2024	4%	0%	2,827	2,882

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459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4%	0%	2,671	2,747
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	4%	0%	2,700	2,753
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	4%	0%	2,956	3,045
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	4%	0%	2,956	3,045
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4%	0%	2,686	2,766
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	4%	0%	2,854	2,949
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	4%	0%	2,815	2,909
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	4%	0%	2,725	2,807
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	4%	0%	2,805	2,899
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	4%	0%	2,793	2,887
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	4%	0%	2,867	2,953
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	4%	0%	2,805	2,899
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	4%	0%	2,998	3,088
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	4%	0%	2,956	3,045
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	4%	0%	2,956	3,045
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	4%	0%	2,956	3,045
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4%	0%	2,422	2,484
476	243301	BUTL-Production	Operator U5370	7/9/2024	4%	0%	2,742	2,795
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	4%	0%	2,615	2,666
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	4%	0%	2,955	3,044
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	4%	0%	2,822	2,906
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4%	0%	2,611	2,678
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	4%	0%	2,719	2,794
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	4%	0%	2,913	3,000
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4%	0%	2,847	2,942
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	4%	0%	2,913	3,000
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	4%	0%	2,913	3,000
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4%	0%	2,847	2,942
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	4%	0%	2,847	2,942
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	4%	0%	2,854	2,949
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	4%	0%	2,799	2,892
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	4%	0%	2,913	3,000
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	4%	0%	2,803	2,897
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	4%	0%	2,803	2,897
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	4%	0%	2,799	2,892
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4%	0%	2,824	2,909
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	4%	0%	2,824	2,909
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	4%	0%	2,913	3,000
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	4%	0%	3,026	3,124
498	244601	KANE-Production	Operator U5370	1/21/2025	4%	0%	2,742	2,795
499	243106	NEWC-Field Services	Utility Person U5370	1/13/2025	4%	0%	2,615	2,666
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	4%	0%	2,854	2,949
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	4%	0%	2,799	2,892
502	243152	NEWC-Ellwood	Operator U5370	1/27/2025	4%	0%	2,742	2,795
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4%	0%	2,639	2,718
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	4%	0%	2,869	2,965

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505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	4%	0%	2,901	2,998
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4%	0%	2,587	2,663
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4%	0%	2,781	2,865
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4%	0%	2,870	2,956
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	4%	0%	2,870	2,956
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	4%	0%	2,901	2,998
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4%	0%	2,847	2,942
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	4%	0%	2,615	2,666
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4%	0%	2,699	2,774
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4%	0%	2,675	2,744
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4%	0%	2,870	2,956
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4%	0%	2,778	2,862
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4%	0%	2,847	2,942
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4%	0%	2,778	2,862
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4%	0%	2,778	2,862
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4%	0%	2,912	2,999
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4%	0%	2,639	2,718
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	4%	0%	2,721	2,774
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4%	0%	2,611	2,678
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4%	0%	2,639	2,718
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4%	0%	2,912	2,999
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4%	0%	2,639	2,718
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4%	0%	2,846	2,925
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4%	0%	2,778	2,862
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4%	0%	2,587	2,663
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4%	0%	2,778	2,862
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	4%	0%	2,985	3,059
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,590	2,650
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	4%	0%	2,590	2,650
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	4%	0%	2,506	2,567
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	4%	0%	2,628	2,691
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	4%	0%	2,628	2,691
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	4%	0%	2,628	2,691
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	4%	0%	2,628	2,691
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4%	0%	2,670	2,747

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546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	4%	0%	2,963	3,038
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	4%	0%	2,815	2,909
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
547	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	4%	0%	2,517	2,601
Total Collective Bargaining Unit							\$1,661,767	\$1,706,222
Vacancy Rate							1.25%	1.25%
Vacancy Adjustment							\$20,772	\$21,328
Total Collective Bargaining Unit							\$1,640,995	\$1,684,894
<u>Non-Collective Bargaining Unit Hourly</u>								
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	7%	0%	\$5,561	\$5,781
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	7%	0%	4,740	4,926
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	7%	0%	5,965	6,199
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	7%	0%	6,218	6,462
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	7%	0%	5,177	5,380
6	245706	POCO-Field Services	Foreperson	9/16/1996	7%	0%	5,520	5,737
7	245706	POCO-Field Services	Utility Technician	7/1/1994	7%	0%	5,404	5,615
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	7%	0%	5,972	6,207
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	7%	0%	5,387	5,599
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	12%	0%	10,296	10,699
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	7%	0%	5,244	5,450
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	7%	0%	5,257	5,463
13	247106	MILT-Field Services	Utility Technician	11/16/1998	7%	0%	5,268	5,475
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	7%	0%	5,316	5,525
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	0%	0%	-	-
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	7%	0%	5,842	6,071
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	7%	0%	5,848	6,077
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	7%	0%	5,519	5,735
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	7%	0%	5,532	5,750
20	245906	GLEN-Field Services	Foreperson	10/1/1987	7%	0%	5,867	6,098
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	7%	0%	5,781	6,007
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	12%	0%	10,103	10,498
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	7%	0%	5,968	6,202
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	7%	0%	5,575	5,794
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	7%	0%	5,615	5,836
26	246801	LEHP-Production	Utility Technician	2/26/1990	7%	0%	5,338	5,548
27	246501	COAT-Production	Water Systems Operator	5/28/2002	7%	0%	5,320	5,529
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	7%	0%	5,841	6,070
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	7%	0%	5,563	5,782
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	7%	0%	5,110	5,310
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	7%	0%	5,238	5,444
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	7%	0%	5,310	5,519
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	7%	0%	5,246	5,452

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				Hire Date			Amount	Pay Amount
34	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/30/2006	7%	0%	5,354	5,564
35	246206	HSKY-Field Services	Utility Technician	3/26/2007	7%	0%	5,453	5,668
36	247106	MILT-Field Services	Utility Technician	5/7/2007	7%	0%	5,056	5,254
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	7%	0%	5,775	6,001
38	246306	PENN/Wyom-Field Svc	Utility Plant Operator	7/2/2007	7%	0%	5,304	5,513
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	12%	0%	11,180	11,618
40	247201	PHBG-Production	Operations Specialist	6/2/2008	7%	0%	5,803	6,031
41	247106	MILT-Field Services	Utility Technician	7/21/2008	7%	0%	4,940	5,135
42	246501	COAT-Production	Water Systems Operator	10/6/2008	7%	0%	5,477	5,691
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	7%	0%	5,604	5,824
44	245706	POCO-Field Services	Utility Technician	9/28/2009	7%	0%	5,421	5,634
45	246506	COAT-Field Services	Utility Technician	11/2/2009	7%	0%	5,339	5,550
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	7%	0%	5,529	5,747
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	7%	0%	5,925	6,158
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	7%	0%	5,629	5,849
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	7%	0%	5,083	5,284
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	7%	0%	5,285	5,493
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	7%	0%	5,411	5,623
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	7%	0%	5,005	5,202
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	7%	0%	5,045	5,244
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	7%	0%	5,729	5,955
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	7%	0%	5,569	5,788
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	7%	0%	5,367	5,577
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	7%	0%	5,032	5,230
58	245306	ABNG-Field Services	Foreperson	7/20/2015	7%	0%	5,509	5,725
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	7%	0%	4,769	4,956
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	7%	0%	5,700	5,924
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	7%	0%	4,822	5,012
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	7%	0%	4,709	4,895
63	246506	COAT-Field Services	Foreperson	2/3/2016	7%	0%	5,500	5,716
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	7%	0%	5,120	5,322
65	246201	HSKY-Production	Lead Plant Operator	2/29/2016	12%	0%	9,546	9,922
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	7%	0%	5,417	5,630
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	7%	0%	5,249	5,455
68	246206	HSKY-Field Services	Utility Technician	6/13/2016	7%	0%	5,053	5,252
69	246206	HSKY-Field Services	Utility Technician	7/11/2016	7%	0%	4,983	5,178
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	7%	0%	5,702	5,925
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	7%	0%	5,088	5,288
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	7%	0%	5,488	5,705
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	7%	0%	4,674	4,858
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	7%	0%	4,940	5,135
75	246506	COAT-Field Services	Utility Technician	2/13/2017	7%	0%	4,703	4,888
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	7%	0%	4,611	4,793
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	7%	0%	5,461	5,675
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	7%	0%	6,213	6,457
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	7%	0%	5,271	5,478

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80	246801	LEHP-Production	Utility Technician	7/23/2018	7%	0%	4,491	4,668
81	246501	COAT-Production	Water Systems Operator	9/24/2018	7%	0%	5,497	5,713
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	7%	0%	4,722	4,908
83	241406	STNW-Field Service	Foreperson	10/8/2018	7%	0%	5,309	5,518
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	7%	0%	5,142	5,344
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	12%	0%	9,421	9,792
86	241406	STNW-Field Service	Utility Technician	3/3/1999	7%	0%	4,271	4,439
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	7%	0%	4,969	5,165
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	7%	0%	5,208	5,412
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	7%	0%	5,976	6,212
90	246406	ROYF-Field Services	Foreperson	4/13/2020	7%	0%	5,575	5,794
91	247106	MILT-Field Services	Utility Technician	4/13/2020	7%	0%	4,836	5,026
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	7%	0%	5,116	5,317
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	7%	0%	4,762	4,949
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	7%	0%	5,206	5,411
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	7%	0%	5,380	5,592
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	12%	0%	12,095	12,571
97	247106	MILT-Field Services	Utility Technician	10/19/2020	7%	0%	4,844	5,034
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	12%	0%	11,508	11,962
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	7%	0%	4,893	5,086
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	7%	0%	4,399	4,572
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	7%	0%	4,889	5,081
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	7%	0%	4,611	4,793
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	7%	0%	4,867	5,059
104	246801	LEHP-Production	Utility Technician	4/12/2021	7%	0%	4,546	4,724
105	246506	COAT-Field Services	Utility Technician	4/13/2021	7%	0%	4,961	5,155
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	7%	0%	4,613	4,794
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	7%	0%	4,534	4,712
108	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/24/2021	7%	0%	5,047	5,246
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	7%	0%	4,918	5,111
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	7%	0%	5,382	5,594
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	7%	0%	5,468	5,683
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	7%	0%	5,925	6,158
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	7%	0%	5,152	5,355
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	12%	0%	10,606	11,022
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7%	0%	4,867	5,059
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	7%	0%	4,749	4,936
117	246206	HSKY-Field Services	Utility Technician	1/10/2022	7%	0%	4,775	4,962
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	7%	0%	5,054	5,253
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	7%	0%	4,974	5,170
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	7%	0%	5,006	5,203
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	7%	0%	4,503	4,680
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	7%	0%	4,923	5,116
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	7%	0%	5,294	5,501
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	7%	0%	4,522	4,701
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	7%	0%	4,138	4,300

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Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance
				Hire Date			Amount	Pay Amount
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	7%	0%	5,329	5,538
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	7%	0%	5,085	5,285
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	7%	0%	5,252	5,458
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	7%	0%	3,848	3,999
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	7%	0%	4,568	4,747
131	241401	STNW-Production	Water Systems Operator	7/5/2022	7%	0%	4,395	4,568
132	246801	LEHP-Production	Utility Technician	7/18/2022	7%	0%	4,361	4,532
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	7%	0%	4,733	4,918
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	7%	0%	4,790	4,978
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	7%	0%	4,725	4,911
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	7%	0%	4,812	5,000
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	7%	0%	3,828	3,978
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	7%	0%	4,705	4,891
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	7%	0%	4,575	4,755
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	7%	0%	5,040	5,238
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	7%	0%	4,380	4,553
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	7%	0%	4,725	4,911
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	7%	0%	4,873	5,064
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	7%	0%	5,405	5,617
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	7%	0%	5,005	5,202
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	7%	0%	4,429	4,603
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	7%	0%	4,588	4,768
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	7%	0%	4,828	5,018
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	7%	0%	4,375	4,547
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	7%	0%	4,826	5,016
151	245106	NORR-Field Services	Utility Technician	6/5/2023	7%	0%	4,927	5,120
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	7%	0%	5,059	5,257
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	7%	0%	4,338	4,509
154	246801	LEHP-Production	Utility Technician	9/25/2023	7%	0%	4,385	4,557
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	7%	0%	4,702	4,886
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	7%	0%	5,624	5,845
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	7%	0%	4,891	5,082
158	241401	STNW-Production	Water Systems Operator	12/11/2023	7%	0%	4,777	4,964
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	7%	0%	4,733	4,918
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	7%	0%	4,636	4,819
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	7%	0%	3,657	3,800
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	7%	0%	5,455	5,670
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	7%	0%	4,364	4,535
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	7%	0%	4,760	4,948
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	7%	0%	4,812	5,000
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	7%	0%	3,847	3,997
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	7%	0%	4,733	4,918
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	7%	0%	4,487	4,664
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	7%	0%	4,584	4,763
170	245701	POCO-Production	Water Systems Operator	8/5/2024	7%	0%	4,588	4,768
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	7%	0%	4,408	4,582

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	7%	0%	3,883	4,035
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	7%	0%	5,300	5,509
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	7%	0%	4,756	4,943
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	7%	0%	5,310	5,519
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	7%	0%	5,104	5,304
177	245706	POCO-Field Services	Utility Technician	10/14/2024	7%	0%	4,247	4,414
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	7%	0%	4,594	4,775
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	7%	0%	4,550	4,728
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	7%	0%	4,550	4,728
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	7%	0%	4,247	4,414
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	7%	0%	4,171	4,335
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	7%	0%	4,550	4,728
184	248801	TURB-Production	Water Systems Operator	1/6/2025	7%	0%	4,702	4,886
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	7%	0%	4,437	4,611
186	245706	POCO-Field Services	Utility Technician	1/13/2025	7%	0%	4,323	4,493
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	7%	0%	4,399	4,572
188	246506	COAT-Field Services	Utility Technician	2/3/2025	7%	0%	4,399	4,572
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	7%	0%	4,550	4,728
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	7%	0%	5,195	5,399
191	241406	STNW-Field Service	Utility Technician	2/24/2025	7%	0%	4,550	4,728
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	7%	0%	4,475	4,651
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	7%	0%	4,664	4,847
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	7%	0%	4,323	4,493
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	7%	0%	4,550	4,728
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	12%	0%	9,882	10,270
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	7%	0%	5,613	5,833
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	7%	0%	4,247	4,414
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	7%	0%	4,854	5,045
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	7%	0%	4,854	5,045
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	7%	0%	4,854	5,045
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	7%	0%	5,461	5,675
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	7%	0%	4,448	4,623
204	245001	Audobon -Production	Foreperson	8/22/2005	7%	0%	5,430	5,643
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	7%	0%	4,854	5,045
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	7%	0%	4,702	4,886
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	7%	0%	4,550	4,728
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	7%	0%	4,930	5,124
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	7%	0%	4,247	4,414
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	7%	0%	4,854	5,045
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	7%	0%	5,105	5,306
212	246501	COAT-Production	Water Systems Operator	6/2/2025	7%	0%	5,158	5,361
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	7%	0%	4,550	4,728
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	7%	0%	3,641	3,784

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,575	5,794
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	7%	0%	4,437	4,611
Total Non-Collective Bargaining Unit Hourly							\$1,143,757	\$1,188,694
Vacancy Rate							1.25%	1.25%
Vacancy Adjustment							\$14,297	\$14,859
Total Non-Collective Bargaining Unit Hourly							\$1,129,460	\$1,173,835

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay	2027 Performance Pay
							Amount	Amount
Non-Collective Bargaining Unit Salary								
1	244701	CLRW-Production	Mgr Opns	12/8/1997	15%	0%	\$19,363	\$20,124
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	15%	0%	19,934	20,717
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	15%	0%	19,241	19,996
4	246701	COWW-Production	Supvr Production	7/21/2008	12%	0%	10,683	11,102
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	12%	0%	9,994	10,386
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	15%	0%	18,523	19,250
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	12%	0%	10,396	10,805
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	12%	0%	10,551	10,965
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	12%	0%	12,902	13,409
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	12%	0%	11,542	11,996
11	241701	ROYFW-Production	Supvr Production	9/18/2006	12%	0%	11,322	11,766
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	12%	0%	10,031	10,426
13	249401	YORKWW-Production	Supvr Production	6/24/2013	12%	0%	11,107	11,544
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	12%	0%	12,368	12,854
Total Non-Collective Bargaining Unit Salary							\$187,957	\$195,340
							1.25%	1.25%
							\$2,349	\$2,442
Total Non-Collective Bargaining Unit Salary							\$185,608	\$192,898
Collective Bargaining Unit								
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	4%	0%	\$2,721	\$2,793
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4%	0%	2,721	2,793
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	4%	0%	2,550	2,617
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	4%	0%	2,721	2,793
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	4%	0%	2,721	2,793
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	4%	0%	2,721	2,793
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4%	0%	2,334	2,395
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	4%	0%	2,721	2,793
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4%	0%	2,550	2,617
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4%	0%	2,550	2,617
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4%	0%	2,550	2,617
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4%	0%	2,470	2,535
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4%	0%	2,721	2,793
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4%	0%	2,470	2,535
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4%	0%	2,470	2,535
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4%	0%	2,550	2,617
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4%	0%	2,470	2,535
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4%	0%	2,550	2,617
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4%	0%	2,550	2,617
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4%	0%	2,470	2,535
Total Collective Bargaining Unit							\$51,581	\$52,940
							1.25%	1.25%
							\$645	\$662
Total Collective Bargaining Unit							\$50,936	\$52,278

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Line #	Cost Center	Cost Center Name	Job	Original			2026 Performance Pay	2027 Performance Pay	
				Hire Date	APP Pay %	LTPP Pay %	Amount	Amount	
Non-Collective Bargaining Unit Hourly									
1	246701	COWW-Production	Wastewater Operator	9/20/1999	7%	0%	\$5,427	\$5,640	
2	246706	COWW-Field Services	Utility Technician	5/30/1995	7%	0%	5,059	5,257	
3	246701	COWW-Production	Wastewater Operator	9/9/1996	7%	0%	5,649	5,871	
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	7%	0%	5,706	5,930	
5	246706	COWW-Field Services	Foreperson	11/10/2003	7%	0%	5,497	5,713	
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	7%	0%	5,428	5,642	
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	12%	0%	9,855	10,243	
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	7%	0%	5,288	5,496	
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	12%	0%	9,757	10,140	
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	7%	0%	6,219	6,463	
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	12%	0%	10,659	11,077	
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	12%	0%	9,108	9,466	
13	246706	COWW-Field Services	Utility Technician	3/14/2016	7%	0%	4,939	5,133	
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	7%	0%	4,937	5,132	
15	246701	COWW-Production	Wastewater Operator	5/14/2018	7%	0%	5,256	5,462	
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	7%	0%	4,717	4,902	
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	7%	0%	5,937	6,171	
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	7%	0%	5,385	5,596	
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	7%	0%	5,066	5,265	
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	7%	0%	5,013	5,211	
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	7%	0%	5,177	5,380	
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	7%	0%	5,013	5,211	
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	7%	0%	5,195	5,399	
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	7%	0%	4,399	4,572	
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	7%	0%	5,085	5,285	
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	7%	0%	4,993	5,189	
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	7%	0%	4,930	5,124	
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	7%	0%	5,522	5,738	
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	7%	0%	4,787	4,975	
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	7%	0%	5,152	5,355	
31	248701	Nw CmbrnInd WW Prod	Lead Plant Operator	9/6/2022	12%	0%	8,534	8,870	
32	248701	Nw CmbrnInd WW Prod	Utility Technician	9/19/2022	7%	0%	4,411	4,585	
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	7%	0%	4,880	5,072	
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	7%	0%	4,931	5,126	
35	246701	COWW-Production	Wastewater Operator	1/3/2023	7%	0%	5,215	5,420	
36	246706	COWW-Field Services	Utility Technician	3/6/2023	7%	0%	4,741	4,927	
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	7%	0%	4,429	4,603	
38	245801	POWW-Production	Wastewater Operator	4/4/2024	7%	0%	4,746	4,933	
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	7%	0%	4,223	4,389	
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	7%	0%	4,854	5,045	
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	7%	0%	4,844	5,034	
42	248701	Nw CmbrnInd WW Prod	Utility Technician	12/2/2024	7%	0%	4,095	4,256	
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794	
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794	
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794	
Total Non-Collective Bargaining Unit Hourly							\$251,783	\$261,680	
							Vacancy Rate	1.25%	1.25%
							Vacancy Adjustment	\$3,147	\$3,271
Total Non-Collective Bargaining Unit Hourly							\$248,636	\$258,409	

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

Performance Pay APP & LTPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Non-Collective Bargaining Unit Salary								
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	12%	0%	\$12,882	\$13,389
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	12%	0%	9,265	9,630
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	12%	0%	11,831	12,295
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	12%	0%	11,384	11,831
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	12%	0%	11,334	11,779
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	12%	0%	12,510	13,002
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	15%	0%	17,600	18,293
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	12%	0%	8,891	9,240
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	15%	0%	18,679	19,413
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	12%	0%	10,685	11,105
Total Non-Collective Bargaining Unit Salary							\$135,746	\$141,082
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$1,697
Total Non-Collective Bargaining Unit Salary							\$134,049	\$139,318
Collective Bargaining Unit								
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	4%	0%	\$2,645	\$2,724
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	4%	0%	3,076	3,167
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	4%	0%	2,770	2,853
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4%	0%	2,770	2,853
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4%	0%	2,645	2,724
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	4%	0%	2,645	2,724
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4%	0%	2,645	2,724
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4%	0%	2,645	2,724
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	4%	0%	2,645	2,724
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	4%	0%	2,645	2,724
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4%	0%	2,645	2,724
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	4%	0%	2,770	2,853
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	4%	0%	2,993	3,082
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	4%	0%	2,770	2,853
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	4%	0%	2,770	2,853
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	4%	0%	2,770	2,853
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	4%	0%	3,076	3,168
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	4%	0%	2,770	2,853
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	4%	0%	2,993	3,082
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	4%	0%	2,993	3,082
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4%	0%	2,770	2,853
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4%	0%	2,645	2,724
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	4%	0%	2,645	2,724
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4%	0%	2,645	2,724
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	4%	0%	2,993	3,082
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	4%	0%	2,645	2,724
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	4%	0%	2,770	2,853
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	4%	0%	2,645	2,724
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4%	0%	2,645	2,724
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4%	0%	2,645	2,724
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4%	0%	2,770	2,853
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	4%	0%	2,770	2,853
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	4%	0%	3,034	3,125
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	4%	0%	2,770	2,853
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4%	0%	2,645	2,724
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	4%	0%	2,645	2,724
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	4%	0%	3,076	3,168
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	4%	0%	3,276	3,360
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	4%	0%	3,272	3,356
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	4%	0%	3,272	3,356
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	4%	0%	3,276	3,360

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

				Performance Pay APP & LTPP				
Line #	Cost Center	Cost Center Name	Job	Original	APP Pay %	LTPP Pay %	2026 Performance	2027 Performance
				Hire Date			Pay Amount	Pay Amount
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	4%	0%	3,007	3,084
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4%	0%	2,869	2,944
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	4%	0%	3,007	3,084
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	4%	0%	2,932	3,007
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	4%	0%	3,007	3,084
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	4%	0%	3,066	3,146
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	4%	0%	2,418	2,480
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	4%	0%	3,471	3,562
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4%	0%	2,869	2,944
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4%	0%	2,735	2,807
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	4%	0%	3,276	3,360
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	4%	0%	3,272	3,356
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4%	0%	3,075	3,156
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	4%	0%	3,210	3,294
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	4%	0%	2,811	2,896
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	4%	0%	2,770	2,853
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	4%	0%	2,770	2,853
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4%	0%	2,633	2,687
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4%	0%	2,808	2,866
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	4%	0%	2,770	2,853
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	4%	0%	3,316	3,403
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	4%	0%	2,869	2,944
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	4%	0%	3,316	3,403
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4%	0%	2,466	2,517
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4%	0%	2,645	2,724
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	4%	0%	2,645	2,724
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	4%	0%	2,770	2,853
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	4%	0%	2,770	2,853
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	4%	0%	2,645	2,724
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	4%	0%	2,645	2,724
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	4%	0%	2,645	2,724
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	4%	0%	3,276	3,360
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	4%	0%	3,276	3,360
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4%	0%	2,770	2,853
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4%	0%	2,770	2,853
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4%	0%	2,728	2,810
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4%	0%	2,355	2,417
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4%	0%	2,686	2,767
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4%	0%	2,879	2,942
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	4%	0%	2,628	2,691
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	4%	0%	2,628	2,691
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4%	0%	2,628	2,691
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	4%	0%	2,628	2,691
Total Collective Bargaining Unit							\$246,230	\$253,139
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$3,164
Total Collective Bargaining Unit							\$243,152	\$249,975
Non-Collective Bargaining Unit Hourly								
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	12%	0%	\$12,503	\$12,994
Total Non-Collective Bargaining Unit Hourly							\$12,503	\$12,994
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$162
Total Non-Collective Bargaining Unit Hourly							\$12,347	\$12,832

Pennsylvania-American Water Company - BASA WW Operations
Compensation

Performance Pay APP & LTPP

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Non-Collective Bargaining Unit Salary								
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	15%	0%	\$23,893	\$24,832
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	12%	0%	11,544	11,998
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	12%	0%	11,829	12,293
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	12%	0%	11,961	12,430
Total Non-Collective Bargaining Unit Salary							\$59,227	\$61,553
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$740
Total Non-Collective Bargaining Unit Salary							\$58,487	\$60,784
Collective Bargaining Unit								
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	4%	0%	\$3,413	\$3,515
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	4%	0%	3,373	3,474
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	4%	0%	3,413	3,515
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	4%	0%	3,373	3,474
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	4%	0%	3,454	3,557
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	4%	0%	3,463	3,567
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	4%	0%	3,373	3,474
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	4%	0%	3,413	3,515
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	4%	0%	3,373	3,474
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	4%	0%	3,463	3,567
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	4%	0%	3,373	3,474
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	4%	0%	3,463	3,567
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	4%	0%	3,454	3,557
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	4%	0%	3,463	3,567
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	4%	0%	3,454	3,557
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	4%	0%	3,413	3,515
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	4%	0%	3,413	3,515
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	4%	0%	3,373	3,474
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	4%	0%	3,413	3,515
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	4%	0%	3,373	3,474
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	4%	0%	3,413	3,515
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	4%	0%	3,413	3,515
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	4%	0%	3,373	3,474
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	4%	0%	3,117	3,195
Total Collective Bargaining Unit							\$81,619	\$84,046
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$1,020
Total Collective Bargaining Unit							\$80,599	\$82,995
Non-Collective Bargaining Unit Hourly								
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	7%	0%	\$4,247	\$4,414
Total Non-Collective Bargaining Unit Hourly							\$4,247	\$4,414
							Vacancy Rate	1.25%
							Vacancy Adjustment	\$53
Total Non-Collective Bargaining Unit Hourly							\$4,194	\$4,359

**Pennsylvania-American Water Company
Group Insurance**

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	\$6,511,505	\$6,754,971
Collective Bargaining Unit	9,670,811	10,032,402
Non-Collective Bargaining Unit Hourly	4,203,412	4,360,578
Total	\$20,385,729	\$21,147,951
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	\$308,154	\$319,676
Collective Bargaining Unit	314,849	326,622
Non-Collective Bargaining Unit Hourly	932,646	967,517
Total	\$1,555,649	\$1,613,815
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	\$272,690	\$282,886
Collective Bargaining Unit	1,589,792	1,649,235
Non-Collective Bargaining Unit Hourly	635	659
Total	\$1,863,117	\$1,932,779
BASA WW Operations		
Non-Collective Bargaining Unit Salary	\$77,617	\$80,519
Collective Bargaining Unit	489,690	507,999
Non-Collective Bargaining Unit Hourly	25,147	26,088
Total	\$592,455	\$614,606

Pennsylvania-American Water Company - Water Operations
Group Insurance

			Group Gross Insurance											
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary														
1	240106	CORP-Field Services	1/18/1999	\$30,175	\$6,124	\$36,299	\$200,000	\$200,000	\$384	\$48	\$384	\$45	\$31,036	\$32,196
2	240105	CORP-Admin & Gen	5/3/1994	30,179	6,059	36,238	200,000	200,000	384	48	450	45	31,106	32,269
3	240305	CORP-Admin & Gen	10/25/1993	24,797	5,032	29,829	200,000	200,000	384	48	450	45	25,724	26,686
4	243306	BUTL-Field Services	11/24/1997	30,175	6,124	36,299	151,000	157,000	290	36	251	45	30,798	31,949
5	249160	WILK-Watres	1/11/1988	23,677	4,810	28,488	141,000	146,000	271	34	235	45	24,262	25,169
6	240117	CORP-Water Quality	9/15/1993	30,175	6,124	36,299	192,000	200,000	369	46	321	45	30,955	32,113
7	245705	POCO-Admin & Gen	3/12/1990	30,175	6,124	36,299	193,000	200,000	371	46	322	45	30,959	32,117
8	249106	WILK-Field Services	10/19/1987	30,179	6,046	36,225	155,000	161,000	298	37	258	45	30,817	31,969
9	249106	WILK-Field Services	10/17/1983	23,677	4,800	28,477	173,000	180,000	332	42	289	45	24,385	25,297
10	240117	CORP-Water Quality	3/6/1998	30,175	6,124	36,299	152,000	158,000	292	36	253	45	30,801	31,953
11	240117	CORP-Water Quality	4/6/1998	30,175	6,124	36,299	122,000	126,000	234	29	203	45	30,686	31,833
12	249106	WILK-Field Services	10/19/1992	23,681	4,750	28,431	159,000	165,000	305	38	265	45	24,335	25,245
13	249106	WILK-Field Services	9/2/1986	23,681	4,750	28,431	143,000	149,000	275	34	239	45	24,274	25,181
14	240117	CORP-Water Quality	9/2/1997	11,111	1,395	12,506	126,000	131,000	242	30	210	45	11,638	12,073
15	249150	WILK-Other	9/13/1993	23,677	4,810	28,488	175,000	182,000	336	42	292	45	24,393	25,305
16	246106	MECH-Field Services	5/4/1998	30,175	6,124	36,299	200,000	200,000	384	48	399	45	31,051	32,212
17	240117	CORP-Water Quality	6/13/1994	23,677	4,810	28,488	190,000	197,000	345	46	316	45	24,450	25,364
18	245305	ABNG-Admin & Gen	5/16/1997	30,175	6,124	36,299	179,000	186,000	344	43	298	45	30,905	32,061
19	247106	MILT-Field Services	10/16/1995	23,681	4,750	28,431	149,000	154,000	286	36	248	45	24,296	25,204
20	246206	HSHY-Field Services	5/1/1995	10,772	2,186	12,958	135,000	141,000	259	32	226	45	11,334	11,758
21	240117	CORP-Water Quality	2/2/1998	25,011	5,020	30,031	180,000	187,000	346	43	301	45	25,745	26,708
22	240106	CORP-Field Services	8/14/1989	23,677	4,810	28,488	200,000	200,000	384	48	384	45	24,539	25,456
23	241106	PITT-Field Services	10/25/1978	23,677	4,810	28,488	160,000	166,000	307	38	266	45	24,334	25,244
24	240114	CORP-Engineering	5/16/1998	30,175	6,124	36,299	178,000	185,000	342	43	296	45	30,901	32,056
25	243106	NEWC-Field Services	9/1/1993	10,773	2,164	12,937	200,000	200,000	384	48	407	45	11,657	12,093
26	249106	WILK-Field Services	8/8/1984	23,677	4,810	28,488	154,000	160,000	296	37	256	45	24,311	25,220
27	240120	CORP-Bus Dev	9/28/1987	23,681	4,760	28,441	200,000	200,000	384	48	405	45	24,608	25,528
28	249106	WILK-Field Services	2/27/1984	23,681	4,760	28,441	188,000	195,000	361	45	313	45	24,445	25,359
29	244103	INDI-Cust Service	11/16/1994	11,301	1,395	12,696	177,000	184,000	340	42	296	45	12,024	12,474
30	247201	PHBG-Production	12/16/1992	10,772	2,186	12,958	168,000	175,000	323	40	280	45	11,460	11,889
31	245405	SUSQ-Admin & Gen	5/19/1986	24,797	5,021	29,818	200,000	200,000	384	48	420	45	25,694	26,655
32	240306	CORP-Field Service	9/16/1998	23,677	4,810	28,488	159,000	165,000	305	38	265	45	24,331	25,241
33	240306	CORP-Field Service	10/16/1998	30,175	6,124	36,299	200,000	200,000	384	48	397	45	31,049	32,210
34	242506	BRWN-Field Services	10/26/1998	30,175	6,124	36,299	156,000	162,000	300	37	260	45	30,817	31,969
35	240306	CORP-Field Service	8/31/1999	24,727	5,012	29,739	163,000	170,000	313	39	272	45	25,397	26,346
36	241106	PITT-Field Services	9/8/1999	30,175	6,124	36,299	200,000	200,000	384	48	386	45	31,038	32,198
37	241103	PITT-Cust Service	9/16/1999	24,797	5,032	29,829	158,000	164,000	303	38	263	45	25,446	26,398
38	240117	CORP-Water Quality	7/20/2000	30,175	6,124	36,299	143,000	148,000	275	34	238	45	30,767	31,917
39	247206	PHBG-Field Services	10/2/2000	24,801	4,977	29,778	143,000	149,000	275	34	239	45	25,394	26,343
40	249152	WILK-Ceasestown	12/4/2000	10,773	2,159	12,932	145,000	151,000	278	35	242	45	11,374	11,799
41	240305	CORP-Admin & Gen	12/18/2001	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
42	245106	NORR-Field Services	3/14/1994	30,175	6,124	36,299	195,000	200,000	374	47	325	45	30,966	32,124
43	246506	COAT-Field Services	6/25/1990	23,677	4,810	28,488	147,000	153,000	282	35	245	45	24,285	25,194
44	244306	CLAR-Field Services	7/9/2001	13,451	1,395	14,846	145,000	150,000	278	35	241	45	14,051	14,576
45	240114	CORP-Engineering	6/25/2001	30,175	6,124	36,299	195,000	200,000	374	47	325	45	30,966	32,124
46	240114	CORP-Engineering	5/3/1999	30,175	6,124	36,299	180,000	187,000	346	43	300	45	30,909	32,065
47	245906	GLEN-Field Services	10/15/1990	10,772	2,186	12,958	191,000	198,000	367	46	318	45	11,548	11,980
48	240114	CORP-Engineering	8/1/1999	30,175	6,124	36,299	200,000	200,000	384	48	396	45	31,048	32,209
49	240205	CORP-Admin & Gen	11/16/1997	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
50	240114	CORP-Engineering	8/19/2002	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
51	240120	CORP-Bus Dev	5/12/2003	30,175	6,124	36,299	200,000	200,000	384	48	339	45	30,981	32,150
52	242306	UNTN-Field Services	6/2/2003	23,677	4,810	28,488	139,000	145,000	267	33	232	45	24,255	25,162
53	242106	MCMR-Field Services	6/23/2003	23,681	4,750	28,431	171,000	178,000	328	41	285	45	24,381	25,292
54	245906	GLEN-Field Services	1/12/2004	30,179	6,059	36,238	165,000	171,000	317	40	275	45	30,856	32,009
55	240114	CORP-Engineering	1/10/2005	30,175	6,124	36,299	200,000	200,000	384	48	349	45	31,001	32,160
56	242101	MCMR-Production	2/28/2005	23,681	4,760	28,441	187,000	195,000	359	45	312	45	24,442	25,356
57	240121	CORP-Com Relations	2/28/2005	30,179	6,059	36,238	180,000	187,000	346	43	300	45	30,913	32,069
58	247150	MILT-Prod Other	3/7/2005	30,175	6,124	36,299	185,000	192,000	355	44	308	45	30,928	32,084
59	240117	CORP-Water Quality	3/16/2005	30,175	6,124	36,299	162,000	168,000	311	39	270	45	30,840	31,993
60	240106	CORP-Field Services	3/21/2005	10,772	2,186	12,958	128,000	133,000	246	31	214	45	11,307	11,730
61	244606	KANE-Field Services	4/1/2005	30,175	6,124	36,299	158,000	164,000	303	38	263	45	30,824	31,977
62	240121	CORP-Com Relations	8/13/2005	10,773	2,159	12,932	200,000	200,000	384	48	450	45	11,701	12,138
63	242203	MONVAL-Cust Service	1/9/2006	30,175	6,124	36,299	151,000	157,000	290	36	251	45	30,798	31,949
64	249106	WILK-Field Services	4/17/2006	10,772	2,186	12,958	131,000	136,000	252	31	218	45	11,318	11,741
65	240114	CORP-Engineering	5/22/2006	23,677	4,810	28,488	200,000	200,000	384	48	450	45	24,605	25,525
66	240114	CORP-Engineering	5/30/2006	10,772										

Pennsylvania-American Water Company - Water Operations
Group Insurance

			Gross Group Insurance												
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance	
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	30,175	6,124	36,299	169,000	176,000	324	41	281	45	30,867	32,021
90	246501	COAT-Production	Supvr Production	4/12/2010	10,773	2,159	12,932	142,000	147,000	273	34	236	45	11,362	11,787
91	243152	NEWC-Elwood	Supvr Production	5/10/2010	10,772	2,186	12,958	135,000	140,000	259	32	225	45	11,334	11,758
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010				165,000	172,000	317	40	276	45	777	703
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	30,175	6,124	36,299	200,000	200,000	384	48	380	45	31,032	32,192
94	246401	ROYF-Production	Sr Manager Operations	10/4/2010	30,175	6,124	36,299	165,000	172,000	317	40	275	45	30,852	32,005
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	30,179	6,059	36,238	155,000	161,000	298	37	258	45	30,817	31,970
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	30,175	6,124	36,299	139,000	145,000	267	33	232	45	30,752	31,902
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	11,309	2,330	13,639	121,000	125,000	232	29	201	45	11,817	12,258
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	10,773	2,164	12,937	152,000	158,000	292	36	254	45	11,401	11,827
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	10,772	2,186	12,958	164,000	170,000	315	39	273	45	11,444	11,872
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	25,469	3,211	28,681	200,000	200,000	384	48	335	45	26,281	27,264
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	30,175	6,124	36,299	200,000	200,000	384	48	381	45	31,033	32,194
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	10,772	2,186	12,958	164,000	171,000	315	39	274	45	11,445	11,873
103	240306	CORP-Field Service	Project Manager	3/4/2013	30,175	6,124	36,299	189,000	197,000	363	45	316	45	30,944	32,101
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	23,681	4,750	28,431	140,000	146,000	269	34	234	45	24,263	25,170
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	10,773	2,164	12,937	142,000	147,000	273	34	236	45	11,361	11,786
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	23,677	4,810	28,488	200,000	200,000	384	48	417	45	24,571	25,490
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	10,772	2,186	12,958	140,000	145,000	269	34	233	45	11,352	11,777
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	30,179	6,059	36,238	134,000	140,000	257	32	224	45	30,738	31,887
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	30,175	6,124	36,299	200,000	200,000	384	48	368	45	31,021	32,180
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	30,918	3,069	33,987	200,000	200,000	384	48	441	45	31,837	33,027
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	32,480	3,908	36,388	147,000	153,000	282	35	245	45	33,088	34,325
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	31,290	3,773	35,064	137,000	142,000	263	33	228	45	31,860	33,051
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	23,677	4,810	28,488	132,000	138,000	253	32	221	45	24,228	25,134
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	30,175	6,124	36,299	131,000	136,000	252	31	218	45	30,721	31,870
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	30,179	6,059	36,238	150,000	156,000	288	36	251	45	30,799	31,951
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	23,677	4,810	28,488	121,000	125,000	232	29	201	45	24,185	25,089
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	30,175	6,124	36,299	147,000	153,000	282	35	246	45	30,783	31,934
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	12,099	1,357	13,456	147,000	152,000	282	35	244	45	12,706	13,181
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	30,175	6,124	36,299	200,000	200,000	384	48	397	45	31,049	32,210
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015				133,000	138,000	255	32	222	45	554	575
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	25,449	3,211	28,661	131,000	137,000	252	31	219	45	25,597	26,969
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	11,112	1,372	12,485	200,000	200,000	384	48	397	45	11,987	12,435
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	32,205	3,830	36,034	149,000	155,000	286	36	248	45	32,820	34,047
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	23,677	4,810	28,488	120,000	124,000	230	29	199	45	24,181	25,085
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	30,175	6,124	36,299	146,000	151,000	280	35	243	45	30,778	31,929
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	30,175	6,124	36,299	188,000	195,000	361	45	314	45	30,940	32,097
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	30,175	6,124	36,299	144,000	149,000	276	35	240	45	30,771	31,921
129	246306	PENN/Wyom-Field Svc	Sr Supvr Operations	7/5/2016	30,179	6,059	36,238	154,000	160,000	296	37	257	45	30,814	31,966
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	30,029	6,016	36,046	166,000	172,000	319	40	276	45	30,709	31,858
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	30,179	6,059	36,238	200,000	200,000	384	48	450	45	31,106	32,269
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	30,175	6,124	36,299	139,000	145,000	267	33	232	45	30,752	31,902
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	30,175	6,124	36,299	200,000	200,000	384	48	363	45	31,015	32,175
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	30,175	6,124	36,299	200,000	200,000	384	48	428	45	31,080	32,242
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	30,175	6,124	36,299	187,000	194,000	359	45	312	45	30,936	32,093
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	30,175	6,124	36,299	137,000	143,000	263	33	229	45	30,745	31,895
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	30,175	6,124	36,299	143,000	149,000	275	34	239	45	30,768	31,918
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	30,175	6,124	36,299	200,000	200,000	384	48	396	45	31,048	32,209
139	240106	CORP-Field Services	Sr, Mgr, Operations Services	11/20/2017	24,797	5,032	29,829	200,000	200,000	384	48	345	45	25,619	26,577
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	30,175	6,124	36,299	175,000	182,000	336	42	292	45	30,890	32,045
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	1,011	263	1,274	185,000	192,000	355	44	308	45	1,764	1,830
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	15,401	1,395	16,796	184,000	192,000	353	44	307	45	16,151	16,755
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	24,797	5,032	29,829	128,000	133,000	246	31	214	45	25,333	26,280
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	30,175	6,124	36,299	138,000	143,000	265	33	230	45	30,748	31,898
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	1,161	306	1,466	165,000	172,000	317	40	275	45	1,837	1,906
146	246106	MECH-Field Services	Sr Supt Ops	3/19/2018	30,175	6,124	36,299	183,000	190,000	351	44	305	45	30,920	32,076
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	30,175	6,124	36,299	138,000	143,000	265	33	229	45	30,748	31,897
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	23,677	4,810	28,488	133,000	138,000	255	32	222	45	24,232	25,138
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	24,801	4,977	29,778	149,000	155,000	286	36	248	45	25,416	26,366
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Pennsylvania-American Water Company - Water Operations
Group Insurance

			Group Gross Insurance												
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance	
				Vision	Contribution	Vision	Coverage	Coverage							
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	10,772	2,186	12,958	123,000	127,000	236	30	204	45	11,287	11,709
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	30,520	3,908	34,428	113,000	117,000	217	27	188	45	30,998	32,157
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020				127,000	132,000	244	30	212	45	532	552
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	31,700	3,908	35,608	131,000	136,000	252	31	218	45	32,246	33,452
184	241106	PITT-Field Services	Sr Suprt Field Ops	4/27/2020	23,677	4,810	28,488	191,000	199,000	367	46	319	45	24,454	25,368
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	30,175	6,124	36,299	139,000	144,000	267	33	231	45	30,752	31,901
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	24,797	5,032	29,829	132,000	138,000	253	32	221	45	25,348	26,296
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	24,797	5,021	29,818	146,000	152,000	280	35	244	45	25,401	26,351
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020				126,000	131,000	242	30	210	45	528	547
189	240114	CORP-Engineering	Project Manager	6/8/2020	11,852	1,372	13,225	178,000	185,000	342	43	297	45	12,579	13,049
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	24,392	3,069	27,461	114,000	119,000	219	27	191	45	24,874	25,804
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020				187,000	194,000	359	45	311	45	760	789
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	30,175	6,124	36,299	181,000	188,000	348	43	301	45	30,912	32,068
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	14,402	1,372	15,775	131,000	136,000	252	31	219	45	14,950	15,508
194	240114	CORP-Engineering	Engineer	10/12/2020	10,772	2,186	12,958	117,000	122,000	225	28	195	45	11,265	11,686
195	240117	CORP-Water Quality	Sr WQ & Env Compliance	8/25/1997	23,677	4,810	28,488	132,000	137,000	253	32	221	45	24,228	25,134
196	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	30,400	3,908	34,308	138,000	144,000	265	33	230	45	30,974	32,132
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	30,175	6,124	36,299	127,000	133,000	244	30	212	45	30,707	31,855
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	30,175	6,124	36,299	147,000	153,000	282	35	245	45	30,782	31,933
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	30,175	6,124	36,299	143,000	149,000	275	34	239	45	30,768	31,918
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	23,677	4,810	28,488	188,000	195,000	361	45	313	45	24,441	25,355
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	10,773	2,164	12,937	200,000	200,000	384	48	354	45	11,605	12,039
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	30,175	6,124	36,299	135,000	141,000	259	32	225	45	30,737	31,886
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	951	252	1,204	162,000	169,000	311	39	270	45	1,617	1,677
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	10,773	2,159	12,932	131,000	136,000	252	31	218	45	11,320	11,743
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	30,175	6,124	36,299	134,000	140,000	257	32	224	45	30,733	31,883
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	24,414	3,040	27,454	129,000	134,000	248	31	215	45	24,953	25,886
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	11,313	2,275	13,588	122,000	127,000	234	29	203	45	11,825	12,267
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	34,950	3,908	38,858	200,000	200,000	384	48	450	45	35,878	37,219
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	30,175	6,124	36,299	128,000	133,000	246	31	214	45	30,711	31,859
210	246151	MECH-ProdWestShore	Supr Production	1/24/2022	11,265	1,504	12,769	130,000	135,000	250	31	217	45	11,808	12,250
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	24,731	4,952	29,683	148,000	154,000	284	36	246	45	25,342	26,290
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	31,705	3,830	35,534	148,000	154,000	284	36	246	45	32,316	33,524
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	30,175	6,124	36,299	145,000	151,000	278	35	242	45	30,775	31,926
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	24,949	3,211	28,161	128,000	133,000	246	31	214	45	25,485	26,438
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022				192,000	199,000	369	46	319	45	779	809
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022				157,000	163,000	301	38	262	45	646	670
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	10,772	2,186	12,958	182,000	189,000	349	44	303	45	11,514	11,944
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	30,175	6,124	36,299	142,000	148,000	273	34	237	45	30,764	31,915
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	10,772	2,186	12,958	136,000	142,000	261	33	227	45	11,338	11,762
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	10,772	2,186	12,958	131,000	136,000	252	31	218	45	11,318	11,741
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	34,300	3,908	38,208	177,000	184,000	340	42	295	45	35,023	36,333
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2022	10,358	2,078	12,436	125,000	129,000	240	30	208	45	10,881	11,287
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	26,903	3,145	30,049	123,000	128,000	236	30	205	45	27,419	28,444
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022				128,000	133,000	246	31	214	45	535	556
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022				134,000	139,000	257	32	223	45	557	578
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	11,152	1,372	12,525	143,000	148,000	275	34	238	45	11,744	12,183
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	10,773	2,159	12,932	132,000	138,000	253	32	221	45	11,324	11,748
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	118	33	151	175,000	182,000	336	42	291	45	832	864
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023				144,000	150,000	276	35	240	45	597	619
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	37,450	3,908	41,358	148,000	154,000	284	36	246	45	38,062	39,485
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	30,520	3,908	34,428	200,000	200,000	384	48	428	45	31,426	32,601
232	240114	CORP-Engineering	Engineer	5/15/2023				105,000	109,000	202	25	175	45	447	464
233	240114	CORP-Engineering	Engineer	9/18/2023				105,000	109,000	202	25	175	45	447	464
234	240114	CORP-Engineering	Engineer	6/26/2023	10,772	2,186	12,958	108,000	112,000	207	26	180	45	11,230	11,650
235	240114	CORP-Engineering	Project Manager	6/26/2023	23,846	4,779	28,625	184,000	191,000	353	44	307	45	24,595	25,515
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	10,772	2,186	12,958	184,000	192,000	353	44	307	45	11,522	11,952
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	30,175	6,124	36,299	200,000	200,000	384	48	373	45	31,025	32,186
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	10,773	2,164	12,937	109,000	114,000	209	26	182	45	11,236	11,656
239	246152	MECH-Silver Springs	Supr Production	1/2/2024				127,000	132,000	244	30	212	45	531	551
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	10,772	2,186	12,958	111,000</							

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance															
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental &	Employee	Net Medical Dental	2026	2027	Basic Life	AD&D	Long Term	Short Term	2026 Total Gross	2027 Total Gross	
				Vision	Contribution	Vision	Insurance Coverage	Insurance Coverage							Disability
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
272	241106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,497	23,494
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	22,147	4,199	26,345	200,000	200,000	384	48	371	45	22,995	23,855
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	22,147	4,199	26,345	200,000	200,000	384	48	371	45	22,995	23,855
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
Total Non-Collective Bargaining Unit Salary					\$6,398,286	\$1,202,209	\$7,600,494	\$46,692,000	\$48,115,000	\$89,649	\$11,206	\$81,443	\$13,346	\$6,593,930	\$6,840,477
												Vacancy Rate	1.25%	1.25%	
												Vacancy Adjustment	\$82,424	\$85,506	
												Total Non-Collective Bargaining Unit Salary	\$6,511,505	\$6,754,971	
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	\$9,939	\$2,342	\$12,280	\$101,000	\$104,000	\$194	\$2	\$0	\$45	\$10,180	\$10,561
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	21,450	4,338	25,788	100,000	100,000	192	2	-	45	21,690	22,501
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	17,602	4,457	22,059	101,000	104,000	194	2	-	45	17,844	18,511
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	21,450	4,338	25,788	107,000	111,000	205	2	-	45	21,703	22,515
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	17,599	4,505	22,104	100,000	104,000	192	2	-	45	17,839	18,506
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	9,939	2,342	12,280	99,000	101,000	190	2	-	45	10,176	10,557
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	21,454	4,293	25,747	98,000	100,000	188	2	-	45	21,690	22,501
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	30,337	5,261	35,598	109,000	112,000	209	2	-	45	30,594	31,738
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	35,594	3,663	39,257	98,000	100,000	188	2	-	45	35,830	37,170
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	17,599	4,505	22,104	99,000	101,000	190	2	-	45	17,837	18,504
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	30,342	5,198	35,540	102,000	104,000	196	2	-	45	30,586	31,730
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	10,341	2,466	12,807	99,000	101,000	190	2	-	45	10,579	10,974
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	21,454	4,293	25,747	103,000	106,000	198	2	-	45	21,699	22,511
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	30,342	5,212	35,555	104,000	107,000	200	2	-	45	30,590	31,734
22	243306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	21,454	4,293	25,747	99,000	101,000	190	2	-	45	21,692	22,503
23	243106	NEWC-Field Services	Backhoe Operator U5370	12/4/1986	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
25	243301	BUTL-Production	Operator U5370	5/4/1998	1,062	327	1,389	102,000	104,000	196	2	-	45	1,305	1,354
26	242106	MCMR-Field Services	Subforeperson U5370	6/23/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	769	237	1,006	98,000	100,000	188	2	-	45	1,005	1,042
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	10,341	2,455	12,796	99,000	101,000	190	2	-	45	10,579	10,975
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	9,939	2,342	12,280	102,000	104,000	196	2	-	45	10,182	10,563
32	243306	BUTL-Field Services	Backhoe Operator U5370	8/30/1993	-	-	-	99,000	101,000	190	2	-	45	238	247

Pennsylvania-American Water Company - Water Operations
Group Insurance

			Gross Group Insurance											
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
55	249106	WILK-Field Services	Leak Detection Specialist U6485	8/31/1987	9,939	2,342	12,280	94,000	96,000	180	2	-	10,167	10,547
56	249154	WILK-Crystal	Plant Operator U6485	6/2/1992	9,940	2,320	12,260	98,000	101,000	188	2	-	10,176	10,557
57	249154	WILK-Crystal	Plant Operator U6485	7/3/1989	9,940	2,315	12,255	98,000	101,000	188	2	-	10,176	10,557
58	249151	WILK-Brownell	Plant Operator U6485	9/14/1992	9,939	2,342	12,280	98,000	101,000	188	2	-	10,174	10,555
59	249106	WILK-Field Services	Line Location Specialist U6485	8/9/1989	21,450	4,338	25,788	94,000	96,000	180	2	-	21,678	22,489
60	249154	WILK-Crystal	Plant Operator U6485	9/8/1997	21,450	4,327	25,777	98,000	101,000	188	2	-	21,686	22,497
61	249106	WILK-Field Services	Backhoe Operator U6485	3/23/1987	21,450	4,338	25,788	96,000	98,000	184	2	-	21,682	22,493
62	249103	WILK-Cust Service	Meter Reader U6485	5/8/1989	30,337	5,275	35,612	90,000	93,000	173	2	-	30,557	31,700
63	249160	WILK-Watres	Maintenance/Relief Operator U6485	6/25/1990	21,450	4,338	25,788	95,000	98,000	182	2	-	21,680	22,491
64	249106	WILK-Field Services	Dump Truck Driver U6485	8/4/1991	30,337	5,275	35,612	94,000	97,000	180	2	-	30,565	31,708
65	249106	WILK-Field Services	Line Location Specialist U6485	8/12/1991	30,337	5,275	35,612	92,000	95,000	177	2	-	30,561	31,704
66	249106	WILK-Field Services	Dump Truck Driver U6485	8/10/1987	21,450	4,338	25,788	94,000	97,000	180	2	-	21,678	22,489
67	249106	WILK-Field Services	Leak Detection Specialist U6485	6/28/1989	30,337	5,275	35,612	94,000	96,000	180	2	-	30,565	31,708
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	30,337	5,261	35,598	91,000	94,000	175	2	-	30,559	31,702
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	21,454	4,293	25,747	92,000	94,000	177	2	-	21,678	22,489
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	10,121	2,432	12,663	93,000	96,000	179	2	-	10,457	10,848
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	21,454	4,293	25,747	93,000	96,000	179	2	-	21,680	22,491
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	17,599	4,505	22,104	93,000	96,000	179	2	-	17,825	18,492
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	9,939	2,342	12,280	100,000	103,000	192	2	-	10,178	10,559
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	9,939	2,342	12,280	101,000	104,000	194	2	-	10,180	10,561
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	21,450	4,338	25,788	101,000	104,000	194	2	-	21,692	22,503
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	30,342	5,212	35,555	99,000	101,000	190	2	-	30,580	31,724
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	9,939	2,342	12,280	107,000	111,000	205	2	-	10,192	10,573
78	244101	INDI-Production	Operator U537O	8/9/1999	9,940	2,320	12,260	102,000	104,000	196	2	-	10,184	10,565
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	21,450	4,338	25,788	99,000	101,000	190	2	-	21,688	22,499
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	21,450	4,338	25,788	98,000	100,000	188	2	-	21,686	22,497
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	9,939	2,342	12,280	98,000	101,000	188	2	-	10,174	10,555
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	30,337	5,275	35,612	98,000	100,000	188	2	-	30,573	31,716
83	249103	WILK-Cust Service	Serviceperson U6485	10/18/1999	21,454	4,282	25,736	96,000	99,000	184	2	-	21,686	22,497
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	9,939	2,342	12,280	100,000	104,000	192	2	-	10,178	10,559
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	30,342	5,212	35,555	98,000	100,000	188	2	-	30,578	31,722
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	30,342	5,212	35,555	98,000	100,000	188	2	-	30,578	31,722
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	9,939	2,342	12,280	93,000	96,000	179	2	-	10,165	10,545
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	21,454	4,293	25,747	101,000	104,000	194	2	-	21,696	22,507
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	12,199	2,342	14,541	105,000	108,000	198	2	-	17,844	18,512
90	249106	WILK-Field Services	Backhoe Operator U6485	4/29/2002	30,337	5,275	35,612	96,000	98,000	184	2	-	30,569	31,712
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	11,643	1,263	12,906	102,000	104,000	196	2	-	11,886	12,331
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	21,450	4,338	25,788	99,000	101,000	190	2	-	21,688	22,499
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	21,454	4,293	25,747	99,000	101,000	190	2	-	21,692	22,503
94	249152	WILK-Ceasestown	Plant Operator U6485	7/14/2003	21,450	4,338	25,788	98,000	101,000	188	2	-	21,686	22,497
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	9,939	2,342	12,280	103,000	106,000	198	2	-	10,184	10,565
96	249106	WILK-Field Services	Backhoe Operator U6485	8/25/2003	30,342	5,212	35,555	96,000	98,000	184	2	-	30,574	31,718
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	9,939	2,342	12,280	103,000	106,000	198	2	-	10,184	10,565
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	17,599	4,505	22,104	100,000	104,000	192	2	-	17,839	18,506
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	30,299	5,200	35,499	98,000	100,000	188	2	-	30,534	31,676
100	249106	WILK-Field Services	Dump Truck Driver U6485	9/29/2003	9,940	2,315	12,255	94,000	97,000	180	2	-	10,169	10,549
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	21,743	4,428	26,171	101,000	103,000	194	2	-	21,984	22,806
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	21,450	4,338	25,788	103,000	107,000	198	2	-	21,695	22,507
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	17,599	4,505	22,104	86,000	89,000	165	2	-	17,812	18,478
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	9,885	2,304	12,190	103,000	107,000	198	2	-	10,131	10,510
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	30,337	5,275	35,612	93,000	96,000	179	2	-	30,563	31,706
106	242306	INDI-Field Services	Pipeline Inspector U537O	12/15/2005	17,599	4,505	22,104	99,000	102,000	190	2	-	17,837	18,504
107	242203	MONVA-Cust Service	Meter Reader U537O	8/2/2005	10,345	2,420	12,765	98,000	100,000	188	2	-	10,581	10,977
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	9,939	2,342	12,280	93,000	96,000	179	2	-	10,165	10,545
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	9,939	2,342	12,280	98,000	100,000	188	2	-	10,174	10,555
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005				99,000	101,000	190	2	-	238	247
111	249106	WILK-Field Services	M/C Utility Person U6485	10/24/2005	17,602	4,457	22,059	91,000	93,000	175	2	-	17,825	18,491
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	21,450	4,338	25,788	91,000	94,000	175	2	-	21,672	22,483
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	30,342	5,198	35,540	98,000	100,000	188	2	-	30,578	31,722
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005				100,000	104,000	192	2	-	240	249
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	30,337	5,275	35,612	100,000	104,000	192	2	-	30,577	31,720
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	17,599	4,505	22,104	98,000	100,000	188	2	-	17,835	18,502
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	29,435	4,993	34,428	103,000	106,000	198	2	-	29,680	30,790
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	30,342	5,212	35,555	103,000	106,000	198	2	-	30,588	31,732
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	9,940	2,320	12,260	98,000	100,000	188	2	-	10,176	10,557
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006				88,000	91,000	169	2	-	217	225
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006				101,000	104,000	194	2	-	242	251
122	241103	PITT-Cust Service	Field Service Representative U01211P	10/20/2006	30,337	5,275	35,612	100,000	104,000	192	2	-	30,577	31,720
123	249106	WILK-Field Services	M/C Utility Person U6485	3/27/2006	9,939	2,342	12,280	91,000	93,000	175	2	-	10,161	10,541
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	9,940	2,315	12,255	103,000	106,000	198	2	-	10,186	10,567
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	21,450	4,338	25,788	101,000	104,000	194	2	-	21,692	22,503
126	242306	UTLN-Field Services	UTILITY PERSON NRW	4/24/2006	12,240	1,226	13,466	99,000	101,000	190	2	-	12,477	12,944
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	30,337	5,275	35,612	99,000	101,000	190	2	-	30,575	31,718
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	30,342	5,212	35,555	98,000	100,000	188	2	-	30,578	31,722
129	249106	WILK-Field Services	M/C Utility Person U6485	5/8/2006	21,450	4,338	25,788	91,000	94,000	175	2	-	21,672	22,483
130	249106	WILK-Field Services	M/C Crew Leader U6485	5/8/2006	30,337	5,275	35,612	99,000	102,000	190	2	-	30,575	31,718
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	21,450	4,338	25,788	103,000	106,000	198	2	-	21,695	22,507
132	249106	WILK-Field Services	M/C Technician U6485	5										

Pennsylvania-American Water Company - Water Operations
Group Insurance

Group Gross Insurance																
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance		
144	249152	WILK-Ceasestown	1/22/2007	30,342	5,212	35,555	95,000	98,000	182	2	-	45	30,573	31,716		
145	241106	PITT-Field Services	3/5/2007	30,342	5,212	35,555	100,000	104,000	192	2	-	45	30,582	31,726		
146	241106	PITT-Field Services	3/5/2007	9,939	2,337	12,275	103,000	106,000	198	2	-	45	10,184	10,565		
147	242106	MCMR-Field Services	3/26/2007	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718		
148	243306	BUTL-Field Services	4/16/2007	1,062	327	1,389	99,000	101,000	190	2	-	45	1,299	1,348		
149	249106	WILK-Field Services	6/4/2007	9,939	2,342	12,280	94,000	97,000	180	2	-	45	10,167	10,547		
150	249106	WILK-Field Services	6/25/2007	17,599	4,496	22,095	96,000	98,000	184	2	-	45	17,831	18,498		
151	249106	WILK-Field Services	6/25/2007	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489		
152	249106	WILK-Field Services	7/2/2007	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710		
153	246106	MECH-Field Services	7/9/2007	30,337	5,275	35,612	93,000	95,000	179	2	-	45	30,563	31,706		
154	246103	MECH-Cust Service	7/13/2007	17,599	4,505	22,104	84,000	87,000	161	2	-	45	17,808	18,474		
155	246103	MECH-Cust Service	7/11/2007	9,939	2,342	12,280	93,000	96,000	179	2	-	45	10,165	10,545		
156	249106	WILK-Field Services	7/16/2007	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496		
157	241106	PITT-Field Services	7/24/2007	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720		
158	241106	PITT-Field Services	7/23/2007	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726		
159	245103	NORR-Cust Service	7/30/2007	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541		
160	245103	NORR-Cust Service	8/6/2007	30,337	5,275	35,612	91,000	94,000	175	2	-	45	30,559	31,702		
161	244101	INDI-Production	8/13/2007	17,599	4,505	22,104	102,000	104,000	196	2	-	45	17,842	18,510		
162	249106	WILK-Field Services	9/4/2007	17,599	4,505	22,104	92,000	95,000	177	2	-	45	17,823	18,490		
163	249152	WILK-Ceasestown	9/4/2007	21,450	4,338	25,788	98,000	101,000	188	2	-	45	21,686	22,497		
164	242306	UNTN-Field Services	9/4/2007	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555		
165	242506	BRWN-Field Services	9/5/2007	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724		
166	242203	MONVAL-Cust Service	10/1/2007	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555		
167	245206	YARD-Field Services	10/8/2007	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712		
168	241106	PITT-Field Services	10/22/2007	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720		
169	249106	WILK-Field Services	10/22/2007	9,939	2,342	12,280	91,000	93,000	175	2	-	45	10,161	10,541		
170	242206	MONVA-Field Services	11/5/2007	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
171	249106	WILK-Field Services	11/26/2007	30,337	5,275	35,612	96,000	98,000	184	2	-	45	30,569	31,712		
172	241106	PITT-Field Services	12/10/2007	21,450	4,338	25,788	101,000	104,000	194	2	-	45	21,692	22,503		
173	249103	WILK-Cust Service	4/14/2008	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710		
174	243106	NEWC-Field Services	4/28/2008	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722		
175	246151	MECH-ProdWestShore	5/12/2008	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549		
176	243306	BUTL-Field Services	6/2/2008	10,191	2,381	12,571	98,000	100,000	188	2	-	45	10,426	10,816		
177	249106	WILK-Field Services	7/14/2008	21,450	4,338	25,788	96,000	99,000	184	2	-	45	21,682	22,493		
178	249160	WILK-Watres	7/22/2008	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496		
179	241106	PITT-Field Services	7/28/2008	30,342	5,212	35,555	100,000	104,000	192	2	-	45	30,582	31,726		
180	245106	NORR-Field Services	7/28/2008	9,939	2,342	12,280	93,000	95,000	179	2	-	45	10,165	10,545		
181	241106	PITT-Field Services	8/4/2008	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720		
182	242105	MCMR-Admin & Gen	8/18/2008	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710		
183	242103	MCMR-Cust Service	11/10/2008	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
184	241106	PITT-Field Services	11/11/2008	9,939	2,342	12,280	101,000	104,000	194	2	-	45	10,180	10,561		
185	242203	MONVAL-Cust Service	11/17/2008	12,843	1,263	14,106	98,000	100,000	188	2	-	45	13,078	13,567		
186	241106	PITT-Field Services	11/18/2008	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565		
187	243306	BUTL-Field Services	11/18/2008	10,345	1,242	11,586	98,000	99,000	188	2	-	45	10,580	10,976		
188	242106	MCMR-Field Services	1/5/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502		
189	242206	MONVA-Field Services	3/9/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
190	242306	UNTN-Field Services	3/30/2009	21,450	4,338	25,788	98,000	99,000	188	2	-	45	21,686	22,497		
191	242306	UNTN-Field Services	4/13/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502		
192	245106	NORR-Field Services	6/30/2009	30,337	5,275	35,612	93,000	95,000	179	2	-	45	30,563	31,706		
193	241106	PITT-Field Services	6/30/2009	21,450	4,338	25,788	103,000	106,000	198	2	-	45	21,695	22,507		
194	242106	MCMR-Field Services	7/6/2009	21,454	4,293	25,747	98,000	100,000	188	2	-	45	21,690	22,501		
195	242106	MCMR-Field Services	7/8/2009	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718		
196	242106	MCMR-Field Services	7/13/2009	30,342	5,212	35,555	99,000	101,000	190	2	-	45	30,580	31,724		
197	242106	MCMR-Field Services	7/20/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
198	242106	MCMR-Field Services	7/21/2009	30,337	5,275	35,612	97,000	99,000	186	2	-	45	30,571	31,714		
199	244306	CLAR-Field Services	8/3/2009	17,599	4,505	22,104	99,000	101,000	190	2	-	45	17,837	18,504		
200	244406	KITT-Field Services	8/18/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
201	242106	MCMR-Field Services	8/17/2009	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555		
202	242306	UNTN-Field Services	9/14/2009	10,231	2,432	12,663	98,000	100,000	188	2	-	45	10,467	10,858		
203	243306	BUTL-Field Services	10/28/2009				98,000	100,000	188	2	-	45	236	245		
204	243306	BUTL-Field Services	10/28/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716		
205	242106	MCMR-Field Services	11/2/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502		
206	241106	PITT-Field Services	10/23/2010	17,500	4,477	21,977	103,000	107,000	198	2	-	45	17,495	18,409		
207	249151	WILK-Brownell	2/22/2010	9,940	2,320	12,260	98,000	101,000	188	2	-	45	10,176	10,557		
208	241103	PITT-Cust Service	3/23/2010	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501		
209	249106	WILK-Field Services	3/29/2010	21,450	4,338	25,788	96,000	99,000	184	2	-	45	21,682	22,493		
210	245101	NORR-Production	6/21/2010	10,343	1,263	11,606	100,000	103,000	192	2	-	45	10,582	10,978		
211	242103	MCMR-Cust Service	10/12/2010	9,940	2,315	12,255	98,000	100,000	188	2	-	45	10,176	10,557		
212	241151	PITT-Production Haye	11/1/2010													

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance																
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental &	Employee	Net Medical Dental	2026	2027	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance		
				Vision	Contribution	Vision	Insurance Coverage	Insurance Coverage								
233	242106	MCMR-Field Services	Utility Person U5370	11/7/2011	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555	
234	249103	WILK-Cust Service	Serviceperson U6485	7/3/2012	17,602	4,457	22,059	96,000	99,000	184	2	-	45	17,834	18,501	
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	17,599	4,505	22,104	107,000	111,000	205	2	-	45	17,852	18,520	
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	9,939	2,342	12,280	86,000	89,000	165	2	-	45	10,151	10,531	
237	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/4/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
238	242105	MCMR-Admin & Gen	Utility Clerk U5370	3/18/2013				95,000	97,000	182	2	-	45	230	239	
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating)	4/1/2013	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563	
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	17,599	4,505	22,104	109,000	112,000	209	2	-	45	17,856	18,524	
241	242106	MCMR-Field Services	Utility Person U5370	5/1/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
242	242106	MCMR-Field Services	Utility Person U5370	4/30/2013	159	45	205	98,000	100,000	188	2	-	45	395	410	
243	244101	INDI-Production	Operator U5370	5/13/2013	10,735	1,236	11,971	102,000	104,000	196	2	-	45	10,978	11,389	
244	244306	CLAR-Field Services	Utility Person U5370	5/15/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565	
246	244606	KANE-Field Services	Utility Person U5370	5/28/2013	21,454	4,282	25,736	98,000	100,000	188	2	-	45	21,690	22,501	
247	244406	KITT-Field Services	Distribution System Serviceperson U5370	5/28/2013	9,572	2,229	11,801	99,000	101,000	190	2	-	45	9,810	10,177	
248	242106	MCMR-Field Services	Utility Person U5370	6/3/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
249	249106	WILK-Field Services	M/C Utility Person U6485	6/24/2013	10,343	1,263	11,606	91,000	93,000	175	2	-	45	10,565	10,960	
250	249106	WILK-Field Services	Line Location Specialist U6485	7/1/2013	30,342	5,198	35,540	92,000	95,000	177	2	-	45	30,567	31,710	
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	21,450	4,338	25,788	95,000	97,000	182	2	-	45	21,680	22,491	
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	1,062	313	1,374	103,000	107,000	198	2	-	45	1,307	1,356	
253	249106	WILK-Field Services	Regulation Utility Person U6485	8/5/2013	21,454	4,293	25,747	92,000	94,000	177	2	-	45	21,678	22,489	
254	249103	WILK-Cust Service	Serviceperson U6485	9/30/2013	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710	
255	249106	WILK-Field Services	M/C Utility Person U6485	10/17/2013	30,337	5,275	35,612	91,000	93,000	175	2	-	45	30,559	31,702	
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	10,343	1,263	11,606	100,000	103,000	192	2	-	45	10,582	10,978	
257	244201	PUNX-Production	Operator/Maintenance Person U5370	6/23/2014				102,000	104,000	196	2	-	45	243	253	
258	245906	WARR-Field Services	Utility Person U5370	10/28/2014	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720	
260	242306	UNTN-Field Services	Utility Person U5370	12/10/2014	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555	
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	17,599	4,505	22,104	100,000	104,000	192	2	-	45	17,839	18,506	
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720	
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	13,895	1,242	15,136	100,000	104,000	192	2	-	45	14,134	14,663	
264	249106	WILK-Field Services	M/C Technician U6485	6/26/2015	11,331	1,263	12,594	90,000	92,000	173	2	-	45	11,551	11,983	
265	243151	NEWC-New Castle	Operator U5370	11/16/2015	9,939	2,342	12,280	102,000	104,000	196	2	-	45	10,182	10,563	
266	249106	WILK-Field Services	M/C Crew Leader U6485	11/17/2015	30,337	5,275	35,612	99,000	102,000	190	2	-	45	30,575	31,718	
267	249151	WILK-Brownell	Maintenance/Relief Operator U6485	11/18/2015				95,000	98,000	182	2	-	45	230	239	
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	9,939	2,342	12,280	107,000	111,000	205	2	-	45	10,192	10,573	
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	9,939	2,337	12,275	103,000	107,000	198	2	-	45	10,184	10,565	
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501	
271	244606	KANE-Field Services	Subforeperson U5370	2/15/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
272	242103	MCMR-Cust Service	Meter Reader U5370	2/18/2016	9,939	2,342	12,280	98,000	99,000	188	2	-	45	10,174	10,555	
273	249103	WILK-Cust Service	Serviceperson U6485	2/15/2016	9,940	2,315	12,255	95,000	98,000	182	2	-	45	10,170	10,551	
274	242206	MONVA-Field Services	Subforeperson U5370	3/1/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
275	249106	WILK-Field Services	M/C Crew Leader U6485	3/15/2016	11,790	1,226	13,016	100,000	103,000	192	2	-	45	12,029	12,479	
276	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	3/22/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716	
277	242303	UNTN-Cust Service	Distribution System Serviceperson U5370	3/28/2016	30,048	5,140	35,188	98,000	100,000	188	2	-	45	30,284	31,416	
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	21,450	4,338	25,788	103,000	106,000	198	2	-	45	21,695	22,507	
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720	
280	249106	WILK-Field Services	Backhoe Operator U6485	4/19/2016	9,940	2,320	12,260	96,000	98,000	184	2	-	45	10,172	10,553	
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726	
282	243301	BUTL-Production	Helper/Relief Operator U5370	5/16/2016	9,939	2,337	12,275	101,000	103,000	194	2	-	45	10,180	10,561	
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016				93,000	95,000	179	2	-	45	226	235	
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	21,743	4,428	26,171	93,000	95,000	179	2	-	45	21,969	22,791	
285	240117	CORP-Water Quality	Lab Tech/JPP Compliance	1/31/2011	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704	
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	9,939	2,342	12,280	100,000	104,000	192	2	-	45	10,178	10,559	
287	243151	NEWC-New Castle	Helper/Relief Operator U5370	2/20/2017	30,342	5,212	35,555	101,000	103,000	194	2	-	45	30,584	31,728	
288	249160	WILK-Watres	Maintenance/Relief Operator U6485	4/3/2017	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491	
289	242206	MONVA-Field Services	Utility Person U5370	4/24/2017	9,939	2,337	12,275	98,000	100,000	188	2	-	45	10,174	10,555	
290	249106	WILK-Field Services	Regulation Crew Leader U6485	5/22/2017	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712	
291	249106	WILK-Field Services	M/C Technician U6485	6/19/2017	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496	
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	17,599	4,505	22,104	97,000	100,000	186	2	-	45	17,833	18,500	
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704	
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	9,939	2,34										

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance														
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
322	241151	PITT-Production Haye	11/5/2018	17,602	4,457	22,059	99,000	103,000	190	2	-	45	17,840	18,507
323	249106	WILK-Field Services	1/24/2019	9,939	2,342	12,280	100,000	103,000	192	2	-	45	10,178	10,559
324	249106	WILK-Field Services	1/28/2019	29,425	4,993	34,428	99,000	102,000	190	2	-	45	29,673	30,782
325	249106	WILK-Field Services	2/11/2019	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
326	249106	WILK-Field Services	2/11/2019	10,345	1,236	11,581	91,000	93,000	175	2	-	45	10,567	10,962
327	249106	WILK-Field Services	3/12/2019	55	11	66	91,000	93,000	175	2	-	45	277	288
328	249106	WILK-Field Services	3/13/2019	9,939	2,342	12,280	99,000	102,000	190	2	-	45	10,176	10,557
329	249106	WILK-Field Services	3/18/2019	9,939	2,342	12,280	96,000	99,000	184	2	-	45	10,170	10,551
330	249106	WILK-Field Services	7/8/2019	9,940	2,320	12,260	95,000	98,000	182	2	-	45	10,170	10,551
331	242106	MCMR-Field Services	7/8/2019	9,939	2,337	12,275	95,000	97,000	182	2	-	45	10,169	10,549
332	242106	MCMR-Field Services	7/9/2019	9,939	2,342	12,280	95,000	97,000	182	2	-	45	10,169	10,549
333	249152	WILK-Ceasestown	7/29/2019	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
334	242206	MONVA-Field Services	7/29/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
335	249151	WILK-Brownell	7/30/2019	10,343	1,263	11,606	95,000	98,000	182	2	-	45	10,573	10,968
336	242103	MCMR-Cust Service	8/5/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
337	249106	WILK-Field Services	8/6/2019	9,939	2,342	12,280	91,000	93,000	175	2	-	45	10,161	10,541
338	243306	BUTL-Field Services	8/5/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
339	241106	PITT-Field Services	8/12/2019	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
340	243151	NEWC-New Castle	9/23/2019	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
341	243301	BUTL-Production	9/23/2019	10,343	1,263	11,606	99,000	101,000	190	2	-	45	10,580	10,976
342	241106	PITT-Field Services	10/7/2019	10,863	1,263	12,126	98,000	101,000	188	2	-	45	11,098	11,513
343	242106	MCMR-Field Services	10/21/2019	30,342	5,212	35,555	96,000	98,000	184	2	-	45	30,574	31,718
344	246152	MECH-Silver Springs	2/10/2020	10,605	1,242	11,846	89,000	91,000	171	2	-	45	11,228	11,513
345	249103	WILK-Cust Service	3/2/2020	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
346	244306	CLAR-Field Services	3/2/2020	30,342	5,212	35,555	95,000	97,000	182	2	-	45	30,573	31,716
347	249152	WILK-Ceasestown	4/13/2020	19,421	2,235	21,655	95,000	98,000	182	2	-	45	19,651	20,385
348	244301	CLAR-Production	4/27/2020	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
349	249106	WILK-Field Services	4/27/2020	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
350	240117	CORP-Water Quality	5/18/2020	21,854	2,607	24,461	99,000	102,000	190	2	-	45	22,092	22,918
351	241106	PITT-Field Services	4/27/2020	24,320	2,653	26,973	97,000	100,000	186	2	-	45	24,554	25,472
352	242103	MCMR-Cust Service	5/11/2020	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
353	249103	WILK-Cust Service	7/13/2020	10,343	1,258	11,601	95,000	98,000	182	2	-	45	10,573	10,968
354	240117	CORP-Water Quality	7/6/2020	9,940	2,315	12,255	87,000	89,000	167	2	-	45	10,155	10,535
355	241106	PITT-Field Services	7/27/2020	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
356	249160	WILK-Waters	15/15/2020	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
357	246151	MECH-ProdWestShore	2/1/2021	25,612	2,951	28,563	89,000	91,000	171	2	-	45	21,9	22,7
358	245203	YARD-Cust Service	3/15/2021	21,450	4,338	25,788	92,000	94,000	177	2	-	45	21,674	22,485
359	244101	INDI-Production	3/22/2021	10,863	1,263	12,126	96,000	98,000	184	2	-	45	11,095	11,509
360	242103	MCMR-Cust Service	4/5/2021	10,678	1,248	11,925	90,000	92,000	173	2	-	45	10,898	11,306
361	243152	NEWC-Elwood	4/26/2021				96,000	98,000	184	2	-	45	232	241
362	249106	WILK-Field Services	4/26/2021	17,602	4,466	22,068	99,000	102,000	190	2	-	45	17,840	18,507
363	249106	WILK-Field Services	5/3/2021	9,940	2,315	12,255	92,000	94,000	177	2	-	45	10,165	10,545
364	242106	MCMR-Field Services	5/3/2021	21,450	4,338	25,788	92,000	94,000	177	2	-	45	21,674	22,485
365	243106	NEWC-Field Services	5/4/2021	9,940	2,320	12,260	92,000	94,000	177	2	-	45	10,165	10,545
366	242306	UNTN-Field Services	5/17/2021	19,917	2,274	22,191	92,000	94,000	177	2	-	45	20,141	20,894
367	241106	PITT-Field Services	5/24/2021	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
368	243106	NEWC-Field Services	5/24/2021	9,940	2,315	12,255	93,000	95,000	179	2	-	45	10,167	10,547
369	249106	WILK-Field Services	6/7/2021	9,940	2,315	12,255	91,000	93,000	175	2	-	45	10,163	10,543
370	244101	INDI-Production	6/7/2021	30,337	5,275	35,612	95,000	98,000	184	2	-	45	30,569	31,712
371	249106	WILK-Field Services	6/8/2021				95,000	98,000	182	2	-	45	230	239
372	244406	KITT-Field Services	6/14/2021	30,342	5,212	35,555	96,000	98,000	184	2	-	45	30,574	31,718
373	249160	WILK-Waters	6/14/2021	30,337	5,275	35,612	95,000	98,000	177	2	-	45	30,561	31,704
374	244506	WARR-Field Services	8/6/2021	30,337	5,275	35,612	90,000	91,000	173	2	-	45	30,557	31,700
375	242206	MONVA-Field Services	8/16/2021	30,337	5,275	35,612	90,000	91,000	173	2	-	45	30,557	31,700
376	244606	KANE-Field Services	8/30/2021	21,450	4,338	25,788	90,000	91,000	173	2	-	45	21,670	22,481
377	249106	WILK-Field Services	9/14/2021	17,599	4,505	22,104	100,000	103,000	192	2	-	45	17,839	18,506
378	249106	WILK-Field Services	9/13/2021	9,939	2,342	12,280	100,000	103,000	192	2	-	45	10,178	10,559
379	241103	PITT-Cust Service	10/25/2021	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
380	245106	NORR-Field Services	11/1/2021	30,044	5,185	35,229	93,000	95,000	179	2	-	45	30,270	31,402
381	245106	NORR-Field Services	11/15/2021	21,450	4,338	25,788	93,000	95,000	179	2	-	45	21,676	22,487
382	245103	NORR-Cust Service	11/22/2021	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
383	241106	PITT-Field Services	11/22/2021	30,044	5,185	35,229	95,000	99,000	182	2	-	45	30,274	31,406
384	241151	PITT-Production Haye	12/6/2021	10,345	1,236	11,581	99,000	102,000	190	2	-	45	10,582	10,978
385	249106	WILK-Field Services	12/13/2021	30,342	5,198	35,540	92,000	94,000	177	2	-	45	30,567	31,710
386	244106	INDI-Field Services	2/14/2022	10,863	1,258	12,121	90,000	91,000	173	2	-	45	11,083	11,498
387	242103	MCMR-Cust Service	2/7/2022	10,603	1,258	11,861	90,000	92,000	173	2	-	45	10,823	11,228
388	245106	NORR-Field Services	3/7/2022	20,318	2,246	22,564	86,000	89,000	165	2	-	45	20,531	21,299
389	241103	PITT-Cust Service	3/7/2022	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
390	241106	PITT-Field Services	3/8/2022	21,334	4,305	25,640	92,000	95,000	177	2	-	45	21,559	22,365
391	249106	WILK-Field Services	3/28/2022	10,343	1,263	11,606	91,000	93,000	175	2	-	45	10,565	10,960
392	241106	PITT-Field Services	3/28/2022	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
393	241106	PITT-Field Services	4/5/2022	17,599	4,505	22,104	89,000	92,000	171	2	-	45	17,817	18,484
394	249106	WILK-Field Services	3/29/2022	10,191	2,375	12,566	100,000	103,000	192	2	-	45	10,430	10,820
395	246152	MECH-Silver Springs	4/11/2022	30,342	5,212	35,555	86,000	89,000	165	2	-	45	30,555	31,698
396	241151	PITT-Production Haye	4/11/2022				94,000	97,000	180	2	-	45	228	237
397	241106	PITT-Field Services	4/4/2022				92,000	95,000	177	2	-	45	224	233
398	241106	PITT-Field Services	4/12/2022	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
399	249151	WILK-Brownell	5/2/2022	30,337	5,275	35,612	87,000	90,000	167	2	-	45	30,552	31,694
400	249106	WILK-Field Services	5/16/2022	10,343	1,263	11,606	91,000	94,000	175	2	-	45	10,565	10,960
401	246106	MECH-Field Services	5/16/2022	10,605	1,242	11,846	84,000	86,000	161	2	-	45	10,814	11,218
402	245101	NORR-Production	5/23/2022	21,450	4,338	25,788	100,000	102,000	192	2				

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Gross Group Insurance														
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
411	249106	WILK-Field Services	M/C Technician U6485	10/10/2022	21,047	4,214	25,261	94,000	96,000	180	2	-	21,276	22,071
412	249106	WILK-Field Services	M/C Utility Person U6485	10/17/2022	9,939	2,342	12,280	84,000	86,000	161	2	-	10,147	10,527
413	244206	PUNX-Field Services	Utility Person U5370	10/24/2022	30,337	5,275	35,612	87,000	89,000	167	2	-	30,552	31,694
414	249103	WILK-Cust Service	Serviceperson U6485	12/12/2022	30,337	5,275	35,612	95,000	98,000	182	2	-	30,567	31,710
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	11,645	1,242	12,886	93,000	96,000	179	2	-	11,871	12,315
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	30,337	5,275	35,612	87,000	89,000	167	2	-	30,552	31,694
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	17,599	4,505	22,104	87,000	89,000	167	2	-	17,814	18,480
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023				87,000	89,000	167	2	-	215	223
419	243152	NEWC-Elwood	Maintenance Person U5370	3/6/2023	19,267	2,274	21,541	88,000	89,000	169	2	-	19,484	20,212
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	10,863	1,263	12,126	89,000	92,000	171	2	-	11,081	11,496
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	30,337	5,275	35,612	90,000	92,000	173	2	-	30,557	31,700
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	30,044	5,185	35,229	91,000	93,000	175	2	-	30,266	31,398
423	249103	WILK-Cust Service	Serviceperson U6485	4/3/2023	21,450	4,338	25,788	92,000	95,000	177	2	-	21,674	22,485
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	10,343	1,263	11,606	89,000	92,000	171	2	-	10,561	10,956
425	243152	NEWC-Elwood	Operator U5370	4/10/2023	24,550	2,653	27,203	91,000	93,000	175	2	-	24,772	25,698
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	9,940	2,315	12,255	91,000	94,000	175	2	-	10,163	10,543
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	9,939	2,342	12,280	80,000	82,000	154	2	-	10,140	10,519
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	10,343	1,263	11,606	90,000	93,000	173	2	-	10,563	10,958
429	249159	WILK-Nesbitt	Plant Operator U6485	5/1/2023				95,000	98,000	182	2	-	230	239
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	9,939	2,342	12,280	87,000	89,000	167	2	-	10,153	10,533
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	30,337	5,275	35,612	87,000	89,000	167	2	-	30,552	31,694
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	17,599	4,505	22,104	87,000	89,000	167	2	-	17,814	18,480
433	249106	WILK-Field Services	M/C Utility Person U6485	6/5/2023	9,939	2,337	12,275	84,000	86,000	161	2	-	10,147	10,527
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	10,473	1,263	11,736	81,000	83,000	156	2	-	10,676	11,075
435	244301	CLAR-Production	Operator U5370	7/17/2023	30,337	5,275	35,612	88,000	90,000	169	2	-	30,554	31,696
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	9,940	2,320	12,260	85,000	87,000	163	2	-	10,151	10,531
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	29,641	5,061	34,702	84,000	86,000	161	2	-	29,850	30,966
438	243152	NEWC-Elwood	Helper/Relief Operator U5370	8/14/2023	31,034	3,663	34,697	88,000	89,000	169	2	-	31,251	32,419
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	11,123	1,263	12,386	89,000	92,000	171	2	-	11,341	11,765
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	29,994	3,663	33,657	84,000	86,000	161	2	-	30,203	31,333
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	17,602	4,466	22,068	88,000	89,000	169	2	-	17,819	18,485
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	30,238	5,183	35,421	78,000	80,000	150	2	-	30,435	31,573
443	249158	WILK-Lake Scranton	Plant Operator U6485	8/28/2023				94,000	97,000	180	2	-	228	237
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	30,337	5,275	35,612	85,000	87,000	163	2	-	30,548	31,690
445	249159	WILK-Nesbitt	Plant Operator U6485	9/25/2023	9,939			94,000	97,000	180	2	-	10,167	10,547
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	11,465	1,226	12,691	94,000	97,000	180	2	-	11,693	12,130
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	17,599	4,496	22,095	89,000	92,000	171	2	-	17,817	18,484
448	242306	UNTIN-Field Services	Utility Person U5370	10/16/2023	21,450	4,338	25,788	84,000	86,000	161	2	-	21,659	22,469
449	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/27/2023	9,884	2,326	12,210	85,000	86,000	163	2	-	10,094	10,472
450	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	12/4/2023	313	75	389	85,000	86,000	163	2	-	524	544
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	30,337	5,275	35,612	91,000	94,000	175	2	-	30,559	31,702
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	9,884	2,326	12,210	87,000	90,000	167	2	-	10,098	10,476
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	10,343	1,263	11,606	91,000	94,000	175	2	-	10,565	10,960
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	31,294	3,663	34,957	88,000	91,000	169	2	-	31,511	32,689
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	9,939	2,342	12,280	78,000	80,000	150	2	-	10,136	10,515
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	10,993	1,258	12,251	88,000	91,000	169	2	-	11,209	11,628
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024				87,000	90,000	167	2	-	215	223
458	243152	NEWC-Elwood	Operator U5370	1/22/2024				88,000	90,000	169	2	-	217	225
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	12,295	1,242	13,536	83,000	86,000	159	2	-	12,502	12,969
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	9,939	2,342	12,280	84,000	86,000	161	2	-	10,147	10,527
461	249152	WILK-Ceasestown	Plant Operator U6485	3/11/2024	10,408	1,248	11,655	92,000	95,000	177	2	-	10,632	11,030
462	249158	WILK-Lake Scranton	Plant Operator U6485	4/1/2024	368	91	459	95,000	98,000	177	2	-	582	614
463	240117	CORP-Water Quality	Laboratory Technician IBO7_229	5/20/2024				94,000	96,000	161	2	-	209	217
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	366	113	479	89,000	92,000	171	2	-	585	606
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024				88,000	91,000	169	2	-	217	225
466	249106	WILK-Field Services	M/C Utility Person U6485	5/20/2024	17,599	4,505	22,104	85,000	88,000	163	2	-	17,810	18,476
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	20,797	4,134	24,931	88,000	91,000	169	2	-	21,013	21,799
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	9,939	2,342	12,280	87,000	90,000	167	2	-	10,153	10,533
469	249152	WILK-Ceasestown	Maintenance/Relief Operator U6485	6/11/2024	708	220	928	90,000	92,000	173	2	-	929	963
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	30,337	5,275	35,612	88,000	91,000	169	2	-	30,554	31,696
471	249106	WILK-Field Services	M/C Crew Leader U6485	6/10/2024	30,337	5,275	35,612	94,000	97,000	180	2	-	30,565	31,708
472	249158	WILK-Lake Scranton	Plant Operator U6485	6/17/2024				92,000	95,000	177	2	-	224	233
473	249152	WILK-Ceasestown	Plant Operator U6485	6/24/2024	9,939	2,342	12,280	92,000	95,000	177	2	-	10,163	10,543
474	249152	WILK-Ceasestown	Plant Operator U6485	6/25/2024	10,345	1,236	11,581	92,000	95,000	177	2	-	10,569	10,964
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	9,939	2,342	12,280	76,000	78,000	146	2	-	10,132	10,511
476	243301	BUTL-Production	Operator U5370	7/9/2024	9,939	2,342	12,280	86,000	87,000	165	2	-	10,151	10,531
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	10,345	1,236	11,581	82,000	83,000	157	2	-	10,550	10,944
478	249106	WILK-Field Services	M/C Crew Leader U6485	7/22/2024	30,337	5,261	35,598	92,000	95,000	177	2	-	30,561	31,704
479	249103	WILK-Cust Service	Serviceperson U6485	8/5/2024				88,000	91,000	169	2	-	217	225
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	11,253	1,263	12,516	82,000	84,000	157	2	-	11,458	11,886
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	9,939	2,342	12,280	85,000	87,000	163	2	-	10,149	10,529
482	249160	WILK-Watres	Plant Operator U6485	8/26/2024	9,939	2,342	12,280	91,000	94,000	175	2	-	10,161	10,541
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	9,939	2,337	12,275	89,000	92,000	171	2	-	10,157	10,537
484	249160	WILK-Watres	Plant Operator U6485	9/17/2024	30,337	5,275	35,612	91,000	94,000	175	2	-	30,559	31,702
485	249159	WILK-Nesbitt	Plant Operator U6485	9/16/2024	9,939	2,342	12,280	91,000	94,000	175	2	-	10,161	10,541
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	30,342	5,212	35,555	89,000	92,000	171	2	-	30,561	31,704
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	30,232	5,246	35,478	89,000	92,000	171	2	-	30,451	31,590
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	10,343	1,263	11,606	89,000	92,000	171	2	-	10,561	10,956
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	30,337	5,275	35,612	87,000	90,000	167	2	-	30,552	31

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance																
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental &	Employee	Net Medical Dental	2026	2027	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross	2027 Total Gross		
				Vision	Contribution	Vision	Insurance Coverage	Insurance Coverage					Group Insurance	Group Insurance		
500	241151	PITT-Production Haye	1/21/2025	9,940	2,320	12,260	89,000	92,000	171	2	-	45	10,159	10,539		
501	241106	PITT-Field Services	1/27/2025				87,000	90,000	167	2	-	45	215	223		
502	243152	NEWC-Elkwood	1/27/2025	11,063	1,263	12,326	86,000	87,000	165	2	-	45	11,275	11,697		
503	249106	WILK-Field Services	2/3/2025	9,939	2,342	12,280	82,000	85,000	157	2	-	45	10,144	10,523		
504	241106	PITT-Field Services	3/10/2025	22,294	2,607	24,901	90,000	93,000	173	2	-	45	22,514	23,356		
505	241106	PITT-Field Services	3/3/2025	10,625	1,236	11,861	91,000	94,000	175	2	-	45	10,847	11,253		
506	245206	YARD-Field Services	2/24/2025	30,480	3,585	34,065	81,000	83,000	156	2	-	45	30,683	31,680		
507	249158	WILK-Lake Scranton	3/3/2025	30,337	5,275	35,612	87,000	90,000	167	2	-	45	30,552	31,694		
508	249158	WILK-Lake Scranton	3/10/2025	9,940	2,320	12,260	90,000	92,000	173	2	-	45	10,161	10,541		
509	249152	WILK-Ceasestown	3/10/2025	9,884	2,326	12,210	90,000	92,000	173	2	-	45	10,104	10,482		
510	241106	PITT-Field Services	3/5/2025	18,617	2,274	20,891	91,000	94,000	175	2	-	45	18,839	19,544		
511	241151	PITT-Production Haye	3/11/2025	30,342	5,212	35,555	89,000	92,000	171	2	-	45	30,561	31,704		
512	244306	CLAR-Field Services	3/10/2025				82,000	83,000	157	2	-	45	205	213		
513	246152	MECH-Silver Springs	3/31/2025	11,343	1,258	12,601	84,000	87,000	161	2	-	45	11,552	11,984		
514	245101	NORR-Production	3/31/2025	10,818	1,263	12,081	84,000	86,000	161	2	-	45	11,027	11,439		
515	249160	WILK-Watres	3/31/2025	17,602	4,466	22,068	90,000	92,000	173	2	-	45	17,823	18,489		
516	249103	WILK-Cust Service	3/31/2025	30,342	5,212	35,555	87,000	89,000	167	2	-	45	30,557	31,700		
517	241152	PITT-Production Aldr	4/14/2025	10,288	1,248	11,535	89,000	92,000	171	2	-	45	10,506	10,899		
518	249103	WILK-Cust Service	4/14/2025	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533		
519	249103	WILK-Cust Service	4/28/2025	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694		
520	249106	WILK-Field Services	5/5/2025	9,940	2,315	12,255	91,000	94,000	175	2	-	45	10,163	10,543		
521	249106	WILK-Field Services	5/5/2025	9,940	2,315	12,255	82,000	85,000	157	2	-	45	10,146	10,525		
522	243301	BUTL-Production	5/12/2025	30,337	5,275	35,612	85,000	87,000	163	2	-	45	30,548	31,690		
523	249106	WILK-Field Services	5/12/2025	9,939	2,337	12,275	91,000	94,000	175	2	-	45	10,161	10,541		
524	249106	WILK-Field Services	5/12/2025	21,450	4,338	25,788	91,000	94,000	175	2	-	45	21,672	22,483		
525	249106	WILK-Field Services	5/12/2025	9,939	2,337	12,275	91,000	94,000	175	2	-	45	10,161	10,541		
526	245101	NORR-Production	5/19/2025	14,845	1,242	16,086	82,000	84,000	157	2	-	45	15,050	15,612		
527	249106	WILK-Field Services	5/27/2025				82,000	85,000	157	2	-	45	205	213		
528	249106	WILK-Field Services	5/19/2025	9,940	2,315	12,255	91,000	94,000	175	2	-	45	10,163	10,543		
529	249106	WILK-Field Services	5/27/2025	10,345	1,236	11,581	82,000	85,000	157	2	-	45	10,550	10,944		
530	246152	MECH-Silver Springs	5/27/2025	9,885	2,304	12,190	89,000	91,000	171	2	-	45	10,104	10,482		
531	249103	WILK-Cust Service	6/9/2025				87,000	89,000	167	2	-	45	215	223		
532	245206	YARD-Field Services	6/30/2025	10,343	1,263	11,606	81,000	83,000	156	2	-	45	10,546	10,940		
533	249103	WILK-Cust Service	6/23/2025				87,000	89,000	167	2	-	45	215	223		
534	246152	MECH-Silver Springs	12/31/2025	19,027	3,577	22,604	93,000	96,000	179	2	-	45	19,253	19,973		
535	241151	PITT-Production Haye	12/31/2025	19,027	3,577	22,604	81,000	83,000	156	2	-	45	19,230	19,949		
536	246151	MECH-ProdWestShore	12/31/2025	19,027	3,577	22,604	81,000	83,000	156	2	-	45	19,230	19,949		
537	246152	MECH-Silver Springs	12/31/2025	19,027	3,577	22,604	78,000	80,000	150	2	-	45	19,224	19,943		
538	249159	WILK-Nesbitt	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
539	241151	PITT-Production Haye	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
540	241151	PITT-Production Haye	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
541	249160	WILK-Watres	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
542	249158	WILK-Lake Scranton	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
543	244506	WARR-Field Services	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
544	241151	PITT-Production Haye	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
545	241151	PITT-Production Haye	12/31/2025	19,027	3,577	22,604	83,000	86,000	159	2	-	45	19,234	19,953		
546	249106	WILK-Field Services	12/31/2025	19,027	3,577	22,604	93,000	95,000	179	2	-	45	19,253	19,973		
547	241106	PITT-Field Services	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
548	241106	PITT-Field Services	12/31/2025	19,027	3,577	22,604	88,000	91,000	169	2	-	45	19,243	19,963		
549	241106	PITT-Field Services	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951		
550	249106	WILK-Field Services	12/31/2025	19,027	3,577	22,604	79,000	81,000	152	2	-	45	19,226	19,945		
Total Collective Bargaining Unit				\$9,667,307	\$1,819,338	\$11,486,645	\$51,936,000	\$53,339,000	\$99,717	\$1,320	\$0	\$24,882	\$9,793,226	\$10,159,395		
												Vacancy Rate			1.25%	
												Vacancy Adjustment			\$122,415	
															\$126,892	
												Total Collective Bargaining Unit			\$9,670,811	
															\$10,032,402	

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance														
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Hourly														
1	242105	MCMR-Admin & Gen	3/13/1990	\$10,772	\$2,186	\$12,958	\$119,000	\$124,000	\$228	\$29	\$199	\$45	\$11,273	\$11,694
2	243106	NEWC-Field Services	7/2/1990				102,000	106,000	196	24	169	45	435	451
3	243106	NEWC-Field Services	6/26/1989	23,677	4,810	28,488	128,000	133,000	246	31	212	45	24,212	25,117
4	249103	WILK-Cust Service	10/27/1980	23,677	4,810	28,488	133,000	138,000	255	32	223	45	24,232	25,138
5	240106	CORP-Field Services	10/3/1988	30,175	6,124	36,299	111,000	115,000	213	27	185	45	30,645	31,791
6	245706	POCO-Field Services	9/16/1996	23,677	4,810	28,488	118,000	123,000	227	28	197	45	24,175	25,079
7	245706	POCO-Field Services	7/1/1994	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
8	245501	BNGR-Production	7/23/1990	23,677	4,810	28,488	128,000	133,000	246	31	213	45	24,212	25,118
9	247406	FRCK-Field Services	4/18/1988				115,000	120,000	221	28	192	45	486	504
10	247401	FRCK-Production	1/15/1986	23,681	4,750	28,431	129,000	134,000	248	31	214	45	24,219	25,125
11	247106	MILT-Field Services	6/14/1979	23,677	4,810	28,488	112,000	117,000	215	27	187	45	24,152	25,055
12	245305	ABNG-Admin & Gen	7/5/1990	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
13	247106	MILT-Field Services	11/16/1998	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
14	247151	MILT-Prod WD Creek	12/1/1998	30,175	6,124	36,299	114,000	118,000	219	27	190	45	30,656	31,802
15	240120	CORP-Bus Dev	5/1/2000	23,681	4,760	28,441	143,000	148,000	275	34	238	45	24,273	25,180
16	246306	PENN/Wyom-Field Svc	3/1/1997	10,773	2,159	12,932	125,000	130,000	240	30	209	45	11,297	11,720
17	245906	GLEN-Field Services	12/27/1994	23,677	4,810	28,488	125,000	130,000	240	30	209	45	24,202	25,106
18	246306	PENN/Wyom-Field Svc	8/16/1999				118,000	123,000	227	28	197	45	497	516
19	245606	NAZA-Field Services	10/4/1993	10,358	2,078	12,436	119,000	123,000	228	29	198	45	10,858	11,264
20	245906	GLEN-Field Services	10/1/1987	23,681	4,750	28,431	126,000	131,000	242	30	210	45	24,208	25,113
21	246401	ROYF-Production	11/1/1989	23,677	4,800	28,477	124,000	129,000	238	30	206	45	24,197	25,102
22	246401	ROYF-Production	3/9/1998	23,677	4,810	28,488	126,000	131,000	242	30	210	45	24,205	25,110
23	246406	ROYF-Field Services	3/3/1998	10,772	2,186	12,958	128,000	133,000	246	31	213	45	11,307	11,729
24	247203	PHBG-Cust Service	10/29/2001	30,179	6,059	36,238	119,000	124,000	228	29	201	45	30,681	31,828
25	245606	NAZA-Field Services	10/26/2001	30,175	6,124	36,299	120,000	125,000	230	29	200	45	30,680	31,827
26	246801	LEHP-Production	2/26/1990	23,681	4,750	28,431	114,000	119,000	219	27	191	45	24,163	25,066
27	246501	COAT-Production	5/28/2002	22,819	4,587	27,406	114,000	118,000	219	27	190	45	23,301	24,172
28	249106	WILK-Field Services	9/2/2003	30,175	6,124	36,299	125,000	130,000	240	30	209	45	30,699	31,846
29	245906	GLEN-Field Services	1/5/2004	24,797	5,032	29,829	119,000	124,000	228	29	199	45	25,298	26,244
30	242105	MCMR-Admin & Gen	12/1/2004	30,175	6,124	36,299	109,000	114,000	209	26	182	45	30,638	31,784
31	240106	CORP-Field Services	1/31/2005	23,677	4,810	28,488	112,000	117,000	215	27	187	45	24,152	25,055
32	247152	MILT-Prod Milton FP	7/25/2005	24,797	5,032	29,829	114,000	118,000	219	27	190	45	25,278	26,223
33	245401	SUSQ-Production	5/15/2006	10,773	2,159	12,932	112,000	117,000	215	27	187	45	11,248	11,668
34	246306	PENN/Wyom-Field Svc	3/30/2006	30,175	6,124	36,299	115,000	119,000	221	28	191	45	30,660	31,806
35	246206	HSKY-Field Services	3/26/2007	24,801	4,977	29,778	117,000	121,000	225	28	195	45	25,294	26,239
36	247106	MILT-Field Services	5/7/2007				108,000	113,000	207	26	181	45	459	476
37	240117	CORP-Water Quality	6/18/2007	30,175	6,110	36,285	124,000	129,000	238	30	206	45	30,694	31,842
38	246306	PENN/Wyom-Field Svc	7/2/2007	23,681	4,750	28,431	114,000	118,000	219	27	189	45	24,162	25,065
39	240116	CORP-Maint Services	9/4/2007	23,677	4,810	28,488	140,000	145,000	269	34	233	45	24,258	25,165
40	247201	PHBG-Production	6/2/2008	30,179	6,059	36,238	124,000	129,000	238	30	207	45	30,699	31,847
41	247106	MILT-Field Services	7/21/2008	23,681	4,760	28,441	106,000	110,000	204	25	176	45	24,132	25,034
42	246501	COAT-Production	10/6/2008	10,773	2,164	12,937	117,000	122,000	225	28	196	45	11,267	11,688
43	247701	BOGGS-Production	5/4/2009	23,677	4,810	28,488	120,000	125,000	230	29	200	45	24,182	25,086
44	245706	POCO-Field Services	9/28/2009	24,132	3,069	27,201	116,000	121,000	223	28	194	45	24,622	25,542
45	246506	COAT-Field Services	11/2/2009				114,000	119,000	219	27	191	45	482	500
46	247206	PHBG-Field Services	3/29/2010	23,876	3,009	26,885	118,000	123,000	227	28	197	45	24,373	25,285
47	241106	PITT-Field Services	10/4/2010	10,772	2,186	12,958	127,000	132,000	244	30	212	45	11,303	11,726
48	241103	PITT-Cust Service	1/3/2011	30,175	6,124	36,299	121,000	125,000	232	29	201	45	30,682	31,830
49	240306	CORP-Field Service	9/1/2011	10,851	1,395	12,246	109,000	113,000	209	26	182	45	11,313	11,736
50	245406	SUSQ-Field Services	9/6/2011	10,773	2,159	12,932	113,000	118,000	217	27	189	45	11,251	11,672
51	247206	PHBG-Field Services	11/7/2011	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
52	245705	POCO-Admin & Gen	7/3/2012	29,958	6,066	36,024	107,000	111,000	205	26	179	45	30,413	31,550
53	247150	MILT-Prod Other	1/21/2013	10,773	2,159	12,932	108,000	112,000	207	26	180	45	11,232	11,652
54	245601	NAZA-Production	6/27/2013	30,175	6,124	36,299	123,000	128,000	236	30	205	45	30,690	31,838
55	247301	BRWK-Production	9/16/2013	23,872	3,069	26,941	119,000	124,000	228	29	199	45	24,373	25,285
56	247201	PHBG-Production	2/2/2015	30,175	6,124	36,299	115,000	120,000	221	28	192	45	30,660	31,807
57	240106	CORP-Field Services	2/3/2015	30,175	6,124	36,299	108,000	112,000	207	26	180	45	30,633	31,778
58	245306	ABNG-Field Services	7/20/2015	23,681	4,750	28,431	118,000	123,000	227	28	197	45	24,178	25,082
59	243106	NEWC-Field Services	11/9/2015	1,161	306	1,466	102,000	106,000	196	24	170	45	1,597	1,656
60	242205	MONVAL-Admin & Gen	11/9/2015	10,772	2,181	12,953	122,000	127,000	234	29	204	45	11,284	11,706
61	241150	PITT-Production Othe	11/9/2015	10,773	2,164	12,937	103,000	107,000	198	25	172	45	11,213	11,633
62	245406	SUSQ-Field Services	12/14/2015	30,175	6,124	36,299	101,000	105,000	194	24	168	45	30,606	31,751
63	246506	COAT-Field Services	2/3/2016	30,175	6,124	36,299	118,000	122,000	227	28	196	45	30,671	31,818
64	247103	MILT-Cust Service	3/7/2016	30,175	6,124	36,299	110,000	114,000	211	26	183	45	30,641	31,786
65	246201	HSKY-Production	2/29/2016	30,175	6,124	36,299	119,000	124,000	228	29	199	45	30,676	31,823
66	247201	PHBG-Production	3/7/2016	30,179	6,046	36,225	116,000	121,000	223	28	193	45	30,668	31,815
67	240121	CORP-Com Relations	11/1/2016				112,0							

Pennsylvania-American Water Company - Water Operations
Group Insurance

Group Gross Insurance														
Line #	Cost Center	Cost Center Name	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
88	246505	COAT-Admin & Gen	1/27/2020	11,351	1,395	12,746	112,000	116,000	215	27	186	45	11,824	12,266
89	246401	ROYF-Production	3/9/2020	30,175	6,124	36,299	128,000	133,000	246	31	213	45	30,710	31,858
90	246406	ROYF-Field Services	4/13/2020	10,772	2,186	12,958	119,000	124,000	228	29	199	45	11,273	11,695
91	247106	MILT-Field Services	4/13/2020	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,183
92	249106	WILK-Field Services	4/20/2020	10,851	1,395	12,246	110,000	114,000	211	26	183	45	11,316	11,740
93	249106	WILK-Field Services	4/21/2020	23,872	3,069	26,941	102,000	106,000	196	24	170	45	24,308	25,217
94	245106	NORR-Field Services	4/27/2020	23,681	4,750	28,431	112,000	116,000	215	27	186	45	24,154	25,057
95	246401	ROYF-Production	5/4/2020	10,772	2,181	12,953	125,000	129,000	221	28	192	45	11,258	11,679
96	240116	CORP-Maint Services	6/1/2020	10,772	2,186	12,958	151,000	157,000	290	36	252	45	11,395	11,821
97	247106	MILT-Field Services	10/19/2020	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634
98	242101	MCMR-Production	12/14/2020	24,132	3,069	27,201	144,000	150,000	276	35	240	45	24,728	25,653
99	249106	WILK-Field Services	12/21/2020	10,851	1,395	12,246	105,000	109,000	202	25	175	45	11,298	11,720
100	249106	WILK-Field Services	12/14/2020	23,677	4,810	28,488	94,000	98,000	180	23	157	45	24,083	24,983
101	240106	CORP-Field Services	2/1/2021	31,413	3,823	35,236	105,000	109,000	202	25	175	45	31,859	33,050
102	245506	BNGR-Field Services	2/22/2021	30,175	6,124	36,299	99,000	103,000	190	24	165	45	30,599	31,743
103	240106	CORP-Field Services	3/8/2021	10,772	2,186	12,958	104,000	108,000	200	25	174	45	11,216	11,635
104	246801	LEHP-Production	4/12/2021	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
105	246506	COAT-Field Services	4/13/2021	30,175	6,124	36,299	106,000	110,000	204	25	177	45	30,626	31,771
106	246806	LEHP-Field Services	4/12/2021	10,772	2,186	12,958	99,000	103,000	190	24	165	45	11,196	11,614
107	241401	STNW-Production	5/17/2021	10,772	2,186	12,958	97,000	101,000	186	23	162	45	11,188	11,607
108	246306	PENN/Wyom-Field Svc	5/24/2021	10,718	2,171	12,889	108,000	112,000	207	26	180	45	11,177	11,595
109	245906	GLEN-Field Services	7/12/2021	12,351	1,395	13,746	105,000	110,000	202	25	176	45	12,799	13,277
110	246401	ROYF-Production	7/19/2021	24,797	5,032	29,829	115,000	120,000	221	28	192	45	25,283	26,228
111	246501	COAT-Production	8/16/2021	14,402	1,372	15,775	117,000	122,000	225	28	195	45	14,896	15,453
112	241106	PITT-Field Services	9/7/2021				127,000	132,000	244	30	212	45	531	551
113	245106	NORR-Field Services	10/18/2021	24,797	5,032	29,829	110,000	115,000	211	26	184	45	25,264	26,209
114	240116	CORP-Maint Services	10/18/2021	30,175	6,124	36,299	133,000	138,000	255	32	221	45	30,728	31,877
115	246506	COAT-Field Services	11/8/2021	30,175	6,124	36,299	104,000	108,000	200	25	174	45	30,619	31,763
116	247106	MILT-Field Services	11/22/2021	29,965	6,071	36,036	102,000	106,000	196	24	170	45	30,401	31,537
117	246206	HSHY-Field Services	1/10/2022	10,772	2,181	12,953	102,000	106,000	196	24	171	45	11,208	11,627
118	240117	CORP-Water Quality	1/31/2022	30,175	6,124	36,299	108,000	113,000	207	26	181	45	30,634	31,779
119	247206	PHBG-Field Services	2/21/2022				107,000	111,000	205	26	178	45	454	471
120	240106	CORP-Field Services	2/28/2022	10,773	2,164	12,937	107,000	111,000	205	26	179	45	11,229	11,648
121	245306	ABNG-Field Services	2/21/2022	30,175	6,124	36,299	96,000	100,000	184	23	161	45	30,588	31,732
122	247150	MILT-Prod Other	2/28/2022	10,852	1,368	12,220	105,000	110,000	202	25	176	45	11,300	11,723
123	240306	CORP-Field Service	4/25/2022				113,000	118,000	217	27	189	45	478	496
124	240117	CORP-Water Quality	5/23/2022				97,000	101,000	186	23	162	45	416	432
125	240106	CORP-Field Services	6/6/2022	30,175	6,124	36,299	89,000	92,000	171	21	148	45	30,560	31,703
126	240106	CORP-Field Services	6/20/2022	14,402	1,372	15,775	114,000	119,000	219	27	190	45	14,884	15,441
127	245506	BNGR-Field Services	6/20/2022	30,175	6,124	36,299	109,000	113,000	209	26	182	45	30,637	31,783
128	240114	CORP-Engineering	6/13/2022				113,000	117,000	217	27	188	45	477	495
129	240106	CORP-Field Services	6/20/2022	10,799	1,357	12,156	82,000	86,000	157	20	137	45	11,159	11,576
130	245401	SUSQ-Production	6/27/2022	30,179	6,059	36,238	98,000	102,000	188	24	163	45	30,599	31,743
131	241401	STNW-Production	7/5/2022	10,851	1,390	12,241	94,000	98,000	180	23	157	45	11,256	11,677
132	246801	LEHP-Production	7/18/2022	10,772	2,186	12,958	93,000	97,000	179	22	156	45	11,174	11,591
133	242105	MCMR-Admin & Gen	7/18/2022	30,175	6,110	36,285	101,000	105,000	194	24	169	45	30,607	31,752
134	240117	CORP-Water Quality	7/18/2022	10,772	2,186	12,958	103,000	107,000	198	25	171	45	11,211	11,630
135	247106	MILT-Field Services	7/18/2022	10,772	2,186	12,958	101,000	105,000	194	24	169	45	11,204	11,623
136	247152	MILT-Prod Milton FP	8/8/2022	30,083	6,032	36,114	103,000	107,000	198	25	172	45	30,522	31,663
137	240106	CORP-Field Services	8/15/2022				82,000	85,000	157	20	137	45	359	372
138	245501	BNGR-Production	8/29/2022	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,203	11,622
139	245401	SUSQ-Production	9/19/2022	30,179	6,059	36,238	98,000	102,000	188	24	163	45	30,599	31,744
140	240105	CORP-Admin & Gen	10/10/2022	24,797	5,032	29,829	108,000	112,000	207	26	180	45	25,256	26,200
141	245306	ABNG-Field Services	10/10/2022	30,179	6,059	36,238	94,000	98,000	180	23	156	45	30,584	31,727
142	240106	CORP-Field Services	12/12/2022	26,949	3,211	30,161	101,000	105,000	194	24	169	45	27,382	28,405
143	246406	ROYF-Field Services	11/14/2022	11,502	1,372	12,875	104,000	109,000	200	25	174	45	11,946	12,393
144	246501	COAT-Production	11/28/2022	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
145	246406	ROYF-Field Services	1/3/2023	30,175	6,124	36,299	107,000	111,000	205	26	179	45	30,630	31,775
146	245606	NAZA-Field Services	1/3/2023	10,773	2,164	12,937	95,000	99,000	182	23	158	45	11,182	11,600
147	247306	BRWK-Field Services	3/6/2023	24,797	5,021	29,818	98,000	102,000	188	24	164	45	25,218	26,161
148	245606	NAZA-Field Services	3/20/2023	10,851	1,395	12,246	103,000	108,000	198	25	172	45	11,291	11,713
149	246106	MECH-Field Services	5/22/2023				94,000	97,000	180	23	156	45	405	420
150	245601	NAZA-Production	6/5/2023	10,772	2,186	12,958	103,000	107,000	198	25	172	45	11,212	11,631
151	245106	NORR-Field Services	6/5/2023	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770
152	246306	PENN/Wyom-Field Svc	6/12/2023	10,773	2,164	12,937	108,000	113,000	207	26	181	45	11,233	11,653
153	246801	LEHP-Production	9/25/2023				93,000	97,000	179	22	155	45	401	416

Pennsylvania-American Water Company - Water Operations
Group Insurance

Gross Group Insurance															
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental &	Employee	Net Medical Dental	2026	2027	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
					Vision	Contribution	Vision	Insurance Coverage	Insurance Coverage						
177	245706	POCO-Field Services	Utility Technician	10/14/2024	10,772	2,186	12,958	91,000	95,000	175	22	152	45	11,583	
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	30,179	6,059	36,238	98,000	102,000	188	24	164	45	30,600	31,744
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	10,773	2,159	12,932	97,000	101,000	186	23	162	45	11,191	11,609
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	30,660	3,908	34,568	97,000	101,000	186	23	162	45	31,078	32,240
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	26,353	3,156	29,510	91,000	95,000	175	22	152	45	26,747	27,747
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	10,772	2,186	12,958	89,000	93,000	171	21	149	45	11,158	11,575
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	30,179	6,059	36,238	97,000	101,000	186	23	162	45	30,596	31,740
184	248801	TURB-Production	Water Systems Operator	1/6/2025	10,773	2,164	12,937	101,000	105,000	194	24	168	45	11,205	11,624
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	30,179	6,046	36,225	95,000	99,000	182	23	158	45	30,588	31,732
186	245706	POCO-Field Services	Utility Technician	1/13/2025	31,605	3,830	35,434	93,000	96,000	179	22	154	45	32,005	33,202
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	10,773	2,164	12,937	94,000	98,000	180	23	157	45	11,179	11,597
188	246506	COAT-Field Services	Utility Technician	2/3/2025	10,799	1,357	12,156	94,000	98,000	180	23	157	45	11,204	11,623
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	25,073	3,156	28,230	97,000	101,000	186	23	162	45	25,491	26,444
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	10,772	2,186	12,958	111,000	116,000	213	27	186	45	11,242	11,663
191	241406	STNW-Field Service	Utility Technician	2/24/2025	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	10,851	1,395	12,246	96,000	100,000	184	23	160	45	11,263	11,684
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	10,772	2,186	12,958	100,000	104,000	192	24	167	45	11,200	11,618
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	10,718	2,171	12,889	93,000	96,000	179	22	154	45	11,119	11,535
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	30,175	6,124	36,299	124,000	128,000	238	30	206	45	30,694	31,841
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	23,677	4,800	28,477	120,000	125,000	230	29	200	45	24,182	25,087
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	10,772	2,186	12,958	91,000	95,000	175	22	152	45	11,165	11,583
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	10,851	1,395	12,246	104,000	108,000	200	25	173	45	11,294	11,716
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,184
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	10,772	2,186	12,958	117,000	122,000	225	28	195	45	11,265	11,686
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	23,559	4,777	28,336	95,000	99,000	182	23	159	45	23,969	24,865
204	245001	Audobon -Production	Foreperson	8/22/2005	23,677	4,810	28,488	116,000	121,000	223	28	194	45	24,167	25,071
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	23,677	4,810	28,488	104,000	108,000	200	25	173	45	24,121	25,023
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,203	11,622
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	10,411	2,093	12,504	97,000	101,000	186	23	162	45	10,828	11,233
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	24,797	5,032	29,829	106,000	110,000	204	25	176	45	25,247	26,191
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	10,851	1,395	12,246	91,000	95,000	175	22	152	45	11,244	11,665
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,184
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	11,292	1,372	12,665	109,000	114,000	209	26	182	45	11,755	12,195
212	246501	COAT-Production	Water Systems Operator	6/2/2025	10,772	2,186	12,958	111,000	115,000	213	27	184	45	11,241	11,661
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	10,773	2,164	12,937	97,000	101,000	186	23	162	45	11,191	11,609
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025				78,000	81,000	150	19	130	45	344	357
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	95,000	99,000	182	23	158	45	22,556	23,399
Total Non-Collective Bargaining Unit Hourly					\$4,155,601	\$789,128	\$4,944,729	\$23,791,000	\$24,738,000	\$45,679	\$5,710	\$39,678	\$9,953	\$4,256,620	\$4,415,775
Vacancy Rate													1.25%	1.25%	
Vacancy Adjustment													\$53,208	\$55,197	
Total Non-Collective Bargaining Unit Hourly													\$4,203,412	\$4,360,578	

Pennsylvania-American Water Company - Wastewater SSS General Operations
Group Insurance

				Gross Group Insurance											
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	244701	CLRW-W-Production	Mgr Opns	12/8/1997	\$11,852	\$1,372	\$13,225	\$194,000	\$200,000	\$372	\$47	\$323	\$45	\$12,639	\$13,112
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	23,677	4,810	28,488	199,000	200,000	382	48	332	45	24,485	25,400
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	23,563	4,727	28,290	192,000	200,000	369	46	321	45	24,344	25,250
4	246701	COWW-Production	Supvr Production	7/21/2008	30,175	6,124	36,299	134,000	139,000	257	32	223	45	30,732	31,881
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	10,773	2,164	12,937	125,000	130,000	240	30	208	45	11,297	11,719
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	30,175	6,124	36,299	185,000	193,000	355	44	309	45	30,928	32,085
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	24,797	5,032	29,829	130,000	135,000	250	31	217	45	25,340	26,287
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	24,801	4,977	29,778	132,000	137,000	253	32	220	45	25,351	26,299
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	30,175	6,124	36,299	161,000	168,000	309	39	269	45	30,837	31,990
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020				144,000	150,000	276	35	240	45	597	619
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	23,677	4,810	28,488	142,000	147,000	273	34	236	45	24,265	25,173
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	23,677	4,810	28,488	125,000	130,000	240	30	209	45	24,202	25,107
13	249401	YORKWW-Production	Supvr Production	6/24/2013	23,677	4,810	28,488	139,000	144,000	267	33	231	45	24,254	25,161
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
Total Non-Collective Bargaining Unit Salary					\$303,168	\$60,083	\$363,250	\$2,157,000	\$2,234,000	\$4,141	\$518	\$3,595	\$633	\$312,055	\$323,722
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$3,901	\$4,047
Total Non-Collective Bargaining Unit Salary														\$308,154	\$319,676
Collective Bargaining Unit															
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	\$30,337	\$5,275	\$35,612	\$85,000	\$87,000	\$163	\$2	\$0	\$45	\$30,548	\$31,690
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	9,939	2,342	12,280	85,000	87,000	163	2	-	45	10,149	10,529
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	21,450	4,338	25,788	80,000	82,000	154	2	-	45	21,651	22,461
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	21,450	4,338	25,788	85,000	87,000	163	2	-	45	21,661	22,471
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	9,939	2,342	12,280	85,000	87,000	163	2	-	45	10,149	10,529
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	30,337	5,275	35,612	85,000	87,000	163	2	-	45	30,548	31,690
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	29,994	3,663	33,657	73,000	75,000	140	2	-	45	30,182	31,311
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	30,514	3,663	34,177	85,000	87,000	163	2	-	45	30,725	31,874
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	30,337	5,275	35,612	80,000	82,000	154	2	-	45	30,538	31,680
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	10,863	1,263	12,126	77,000	79,000	148	2	-	45	11,058	11,472
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	21,450	4,338	25,788	85,000	87,000	163	2	-	45	21,661	22,471
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	9,939	2,342	12,280	77,000	79,000	148	2	-	45	10,134	10,513
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022				77,000	79,000	148	2	-	45	195	203
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	17,599	4,505	22,104	77,000	79,000	148	2	-	45	17,794	18,460
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	10,823	1,263	12,086	80,000	82,000	154	2	-	45	11,024	11,436
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025				80,000	82,000	154	2	-	45	201	209
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025				77,000	79,000	148	2	-	45	195	203
Total Collective Bargaining Unit					\$314,785	\$57,248	\$372,033	\$1,613,000	\$1,653,000	\$3,097	\$48	\$0	\$905	\$318,835	\$330,756
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$3,985	\$4,134
Total Collective Bargaining Unit														\$314,849	\$326,622

Pennsylvania-American Water Company - Wastewater SSS General Operations
Group Insurance

				Gross Group Insurance												
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026	2027	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance	
								Insurance Coverage	Insurance Coverage							
Non-Collective Bargaining Unit Hourly																
1	246701	COWW-Production	Wastewater Operator	9/20/1999	\$10,773	\$2,159	\$12,932	\$116,000	\$121,000	\$223	\$28	\$194	\$45	\$11,263	\$11,684	
2	246706	COWW-Field Services	Utility Technician	5/30/1995	23,681	4,750	28,431	108,000	113,000	207	26	181	45	24,140	25,043	
3	246701	COWW-Production	Wastewater Operator	9/9/1996	30,175	6,124	36,299	121,000	126,000	232	29	202	45	30,683	31,830	
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	23,677	4,810	28,488	122,000	127,000	234	29	204	45	24,190	25,094	
5	246706	COWW-Field Services	Foreperson	11/10/2003	23,677	4,810	28,488	118,000	122,000	227	28	196	45	24,174	25,078	
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	23,677	4,810	28,488	116,000	121,000	223	28	194	45	24,167	25,071	
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	23,681	4,760	28,441	123,000	128,000	236	30	205	45	24,197	25,102	
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	24,797	5,021	29,818	113,000	118,000	217	27	189	45	25,275	26,220	
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	30,175	6,124	36,299	122,000	127,000	234	29	203	45	30,687	31,834	
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	30,175	6,124	36,299	133,000	138,000	255	32	222	45	30,729	31,878	
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	30,175	6,124	36,299	133,000	138,000	255	32	222	45	30,729	31,878	
12	246051	FRVWW-Production N	Lead Plant Operator	8/2/2012	30,179	6,046	36,225	114,000	118,000	219	27	190	45	30,660	31,807	
13	246706	COWW-Field Services	Utility Technician	3/14/2016	10,720	2,149	12,869	106,000	110,000	204	25	176	45	11,171	11,588	
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770	
15	246701	COWW-Production	Wastewater Operator	5/14/2018	10,772	2,186	12,958	113,000	117,000	217	27	188	45	11,249	11,669	
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,204	11,623	
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	30,143	6,114	36,257	127,000	132,000	244	30	212	45	30,674	31,821	
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	150	43	193	115,000	120,000	221	28	192	45	636	660	
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	30,175	6,124	36,299	109,000	113,000	209	26	181	45	30,636	31,782	
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	31,055	3,830	34,884	107,000	112,000	205	26	179	45	31,510	32,688	
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	30,025	6,081	36,106	111,000	115,000	213	27	185	45	30,495	31,635	
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	1,011	263	1,274	107,000	112,000	205	26	179	45	1,466	1,521	
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	30,175	6,124	36,299	111,000	116,000	213	27	186	45	30,645	31,791	
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	10,718	2,171	12,889	94,000	98,000	180	23	157	45	11,124	11,540	
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	30,179	6,059	36,238	109,000	113,000	209	26	182	45	30,641	31,787	
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	10,772	2,186	12,958	107,000	111,000	205	26	178	45	11,226	11,646	
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	30,025	6,081	36,106	106,000	110,000	204	25	176	45	30,475	31,615	
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	30,175	6,124	36,299	118,000	123,000	227	28	197	45	30,672	31,819	
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	24,797	5,032	29,829	103,000	107,000	198	25	171	45	25,236	26,179	
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	10,718	2,171	12,889	110,000	115,000	211	26	184	45	11,185	11,603	
31	248701	Nw Cmbrrlnd WW Prod	Lead Plant Operator	9/6/2022	23,677	4,810	28,488	107,000	111,000	205	26	178	45	24,132	25,034	
32	248701	Nw Cmbrrlnd WW Prod	Utility Technician	9/19/2022	30,175	6,124	36,299	95,000	98,000	182	23	158	45	30,583	31,726	
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	23,677	4,810	28,488	105,000	109,000	202	25	174	45	24,124	25,026	
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770	
35	246701	COWW-Production	Wastewater Operator	1/3/2023	10,772	2,186	12,958	112,000	116,000	215	27	186	45	11,245	11,666	
36	246706	COWW-Field Services	Utility Technician	3/6/2023	24,674	4,997	29,671	102,000	106,000	196	24	169	45	25,109	26,048	
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	10,852	1,372	12,225	95,000	99,000	182	23	158	45	11,261	11,682	
38	245801	POWW-Production	Wastewater Operator	4/4/2024	24,797	5,032	29,829	102,000	106,000	196	24	169	45	25,232	26,176	
39	246052	FRVWW-Production S	Utility Technician	6/10/2024				90,000	94,000	173	22	151	45	390	405	
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024				104,000	108,000	200	25	173	45	443	460	
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634	
42	248701	Nw Cmbrrlnd WW Prod	Utility Technician	12/2/2024				88,000	91,000	169	21	146	45	382	396	
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495	
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495	
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495	
Total Non-Collective Bargaining Unit Hourly					\$923,410	\$182,946	\$1,106,356	\$4,966,000	\$5,164,000	\$9,535	\$1,192	\$8,279	\$2,036	\$944,451	\$979,764	
													Vacancy Rate	1.25%		
													Vacancy Adjustment	\$11,806	\$12,247	
													Total Non-Collective Bargaining Unit Hourly	\$932,646	\$967,517	

Pennsylvania-American Water Company - Wastewater CSS Operations
Group Insurance

Gross Group Insurance															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	\$30,175	\$6,124	\$36,299	\$161,000	\$167,000	\$309	\$39	\$268	\$45	\$30,836	\$31,989
2	249200	Scranton WW-B5/OH	Sr Business Operations Analyst	5/31/2016	30,175	6,124	36,299	116,000	120,000	223	28	193	45	30,664	31,810
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	24,797	5,032	29,829	148,000	154,000	284	36	246	45	25,408	26,358
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	1,161	306	1,466	142,000	148,000	273	34	237	45	1,750	1,815
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	30,175	6,124	36,299	142,000	147,000	273	34	236	45	30,763	31,913
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	31,126	3,009	34,135	156,000	163,000	300	37	261	45	31,769	32,956
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	24,797	5,032	29,829	176,000	183,000	338	42	293	45	25,516	26,470
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	7,545	4,544	27,179	148,000	154,000	213	27	185	34	23,093	23,957
9	249200	Scranton WW-B5/OH	Mgr Opns	7/22/2019	30,175	6,124	36,299	187,000	194,000	359	45	311	45	30,935	32,092
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
Total Non-Collective Bargaining Unit Salary					\$254,418	\$50,815	\$320,322	\$1,644,000	\$1,708,000	\$3,085	\$386	\$2,677	\$486	\$276,142	\$286,467
													Vacancy Rate	1.25%	
													Vacancy Adjustment	\$3,452	
													Total Non-Collective Bargaining Unit Salary	\$272,690	
Collective Bargaining Unit															
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	\$30,337	\$5,275	\$35,612	\$83,000	\$85,000	\$159	\$2	\$0	\$45	\$30,544	\$31,686
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	17,599	4,505	22,104	83,000	85,000	159	2	-	45	17,806	18,472
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016				83,000	85,000	159	2	-	45	207	215
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	30,342	5,212	35,555	83,000	85,000	159	2	-	45	30,549	31,692
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	10,343	1,258	11,601	83,000	85,000	159	2	-	45	10,550	10,944
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	17,599	4,505	22,104	87,000	89,000	167	2	-	45	17,814	18,480
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	30,337	5,275	35,612	94,000	96,000	180	2	-	45	30,565	31,708
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	21,450	4,338	25,788	94,000	96,000	180	2	-	45	21,678	22,489
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997				94,000	96,000	180	2	-	45	228	237
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	30,342	5,212	35,555	87,000	89,000	167	2	-	45	30,557	31,700
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	9,940	2,320	12,260	83,000	85,000	159	2	-	45	10,147	10,527
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	17,599	4,505	22,104	83,000	85,000	159	2	-	45	17,806	18,472
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	9,939	2,342	12,280	94,000	96,000	180	2	-	45	10,167	10,547
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006				87,000	89,000	167	2	-	45	215	223
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	9,940	2,315	12,255	83,000	85,000	159	2	-	45	10,147	10,527
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	9,940	2,315	12,255	83,000	85,000	159	2	-	45	10,147	10,527
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007				96,000	99,000	184	2	-	45	232	241
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	21,450	4,338	25,788	102,000	105,000	196	2	-	45	21,693	22,505
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	9,884	2,326	12,210	102,000	105,000	196	2	-	45	10,127	10,506
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	9,940	2,315	12,255	94,000	96,000	180	2	-	45	10,169	10,549
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	30,337	5,275	35,612	90,000	92,000	173	2	-	45	30,557	31,700
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	17,253	4,377	21,630	94,000	96,000	180	2	-	45	17,481	18,135
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	9,939	2,337	12,275	94,000	96,000	180	2	-	45	10,167	10,547
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	10,343	1,258	11,601	96,000	98,000	184	2	-	45	10,575	10,970
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	9,939	2,342	12,280	76,000	77,000	146	2	-	45	10,132	10,511
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	21,450	4,338	25,788	108,000	111,000	207	2	-	45	21,705	22,517
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	9,939	2,342	12,280	90,000	92,000	173	2	-	45	10,159	10,539
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	9,940	2,315	12,255	85,000	88,000	163	2	-	45	10,151	10,531
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563

Pennsylvania-American Water Company - Wastewater CSS Operations
Group Insurance

Gross Group Insurance															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental	Employee	Net Medical	2026	2027	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
					& Vision	Contribution	Dental Vision	Insurance Coverage	Insurance Coverage						
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	21,450	4,338	25,788	102,000	105,000	196	2	-	45	21,693	22,505
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010				96,000	99,000	184	2	-	45	232	241
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	30,337	5,275	35,612	100,000	103,000	192	2	-	45	30,577	31,720
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	30,342	5,212	35,555	88,000	90,000	169	2	-	45	30,559	31,702
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	10,341	2,466	12,807	87,000	89,000	167	2	-	45	10,556	10,950
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	30,337	5,275	35,612	82,000	84,000	157	2	-	45	30,542	31,684
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	21,450	4,338	25,788	88,000	90,000	169	2	-	45	21,667	22,477
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	21,450	4,338	25,788	104,000	106,000	200	2	-	45	21,697	22,509
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	29,275	4,948	34,223	90,000	92,000	173	2	-	45	29,496	30,599
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	30,337	5,275	35,612	104,000	106,000	200	2	-	45	30,584	31,728
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	33,894	3,663	37,557	77,000	79,000	148	2	-	45	34,090	35,364
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	12,163	1,258	13,421	83,000	85,000	159	2	-	45	12,370	12,832
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023				83,000	85,000	159	2	-	45	207	215
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	17,602	4,466	22,068	102,000	105,000	196	2	-	45	17,846	18,513
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	10,863	1,263	12,126	102,000	105,000	196	2	-	45	11,106	11,521
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	9,977	1,150	11,127	87,000	89,000	167	2	-	45	10,191	10,572
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	311	97	408	85,000	88,000	163	2	-	45	522	542
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	9,939	2,342	12,280	74,000	76,000	142	2	-	45	10,128	10,507
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	9,572	2,229	11,801	84,000	86,000	161	2	-	45	9,781	10,147
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	19,027	3,577	22,604	90,000	92,000	173	2	-	45	19,247	19,967
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
Total Collective Bargaining Unit					\$1,590,964	\$303,520	\$1,894,484	\$7,712,000	\$7,902,000	\$14,807	\$209	\$0	\$3,936	\$1,609,916	\$1,670,111
Vacancy Rate														1.25%	1.25%
Vacancy Adjustment														\$20,124	\$20,876
Total Collective Bargaining Unit														\$1,589,792	\$1,649,235
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	\$0	\$0	\$0	\$156,000	\$162,000	\$300	\$37	\$260	\$45	\$643	\$667
Total Non-Collective Bargaining Unit Hourly					\$0	\$0	\$0	\$156,000	\$162,000	\$300	\$37	\$260	\$45	\$643	\$667
Vacancy Rate														1.25%	1.25%
Vacancy Adjustment														\$8	\$8
Total Non-Collective Bargaining Unit Hourly														\$635	\$659

Pennsylvania-American Water Company - BASA WW Operations
Group Insurance

Gross Group Insurance															
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	\$11,269	\$2,317	\$13,586	\$200,000	\$200,000	\$384	\$48	\$398	\$45	\$12,145	\$12,599
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	10,772	2,186	12,958	144,000	150,000	276	35	241	45	11,369	11,794
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	23,677	4,810	28,488	148,000	154,000	284	36	246	45	24,289	25,197
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	30,179	6,046	36,225	150,000	155,000	288	36	249	45	30,798	31,949
Total Non-Collective Bargaining Unit Salary					\$75,898	\$15,359	\$91,256	\$642,000	\$659,000	\$1,233	\$154	\$1,134	\$181	\$78,600	\$81,539
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$982	\$1,019
Total Non-Collective Bargaining Unit Salary														\$77,617	\$80,519
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	\$21,450	\$4,338	\$25,788	\$107,000	\$110,000	\$205	\$2	\$0	\$45	\$21,703	\$22,515
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	9,884	2,326	12,210	105,000	109,000	202	2	-	45	10,133	10,512
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	10,341	2,466	12,807	107,000	110,000	205	2	-	45	10,594	10,990
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	30,342	5,198	35,540	105,000	109,000	202	2	-	45	30,592	31,736
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	30,000	3,600	33,600	108,000	111,000	207	2	-	45	30,255	31,386
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	13,458	1,242	14,699	108,000	111,000	207	2	-	45	13,713	14,225
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	17,599	4,505	22,104	105,000	109,000	202	2	-	45	17,848	18,516
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	10,231	2,432	12,663	107,000	110,000	205	2	-	45	10,484	10,876
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	17,599	4,505	22,104	105,000	109,000	202	2	-	45	17,848	18,516
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	21,454	4,293	25,747	108,000	111,000	207	2	-	45	21,709	22,521
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	21,450	4,338	25,788	105,000	109,000	202	2	-	45	21,699	22,511
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	1,062	327	1,389	108,000	111,000	207	2	-	45	1,317	1,366
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	30,337	5,275	35,612	108,000	111,000	207	2	-	45	30,592	31,736
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	30,337	5,275	35,612	108,000	111,000	207	2	-	45	30,592	31,736
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	20,992	2,274	23,266	108,000	111,000	207	2	-	45	21,247	22,041
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	21,454	4,293	25,747	107,000	110,000	205	2	-	45	21,707	22,519
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	30,337	5,275	35,612	105,000	109,000	202	2	-	45	30,586	31,730
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	30,342	5,212	35,555	105,000	109,000	202	2	-	45	30,592	31,736
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016				107,000	110,000	205	2	-	45	253	263
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	11,145	1,236	12,381	105,000	109,000	202	2	-	45	11,394	11,820
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	19,027	3,577	22,604	97,000	100,000	186	2	-	45	19,261	19,981
Total Collective Bargaining Unit					\$489,851	\$87,814	\$577,665	\$2,549,000	\$2,629,000	\$4,894	\$58	\$0	\$1,086	\$495,888	\$514,430
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$6,199	\$6,430
Total Collective Bargaining Unit														\$489,690	\$507,999
Non-Collective Bargaining Unit Hourly															
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	\$25,072	\$3,069	\$28,141	\$91,000	\$95,000	\$175	\$22	\$152	\$45	\$25,466	\$26,418
Total Non-Collective Bargaining Unit Hourly					\$25,072	\$3,069	\$28,141	\$91,000	\$95,000	\$175	\$22	\$152	\$45	\$25,466	\$26,418
													Vacancy Rate	1.25%	1.25%
													Vacancy Adjustment	\$318	\$330
Total Non-Collective Bargaining Unit Hourly														\$25,147	\$26,088

Pennsylvania-American Water Company
401K, DCP, ESPP

		401K		DCP		ESPP	
		2026	2027	2026	2027	2026	2027
Water Operations							
	Non-Collective Bargaining Unit Salary	\$1,079,171	\$1,121,583	\$1,361,662	\$1,415,173	\$114,340	\$117,027
	Collective Bargaining Unit	1,337,634	1,373,576	1,810,043	1,858,620	75,840	77,382
	Non-Collective Bargaining Unit Hourly	475,078	493,750	710,184	738,097	30,366	31,129
	Total	\$2,891,883	\$2,988,909	\$3,881,889	\$4,011,889	\$220,547	\$225,538
Wastewater SSS General Operations							
	Non-Collective Bargaining Unit Salary	\$50,358	\$52,337	\$61,202	\$63,606	\$2,262	\$2,305
	Collective Bargaining Unit	46,497	47,728	66,851	68,622	362	362
	Non-Collective Bargaining Unit Hourly	111,290	115,666	167,463	174,048	6,033	6,248
	Total	\$208,145	\$215,731	\$295,516	\$306,276	\$8,658	\$8,916
Wastewater CSS Operations							
	Non-Collective Bargaining Unit Salary	\$33,158	\$34,461	\$49,947	\$51,909	\$1,067	\$1,104
	Collective Bargaining Unit	113,174	116,157	319,124	328,094	11,443	11,692
	Non-Collective Bargaining Unit Hourly	3,087	3,208	5,402	5,614	-	-
	Total	\$149,418	\$153,825	\$374,472	\$385,616	\$12,510	\$12,795
BASA WW Operations							
	Non-Collective Bargaining Unit Salary	\$15,965	\$16,592	\$23,523	\$24,447	\$0	\$0
	Collective Bargaining Unit	76,987	79,283	105,783	108,932	1,956	1,987
	Non-Collective Bargaining Unit Hourly	1,798	1,868	3,146	3,269	-	-
	Total	\$94,750	\$97,743	\$132,452	\$136,648	\$1,956	\$1,987

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

				Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP							
				Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	\$5,916	\$6,139	\$6,381	\$7,765	\$8,058	\$8,375	\$783	\$813	\$844
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	2.50%	401(k) Match 50% up to 5%	6,714	6,967	7,242	-	-	-	474	492	511
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	2.50%	401(k) Match 50% up to 5%	5,330	5,531	5,749	-	-	-	376	390	406
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	2.50%	401(k) Match 50% up to 5%	2,422	2,514	2,612	-	-	-	342	355	369
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	1.00%	401(k) Match 50% up to 5%	905	939	976	-	-	-	-	-	-
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	1.50%	401(k) Match 50% up to 5%	1,853	1,923	1,999	-	-	-	-	-	-
7	245705	POCO-Admin & Gen	Sr Supt Ops	3/12/1990	2.50%	401(k) Roth Match 50% up to 5%	3,104	3,221	3,348	-	-	-	1,096	1,137	1,182
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	1.50%	401(k) Match 50% up to 5%	1,489	1,545	1,606	-	-	-	-	-	-
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	2.50%	401(k) Roth Match 50% up to 5%	2,784	2,889	3,002	-	-	-	-	-	-
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	2.50%	401(k) Match 50% up to 5%	2,438	2,530	2,630	-	-	-	172	179	186
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	2.50%	401(k) Roth Match 50% up to 5%	1,951	2,025	2,105	-	-	-	4,409	4,409	4,409
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	2.50%	401(k) Match 50% up to 5%	2,554	2,650	2,754	-	-	-	1,262	1,310	1,361
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	2.50%	401(k) Match 50% up to 5%	2,301	2,388	2,481	-	-	-	-	-	-
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	2.50%	401(k) Match 50% up to 5%	2,024	2,100	2,183	-	-	-	571	593	616
15	249150	WILK-Other	Sr Supt Production	9/13/1993	2.50%	401(k) Match 50% up to 5%	2,816	2,922	3,037	-	-	-	795	825	857
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,155	6,387	6,639	8,078	8,383	8,713	-	-	-
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	2.50%	401(k) Match 50% up to 5%	3,049	3,164	3,288	-	-	-	1,076	1,117	1,161
18	245305	ABNG-Admin & Gen	Sr Supt Ops	6/16/1997	2.50%	401(k) Roth Match 50% up to 5%	2,875	2,984	3,102	-	-	-	-	-	-
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	2.50%	401(k) Match 50% up to 5%	2,387	2,477	2,575	-	-	-	-	-	-
20	246206	HSKY-Field Services	Supvr Field Operations	5/1/1995	-	-	-	-	-	-	-	-	-	-	-
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	2.50%	401(k) Roth Match 50% up to 5%	2,897	3,006	3,124	-	-	-	613	637	662
22	240106	CORP-Field Services	Sr. Mgr., Operations Services	8/14/1989	-	-	-	-	-	-	-	-	-	-	-
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	2.50%	401(k) Match 50% up to 5%	2,565	2,662	2,766	-	-	-	543	564	586
24	240114	CORP-Engineering	Project Manager	5/16/1998	2.50%	401(k) Match 50% up to 5%	2,853	2,961	3,077	-	-	-	-	-	-
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	2.50%	401(k) Match 50% up to 5%	3,918	4,066	4,226	-	-	-	553	574	597
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	2.50%	401(k) Match 50% up to 5%	2,465	2,558	2,659	-	-	-	-	-	-
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	2.50%	401(k) Match 50% up to 5%	4,954	5,142	5,344	-	-	-	350	363	377
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	2.50%	401(k) Match 50% up to 5%	3,014	3,128	3,251	-	-	-	1,489	1,546	1,606
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	2.50%	401(k) Match 50% up to 5%	2,849	2,957	3,073	-	-	-	-	-	-
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	2.50%	401(k) Match 50% up to 5%	2,700	2,802	2,912	-	-	-	1,906	1,978	2,056
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	2.50%	401(k) Match 50% up to 5%	4,043	4,196	4,361	-	-	-	-	-	-
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	2.50%	401(k) Match 50% up to 5%	2,557	2,654	2,758	-	-	-	1,083	1,124	1,168
33	240306	CORP-Field Service	Sr Mgr., Production Assets	10/16/1998	-	-	-	-	-	-	-	-	1,351	1,402	1,457
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	2.50%	401(k) Match 50% up to 5%	2,506	2,601	2,703	-	-	-	354	367	382
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	-	-	-	-	-	-	-	-	-	-	-
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	2.50%	401(k) Roth Match 50% up to 5%	3,718	3,858	4,010	-	-	-	1,835	1,835	1,835
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	-	-	-	-	-	-	-	-	-	-	-
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	2.50%	401(k) Match 50% up to 5%	2,293	2,380	2,473	-	-	-	1,618	1,680	1,746
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	2.50%	401(k) Match 50% up to 5%	2,303	2,390	2,484	-	-	-	1,625	1,687	1,753
40	249152	WILK-Ceasestown	Sr Supervisor Production	12/4/2000	2.50%	401(k) Match 50% up to 5%	2,336	2,424	2,519	-	-	-	1,376	1,376	1,376
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	2.50%	401(k) Match 50% up to 5%	4,441	4,609	4,790	9,327	9,679	10,060	-	-	-
42	245106	NORR-Field Services	Sr Supt Ops	3/14/1994	2.50%	401(k) Match 50% up to 5%	3,133	3,252	3,379	-	-	-	442	459	477
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	-	-	-	-	-	4,964	5,151	5,353	344	344	344
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	4.00%	401(k) Match 1-3/100% 4-5/50%	3,720	3,860	4,012	4,883	5,067	5,266	328	341	354
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	2.50%	401(k) Match 50% up to 5%	3,133	3,252	3,379	-	-	-	-	-	-
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	2.50%	401(k) Match 50% up to 5%	2,891	3,000	3,118	-	-	-	1,020	1,059	1,100
47	245906	GLEN-Field Services	Sr Supt Ops	10/15/1990	2.50%	401(k) Match 50% up to 5%	3,066	3,182	3,307	-	-	-	2,164	2,246	2,334
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	2.50%	401(k) Match 50% up to 5%	3,813	3,957	4,112	-	-	-	2,153	2,234	2,322
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	2.50%	401(k) Roth Match 50% up to 5%	5,393	5,597	5,817	-	-	-	761	790	821
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	2.50%	401(k) Roth Match 50% up to 5%	4,375	4,540	4,718	-	-	-	4,129	4,129	4,129
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	2.50%	401(k) Match 50% up to 5%	3,269	3,392	3,526	-	-	-	-	-	-
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,583	3,718	3,865	4,702	4,880	5,072	474	492	511
53	242106	MCMR-Field Services	Sr Supt Ops	6/23/2003	2.50%	401(k) Match 50% up to 5%	2,748	2,852	2,965	-	-	-	-	-	-
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	2.50%	401(k) Match 50% up to 5%	2,648	2,748	2,856	-	-	-	561	582	605
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	2.50%	401(k) Match 50% up to 5%	3,359	3,487	3,624	-	-	-	-	-	-
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	0.50%	401(k) Match 50% up to 5%	602	624	649	-	-	-	-	-	-
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	2.50%	401(k) Match 50% up to 5%	2,891	3,000	3,118	-	-	-	612	635	660
58	247150	MILT-Prod Other	Sr Supt Ops	3/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,749	4,929	5,123	6,233	6,469	6,723	-	-	-
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,160	4,317	4,487	5,460	5,666	5,889	551	571	594
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	1.00%	401(k) Match 50% up to 5%	823	854	888	-	-	-	115	115	115
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,052	4,205	4,370	5,318	5,519	5,736	-	-	-
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	2.00%	401(k) Match 50% up to 5%	3,507	3,640	3,783	-	-	-	-	-	-
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,875	4,022	4,180	5,086	5,279	5,486	-	-	-
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,489	3,626	4,412	4,579	4,759	229	229	229
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	7,000	7,264	7,550	9,188	9,534	9,909	1,544	1,602	1,665
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	5,263	5,461	5,676	6,907	7,168	7,450	232	241	250
67	243306	BUTL-Field Services	Sr Supt Ops	6/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	4,586	4,760	4,947	6,020	6,247	6,493	-	-	-
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	4.00%										

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP					
							Defined Contribution Plan 2025			Defined Contribution Plan 2026		Defined Contribution Plan 2027				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k				2025 ESPP	2026 ESPP	2027 ESPP	
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	1.00%	401(k) Match 1-3/100% 4-5/50%	1,035	1,074	1,116	5,434	5,639	5,861				
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	5,200	5,396	5,609	6,825	7,083	7,361				
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	5,920	6,143	6,385	7,770	8,063	8,380	4,129	4,129	4,129	
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	3,283	3,407	3,541	5,745	5,962	6,197				
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	7,600	7,887	8,198	9,975	10,352	10,759				
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,681	2,782	2,892	4,692	4,869	5,060	473	491	510	
82	243106	NEWC-Field Services	Sr Supt Ops	9/15/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	5,285	5,485	5,701	6,937	7,200	7,482	466	484	503	
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,800	7,057	7,334	8,925	9,262	9,626				
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,970	3,087	5,008	5,198	5,402	842	874	908	
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,672	3,811	3,960	4,819	5,001	5,198	1,620	1,681	1,747	
86	244306	CLAR-Field Services	Sr Supt Ops	5/18/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	4,534	4,706	4,890	5,951	6,176	6,419				
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	5,897	6,119	6,360	7,740	8,032	8,347				
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,403	6,645	6,906	8,404	8,722	9,065				
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	4,339	4,503	4,680	5,695	5,910	6,143				
90	246501	COAT-Production	Supvr Production	4/12/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,837	2,948	4,784	4,964	5,160	344	344	344	
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,471	3,603	3,744	4,556	4,728	4,914				
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	4,250	4,410	4,583	5,578	5,789	6,016				
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	4,389	4,555	4,734	7,681	7,972	8,285	516	536	557	
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	4,242	4,402	4,575	5,567	5,778	6,005				
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,097	3,219	5,222	5,420	5,633				
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,574	3,709	3,855	4,690	4,868	5,059	1,104	1,145	1,190	
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,214	3,340	4,065	4,218	4,384	683	709	737	
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,910	4,058	4,218	5,132	5,327	5,536	863	895	930	
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	3,151	3,270	3,399	5,515	5,723	5,948				
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	3,870	4,017	4,175	6,773	7,029	7,305	455	473	491	
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	5,880	6,102	6,342	7,718	8,009	8,323	229	229	229	
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	4,220	4,380	4,552	5,539	5,748	5,974	931	966	1,004	
103	240306	CORP-Field Service	Project Manager	3/4/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	4,866	5,049	5,248	6,386	6,627	6,888	1,073	1,114	1,158	
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,610	3,746	3,894	4,738	4,917	5,111	1,593	1,653	1,718	
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,637	3,774	3,922	4,773	4,953	5,148				
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	6,425	6,668	6,931	8,433	8,752	9,096				
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	2.00%	401(k) Match 1-3/100% 4-5/50%	1,795	1,863	1,936	4,711	4,890	5,082	475	493	512	
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	2,591	2,689	2,794	4,534	4,705	4,890				
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	8,200	8,510	8,844	10,763	11,169	11,608	362	375	390	
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	5,680	5,895	6,126	7,455	7,737	8,040				
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	6,800	7,057	7,334	8,925	9,262	9,626	3,000	3,113	3,236	
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,779	3,922	4,076	4,961	5,148	5,350	333	346	360	
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,521	3,654	3,798	4,622	4,796	4,985	932	967	1,005	
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,400	3,529	3,667	4,462	4,631	4,814	46	46	46	
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,363	3,490	3,628	4,414	4,581	4,761				
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,864	4,010	4,167	5,071	5,263	5,470				
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,215	3,341	4,066	4,219	4,385	820	851	884	
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,787	3,930	4,085	4,970	5,159	5,362				
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,768	3,910	4,063	4,945	5,131	5,333				
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,120	6,351	6,601	8,033	8,336	8,664				
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015			-	-	-	-	-	-				
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,377	3,504	3,642	4,432	4,600	4,781				
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	6,124	6,356	6,605	8,037	8,342	8,669	270	280	291	
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,829	3,974	4,130	5,025	5,215	5,421				
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,073	3,189	3,315	4,033	4,186	4,351	1,376	1,376	1,376	
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,808	2,914	3,029	4,914	5,100	5,301	275	275	275	
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	4,834	5,016	5,213	6,344	6,584	6,842				
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,693	3,833	3,984	4,847	5,031	5,228				
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,960	4,109	4,271	5,197	5,393	5,605	229	229	229	
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	4,262	4,423	4,597	5,593	5,805	6,033				
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	7,200	7,471	7,765	9,449	9,806	10,192				
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	2.00%	401(k) Match 1-3/100% 4-5/50%	1,788	1,856	1,929	4,693	4,871	5,063				
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	5,600	5,812	6,040	7,350	7,628	7,928	741	769	799	
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	6,600	6,850	7,119	8,663	8,990	9,344	874	907	942	
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	4,808	4,990	5,186	6,311	6,549	6,806				
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/												

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits					Gross Other Benefits				
						401k, DCP, ESPP				401k, DCP, ESPP					
									Defined	Defined	Defined				
									Contribution	Contribution	Contribution				
									Plan 2025	Plan	Plan				
									2026	2026	2027				
									2027	2027	2027				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	2025 ESPP	2026 ESPP	2027 ESPP			
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	3,123	3,240	3,368	4,684	4,860	5,052			
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,607	3,743	3,890	4,734	4,913	5,106			
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,874	2,983	3,100	4,311	4,474	4,650	1,449	1,504	1,563
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,912	3,022	3,141	4,368	4,533	4,711			
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,346	3,473	3,609	4,392	4,558	4,737			
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,831	3,976	4,133	5,028	5,219	5,424	169	175	182
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,563	3,698	3,844	4,677	4,854	5,045	46	46	46
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,767	3,909	4,063	4,944	5,130	5,332	184	184	184
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	14,483	15,031	15,622	19,009	19,728	20,503			
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,097	3,219	5,222	5,420	5,633	459	459	459
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,338	3,464	3,600	4,381	4,546	4,725	442	458	476
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,568	3,703	3,849	4,684	4,860	5,052			
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,287	4,449	4,623	5,626	5,839	6,068	964	964	964
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,671	2,772	2,881	4,674	4,851	5,042			
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,817	3,962	4,118	5,010	5,200	5,404	918	918	918
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,290	3,414	3,548	4,318	4,480	4,656	435	452	470
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,436	3,566	3,706	4,510	4,680	4,864			
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,438	3,568	3,708	4,512	4,682	4,867	229	229	229
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,794	3,938	4,093	4,980	5,168	5,372			
170	240114	CORP-Engineering	Project Manager	5/20/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,400	4,566	4,746	5,775	5,993	6,229	918	918	918
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,352	3,479	3,615	4,399	4,566	4,745	444	460	478
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,751	3,893	4,046	4,923	5,109	5,310			
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,696	3,836	3,986	4,851	5,034	5,232	1,630	1,692	1,759
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,229	4,390	4,562	5,551	5,761	5,987	1,866	1,937	2,013
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,220	4,379	4,551	5,538	5,747	5,973			
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,687	3,826	3,977	4,839	5,022	5,220			
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,589	3,725	3,871	4,711	4,889	5,081			
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019						13,847	14,371	14,935	505	505	505
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,149	3,268	3,396	4,133	4,289	4,458			
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	3,009	3,127	3,806	3,950	4,105			
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,272	3,395	3,529	4,294	4,456	4,631			
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020			-	-	-	3,805	3,949	4,104			
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,355	3,482	3,618	4,404	4,570	4,749	184	184	184
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	1.00%	401(k) Roth 1-3/100% 4-5/50%	1,228	1,275	1,325	6,449	6,693	6,956			
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,674	2,774	2,884	4,679	4,855	5,046			
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,550	2,646	2,751	4,463	4,631	4,814			
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,817	2,923	3,038	4,929	5,116	5,317			
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,240	3,362	3,494	4,253	4,413	4,586	229	229	229
189	240114	CORP-Engineering	Project Manager	6/8/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	4,578	4,751	4,937	6,009	6,235	6,480			
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,940	3,051	3,171	3,858	4,004	4,162			
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	4,796	4,977	5,173	6,294	6,532	6,789			
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	3,480	3,612	3,753	6,091	6,320	6,568			
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,375	3,502	3,639	4,429	4,596	4,776	115	115	115
194	240114	CORP-Engineering	Engineer	10/12/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,126	3,249	3,953	4,103	4,264	930	965	1,003
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,972	3,085	3,206	4,458	4,627	4,809	300	311	323
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,557	3,692	3,836	4,668	4,845	5,035	471	489	508
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,276	3,400	3,534	4,300	4,462	4,638			
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,830	2,937	3,052	4,952	5,139	5,341			
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	1.00%	401(k) Match 1-3/100% 4-5/50%	920	954	992	4,828	5,010	5,207			
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	4,820	5,003	5,199	6,327	6,566	6,824	2,127	2,207	2,294
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	5,460	5,667	5,890	7,166	7,438	7,730			
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,475	3,607	3,748	4,561	4,734	4,919			
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	4,168	4,326	4,495	5,471	5,677	5,900	528	528	528
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,523	2,618	2,721	4,415	4,582	4,762			
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,452	3,583	3,723	4,531	4,702	4,887	229	229	229
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,320	3,445	3,581	4,358	4,522	4,700			
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,347	2,435	2,531	4,107	4,262	4,429			
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	7,653	7,942	8,254	10,045	10,424	10,834	459	459	459
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,300	3,425	3,559	4,331	4,495	4,672			
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,350	3,476							

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP			Gross Other Benefits 401k, DCP, ESPP		
							2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027
							2025 ESPP	2026 ESPP	2027 ESPP	2025 ESPP	2026 ESPP	2027 ESPP
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,663	3,801	3,951	4,807	4,989	5,186
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,400	3,529	3,667	4,463	4,631	4,814
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,490	4,659	4,842	5,893	6,115	6,355
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,704	3,845	3,996	4,862	5,046	5,245
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,800	3,944	4,098	4,988	5,176	5,379
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	4,950	5,137	5,340	8,663	8,990	9,344
232	240114	CORP-Engineering	Engineer	5/15/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,704	2,806	2,917	3,549	3,683	3,829
233	240114	CORP-Engineering	Engineer	9/18/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,695	2,797	2,907	3,537	3,671	3,815
234	240114	CORP-Engineering	Engineer	6/26/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,078	2,157	2,241	3,637	3,774	3,922
235	240114	CORP-Engineering	Project Manager	6/26/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	3,549	3,683	3,828	6,210	6,445	6,698
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	4,736	4,915	5,108	6,216	6,452	6,705
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	5,757	5,975	6,209	7,556	7,842	8,150
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,809	2,914	3,029	3,686	3,825	3,976
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,266	3,389	3,522	4,286	4,448	4,622
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,131	2,211	2,298	3,729	3,870	4,022
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,347	4,511	4,688	5,705	5,921	6,153
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,434	2,525	2,625	4,259	4,419	4,593
243	243301	BUTL-Production	Supvr Production	5/6/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,328	3,454	3,589	4,368	4,533	4,711
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,730	2,833	2,944	-	-	-
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,080	2,159	2,244	3,640	3,778	3,927
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	3,708	3,848	3,999	6,489	6,734	6,993
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	3,172	3,292	3,422	4,759	4,938	5,132
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,399	3,528	3,667	4,461	4,630	4,812
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,326	4,489	4,666	5,678	5,892	6,124
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,532	4,703	4,888	5,948	6,173	6,416
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,733	3,875	4,027	4,900	5,085	5,285
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,602	3,738	3,885	4,727	4,906	5,100
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	4,480	4,649	4,832	5,880	6,102	6,342
254	242306	UNTH-Field Services	Supvr Field Operations	1/6/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,550	2,646	2,751	4,463	4,631	4,814
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	3,120	3,238	3,365	4,095	4,250	4,417
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	3,150	3,269	3,398	5,513	5,721	5,946
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,675	3,814	3,964
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	6,400	6,642	6,903	8,400	8,717	9,060
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	4,600	4,774	4,962	6,038	6,266	6,513
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,300	1,349	1,402	3,413	3,541	3,680
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	4,800	4,981	5,177	8,400	8,717	9,060
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,600	3,736	3,882	4,725	4,903	5,095
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	4,700	4,878	5,069	6,169	6,402	6,654
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	-	-	-	-	-	4,725	4,903	5,095
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	4,800	4,988	-	7,791	8,097
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	4,800	4,988	-	7,791	8,097
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624
Total Non-Collective Bargaining Unit Salary							\$953,322	\$1,092,831	\$1,135,780	\$1,166,813	\$1,378,898	\$1,433,086
Vacancy Rate							1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Vacancy Adjustment							\$13,660	\$14,197	\$17,236	\$17,914	\$1,447	\$1,481
Total Non-Collective Bargaining Unit Salary							\$1,079,171	\$1,121,583	\$1,361,662	\$1,415,173	\$114,340	\$117,027

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP			Gross Other Benefits 401k, DCP, ESPP						
				Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	2.00%	401(k) Match 50% up to 5%	\$1,556	\$1,613	\$1,667	\$0	\$0	\$0	\$0	\$0	\$0
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	2.50%	401(k) Match 50% up to 5%	1,969	2,041	2,109	-	-	-	-	-	-
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	1.00%	401(k) Match 50% up to 5%	773	802	828	-	-	-	-	-	-
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-	-	-	-
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	2.50%	401(k) Match 50% up to 5%	1,978	2,050	2,119	-	-	-	559	579	598
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	-	-	-	-	-	-	-	-	-	-	-
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-	-	-	-
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	2.50%	401(k) Match 50% up to 5%	2,066	2,141	2,212	-	-	-	-	-	-
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	2.50%	401(k) Match 50% up to 5%	1,978	2,050	2,119	-	-	-	-	-	-
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-	-	-	-
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	2.50%	401(k) Match 50% up to 5%	1,936	1,973	2,011	-	-	-	-	-	-
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-	-	-	-
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	2.50%	401(k) Match 50% up to 5%	2,110	2,172	2,235	-	-	-	447	460	473
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-	-	-	-
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-	-	-	-
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	138	140	143
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-	-	-	-
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	2.50%	401(k) Match 50% up to 5%	1,923	1,959	1,998	-	-	-	-	-	-
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-	-	-	-
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	2.00%	401(k) Match 50% up to 5%	1,603	1,651	1,700	-	-	-	1,415	1,457	1,500
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	2.50%	401(k) Match 50% up to 5%	2,023	2,083	2,144	-	-	-	714	735	757
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-	-	-	-
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-	-	-	-
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	688	701	715
25	243301	BUTL-Production	Operator U537O	5/4/1998	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-	-	-	-
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	2.50%	401(k) Match 50% up to 5%	1,944	1,981	2,019	-	-	-	412	420	428
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-	-	-	-
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	-	-	-
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-	-	-	-
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-	-	-	-
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-	-	-	-
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-	-	-	-
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-	-	-	-
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	2.50%	401(k) Match 50% up to 5%	1,951	1,987	2,026	-	-	-	-	-	-
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	-	-	-
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	2.50%	401(k) Match 50% up to 5%	1,914	1,950	1,988	-	-	-	676	688	702
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	258	266	274
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	-	-	-	-	-	-	-	-	-	-	-
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-	376	388	400
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	645	665	685
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	2.50%	401(k) Match 50% up to 5%	1,828	1,887	1,944	-	-	-	-	-	-
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	2.00%	401(k) Match 50% up to 5%	1,471	1,519	1,564	-	-	-	-	-	-
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	2.00%	401(k) Match 50% up to 5%	1,461	1,508	1,553	-	-	-	-	-	-
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	2.50%	401(k) Roth Match 50% up to 5%	1,840	1,900	1,957	-	-	-	-	-	-
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	267	276	284
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-	229	229	229
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	2.50%	401(k) Match 50% up to 5%	1,816	1,875	1,930	-	-	-	1,282	1,323	1,363
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	2.50%	401(k) Match 50% up to 5%	1,862	1,922	1,979	-	-	-	1,314	1,357	1,397
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	-	-	-	-	-	-	-	-	-	-	-
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-	-	-	-
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	-	-	-
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	2.00%	401(k) Match 50% up to 5%	1,490	1,537	1,583	-	-	-	-	-	-
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	-	-	-	-	-	-	-	-	-	-	-
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	-	-	-
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	2.50%	401(k) Match 50% up to 5%	1,812	1,871	1,926	-	-	-	384	396	408
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	-	-	-
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	-	-	-
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	267	276	284
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	2.50%	401(k) Roth Match 50% up to 5%	1,812	1,871	1,926	-	-	-	256	264	272
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	-	-	-
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	2.50%	401(k) Match 50% up to 5%	1,852	1,911	1,968	-	-	-	2,294	2,294	2,294
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	2.50%	401(k) Match 50% up to 5%	1,744	1,801	1,855	-	-	-	-	-	-
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	2.50%	401(k) Match 50% up to 5%	1,840	1,900	1,957	-	-	-	-	-	-
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	2.00%	401(k) Match 50% up to 5%	1,461	1,508	1,553	-	-	-	-	-	-
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	2.50%	401(k) Match 50% up to 5%	1,789	1,847	1,902	-	-	-	505	522	537
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	-	-	-
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	2.50%	401(k) Match 50% up to 5%	1,812	1,871	1,926	-	-	-	-	-	-
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	2.50%	401(k) Match 50% up to 5%	1,777	1,824	1,870	-	-	-	1,255	1,287	1,320
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	-	-	-	-	-	-	-	-	-	-	-
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	-	-	-	-	-	-	-	-	-	-	-
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	2.50%	401(k) Match 50% up to 5%	1,824	1,869	1,921	-	-	-	-	-	-
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	2.50%	401(k) Match 50% up to 5%	1,824	1,869	1,921	-	-	-	-	-	-
73	245101	NORR-Production	Plant Operator F473N	1											

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401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP			Gross Other Benefits 401k, DCP, ESPP					
							2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
76	244206	PUNX-Field Services	Distribution System Serviceperson U5370	12/28/1998	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-			
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	2.50%	401(k) Match 50% up to 5%	2,066	2,141	2,212	-	-	-	1,458	1,511	1,562
78	244101	INDI-Production	Operator U5370	8/9/1999	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-			
79	242106	MCMR-Field Services	Pipeline Inspector U5370	8/4/1999	2.50%	401(k) Match 50% up to 5%	1,937	1,973	2,012	-	-	-			
80	244103	INDI-Cust Service	Utility Person U5370	8/31/1999	2.50%	401(k) Match 50% up to 5%	1,930	1,967	2,005	-	-	-			
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	2.00%	401(k) Match 50% up to 5%	1,530	1,569	1,610	-	-	-			
82	243306	BUTL-Field Services	Distribution System Serviceperson U5370	9/7/1999	2.50%	401(k) Match 50% up to 5%	1,923	1,959	1,998	-	-	-			
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
85	244303	CLAR-Cust Service	Distribution System Serviceperson U5370	8/7/2000	1.00%	401(k) Match 50% up to 5%	769	784	799	-	-	-			
86	243106	NEWC-Field Services	Backhoe Operator U5370	10/24/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,092	3,150	3,212	4,058	4,135	4,215	955	973	992
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,104	3,217	3,324	4,073	4,222	4,363	459	459	459
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	1,147	1,147	1,147
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132	653	674	694
91	243151	NEWC-New Castle	Operator U5370	6/4/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	563	574	585
92	244106	INDI-Field Services	Backhoe Operator U5370	6/3/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,171	3,233	4,086	4,162	4,243			
93	244406	KITT-Field Services	Subforeperson U5370	11/11/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,111	3,170	3,231	4,083	4,160	4,240			
94	249152	WILK-Ceasestown	Plant Operator U648S	7/14/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132	1,307	1,349	1,389
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,326	2,411	2,491	4,070	4,218	4,359			
99	242106	MCMR-Field Services	Utility Person U5370	9/10/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	2,922	3,016	3,105	3,836	3,959	4,076			
101	243301	BUTL-Production	Helper/Relief Operator U5370	10/1/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,171	3,231	3,294	4,162	4,241	4,323			
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,187	3,303	3,414	4,183	4,335	4,480			
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005						4,183	4,335	4,480			
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034	844	874	904
106	242306	UNTN-Field Services	Pipeline Inspector U5370	8/15/2005	1.00%	401(k) Roth 1-3/100% 4-5/50%	775	789	805	4,067	4,144	4,224			
107	242203	MONVAL-Cust Service	Meter Reader U5370	8/22/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,084	3,142	3,202	4,047	4,123	4,203			
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
109	242206	MONVA-Field Services	Utility Person U5370	10/11/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
110	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	10/25/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,156	3,217	4,066	4,142	4,222			
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005						3,683	3,803	3,917			
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
113	244206	PUNX-Field Services	Subforeperson U5370	11/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	1,366	1,416	1,463
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005			-	-	-	4,070	4,218	4,359			
116	242103	MCMR-Cust Service	General Serviceperson U5370	12/19/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	3.50%	401(k) Match 1-3/100% 4-5/50%	2,770	2,871	2,967	4,155	4,306	4,450	279	289	299
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	140	145	150
119	242106	MCMR-Field Services	Backhoe Operator U5370	1/10/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,092	3,150	3,212	4,058	4,135	4,215			
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,704	2,803	2,897	3,549	3,679	3,802			
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,180	3,241	4,097	4,173	4,254			
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,180	3,241	4,097	4,173	4,254			
128	242206	MONVA-Field Services	Utility Person U5370	5/2/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	1,353	1,379	1,406
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,832	2,923	3,010	3,717	3,836	3,950			
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006			-	-	-	4,031	4,162	4,287			
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
133	242101	MCMR-Production	Operator/Maintenance Person U5370	5/23/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352			
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	260	268	276
135	244406	KITT-Field Services	Utility Person U5370	6/2/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	229	229	229
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	3.00%	401(k) Match 1-3/100% 4-5/50%	2,370	2,442	2,509	4,148	4,273	4,390			
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,488	2,553	2,619	3,733	3,829	3,928	376	386	396
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
140	243306	BUTL-Field Services	Utility Person U5370	7/10/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006			-	-	-	4,155	4,306	4,450			
142	244103	INDI-Cust Service	Utility Person U5370	7/24/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
143	243306	BUTL-Field Services	Utility Person U5370	11/13/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
144	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	1/22/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	115	115	115
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
147	242106	MCMR-Field Services													

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401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP				
				Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
151	249106	WILK-Field Services	Backhoe Operator U6485	6/25/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,194	2,265	2,333	3,839	3,964	4,083			
152	249106	WILK-Field Services	M/C Technician U6485	7/2/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	649	670	690
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,898	2,971	3,053	3,804	3,899	4,007			
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,631	2,696	2,771	3,453	3,539	3,637			
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034	772	792	814
156	249106	WILK-Field Services	Regulation Crew Leader U6485	7/16/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,206	2,278	2,346	3,861	3,986	4,106			
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	1,397	1,447	1,496
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
161	244101	INDI-Production	Operator U5370	8/13/2007			-	-	-	4,190	4,269	4,352			
162	249106	WILK-Field Services	Leak Detection Specialist U6485	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995	253	261	269
163	249152	WILK-Ceasetown	Plant Operator U6485	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229	668	690	711
164	242306	UNTN-Field Services	Subforeperson U5370	9/4/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,318	2,362	2,407	4,056	4,133	4,213			
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,181	3,276	3,375	4,175	4,300	4,430			
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	10/1/2007			-	-	-	4,038	4,115	4,195			
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	2.00%	401(k) Match 1-3/100% 4-5/50%	1,495	1,540	1,582	3,923	4,042	4,152			
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,323	2,407	2,488	4,065	4,213	4,354			
169	249106	WILK-Field Services	M/C Utility Person U6485	10/22/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
170	242206	MONVA-Field Services	Utility Person U5370	11/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	409	416	425
171	249106	WILK-Field Services	Backhoe Operator U6485	11/26/2007			-	-	-	3,888	4,013	4,132			
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
173	249103	WILK-Cust Service	Serviceperson U6485	4/14/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106			
174	243106	NEWC-Field Services	Utility Person U5370	4/28/2008			-	-	-	4,026	4,102	4,182			
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,977	3,053	3,137	3,908	4,007	4,118			
176	243306	BUTL-Field Services	Utility Person U5370	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
177	249106	WILK-Field Services	Regulation Crew Leader U6485	7/14/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155	1,314	1,357	1,397
178	249160	WILK-Watres	Maintenance/Relief Operator U6485	7/22/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,892	3,992			
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U5370	8/18/2008			-	-	-	3,913	3,987	4,065			
183	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/10/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	407	415	423
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/17/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	229	229	229
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
187	243306	BUTL-Field Services	Meter Reader U5370	11/18/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,063	3,121	3,181	4,020	4,096	4,175			
188	242106	MCMR-Field Services	Backhoe Operator U5370	1/5/2009	3.00%	401(k) Match 1-3/100% 4-5/50%	2,319	2,363	2,409	4,058	4,135	4,215			
189	242206	MONVA-Field Services	Subforeperson U5370	3/9/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213	409	417	425
190	242306	UNTN-Field Services	Meter Reader U5370	3/30/2009			-	-	-	4,020	4,096	4,175			
191	242306	UNTN-Field Services	Subforeperson U5370	4/13/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	1.00%	401(k) Roth 1-3/100% 4-5/50%	723	741	760	3,794	3,892	3,992			
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
194	242106	MCMR-Field Services	Utility Person U5370	7/6/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
195	242106	MCMR-Field Services	Pipeline Inspector U5370	7/8/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,157	3,219	4,067	4,144	4,224	229	229	229
196	242106	MCMR-Field Services	Pipeline Inspector U5370	7/13/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,157	3,219	4,067	4,144	4,224			
197	242106	MCMR-Field Services	Utility Person U5370	7/20/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	271	276	281
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U5370	7/21/2009			-	-	-	3,986	4,061	4,140			
199	244306	CLAR-Field Services	Subforeperson U5370	8/3/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,111	3,170	3,231	4,083	4,160	4,240			
200	244406	KITT-Field Services	Utility Person U5370	8/18/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	115	115	115
201	242106	MCMR-Field Services	Utility Person U5370	8/17/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	271	276	281
202	242306	UNTN-Field Services	Utility Person U5370	9/14/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
203	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
204	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
205	242106	MCMR-Field Services	Utility Person U5370	11/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	459	459	459
207	249151	WILK-Brownell	Plant Operator U6485	2/22/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229	267	276	284
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
209	249106	WILK-Field Services	Regulation Crew Leader U6485	3/29/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155	394	407	419
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,202	3,284	4,096	4,203	4,311			
211	242103	MCMR-Cust Service	General Serviceperson U5370	10/12/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,187	3,303	3,414	4,183	4,335				

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP			Gross Other Benefits 401k, DCP, ESPP					
							2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,123	4,213			
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	1.00%	401(k) Match 1-3/100% 4-5/50%	767	781	797	4,026	4,102	4,182			
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,037	3,094	3,154	3,986	4,061	4,140	1,340	1,365	1,392
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012			-	-	-	3,910	4,036	4,155			
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,305	3,425	3,540	4,338	4,496	4,646	729	756	781
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,038	3,097	3,913	3,987	4,065			
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,150	3,265	3,374	4,135	4,285	4,429			
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013			-	-	-	4,432	4,561	4,694			
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013			-	-	-	4,026	4,102	4,182			
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
243	244101	INDI-Production	Operator U537O	5/13/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	282	287	293
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	2.00%	401(k) Match 1-3/100% 4-5/50%	1,583	1,640	1,695	4,155	4,306	4,450			
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	3.50%	401(k) Match 1-3/100% 4-5/50%	2,703	2,753	2,806	4,054	4,130	4,210	136	139	142
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,156	3,217	4,066	4,142	4,222			
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	371	383	395
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995			
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,930	3,025	3,116	3,845	3,970	4,090			
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	705	731	755
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,935	3,022	3,733	3,852	3,966	502	518	533
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	229	229	229
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,121	3,202	3,284	4,096	4,203	4,311	688	706	724
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352			
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	2.00%	401(k) Match 1-3/100% 4-5/50%	1,534	1,563	1,593	4,026	4,102	4,182			
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,128	4,259			
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	459	459	459
262	241106	PITT-Field Services	Utility Person U01211P	12/19/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	344	344	344
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	3.00%	401(k) Match 1-3/100% 4-5/50%	2,081	2,149	2,213	-	-	-			
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	1,408	1,435	1,463
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,071	3,171	3,266	4,031	4,162	4,287			
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110	390	402	414
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,305	3,425	3,540	4,338	4,496	4,646	292	302	312
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	705	731	755
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015			-	-	-	4,070	4,218	4,359			
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213	136	139	142
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016			-	-	-	4,020	4,096	4,175			
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	138	138	138
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336	229	229	229
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132			
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	229	229	229
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,775	2,827	2,882	4,162	4,241	4,323	979	998	1,017
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,892	3,992			
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,898	2,971	3,053	3,804	3,899	4,007			
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2017			-	-	-	3,749	3,854	3,966			
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,171	3,231	3,294	4,162	4,241	4,323			
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,208	2,280	2,348	3,864	3,990	4,110			
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,301	2,344	2,390	4,026	4,102	4,182			
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	459	459	459
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,102	3,187	3,953	4,071	4,183			
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,856	2,937	3,022	3,749	3,854	3,966			
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,233	2,289	2,353	3,908	4,007	4,118			
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	3.50%	401(k) Match 1-3/100% 4-5/50%	2,819	2,921	3,019	4,228	4,382	4,529	853	884	913

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP					
						Defined Contribution Plan 2025			Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP			2026 ESPP	2027 ESPP
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k						
301	243106	NEWC-Field Services	Utility Person U5370	2/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
302	242506	BRWN-Field Services	Utility Person U4338V	2/12/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,181	3,276	3,375	4,175	4,300	4,430	421	434	447
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,112	3,225	3,333	4,084	4,233	4,375			
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,273	2,346	2,417	3,977	4,106	4,229			
305	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	4/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,900	2,993	3,081	3,806	3,928	4,044	115	115	115
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,720	2,807	2,891	4,080	4,211	4,336			
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,331	2,406	2,478	4,080	4,211	4,336			
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,221	3,339	3,450	4,228	4,382	4,529	574	574	574
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,260	2,342	2,421	3,955	4,099	4,236			
312	243106	NEWC-Field Services	Utility Person U5370	7/2/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,221	3,339	3,450	4,228	4,382	4,529	459	459	459
314	243306	BUTL-Field Services	Distribution System Serviceperson U5370	7/9/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	814	830	846
315	242306	UNTN-Field Services	Utility Person U5370	7/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018			-	-	-	3,830	3,925	4,034			
317	243301	BUTL-Production	Operator U5370	8/27/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,020	3,130	3,235	3,964	4,108	4,246			
319	243106	NEWC-Field Services	Utility Person U5370	10/15/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,301	2,344	2,390	4,026	4,102	4,182			
320	243306	BUTL-Field Services	Utility Person U5370	10/22/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	681	694	708
321	242206	MONVA-Field Services	Utility Person U5370	10/29/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	541	552	562
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,300	2,384	2,464	4,025	4,172	4,311	459	459	459
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336			
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,071	3,171	3,266	4,031	4,162	4,287			
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995	1,263	1,304	1,343
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	184	184	184
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,303	2,378	2,449	4,031	4,162	4,287			
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,967	3,063	3,154	3,894	4,020	4,139	654	676	696
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	459	459	459
331	242106	MCMR-Field Services	Utility Person U5370	7/8/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
332	242106	MCMR-Field Services	Utility Person U5370	7/9/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
334	242206	MONVA-Field Services	Utility Person U5370	7/29/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068	395	402	410
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,208	2,280	2,348	3,864	3,990	4,110	92	92	92
336	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	8/5/2019	1.00%	401(k) Roth 1-3/100% 4-5/50%	748	762	777	3,929	4,003	4,081			
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	229	229	229
338	243306	BUTL-Field Services	Utility Person U5370	8/5/2019	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,238	2,280	2,325	3,917	3,991	4,068			
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019			-	-	-	3,845	3,985	4,119			
340	243151	NEWC-New Castle	Operator U5370	9/23/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,167	3,229	4,080	4,157	4,238			
341	243301	BUTL-Production	Operator U5370	9/23/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,331	2,376	2,422	4,080	4,157	4,238			
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,028	3,139	3,244	3,975	4,120	4,257	459	459	459
343	242106	MCMR-Field Services	Pipeline Inspector U5370	10/21/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,015	3,072	3,132	3,957	4,032	4,111			
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,077	2,133	2,192	3,634	3,733	3,836			
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106			
346	244306	CLAR-Field Services	Utility Person U5370	3/2/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
348	244301	CLAR-Production	Operator U5370	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,167	3,229	4,080	4,157	4,238			
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995			
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,101	3,180	3,262	4,070	4,174	4,281			
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,998	3,108	3,211	3,935	4,079	4,215	229	229	229
352	242103	MCMR-Cust Service	Meter Repairer U5370	5/11/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,038	3,097	3,913	3,987	4,065	658	670	683
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,206	2,278	2,346	3,861	3,986	4,106			
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,689	2,770	2,852	3,530	3,635	3,744			
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,930	3,037	3,138	3,845	3,985	4,119	459	459	459
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	3.50%	401(k) Match 1-3/100% 4-5/50%	2,423	2,488	2,557	3,634	3,733	3,836			
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,848	2,934	3,014	3,738	3,851	3,956			
359	244101	INDI-Production	Operator U5370	3/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,025	3,082	3,142	3,970	4,046	4,124	229	229	229
360	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	4/5/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,120	2,160	2,202	3,710	3,780	3,853			
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Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP			Gross Other Benefits 401k, DCP, ESPP					
							2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
376	244606	KANE-Field Services	Utility Person U5370	8/30/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,113	2,153	2,195	3,697	3,767	3,841			
377	249106	WILK-Field Services	M/C Crew Leader U6485	9/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,080	4,211			
378	249106	WILK-Field Services	M/C Crew Leader U6485	9/13/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,080	4,211			
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,741	3,878			
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,445	1,483	1,521	3,794	3,794	3,892			
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,794	3,892			
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,733	3,829			
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,209	2,289	2,366	3,865	3,865	4,006			
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,054	3,166	3,271	4,009	4,009	4,155			
385	249106	WILK-Field Services	M/C Utility Person U6485	12/13/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,935	3,022	3,733	3,733	3,852	459	459	459
386	244106	INDI-Field Services	Utility Person U5370	2/14/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,817	2,870	2,926	3,697	3,767	3,841			
387	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/7/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,826	2,880	2,936	3,710	3,780	3,853	92	92	92
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,741	3,878			
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,736	3,872			
391	249106	WILK-Field Services	M/C Utility Person U6485	3/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,683	3,803	459	459	459
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,736	3,872			
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884	229	229	229
394	249106	WILK-Field Services	M/C Crew Leader U6485	3/29/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336	367	367	367
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,014	2,070	2,128	3,524	3,623	3,723			
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating)	4/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	3,005	3,106	3,806	3,945	4,076			
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,491	2,581	2,668	3,736	3,872	4,001	1,256	1,301	1,345
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001	502	521	538
399	249151	WILK-Brownell	Maintenance/Relief Operator U6485	5/2/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,694	2,781	2,865	3,535	3,650	3,760			
400	249106	WILK-Field Services	M/C Crew Leader U6485	5/16/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,115	2,184	2,250	3,702	3,822	3,937			
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	3.00%	401(k) Roth 1-3/100% 4-5/50%	1,961	2,016	2,072	3,432	3,529	3,626	229	229	229
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,336	2,396	2,458	4,088	4,194	4,302	962	987	1,012
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001	459	459	459
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U6485	7/5/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,177	2,248	2,315	3,809	3,933	4,051			
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,494	2,585	2,671	3,741	3,878	4,007			
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,741	3,878			
407	249106	WILK-Field Services	M/C Crew Leader U6485	8/22/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,067	3,165	3,259	4,025	4,154	4,278			
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884			
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,880	1,929	1,978	3,290	3,375	3,462			
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,102	3,187	3,953	4,071	4,183			
411	249106	WILK-Field Services	M/C Technician U6485	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	2,994	3,084	3,806	3,930	4,048	640	660	680
412	249106	WILK-Field Services	M/C Utility Person U6485	10/17/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,682	2,762	3,409	3,520	3,626	573	592	609
413	244206	PUNX-Field Services	Utility Person U5370	10/24/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,392	2,437	2,485	3,588	3,656	3,727			
414	249103	WILK-Cust Service	Serviceperson U6485	12/12/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,937	3,032	3,121	3,855	3,979	4,097			
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,861	2,966	3,065	3,756	3,892	4,022			
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	-	-	-	-	-	3,588	3,656	3,727			
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
419	243152	NEWC-Elwood	Maintenance Person U5370	3/6/2023	1.00%	401(k) Match 1-3/100% 4-5/50%	688	701	714	3,611	3,679	3,751			
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884			
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,837	2,891	2,947	3,724	3,794	3,868			
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,501	2,548	2,598	3,751	3,822	3,896			
423	249103	WILK-Cust Service	Serviceperson U6485	4/3/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,144	2,213	2,280	3,751	3,873	3,989			
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884	115	115	115
425	243152	NEWC-Elwood	Operator U5370	4/10/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,858	2,912	2,969	3,751	3,822	3,896			
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating)	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,816	2,919	3,016	3,696	3,831	3,959			
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,506	2,571	2,638	3,290	3,375	3,462			
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,767	2,868	2,964	3,632	3,764	3,890			
429	249159	WILK-Nesbitt	Plant Operator U6485	5/1/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,578	2,662	2,742	3,867	3,993	4,113			
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,743	2,795	2,849	3,600	3,668	3,739			
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	3.50%	401(k) Match 1-3/100% 4-5/50%	2,392	2,437	2,485	3,588	3,656	3,727			
433	249106	WILK-Field Services	M/C Utility Person U6485	6/5/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,682	2,762	3,409	3,520	3,626	459	459	459
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,522	2,595	2,667	3,311	3,406	3,500	344	344	344
435	244301	CLAR-Production	Operator U5370	7/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,775	2,827	2,882	3,642	3,710	3,783			
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	-	-	-	-	-	3,508	3,574	3,644			
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,025	2,065	3,478	3,544	3,613			
438	243152	NEWC-Elwood	Helper/Relief Operator U5370	8/14/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,754	2,806	2,860	3,614	3,684	3,754			
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating)	8/7/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	3,614	3,746	3,871			
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,025	2,065	3,478	3,544	3,613			
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,754	2,806	2,860	3,614	3,683	3,754			
442	240117	CORP-Water Quality	Lab Tech 1 UWUA 433	9/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,446	2,510	2,575	3,211	3,294	3,380			
443	249158	WILK-Lake Scranton	Plant Operator U6485	8/28/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,179	2,249	2,317	3,813	3,936	4,055			
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,668	2,718	2,771	3,501	3,567	3,637			
445	249159	WILK-Nesbitt	Plant Operator U6485	9/25/2023	4.00%	401(k) Match 1-3/100% 4-5/50%									

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits					Gross Other Benefits				
						401k, DCP, ESPP					401k, DCP, ESPP				
									Defined	Defined	Defined				
						Contribution	Contribution	Contribution							
						Plan 2025	Plan 2026	Plan 2027							
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	2025 ESPP	2026 ESPP	2027 ESPP			
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,493	2,558	2,624	3,740	3,837	3,936			
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,707	2,805	2,899	3,553	3,682	3,805			
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024		-	-	-	-	3,180	3,263	3,346			
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,704	2,803	2,897	3,549	3,679	3,802			
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
458	243152	NEWC-Ellwood	Operator U5370	1/22/2024	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,081	2,120	2,161	3,642	3,710	3,783			
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,943	2,003	2,060	3,400	3,506	3,605			
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,319	2,363	2,409	3,478	3,544	3,613			
461	249152	WILK-Ceasestown	Plant Operator U648S	3/11/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,606	2,686	2,766	3,420	3,525	3,631			
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	-	-	-			
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,037	2,111	2,182	3,565	3,695	3,818			
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,979	2,044	2,105	3,464	3,577	3,684			
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,707	2,805	2,899	3,553	3,682	3,805			
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,095	2,165	3,537	3,666	3,789			
469	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	6/11/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,083	2,150	2,215	3,645	3,763	3,876			
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,030	2,104	2,174	3,553	3,682	3,805			
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,178	2,249	2,316	3,811	3,935	4,053			
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
473	249152	WILK-Ceasestown	Plant Operator U648S	6/24/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,217	2,284	3,758	3,880	3,996			
474	249152	WILK-Ceasestown	Plant Operator U648S	6/25/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,217	2,284	3,758	3,880	3,996			
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,770	1,816	1,863	3,098	3,178	3,260			
476	243301	BUTL-Production	Operator U5370	7/9/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,567	2,615	2,666	3,369	3,432	3,499			
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,216	2,283	3,757	3,879	3,995			
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,391	2,469	2,543	3,587	3,703	3,814			
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,545	2,611	2,678	3,340	3,427	3,515			
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,643	2,719	2,794	3,469	3,568	3,667			
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938			
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,469	2,549	2,625	3,703	3,823	3,938			
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,821	2,913	3,000	3,703	3,823	3,938			
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	3,614	3,746	3,871			
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938			
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,028	2,102	2,172	3,549	3,679	3,802			
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,028	2,102	2,172	3,549	3,679	3,802			
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,735	2,824	2,909	3,590	3,707	3,818			
495	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,735	2,824	2,909	3,590	3,707	3,818			
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938			
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,465	1,513	1,562	3,847	3,972	4,101			
498	244601	KANE-Production	Operator U5370	1/21/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,742	2,795	3,532	3,599	3,669			
499	243106	NEWC-Field Services	Utility Person U5370	1/13/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,925	1,961	1,999	3,369	3,432	3,499			
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,409	2,497	2,581	3,614	3,746	3,871			
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
502	243152	NEWC-Ellwood	Operator U5370	1/27/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,278	1,319	1,359	3,354	3,463	3,567			
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,769	2,869	2,965	3,634	3,766	3,892			
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,880	1,941	1,998	3,291	3,396	3,496			
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,020	2,086	2,148	3,535	3,650	3,760			
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,780	2,870	2,956	3,648	3,767	3,880			
509	249152	WILK-Ceasestown	Plant Operator U648S	3/10/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,085	2,152	2,217	3,648	3,767	3,880			
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
512	244306	CLAR-Field Services	Utility Person U5370	3/10/2025		-	-	-	-	3,369	3,432	3,499			
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,969	2,025	2,081	3,445	3,543	3,641			
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,304	1,338	1,372	3,422	3,511	3,601			
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,085	2,152	2,217	3,648	3,767	3,880			
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,691								

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

				Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,545	2,611	2,678	3,340	3,427	3,515			
527	249106	WILK-Field Services	M/C Utility Person U6485	5/27/2025			-	-	-	3,354	3,463	3,567			
528	249106	WILK-Field Services	M/C Crew Leader U6485	5/19/2025			-	-	-	3,702	3,822	3,937			
529	249106	WILK-Field Services	M/C Utility Person U6485	5/27/2025			-	-	-	3,354	3,463	3,567			
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025			-	-	-	3,634	3,736	3,839			
531	249103	WILK-Cust Service	Serviceperson U6485	6/9/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,778	2,862	3,532	3,647	3,756			
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025			-	-	-	3,291	3,396	3,496			
533	249103	WILK-Cust Service	Serviceperson U6485	6/23/2025			-	-	-	3,532	3,647	3,756			
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,317	2,375	-	3,918	4,015	-	-	-
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,010	2,057	-	3,399	3,478	-	-	-
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,010	2,057	-	3,399	3,478	-	-	-
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	1,946	1,992	-	3,290	3,369	-	-	-
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
543	244506	WARR-Field Services	Utility Person U5370 - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,073	2,132	-	3,505	3,605	-	-	-
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,300	2,358	-	3,889	3,988	-	-	-
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,185	2,258	-	3,695	3,818	-	-	-
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	1,954	2,019	-	3,304	3,414	-	-	-
Total Collective Bargaining Unit							\$1,283,319	\$1,354,566	\$1,390,963	\$1,725,065	\$1,832,955	\$1,882,147	\$75,212	\$76,800	\$78,362
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%
Vacancy Adjustment								\$16,932	\$17,387		\$22,912	\$23,527		\$960	\$980
Total Collective Bargaining Unit							\$1,337,634	\$1,373,576			\$1,810,043	\$1,858,620		\$75,840	\$77,382

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP					
									Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k						
Non-Collective Bargaining Unit Hourly															
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	4.00%	401(k) Match 1-3/100% 4-5/50%	\$3,062	\$3,178	\$3,303	\$4,019	\$4,171	\$4,335	\$0	\$0	\$0
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990			-	-	-	3,426	3,555	3,694			
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989			-	-	-	-	-	-			
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	2.00%	401(k) Match 50% up to 5%	1,712	1,776	1,846	-	-	-	151	157	163
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	1.50%	401(k) Match 50% up to 5%	1,069	1,109	1,153	-	-	-			
6	245706	POCO-Field Services	Foreperson	9/16/1996	2.50%	401(k) Match 50% up to 5%	1,900	1,972	2,049	-	-	-			
7	245706	POCO-Field Services	Utility Technician	7/1/1994	2.50%	401(k) Match 50% up to 5%	1,859	1,930	2,006	-	-	-			
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	2.50%	401(k) Match 50% up to 5%	2,055	2,133	2,217	-	-	-	290	301	313
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	0.50%	401(k) Match 50% up to 5%	371	385	400	-	-	-			
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986			-	-	-	-	-	-			
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	2.50%	401(k) Match 50% up to 5%	1,805	1,873	1,947	-	-	-			
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990			-	-	-	-	-	-			
13	247106	MILT-Field Services	Utility Technician	11/16/1998			-	-	-	-	-	-			
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	2.50%	401(k) Match 50% up to 5%	1,830	1,899	1,973	-	-	-			
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000			-	-	-	-	-	-			
16	246306	PENN/Wyom-Field Svc	Foreperson	3/1/1997	2.50%	401(k) Match 50% up to 5%	2,010	2,086	2,168	-	-	-			
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	2.00%	401(k) Roth Match 50% up to 5%	1,610	1,671	1,736	-	-	-	284	295	306
18	246306	PENN/Wyom-Field Svc	Utility Plant Operator	8/16/1999	2.50%	401(k) Match 50% up to 5%	1,899	1,971	2,048	-	-	-			
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	2.50%	401(k) Match 50% up to 5%	1,904	1,976	2,054	-	-	-			
20	245906	GLEN-Field Services	Foreperson	10/1/1987	1.50%	401(k) Match 50% up to 5%	1,211	1,257	1,307	-	-	-			
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	2.50%	401(k) Match 50% up to 5%	1,989	2,065	2,145	-	-	-			
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	2.50%	401(k) Match 50% up to 5%	2,028	2,105	2,187	-	-	-			
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	2.50%	401(k) Match 50% up to 5%	2,054	2,131	2,215	-	-	-			
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	2.50%	401(k) Match 50% up to 5%	1,918	1,991	2,069	-	-	-			
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	2.50%	401(k) Match 50% up to 5%	1,932	2,006	2,084	-	-	-			
26	246801	LEHP-Production	Utility Technician	2/26/1990	2.50%	401(k) Match 50% up to 5%	1,837	1,906	1,982	-	-	-			
27	246501	COAT-Production	Water Systems Operator	5/28/2002			-	-	-	3,844	3,990	4,147			
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	2,412	2,503	2,601	4,220	4,380	4,553	709	736	765
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004			-	-	-	-	-	-	135	140	146
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	2.50%	401(k) Match 50% up to 5%	1,759	1,825	1,896	-	-	-			
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	2.50%	401(k) Match 50% up to 5%	1,802	1,871	1,944	-	-	-			
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,924	3,034	3,154	3,838	3,982	4,139			
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,888	2,998	3,115	3,791	3,934	4,089			
34	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/30/2006			-	-	-	3,870	4,015	4,173			
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,003	3,116	3,239	3,941	4,090	4,251	1,376	1,376	1,376
36	247106	MILT-Field Services	Utility Technician	5/7/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,784	2,889	3,003	3,654	3,792	3,941			
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,180	3,300	3,429	4,173	4,331	4,501	1,122	1,165	1,210
38	246306	PENN/Wyom-Field Svc	Utility Plant Operator	7/2/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,921	3,031	3,150	3,833	3,978	4,135	258	267	278
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,591	3,727	3,873	4,713	4,891	5,083	115	115	115
40	247201	PHBG-Production	Operations Specialist	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,316	3,446	4,193	4,352	4,523			
41	247106	MILT-Field Services	Utility Technician	7/21/2008			-	-	-	3,570	3,705	3,851			
42	246501	COAT-Production	Water Systems Operator	10/6/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,016	3,129	3,252	3,958	4,107	4,269	918	918	918
43	247701	BOGGGS-Production	Water Systems Operator	5/4/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,085	3,202	3,328	4,049	4,203	4,368	681	706	734
44	245706	POCO-Field Services	Utility Technician	9/28/2009			-	-	-	3,918	4,066	4,226			
45	246506	COAT-Field Services	Utility Technician	11/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	2,940	3,051	3,171	3,859	4,004	4,162			
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,044	3,160	3,284	3,996	4,147	4,310			
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,262	3,386	3,519	4,282	4,444	4,618	459	459	459
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,216	3,342	4,068	4,221	4,387			
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,799	2,905	3,019	3,673	3,813	3,963	617	641	666
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011			-	-	-	3,819	3,964	4,120			
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,092	3,213	3,910	4,058	4,217			
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	3.50%	401(k) Match 1-3/100% 4-5/50%	2,411	2,502	2,601	3,616	3,753	3,901	243	252	262
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,778	2,883	2,997	3,646	3,784	3,933	245	254	264
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,155	3,274	3,403	4,140	4,297	4,466	1,392	1,444	1,501
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,066	3,182	3,307	4,024	4,177	4,341	541	562	584
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,955	3,067	3,187	3,878	4,025	4,183	913	947	984
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,771	2,876	2,988	3,637	3,774	3,922			
58	245306	ABNG-Field Services	Foreperson	7/20/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,033	3,148	3,271	3,981	4,132	4,294			
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	3.50%	401(k) Match 1-3/100% 4-5/50%	2,298	2,385	2,478	3,446	3,577	3,717			
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,139	3,257	3,385	4,120	4,275	4,443			
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,655	2,755	2,864	3,485	3,616	3,759	586	608	632
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015			-	-	-	3,404	3,532	3,671			
63	246506	COAT-Field Services	Foreperson	2/3/2016			-	-	-	3,975	4,125	4,287			
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,819	2,926	3,041	3,700	3,840	3,991			
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,066	3,182	3,307	4,024	4,177	4,341	459	459	459
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,095	3,217	3,915	4,063	4,223			
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,890	2,999	3,117	3,793	3,936	4,091	255	265	275
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	4.00%	401(k) Roth 1-3/100%1									

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

				Gross Other Benefits						Gross Other Benefits								
				401k, DCP, ESPP						401k, DCP, ESPP								
				Original Hire			401k Plan			Defined Contribution Plan 2025			Defined Contribution Plan 2026			Defined Contribution Plan 2027		
Line #	Cost Center	Cost Center Name	Job	Date	401k % Match		2025 401k	2026 401k	2027 401k				2025 ESPP	2026 ESPP	2027 ESPP			
81	246501	COAT-Production	Water Systems Operator	9/24/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,027	3,141	3,265	3,973	4,123	4,285						
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,600	2,699	2,805	3,412	3,542	3,681	115	115	115			
83	241406	STNW-Field Service	Foreperson	10/8/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,192	2,275	2,365	3,837	3,981	4,138	229	229	229			
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,831	2,938	3,053	3,716	3,856	4,008	184	184	184			
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	4.00%	401(k) Match 1-3/100% 4-5/50%	3,026	3,140	3,264	3,972	4,122	4,284	918	918	918			
86	241406	STNW-Field Service	Utility Technician	3/3/1999	3.00%	401(k) Match 1-3/100% 4-5/50%	1,764	1,830	1,902	3,087	3,203	3,329						
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,736	2,840	2,952	3,591	3,727	3,874	483	501	521			
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020			-	-	-	3,763	3,906	4,059						
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,291	3,415	3,550	4,319	4,482	4,659						
90	246406	ROYF-Field Services	Foreperson	4/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,302	2,389	2,483	4,029	4,181	4,345						
91	247106	MILT-Field Services	Utility Technician	4/13/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	2,330	2,418	2,513	3,495	3,627	3,770						
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,817	2,923	3,038	3,697	3,837	3,988						
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,622	2,721	2,828	3,441	3,571	3,712						
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,150	2,231	2,319	3,762	3,905	4,058						
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,074	3,195	3,888	4,035	4,194	1,055	1,055	1,055			
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,885	4,032	4,190	5,098	5,291	5,500						
97	247106	MILT-Field Services	Utility Technician	10/19/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	2,333	2,422	2,517	3,500	3,633	3,775						
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	3,235	3,357	3,489	4,852	5,035	5,233						
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,097	2,180	3,536	3,670	3,815						
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,422	2,514	2,613	3,179	3,300	3,429	321	333	346			
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,692	2,794	2,903	3,533	3,667	3,810	46	46	46			
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,539	2,635	2,739	3,332	3,459	3,594						
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,680	2,781	2,891	3,518	3,650	3,794						
104	246801	LEHP-Production	Utility Technician	4/12/2021	3.50%	401(k) Match 1-3/100% 4-5/50%	2,190	2,273	2,362	3,285	3,409	3,543						
105	246506	COAT-Field Services	Utility Technician	4/13/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,048	2,126	2,209	3,585	3,721	3,866						
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,540	2,636	2,739	3,334	3,460	3,596						
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	1,872	1,943	2,020	3,277	3,400	3,534	229	229	229			
108	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,779	2,884	2,998	3,647	3,785	3,934						
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,708	2,810	2,921	3,554	3,689	3,833	344	344	344			
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,222	2,306	2,397	3,889	4,036	4,195						
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,258	2,343	2,435	3,952	4,101	4,262	1,328	1,378	1,433			
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,262	3,386	3,519	4,282	4,444	4,618	229	229	229			
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,128	2,208	2,295	3,724	3,864	4,016						
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021			-	-	-	4,471	4,640	4,822						
115	246506	COAT-Field Services	Utility Technician	11/8/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,680	2,781	2,891	3,518	3,650	3,794						
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,615	2,714	2,820	3,432	3,562	3,702						
117	246206	HSKY-Field Services	Utility Technician	1/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,629	2,729	2,836	3,451	3,581	3,722	46	46	46			
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,087	2,166	2,251	3,653	3,791	3,940						
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,739	2,842	2,954	3,594	3,730	3,877	1,208	1,254	1,303			
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,756	2,861	2,973	3,617	3,754	3,902	229	229	229			
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,860	1,930	2,006	3,255	3,377	3,510						
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,710	2,813	2,923	3,557	3,692	3,837	229	229	229			
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,550	2,647	2,751	3,826	3,970	4,126						
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,490	2,584	2,686	3,268	3,392	3,525						
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	1.00%	401(k) Match 1-3/100% 4-5/50%	570	591	614	2,990	3,103	3,225	184	184	184			
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,201	2,284	2,373	3,851	3,997	4,154						
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,674	3,814	3,964						
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022			-	-	-	3,795	3,939	4,093						
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	1,854	1,924	1,999	2,781	2,886	2,999	23	23	23			
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,886	1,958	2,035	3,301	3,426	3,560						
131	241401	STNW-Production	Water Systems Operator	7/5/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,815	1,884	1,958	3,176	3,296	3,426						
132	246801	LEHP-Production	Utility Technician	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,401	2,492	2,590	3,152	3,271	3,399						
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,954	2,028	2,108	3,420	3,549	3,689	23	23	23			
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,638	2,737	2,845	3,462	3,592	3,734						
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,602	2,700	2,806	3,415	3,544	3,683						
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,987	2,062	2,143	3,477	3,609	3,750						
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,581	1,641	1,705	2,767	2,871	2,984						
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,591	2,689	2,795	3,400	3,529	3,668	114	119	123			
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,519	2,614	2,717	3,306	3,431	3,566						
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,775	2,880	2,993	3,642	3,780	3,929						
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,412	2,503	2,602	3,166	3,285	3,415						
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	1.00%	401(k) Match 1-3/100% 4-5/50%	650	675	702	3,415	3,544	3,683						
143	246406	ROYF-Field Services																

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP				Gross Other Benefits 401k, DCP, ESPP					
						Defined Contribution Plan 2025			Defined Contribution Plan 2026		Defined Contribution Plan 2027				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k				2025 ESPP	2026 ESPP	2027 ESPP
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,323	2,410	2,505	4,065	4,218	4,384			
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,693	2,795	2,904	3,534	3,668	3,811	1,188	1,233	1,281
158	241401	STNW-Production	Water Systems Operator	12/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,630	2,729	2,836	3,452	3,582	3,723	348	361	375
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,606	2,704	2,810	3,420	3,549	3,689			
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,552	2,649	2,754	3,350	3,477	3,614			
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,510	1,567	1,629	2,643	2,743	2,850			
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,253	2,338	2,430	3,942	4,091	4,252	46	46	46
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,802	1,870	1,944	3,154	3,273	3,402			
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,621	2,720	2,827	3,440	3,570	3,711	92	92	92
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,649	2,749	2,857	3,477	3,609	3,750	584	607	630
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,589	1,649	1,713	2,780	2,885	2,998			
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,606	2,704	2,810	3,420	3,549	3,689	230	239	248
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,471	2,564	2,665	3,243	3,365	3,498			
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,524	2,619	2,722	3,313	3,438	3,573			
170	245701	POCO-Production	Water Systems Operator	8/5/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,526	2,622	2,724	3,316	3,441	3,576			
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,820	1,889	1,964	3,186	3,306	3,437			
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,604	1,664	1,729	2,806	2,913	3,027			
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	3,028	3,148	3,830	3,975	4,132			
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,618	2,718	2,825	3,437	3,567	3,707			
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,924	3,034	3,154	3,838	3,982	4,139	645	669	696
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,459	2,552	2,652	3,689	3,828	3,978			
177	245706	POCO-Field Services	Utility Technician	10/14/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,046	2,124	2,207	3,069	3,186	3,311			
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,530	2,625	2,729	3,320	3,445	3,581	558	579	602
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546			
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	229	229	229
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,339	2,427	2,522	3,069	3,186	3,311	206	214	223
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,723	1,788	1,858	3,015	3,129	3,251			
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	69	69	69
184	248801	TURB-Production	Water Systems Operator	1/6/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,942	2,015	2,094	3,398	3,526	3,665			
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,832	1,902	1,976	3,206	3,328	3,459			
186	245706	POCO-Field Services	Utility Technician	1/13/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,190	1,235	1,284	3,124	3,243	3,370			
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,817	1,885	1,959	3,179	3,300	3,429			
188	246506	COAT-Field Services	Utility Technician	2/3/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,817	1,885	1,959	3,179	3,300	3,429			
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,506	2,600	2,702	3,289	3,412	3,546			
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,145	2,226	2,314	3,754	3,896	4,049			
191	241406	STNW-Field Service	Utility Technician	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	229	229	229
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	-	-	-	-	-	3,234	3,357	3,488			
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,568	2,665	2,770	3,371	3,498	3,635			
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,785	1,853	1,926	3,124	3,243	3,370			
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546			
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,174	3,294	3,423	4,166	4,323	4,493			
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,318	2,405	2,500	4,056	4,209	4,375			
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,754	1,820	1,892	3,069	3,186	3,311			
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,004	2,080	2,162	3,508	3,640	3,784			
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	3.00%	401(k) Match 1-3/100% 4-5/50%	2,255	2,340	2,432	3,946	4,095	4,257			
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,837	1,906	1,981	3,214	3,336	3,467			
204	245001	Audobon -Production	Foreperson	8/22/2005	-	-	-	-	-	3,924	4,072	4,232			
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	1,942	2,015	2,094	3,398	3,526	3,665			
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	-	-	-	-	-	3,289	3,412	3,546			
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	-	-	-	-	-	3,563	3,697	3,843			
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,339	2,427	2,522	3,069	3,186	3,311			
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,108	2,188	2,274	3,690	3,829	3,979			
212	246501	COAT-Production	Water Systems Operator	6/2/2025	-	-	-	-	-	3,727	3,868	4,021			
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	-	-	-	-	-	3,289	3,412	3,546			
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,004	2,080	2,162	2,631	2,731	2,838			
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,050	2,130	-	3,328	3,459	-	-	-
Total Non-Collective Bargaining Unit Hourly							\$449,889	\$481,092	\$500,000	\$670,775	\$719,174	\$747,440	\$30,034	\$30,750	\$31,523
Vacancy Rate							1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Vacancy Adjustment							\$6,014	\$6,250	-	\$8,990	\$9,343	-	\$384	\$394	-
Total Non-Collective Bargaining Unit Hourly							\$475,078	\$493,750	-	\$710,184	\$738,097	-	\$30,366	\$31,129	-

Pennsylvania-American Water Company - Wastewater SSS General Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	244701	CLRW-W-Production	Mgr Opns	12/8/1997	2.50%	401(k) Match 50% up to 5%	\$3,110	\$3,227	\$3,354	\$0	\$0	\$0	\$439	\$456	\$474
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	5,122	5,316	5,524	6,723	6,977	7,251	-	-	-
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	2.50%	401(k) Match 50% up to 5%	3,090	3,207	3,333	-	-	-	436	453	470
4	246701	COWW-Production	Supvr Production	7/21/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,431	3,561	3,701	4,503	4,674	4,857	229	229	229
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,210	3,331	3,462	4,213	4,372	4,544	229	229	229
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	4.00%	401(k) Match 1-3/100% 4-5/50%	4,760	4,940	5,133	6,248	6,483	6,738	-	-	-
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,339	3,465	3,602	4,382	4,548	4,727	275	275	275
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,389	3,517	3,655	4,448	4,616	4,797	-	-	-
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,144	4,301	4,470	5,439	5,645	5,866	183	190	197
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,707	3,847	3,999	4,865	5,049	5,248	-	-	-
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	3.00%	401(k) Match 1-3/100% 4-5/50%	2,727	2,830	2,942	4,773	4,953	5,148	-	-	-
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	4.00%	401(k) Match 1-3/100% 4-5/50%	3,222	3,344	3,475	4,229	4,389	4,561	459	459	459
13	249401	YORKWW-Production	Supvr Production	6/24/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	2,676	2,777	2,886	4,683	4,859	5,051	-	-	-
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
Total Non-Collective Bargaining Unit Salary							\$45,927	\$50,996	\$52,999	\$54,506	\$61,976	\$64,412	\$2,251	\$2,291	\$2,334
Vacancy Rate							1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Vacancy Adjustment							\$637	\$662		\$775	\$805		\$29	\$29	
Total Non-Collective Bargaining Unit Salary							\$50,358	\$52,337		\$61,202	\$63,606		\$2,262	\$2,305	
Collective Bargaining Unit															
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	\$2,651	\$2,721	\$2,793	\$3,479	\$3,571	\$3,666	\$0	\$0	\$0
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	367	367	367
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,041	2,095	3,479	3,571	3,666	-	-	-
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	1,705	1,750	1,797	2,984	3,063	3,144	-	-	-
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,041	2,095	3,479	3,571	3,666	-	-	-
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
Total Collective Bargaining Unit							\$45,870	\$47,085	\$48,332	\$65,951	\$67,697	\$69,490	\$367	\$367	\$367
Vacancy Rate							1.25%	1.25%		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Vacancy Adjustment							\$589	\$604		\$846	\$869		\$5	\$5	
Total Collective Bargaining Unit							\$46,497	\$47,728		\$66,851	\$68,622		\$362	\$362	

Pennsylvania-American Water Company - Wastewater SSS General Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
				Original Hire	401k %					Defined	Defined	Defined			
Line #	Cost Center	Cost Center Name	Job	Date	Match	401k Plan	2025 401k	2026 401k	2027 401k	Contribution Plan 2025	Contribution Plan 2026	Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Hourly															
1	246701	COWW-Production	Wastewater Operator	9/20/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	\$2,988	\$3,101	\$3,223	\$3,922	\$4,070	\$4,230	\$0	\$0	\$0
2	246706	COWW-Field Services	Utility Technician	5/30/1995			-	-	-	3,656	3,794	3,943	-	-	-
3	246701	COWW-Production	Wastewater Operator	9/9/1996	4.00%	401(k) Match 1-3/100% 4-5/50%	3,110	3,228	3,355	4,082	4,237	4,403	-	-	-
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	2.50%	401(k) Match 50% up to 5%	1,964	2,038	2,118	-	-	-	-	-	-
5	246706	COWW-Field Services	Foreperson	11/10/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	2,270	2,356	2,449	3,973	4,123	4,285	-	-	-
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,989	3,102	3,224	3,923	4,071	4,231	659	684	711
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,285	3,414	4,155	4,311	4,481	-	-	-
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,912	3,022	3,140	3,821	3,966	4,122	-	-	-
9	244701	CLRWV-Production	Lead Plant Operator	1/3/2011	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,134	3,252	3,380	4,113	4,269	4,436	-	-	-
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,424	3,554	3,693	4,494	4,664	4,847	1,511	1,568	1,629
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,423	3,553	3,692	4,493	4,663	4,846	92	92	92
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	2,926	3,036	3,155	3,840	3,985	4,141	-	-	-
13	246706	COWW-Field Services	Utility Technician	3/14/2016	3.00%	401(k) Match 1-3/100% 4-5/50%	2,040	2,117	2,200	3,569	3,704	3,850	-	-	-
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,719	2,821	2,932	3,568	3,703	3,849	600	622	647
15	246701	COWW-Production	Wastewater Operator	5/14/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,894	3,003	3,121	3,798	3,942	4,096	-	-	-
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,695	2,801	3,408	3,537	3,677	-	-	-
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,269	3,393	3,526	4,291	4,453	4,628	144	150	156
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,224	2,308	2,398	3,892	4,038	4,197	-	-	-
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,790	2,895	3,008	3,661	3,799	3,949	615	639	664
20	244701	CLRWV-Production	Wastewater Operator	2/24/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,760	2,865	2,977	3,623	3,760	3,908	1,218	1,264	1,314
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,958	3,074	3,741	3,883	4,035	-	-	-
22	244701	CLRWV-Production	Wastewater Operator	10/12/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,760	2,865	2,977	3,623	3,760	3,908	609	632	657
23	241701	ROYFWV-Production	Wastewater Operator	7/30/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,145	2,226	2,314	3,754	3,896	4,049	229	229	229
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,422	2,514	2,613	3,179	3,300	3,429	-	-	-
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,674	3,814	3,964	-	-	-
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	2.00%	401(k) Match 1-3/100% 4-5/50%	1,375	1,427	1,482	3,609	3,745	3,892	-	-	-
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	1.00%	401(k) Match 1-3/100% 4-5/50%	679	704	732	3,563	3,697	3,843	-	-	-
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	2.00%	401(k) Match 1-3/100% 4-5/50%	1,520	1,578	1,639	3,990	4,141	4,304	-	-	-
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,636	2,735	2,843	3,460	3,590	3,731	229	229	229
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,128	2,208	2,295	3,724	3,864	4,016	-	-	-
31	248701	Nw Cmbrnld WW Prod	Lead Plant Operator	9/6/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,741	2,845	2,957	3,598	3,734	3,881	-	-	-
32	248701	Nw Cmbrnld WW Prod	Utility Technician	9/19/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,822	1,890	1,965	3,188	3,308	3,439	-	-	-
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,687	2,789	2,898	3,526	3,660	3,804	-	-	-
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,036	2,113	2,197	3,564	3,699	3,844	-	-	-
35	246701	COWW-Production	Wastewater Operator	1/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,871	2,980	3,097	3,769	3,911	4,065	-	-	-
36	246706	COWW-Field Services	Utility Technician	3/6/2023			-	-	-	3,427	3,556	3,695	-	-	-
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,829	1,898	1,973	3,201	3,321	3,452	-	-	-
38	245801	POWW-Production	Wastewater Operator	4/4/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,613	2,712	2,819	3,430	3,559	3,700	-	-	-
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,325	2,413	2,508	3,052	3,167	3,292	-	-	-
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784	-	-	-
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,667	2,768	2,876	3,500	3,633	3,775	-	-	-
42	248701	Nw Cmbrnld WW Prod	Utility Technician	12/2/2024	3.50%	401(k) Roth 1-3/100% 4-5/50%	1,973	2,048	2,128	2,960	3,072	3,192	-	-	-
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
Total Non-Collective Bargaining Unit Hourly							\$101,150	\$112,699	\$117,131	\$151,322	\$169,583	\$176,251	\$5,907	\$6,109	\$6,328
							Vacancy Rate		1.25%	1.25%	1.25%	1.25%	1.25%		1.25%
							Vacancy Adjustment		\$1,409	\$1,464	\$2,120	\$2,203	\$76		\$79
Total Non-Collective Bargaining Unit Hourly							\$111,290	\$115,666		\$167,463	\$174,048		\$6,033	\$6,248	

Pennsylvania-American Water Company - Wastewater CSS Operations
401K and Defined Contribution Plan (DCP) Expense

						Gross Other Benefits 401k, DCP, ESPP									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	0.50%	401(k) Match 50% up to 5%	\$517	\$537	\$558	\$0	\$0	\$0	\$0	\$0	\$0
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,976	3,088	3,210	3,906	4,054	4,213	656	681	708
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	1.00%	401(k) Match 1-3/100% 4-5/50%	950	986	1,025	4,988	5,176	5,379	-	-	-
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,656	3,795	3,944	4,799	4,981	5,176	138	138	138
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,640	3,778	3,926	4,778	4,959	5,153	-	-	-
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	4.00%	401(k) Match 1-3/100% 4-5/50%	4,018	4,170	4,334	5,274	5,473	5,688	-	-	-
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	3,392	3,520	3,659	5,935	6,160	6,402	-	-	-
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,855	2,963	3,080	3,748	3,889	4,043	252	261	272
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,800	4,981	5,177	6,300	6,538	6,794	-	-	-
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
Total Non-Collective Bargaining Unit Salary							\$26,805	\$33,578	\$34,897	\$39,727	\$50,579	\$52,566	\$1,046	\$1,080	\$1,117
							Vacancy Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
							Vacancy Adjustment		\$420	\$436	\$632	\$657	\$14	\$14	\$14
Total Non-Collective Bargaining Unit Salary							\$33,158	\$34,461		\$49,947	\$51,909		\$1,067	\$1,104	
Collective Bargaining Unit															
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009			\$0	\$0	\$0	\$3,370	\$3,472	\$3,576	\$906	\$934	\$962
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006			-	-	-	3,923	4,037	4,157	229	229	229
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005			-	-	-	3,530	3,635	3,744			
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002			-	-	-	3,530	3,635	3,744			
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008			-	-	-	3,370	3,472	3,576			
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016			-	-	-	3,370	3,472	3,576			
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012			-	-	-	3,370	3,472	3,576			
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013			-	-	-	3,370	3,472	3,576			
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008			-	-	-	3,370	3,472	3,576			
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007			-	-	-	3,370	3,472	3,576			
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016			-	-	-	3,370	3,472	3,576			
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009			-	-	-	3,530	3,635	3,744			
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005			-	-	-	3,814	3,928	4,046	367	367	367
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009			-	-	-	3,530	3,635	3,744			
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008			-	-	-	3,530	3,635	3,744			
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008			-	-	-	3,530	3,635	3,744			
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005			-	-	-	3,923	4,037	4,158	659	679	699
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011			-	-	-	3,530	3,635	3,744	229	229	229
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987			-	-	-	3,814	3,928	4,045	115	115	115
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997			-	-	-	3,814	3,928	4,046	229	229	229
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005			-	-	-	3,530	3,635	3,744			
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011			-	-	-	3,370	3,472	3,576			
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013			-	-	-	3,370	3,472	3,576			
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009			-	-	-	3,370	3,472	3,576			
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013			-	-	-	3,814	3,928	4,045	385	396	408
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992			-	-	-	3,370	3,472	3,576			
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016			-	-	-	3,530	3,635	3,744			
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006			-	-	-	3,370	3,472	3,576			
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007			-	-	-	3,370	3,472	3,576			
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006			-	-	-	3,370	3,472	3,576			
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997			-	-	-	3,530	3,635	3,744			
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006			-	-	-	3,530	3,635	3,744	344	344	344
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017			-	-	-	3,868	3,982	4,102			
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008			-	-	-	3,530	3,635	3,744	237	244	252
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016			-	-	-	3,370	3,472	3,576	453	467	481
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005			-	-	-	3,370	3,472	3,576			
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007			-	-	-	3,923	4,037	4,158	1,319	1,357	1,398
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	229	229	229
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,189	4,295	4,405			
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,188	4,295	4,405	845	866	888
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	423	434	445
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048			
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	1.00%	401(k) Match 1-3/100% 4-5/50%	699	717	736	3,670	3,765	3,864			
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048	459	459	459
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	2,859	2,932	3,007	3,752	3,848	3,946	631	647	663
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048			
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,241	2,300	2,360	3,922	4,024	4,129			

Pennsylvania-American Water Company - Wastewater CSS Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	1,769	1,813	1,860	3,096	3,174	3,254			
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,383	3,471	3,562	4,440	4,556	4,675			
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	2,796	2,869	2,944	3,670	3,765	3,864	229	229	229
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,666	2,735	2,807	3,499	3,590	3,684			
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	987	1,012	1,038
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,189	4,295	4,405			
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,998	3,075	3,156	3,934	4,036	4,142			
58	241206	MCKEWW-Field Service	Vector Truck Driver UWUA 433	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,129	3,210	3,294	4,106	4,213	4,323			
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	1.00%	401(k) Match 1-3/100% 4-5/50%	683	703	724	3,585	3,690	3,801			
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744			
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744	593	611	629
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,633	2,633	2,687	3,455	3,455	3,527			
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	2,808	2,808	2,866	3,685	3,685	3,762			
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,424	2,487	2,552	4,241	4,352	4,466			
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,097	2,152	2,208	3,670	3,765	3,864			
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,424	2,487	2,552	4,241	4,352	4,466			
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,466	2,466	2,517	3,236	3,236	3,303			
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,567	2,645	2,724	3,370	3,472	3,576			
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,926	1,984	2,043	3,370	3,472	3,576			
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744	344	344	344
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023			-	-	-	3,370	3,472	3,576			
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,567	2,645	2,724	3,370	3,472	3,576	1,133	1,167	1,202
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,926	1,984	2,043	3,370	3,472	3,576			
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,396	2,457	2,520	4,193	4,299	4,410			
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410			
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,648	2,728	2,810	3,475	3,580	3,688			
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,296	2,355	2,417	3,013	3,091	3,172			
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025			-	-	-	3,420	3,525	3,631			
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,235	2,283	-	3,779	3,861	-	-	-
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
Total Collective Bargaining Unit							\$101,680	\$114,606	\$117,627	\$297,386	\$323,164	\$332,247	\$11,346	\$11,588	\$11,840
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%
Vacancy Adjustment								\$1,433	\$1,470		\$4,040	\$4,153		\$145	\$148
Total Collective Bargaining Unit								\$113,174	\$116,157		\$319,124	\$328,094		\$11,443	\$11,692
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	3.00%	401(k) Match 1-3/100% 4-5/50%	\$3,012	\$3,126	\$3,249	\$5,271	\$5,470	\$5,685	\$0	\$0	\$0
Total Non-Collective Bargaining Unit Hourly							\$3,012	\$3,126	\$3,249	\$5,271	\$5,470	\$5,685	\$0	\$0	\$0
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%
Vacancy Adjustment								\$39	\$41		\$68	\$71		\$0	\$0
Total Non-Collective Bargaining Unit Hourly								\$3,087	\$3,208		\$5,402	\$5,614		\$0	\$0

Pennsylvania-American Water Company - BASA WW Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Defined Contribution Plan 2025			Defined Contribution Plan 2026		Defined Contribution Plan 2027		2025 ESPP	2026 ESPP	2027 ESPP
							2025 401k	2026 401k	2027 401k							
Non-Collective Bargaining Unit Salary																
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	\$6,140	\$6,371	\$6,622	\$8,058	\$8,363	\$8,691	\$0	\$0	\$0	
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,708	3,848	3,999	4,867	5,051	5,249	-	-	-	
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	3.00%	401(k) Match 1-3/100% 4-5/50%	2,849	2,957	3,073	4,986	5,175	5,378	-	-	-	
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,882	2,990	3,108	5,043	5,233	5,438	-	-	-	
Total Non-Collective Bargaining Unit Salary							\$15,579	\$16,167	\$16,802	\$22,954	\$23,821	\$24,757	\$0	\$0	\$0	
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%	
Vacancy Adjustment							\$202	\$210		\$298	\$309			\$0	\$0	
Total Non-Collective Bargaining Unit Salary							\$15,965	\$16,592		\$23,523	\$24,447			\$0	\$0	
Collective Bargaining Unit																
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	\$3,313	\$3,413	\$3,515	\$4,349	\$4,479	\$4,613	\$0	\$0	\$0	
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,899	2,986	3,075	4,349	4,479	4,613				
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669				
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682	593	611	629	
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613				
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	2.50%	401(k) Roth 1-3/100% 4-5/50%	2,047	2,108	2,172	4,298	4,428	4,560				
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682				
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	2.50%	401(k) Roth 1-3/100% 4-5/50%	2,047	2,108	2,172	4,298	4,428	4,560				
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682	918	918	918	
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669				
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682				
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669				
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613	439	452	465	
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613				
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613				
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613				
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613				
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560				
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,419	2,480	-	4,091	4,193	-	-	-	
Total Collective Bargaining Unit							\$73,341	\$77,962	\$80,286	\$100,027	\$107,122	\$110,311	\$1,949	\$1,980	\$2,012	
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%	
Vacancy Adjustment							\$975	\$1,004		\$1,339	\$1,379			\$25	\$25	
Total Collective Bargaining Unit							\$76,987	\$79,283		\$105,783	\$108,932			\$1,956	\$1,987	
Non-Collective Bargaining Unit Hourly																
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	\$1,754	\$1,820	\$1,892	\$3,069	\$3,186	\$3,311	\$0	\$0	\$0	
Total Non-Collective Bargaining Unit Hourly							\$1,754	\$1,820	\$1,892	\$3,069	\$3,186	\$3,311	\$0	\$0	\$0	
Vacancy Rate								1.25%	1.25%		1.25%	1.25%		1.25%	1.25%	
Vacancy Adjustment							\$23	\$24		\$40	\$41			\$0	\$0	
Total Non-Collective Bargaining Unit Hourly							\$1,798	\$1,868		\$3,146	\$3,269			\$0	\$0	

**Pennsylvania-American Water Company
Payroll Taxes**

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	\$2,882,853	\$3,001,042
Collective Bargaining Unit	4,140,574	4,247,234
Non-Collective Bargaining Unit Hourly	1,482,474	1,538,348
Total	<u>\$8,505,901</u>	<u>\$8,786,623</u>
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	\$126,419	\$131,245
Collective Bargaining Unit	119,739	122,748
Non-Collective Bargaining Unit Hourly	311,490	323,257
Total	<u>\$557,648</u>	<u>\$577,249</u>
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	\$93,907	\$97,488
Collective Bargaining Unit	600,365	616,481
Non-Collective Bargaining Unit Hourly	9,075	9,422
Total	<u>\$703,348</u>	<u>\$723,391</u>
BASA WW Operations		
Non-Collective Bargaining Unit Salary	\$39,779	\$41,301
Collective Bargaining Unit	175,976	181,032
Non-Collective Bargaining Unit Hourly	5,161	5,354
Total	<u>\$220,916</u>	<u>\$227,687</u>

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2025 Gross Payroll Taxes					2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	\$9,932	\$2,466	\$218	\$42	\$12,659	\$10,943	\$2,559	\$218	\$42	\$13,763
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	9,932	6,620	218	42	16,812	11,598	6,870	218	42	18,728
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	9,932	4,173	218	42	14,366	11,598	4,331	218	42	16,189
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	6,728	1,574	218	42	8,562	6,982	1,633	218	42	8,875
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	6,283	1,470	218	42	8,013	6,521	1,525	218	42	8,307
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	8,809	2,060	218	42	11,130	9,143	2,138	218	42	11,542
7	245705	POCO-Admin & Gen	Sr Supt Ops	3/12/1990	8,852	2,070	218	42	11,183	9,187	2,149	218	42	11,596
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	6,894	1,612	218	42	8,766	7,154	1,673	218	42	9,087
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	7,939	1,857	218	42	10,056	8,238	1,927	218	42	10,425
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	6,772	1,584	218	42	8,616	7,028	1,644	218	42	8,932
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	5,420	1,268	218	42	6,948	5,626	1,316	218	42	7,202
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	7,093	1,659	218	42	9,012	7,362	1,722	218	42	9,344
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	6,391	1,495	218	42	8,146	6,632	1,551	218	42	8,444
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	5,621	1,315	218	42	7,196	5,834	1,364	218	42	7,458
15	249150	WILK-Other	Sr Supt Production	9/13/1993	8,030	1,878	218	42	10,169	8,333	1,949	218	42	10,542
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	9,932	2,677	218	42	12,870	11,598	2,778	218	42	14,637
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	8,695	2,034	218	42	10,989	9,024	2,111	218	42	11,395
18	245305	ABNG-Admin & Gen	Sr Supt Ops	6/16/1997	8,201	1,918	218	42	10,379	8,511	1,991	218	42	10,762
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	6,631	1,551	218	42	8,442	6,881	1,609	218	42	8,750
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	6,040	1,413	218	42	7,713	6,269	1,466	218	42	7,995
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	8,046	1,882	218	42	10,188	8,350	1,953	218	42	10,563
22	240106	CORP-Field Services	Sr Mgr, Operations Services	8/14/1989	9,932	2,575	218	42	12,768	11,427	2,672	218	42	14,360
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	7,124	1,666	218	42	9,051	7,394	1,729	218	42	9,383
24	240114	CORP-Engineering	Project Manager	5/16/1998	8,137	1,903	218	42	10,300	8,444	1,975	218	42	10,680
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	9,932	2,727	218	42	12,920	11,598	2,830	218	42	14,688
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	6,847	1,601	218	42	8,709	7,106	1,662	218	42	9,028
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	9,932	3,736	218	42	13,928	11,598	3,877	218	42	15,735
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	8,596	2,010	218	42	10,867	8,920	2,086	218	42	11,267
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	7,914	1,851	218	42	10,025	8,213	1,921	218	42	10,394
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	7,499	1,754	218	42	9,514	7,782	1,820	218	42	9,862
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	9,932	2,814	218	42	13,007	11,598	2,921	218	42	14,779
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	7,102	1,661	218	42	9,024	7,371	1,724	218	42	9,355
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	9,932	2,664	218	42	12,857	11,598	2,765	218	42	14,623
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	6,960	1,628	218	42	8,848	7,223	1,689	218	42	9,173
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	7,283	1,703	218	42	9,247	7,558	1,768	218	42	9,586
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	9,932	2,588	218	42	12,780	11,483	2,685	218	42	14,428
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	7,030	1,644	218	42	8,934	7,295	1,706	218	42	9,262
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	6,368	1,489	218	42	8,118	6,609	1,546	218	42	8,415
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	6,396	1,496	218	42	8,152	6,638	1,552	218	42	8,451
40	249152	WILK-Ceasestown	Sr Supervisor Production	12/4/2000	6,487	1,517	218	42	8,265	6,732	1,574	218	42	8,567
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	9,932	3,349	218	42	13,541	11,598	3,475	218	42	15,333
42	245106	NORR-Field Services	Sr Supt Ops	3/14/1994	8,935	2,090	218	42	11,285	9,273	2,169	218	42	11,703
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	6,565	1,535	218	42	8,361	6,813	1,593	218	42	8,667
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	6,458	1,510	218	42	8,229	6,702	1,567	218	42	8,529
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	8,935	2,090	218	42	11,285	9,273	2,169	218	42	11,703
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	8,244	1,928	218	42	10,433	8,556	2,001	218	42	10,817
47	245906	GLEN-Field Services	Sr Supt Ops	10/15/1990	8,744	2,045	218	42	11,049	9,075	2,122	218	42	11,457
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	9,932	2,654	218	42	12,846	11,598	2,754	218	42	14,612
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	9,932	4,223	218	42	14,416	11,598	4,383	218	42	16,241
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	9,932	3,299	218	42	13,491	11,598	3,423	218	42	15,281
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	9,323	2,180	218	42	11,764	9,675	2,263	218	42	12,198
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	6,220	1,455	218	42	7,935	6,455	1,510	218	42	8,225
53	242106	MCMR-Field Services	Sr Supt Ops	6/23/2003	7,838	1,833	218	42	9,932	8,134	1,902	218	42	10,297
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	7,356	1,720	218	42	9,337	7,633	1,785	218	42	9,679
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	9,932	2,338	218	42	12,531	10,376	2,427	218	42	13,063
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	8,578	2,006	218	42	10,845	8,903	2,082	218	42	11,245
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	8,246	1,928	218	42	10,434	8,557	2,001	218	42	10,819
58	247150	MILT-Prod Other	Sr Supt Ops	3/7/2005	8,465	1,980	218	42	10,705	8,786	2,055	218	42	11,101
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	7,222	1,689	218	42	9,171	7,495	1,753	218	42	9,508
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	5,716	1,337	218	42	7,313	5,932	1,387	218	42	7,580
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	7,034	1,645	218	42	8,940	7,300	1,707	218	42	9,267
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	9,932	3,305	218	42	13,498	11,598	3,430	218	42	15,288
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	6,727	1,573	218	42	8,561	6,982	1,633	218	42	8,875
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	5,836	1,365	218	42	7,461	6,056	1,416	218	42	7,733
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	9,932	3,299	218	42	13,491	11,598	3,423	218	42	15,281
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	9,381	2,194	218	42	11,835	9,735	2,277	218	42	12,272
67	243306	BUTL-Field Services	Sr Supt Ops	6/1/2006	8,175	1,912	218	42	10,348	8,485	1,984	218	42	10,729
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	6,382	1,493	218	42	8,135	6,622	1,549	218	42	8,431
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	9,932	5,546	218	42	15,739	11,598	5,756</			

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA
Non-Collective Bargaining Unit Salary					2027 Total Gross Payroll Taxes			
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	\$11,373	\$2,660	\$218	\$42
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	12,320	7,140	218	42
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	12,320	4,501	218	42
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	7,256	1,697	218	42
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	6,777	1,585	218	42
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	9,502	2,222	218	42
7	245705	POCO-Admin & Gen	Sr Supt Ops	3/12/1990	9,548	2,233	218	42
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	7,435	1,739	218	42
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	8,562	2,002	218	42
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	7,304	1,708	218	42
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	5,847	1,367	218	42
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	7,651	1,789	218	42
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	6,892	1,612	218	42
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	6,063	1,418	218	42
15	249150	WILK-Other	Sr Supt Production	9/13/1993	8,661	2,026	218	42
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	12,320	2,888	218	42
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	9,379	2,193	218	42
18	245305	ABNG-Admin & Gen	Sr Supt Ops	6/16/1997	8,846	2,069	218	42
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	7,151	1,672	218	42
20	246206	HSY-Field Services	Supvr Field Operations	5/1/1995	6,515	1,524	218	42
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	8,678	2,029	218	42
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	11,876	2,777	218	42
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	7,684	1,797	218	42
24	240114	CORP-Engineering	Project Manager	5/16/1998	8,777	2,053	218	42
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	12,320	2,941	218	42
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	7,385	1,727	218	42
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	12,320	4,029	218	42
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	9,270	2,168	218	42
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	8,535	1,996	218	42
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	8,088	1,892	218	42
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	12,320	3,035	218	42
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	7,661	1,792	218	42
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	12,286	2,873	218	42
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	7,508	1,756	218	42
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	7,856	1,837	218	42
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	11,834	2,791	218	42
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1995	7,583	1,773	218	42
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	6,869	1,607	218	42
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	6,900	1,614	218	42
40	249152	WILK-Ceasestown	Sr Supervisor Production	12/4/2000	6,996	1,636	218	42
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	12,320	3,612	218	42
42	245106	NORR-Field Services	Sr Supt Ops	3/14/1994	9,638	2,254	218	42
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	7,080	1,656	218	42
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	6,965	1,629	218	42
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	9,638	2,254	218	42
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	8,892	2,080	218	42
47	245906	GLEN-Field Services	Sr Supt Ops	10/15/1990	9,431	2,206	218	42
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	12,238	2,862	218	42
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	12,320	4,555	218	42
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	12,320	3,558	218	42
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	10,055	2,352	218	42
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	6,709	1,569	218	42
53	242106	MCMR-Field Services	Sr Supt Ops	6/23/2003	8,455	1,977	218	42
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	7,934	1,855	218	42
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	10,785	2,522	218	42
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	9,253	2,164	218	42
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	8,894	2,080	218	42
58	247150	MILT-Prod Other	Sr Supt Ops	3/7/2005	9,131	2,135	218	42
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	7,789	1,822	218	42
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	6,164	1,442	218	42
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	7,587	1,774	218	42
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	12,320	3,565	218	42
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	7,256	1,697	218	42
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	6,295	1,472	218	42
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	12,320	3,558	218	42
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	10,117	2,366	218	42
67	243306	BUTL-Field Services	Sr Supt Ops	6/1/2006	8,818	2,062	218	42
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	6,882	1,610	218	42
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	12,320	5,982	218	42
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	6,442	1,507	218	42
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	6,544	1,531	218	42
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	7,323	1,713	218	42
73	246206	HSY-Field Services	Sr Supt Ops	3/27/2007	9,333	2,183	218	42
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	6,739	1,576	218	42
75	245106	NORR-Field Services	Sr Supt Ops	8/17/2009	9,748	2,280	218	42
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	7,752	1,813	218	42
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	9,997	2,338	218	42
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	11,876	2,777	218	42
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	8,416	1,968	218	42
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	12,320	4,012	218	42
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	6,693	1,565	218	42
82	243106	NEWC-Field Services	Sr Supt Ops	9/15/2008	10,162	2,377	218	42
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	12,320	3,456	218	42
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	7,145	1,671	218	42
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	6,875	1,608	218	42
86	244306	CLAR-Field Services	Sr Supt Ops	5/18/2009	8,717	2,039	218	42
87	241150	PITT-Production Other	Sr Mgr Production	6/16/2009	11,829	2,767	218	42
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	12,320	3,004	218	42

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

			2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	7,734	1,809	218	42	9,803	8,026	1,877	218	42	10,164
90	246501	COAT-Production	Supvr Production	4/12/2010	6,327	1,480	218	42	8,067	6,566	1,536	218	42	8,362
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	6,026	1,409	218	42	7,695	6,254	1,463	218	42	7,977
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	7,575	1,772	218	42	9,607	7,862	1,839	218	42	9,961
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	9,932	2,546	218	42	12,738	11,297	2,642	218	42	14,199
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	7,364	1,722	218	42	9,346	7,642	1,787	218	42	9,690
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	7,092	1,659	218	42	9,011	7,360	1,721	218	42	9,342
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	6,204	1,451	218	42	7,915	6,439	1,506	218	42	8,205
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	5,376	1,257	218	42	6,894	5,580	1,305	218	42	7,145
98	243306	BULT-Field Services	Sr Supvr Operations	8/29/2011	6,788	1,588	218	42	8,636	7,046	1,648	218	42	8,954
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	7,294	1,706	218	42	9,260	7,570	1,770	218	42	9,601
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	9,198	2,151	218	42	11,610	9,546	2,233	218	42	12,039
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	9,932	2,558	218	42	12,751	11,349	2,654	218	42	14,264
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	7,522	1,759	218	42	9,542	7,807	1,826	218	42	9,893
103	240306	CORP-Field Service	Project Manager	3/4/2013	8,673	2,028	218	42	10,962	9,001	2,105	218	42	11,366
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	6,267	1,466	218	42	7,993	6,504	1,521	218	42	8,285
105	247150	MLT-Prod Other	Sr Supervisor Production	5/28/2013	6,314	1,477	218	42	8,051	6,552	1,532	218	42	8,344
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	9,932	2,795	218	42	12,988	11,598	2,901	218	42	14,759
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	6,232	1,457	218	42	7,949	6,468	1,513	218	42	8,241
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	5,997	1,403	218	42	7,660	6,224	1,456	218	42	7,940
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	9,932	4,013	218	42	14,206	11,598	4,164	218	42	16,022
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	9,932	2,471	218	42	12,664	10,964	2,564	218	42	13,789
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	9,932	3,205	218	42	13,397	11,598	3,326	218	42	15,184
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	6,561	1,534	218	42	8,356	6,809	1,592	218	42	8,661
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	6,113	1,430	218	42	7,803	6,344	1,484	218	42	8,087
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	5,839	1,366	218	42	7,465	6,059	1,417	218	42	7,736
116	244506	WARF-Field Services	Sr Supvr Operations	10/27/2014	6,708	1,569	218	42	8,537	6,962	1,628	218	42	8,850
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	5,378	1,258	218	42	6,897	5,581	1,305	218	42	7,147
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	6,574	1,538	218	42	8,372	6,823	1,596	218	42	8,679
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	6,541	1,530	218	42	8,330	6,787	1,587	218	42	8,635
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	9,932	2,662	218	42	12,855	11,598	2,763	218	42	14,621
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	5,936	1,388	218	42	7,584	6,160	1,441	218	42	7,861
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	5,862	1,371	218	42	7,493	6,084	1,423	218	42	7,767
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	9,932	2,664	218	42	12,857	11,598	2,765	218	42	14,623
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	6,647	1,554	218	42	8,461	6,898	1,613	218	42	8,772
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	5,335	1,248	218	42	6,842	5,536	1,295	218	42	7,091
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	6,499	1,520	218	42	8,280	6,745	1,577	218	42	8,583
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	8,616	2,015	218	42	10,891	8,941	2,091	218	42	11,293
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	6,412	1,499	218	42	8,171	6,654	1,556	218	42	8,471
129	246306	PENN/Wyom-Field Srv	Sr Supvr Operations	7/5/2016	6,874	1,608	218	42	8,742	7,134	1,668	218	42	9,062
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	7,398	1,730	218	42	9,389	7,678	1,796	218	42	9,734
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	9,932	3,393	218	42	13,586	11,598	3,521	218	42	15,379
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	6,208	1,452	218	42	7,920	6,443	1,507	218	42	8,211
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	9,932	2,436	218	42	12,629	10,809	2,528	218	42	13,598
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	9,932	3,110	218	42	13,303	11,598	3,228	218	42	15,086
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	8,571	2,004	218	42	10,835	8,894	2,080	218	42	11,234
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	6,129	1,434	218	42	7,823	6,361	1,488	218	42	8,109
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	6,391	1,495	218	42	8,147	6,632	1,551	218	42	8,444
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	9,932	2,654	218	42	12,846	11,598	2,754	218	42	14,612
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	9,895	2,314	218	42	12,470	10,269	2,402	218	42	12,931
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	8,027	1,877	218	42	10,165	8,330	1,948	218	42	10,539
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	8,475	1,982	218	42	10,717	8,794	2,057	218	42	11,112
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	8,446	1,975	218	42	10,681	8,765	2,050	218	42	11,075
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	5,722	1,338	218	42	7,320	5,938	1,389	218	42	7,587
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	6,153	1,439	218	42	7,853	6,385	1,493	218	42	8,139
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	7,362	1,722	218	42	9,345	7,641	1,787	218	42	9,688
146	246106	MECH-Field Services	Sr Supt Ops	3/19/2018	8,372	1,958	218	42	10,590	8,689	2,032	218	42	10,982
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	6,142	1,436	218	42	7,839	6,374	1,491	218	42	8,125
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	5,933	1,388	218	42	7,581	6,157	1,440	218	42	7,858
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	6,809	1,592	218	42	8,662	7,067	1,653	218	42	8,980
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	8,750	2,046	218	42	11,057	9,081	2,124	218	42	11,465
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	6,195	1,449	218	42	7,904	6,429	1,504	218	42	8,193
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	6,262	1,464	218	42	7,987	6,498	1,520	218	42	8,278
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	5,702	1,334	218	42	7,296	5,918	1,384	218	42	7,562
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	5,777	1,351	218	42	7,389	5,996	1,402	218	42	7,658
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	5,809	1,359	218	42	7,428	6,029	1,410	218	42	7,699
156	246201	HSY-Production	Sr Supvr Operations	9/10/2018	6,651	1,555	218	42	8,467	6,963	1,614	218	42	8,777
157	246206	HSY-Field Services	Supvr Field Operations	10/8/2018	6,186	1,447	218	42	7,893	6,420	1,501	218	42	8,182
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	6,539	1,529	218	42	8,329	6,786	1,587	218	42	8,633
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	9,932	11,813	218	42	22,005	11,598	12,260	218	42	24,118
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	6,907	1,615	218	42	8,782	7,168	1,676	218	42	9,105
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	5,794	1,355	218	42	7,409	6,013	1,406	218	42	7,679
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	6,195	1,449	218	42	7,904	6,429	1,504	218	42	8,193
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	7,442	1,740	218	42	9,443	7,723	1,806	218	42	9,789
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	6,182	1,446	218	42	7,889	6,416	1,500	218	42	8,177
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	6,627	1,550	218	42	8,437	6,878	1,609	218	42	8,747
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	5,711	1,336	218	42	7,307	5,926	1,386	218	42	7,572
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	5,965	1,395	218	42	7,621	6,191	1,448	218	42	7,899
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	5,968	1,396	218	42	7,624	6,193	1,448	218	42	7,902
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	6,587	1,540	218	42	8,388	6,836	1,599	218		

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2027 Total Gross			
					FICA Withholding	FICA Medicare	SUTA	FUTA Payroll Taxes
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	8,342	1,951	218	42 10,553
90	246501	COAT-Production	Supvr Production	4/12/2010	6,825	1,596	218	42 8,681
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	6,500	1,520	218	42 8,280
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	8,170	1,911	218	42 10,341
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	11,741	2,746	218	42 14,747
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	7,943	1,858	218	42 10,060
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	7,650	1,789	218	42 9,699
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	6,692	1,565	218	42 8,517
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	5,799	1,356	218	42 7,416
98	243306	BULT-Field Services	Sr Supvr Operations	8/29/2011	7,323	1,713	218	42 9,296
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	7,867	1,840	218	42 9,968
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	9,922	2,320	218	42 12,502
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	11,795	2,759	218	42 14,814
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	8,114	1,898	218	42 10,272
103	240306	CORP-Field Service	Project Manager	3/4/2013	9,355	2,188	218	42 11,803
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	6,760	1,581	218	42 8,601
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	6,809	1,592	218	42 8,661
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	12,320	3,015	218	42 15,595
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	6,722	1,572	218	42 8,554
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	6,468	1,513	218	42 8,241
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	12,320	4,328	218	42 16,908
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	11,394	2,665	218	42 14,320
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	12,320	3,456	218	42 16,036
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	7,076	1,655	218	42 8,991
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	6,593	1,542	218	42 8,396
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	6,367	1,489	218	42 8,116
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	6,297	1,473	218	42 8,031
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	7,235	1,692	218	42 9,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	5,801	1,357	218	42 7,417
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	7,092	1,659	218	42 9,011
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	7,054	1,650	218	42 8,964
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	12,278	2,871	218	42 15,410
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	6,403	1,497	218	42 8,161
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	6,323	1,479	218	42 8,063
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	12,286	2,873	218	42 15,419
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	7,170	1,677	218	42 9,107
125	240117	CORP-Water Quality	Manager WQ & Env Compliance Specialist	3/7/2016	5,754	1,346	218	42 7,360
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	7,011	1,640	218	42 8,911
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	9,293	2,173	218	42 11,726
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	6,916	1,617	218	42 8,793
129	246306	PENN/Wyom-Field Srv	Sr Supvr Operations	7/5/2016	7,414	1,734	218	42 9,408
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	7,980	1,866	218	42 10,107
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	12,320	3,659	218	42 16,239
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	6,696	1,566	218	42 8,522
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	11,235	2,628	218	42 14,123
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	12,320	3,355	218	42 15,935
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	9,244	2,162	218	42 11,666
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	6,611	1,546	218	42 8,417
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	6,892	1,612	218	42 8,765
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	12,238	2,862	218	42 15,360
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	10,673	2,496	218	42 13,430
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	8,658	2,025	218	42 10,943
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	9,140	2,138	218	42 11,538
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	9,109	2,130	218	42 11,499
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	6,172	1,443	218	42 7,875
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	6,637	1,552	218	42 8,449
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	7,941	1,857	218	42 10,059
146	246106	MECH-Field Services	Sr Supt Ops	3/19/2018	9,030	2,112	218	42 11,403
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	6,624	1,549	218	42 8,433
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	6,400	1,497	218	42 8,157
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	7,344	1,718	218	42 9,322
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	9,438	2,207	218	42 11,906
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	6,682	1,563	218	42 8,505
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	6,754	1,580	218	42 8,594
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	6,150	1,438	218	42 7,849
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	6,231	1,457	218	42 7,949
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	6,266	1,465	218	42 7,991
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	7,174	1,678	218	42 9,112
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	6,673	1,561	218	42 8,494
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	7,053	1,649	218	42 8,963
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	12,320	12,741	218	42 25,321
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	7,450	1,742	218	42 9,453
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	6,250	1,462	218	42 7,972
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	6,682	1,563	218	42 8,505
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	8,026	1,877	218	42 10,164
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	6,669	1,560	218	42 8,488
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	7,148	1,672	218	42 9,080
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	6,159	1,440	218	42 7,859
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	6,433	1,505	218	42 8,198
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	6,437	1,506	218	42 8,203
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	7,105	1,662	218	42 9,027
170	240114	CORP-Engineering	Project Manager	5/20/2019	8,459	1,978	218	42 10,698
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	6,276	1,468	218	42 8,004
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	7,024	1,643	218	42 8,927
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	6,920	1,618	218	42 8,799
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	8,132	1,902	218	42 10,294
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	7,901	1,848	218	42 10,009
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	6,804	1,615	218	42 8,779
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	6,721	1,572	218	42 8,553

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

			2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs,	11/4/2019	9,932	6,502	218	42	16,694	11,598	6,747	218	42	18,605
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	5,467	1,279	218	42	7,006	5,673	1,327	218	42	7,261
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	5,034	1,177	218	42	6,472	5,224	1,222	218	42	6,706
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	5,679	1,328	218	42	7,268	5,894	1,379	218	42	7,533
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	4,807	1,124	218	42	6,192	4,990	1,167	218	42	6,417
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	5,825	1,362	218	42	7,447	6,045	1,414	218	42	7,719
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	8,758	2,048	218	42	11,067	9,090	2,126	218	42	11,476
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	6,188	1,447	218	42	7,896	6,422	1,502	218	42	8,184
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	6,520	1,525	218	42	8,305	6,767	1,583	218	42	8,610
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	5,625	1,315	218	42	7,200	5,837	1,365	218	42	7,462
189	240114	CORP-Engineering	Project Manager	6/8/2020	8,160	1,908	218	42	10,329	8,468	1,980	218	42	10,709
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	5,103	1,194	218	42	6,557	5,296	1,239	218	42	6,795
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	8,548	1,999	218	42	10,808	8,872	2,075	218	42	11,207
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	8,272	1,935	218	42	10,467	8,584	2,008	218	42	10,852
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	5,858	1,370	218	42	7,489	6,079	1,422	218	42	7,761
194	240114	CORP-Engineering	Engineer	10/12/2020	4,996	1,168	218	42	6,424	5,184	1,212	218	42	6,657
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	5,896	1,379	218	42	7,536	6,120	1,431	218	42	7,811
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	6,175	1,444	218	42	7,879	5,498	1,499	218	42	8,168
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	5,687	1,330	218	42	7,278	5,902	1,380	218	42	7,542
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	6,550	1,532	218	42	8,342	6,797	1,590	218	42	8,647
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	6,386	1,493	218	42	8,139	6,627	1,550	218	42	8,437
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	8,592	2,010	218	42	10,862	8,918	2,086	218	42	11,263
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	9,932	2,375	218	42	12,568	10,540	2,465	218	42	13,266
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	6,033	1,411	218	42	7,704	6,261	1,464	218	42	7,986
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	7,236	1,692	218	42	9,188	7,509	1,756	218	42	9,526
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	5,840	1,366	218	42	7,466	6,060	1,417	218	42	7,738
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	5,993	1,402	218	42	7,655	6,219	1,455	218	42	7,934
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	5,764	1,348	218	42	7,372	5,981	1,399	218	42	7,640
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	5,432	1,270	218	42	6,963	5,637	1,318	218	42	7,216
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	9,932	3,606	218	42	13,799	11,598	3,743	218	42	15,601
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	5,729	1,340	218	42	7,329	5,945	1,390	218	42	7,596
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	5,815	1,360	218	42	7,435	6,034	1,411	218	42	7,706
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	6,468	1,513	218	42	8,241	6,713	1,570	218	42	8,544
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	5,727	1,339	218	42	7,327	5,944	1,390	218	42	7,594
215	240114	CORP-Engineering	Sr Project Engineer	4/8/2022	8,780	2,053	218	42	11,094	9,112	2,131	218	42	11,503
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	7,007	1,639	218	42	8,907	7,272	1,701	218	42	9,233
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	8,340	1,951	218	42	10,551	8,655	2,024	218	42	10,939
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	6,355	1,486	218	42	8,102	6,595	1,542	218	42	8,398
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	6,085	1,423	218	42	7,768	6,315	1,477	218	42	8,052
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	5,833	1,364	218	42	7,457	6,053	1,416	218	42	7,729
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	8,114	1,898	218	42	10,272	8,421	1,969	218	42	10,650
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	5,555	1,299	218	42	7,115	5,766	1,348	218	42	7,375
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	5,489	1,284	218	42	7,033	5,697	1,332	218	42	7,289
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	5,722	1,338	218	42	7,320	5,938	1,389	218	42	7,587
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	5,957	1,393	218	42	7,610	6,182	1,446	218	42	7,888
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	6,359	1,487	218	42	8,106	6,599	1,543	218	42	8,403
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	8,003	1,872	218	42	10,135	8,305	1,942	218	42	10,508
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	6,431	1,504	218	42	8,195	6,674	1,561	218	42	8,496
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	9,932	3,110	218	42	13,303	11,598	3,228	218	42	15,086
232	240114	CORP-Engineering	Engineer	5/15/2023	4,485	1,049	218	42	5,794	4,654	1,089	218	42	6,003
233	240114	CORP-Engineering	Engineer	9/18/2023	4,470	1,045	218	42	5,776	4,639	1,085	218	42	5,984
234	240114	CORP-Engineering	Engineer	6/26/2023	4,595	1,075	218	42	5,930	4,769	1,115	218	42	6,144
235	240114	CORP-Engineering	Project Manager	6/26/2023	8,434	1,972	218	42	10,667	8,753	2,047	218	42	11,060
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	8,442	1,974	218	42	10,677	8,762	2,049	218	42	11,071
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	9,932	2,504	218	42	12,697	11,113	2,599	218	42	13,972
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	4,876	1,140	218	42	6,276	5,060	1,183	218	42	6,503
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	5,669	1,326	218	42	7,255	5,883	1,376	218	42	7,519
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	4,932	1,153	218	42	6,345	5,119	1,197	218	42	6,576
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	7,749	1,812	218	42	9,821	8,041	1,881	218	42	10,182
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	5,633	1,317	218	42	7,211	5,845	1,367	218	42	7,473
243	243301	BUTL-Production	Supvr Production	5/6/2024	5,777	1,351	218	42	7,389	5,996	1,402	218	42	7,658
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	4,739	1,108	218	42	6,108	4,918	1,150	218	42	6,329
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	4,815	1,126	218	42	6,245	5,027	1,169	218	42	6,427
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	8,813	2,061	218	42	11,134	9,146	2,139	218	42	11,545
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	6,294	1,472	218	42	8,026	6,531	1,527	218	42	8,319
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	5,901	1,380	218	42	7,541	6,124	1,432	218	42	7,817
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	7,510	1,756	218	42	9,527	7,794	1,823	218	42	9,877
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	8,078	1,889	218	42	10,228	8,384	1,961	218	42	10,605
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	6,481	1,516	218	42	8,257	6,726	1,573	218	42	8,560
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	6,253	1,462	218	42	7,975	6,490	1,518	218	42	8,268
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	7,986	1,868	218	42	10,114	8,287	1,938	218	42	10,486
254	242306	UNTH-Field Services	Supvr Field Operations	1/6/2025	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	5,416	1,267	218	42	6,943	5,621	1,315	218	42	7,196
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	7,291	1,705	218	42	9,257	7,567	1,770	218	42	9,597
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	4,861	1,137	218	42	6,258	5,045	1,180	218	42	6,485
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	9,932	2,784	218	42	12,977	11,598	2,889	218	42	14,74

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2027 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs,	11/4/2019	12,320	7,012	218	42	19,592
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	5,896	1,379	218	42	7,535
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	5,429	1,270	218	42	6,959
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	6,126	1,433	218	42	7,818
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	5,186	1,213	218	42	6,659
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	6,281	1,469	218	42	8,011
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	9,447	2,209	218	42	11,917
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	6,674	1,561	218	42	8,496
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	6,367	1,489	218	42	8,116
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	7,033	1,645	218	42	8,938
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	6,066	1,419	218	42	7,745
189	240114	CORP-Engineering	Project Manager	6/8/2020	8,800	2,058	218	42	11,119
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	5,504	1,287	218	42	7,052
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	9,220	2,156	218	42	11,637
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	8,920	2,086	218	42	11,267
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	6,318	1,478	218	42	8,055
194	240114	CORP-Engineering	Engineer	10/12/2020	5,388	1,260	218	42	6,909
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	6,361	1,488	218	42	8,109
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	6,660	1,558	218	42	8,478
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	6,134	1,435	218	42	7,829
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	7,064	1,652	218	42	8,977
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	6,887	1,611	218	42	8,758
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	9,268	2,167	218	42	11,695
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	10,955	2,562	218	42	13,777
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	6,507	1,522	218	42	8,289
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	7,804	1,825	218	42	9,889
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	6,299	1,473	218	42	8,032
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	6,464	1,512	218	42	8,235
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	6,217	1,454	218	42	7,931
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	5,858	1,370	218	42	7,489
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	12,320	3,890	218	42	16,470
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	6,179	1,445	218	42	7,884
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	6,271	1,467	218	42	7,998
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	7,115	1,664	218	42	9,039
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	7,115	1,664	218	42	9,039
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	6,978	1,632	218	42	8,870
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	6,177	1,445	218	42	7,883
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	9,469	2,215	218	42	11,944
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	7,558	1,768	218	42	9,586
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	8,995	2,104	218	42	11,359
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	6,853	1,603	218	42	8,717
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	6,563	1,535	218	42	8,358
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	6,292	1,471	218	42	8,023
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	8,751	2,047	218	42	11,058
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	5,993	1,402	218	42	7,654
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	5,920	1,385	218	42	7,565
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	6,172	1,443	218	42	7,875
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	6,424	1,502	218	42	8,187
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	6,859	1,604	218	42	8,724
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	6,367	1,489	218	42	8,116
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	8,631	2,019	218	42	10,910
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	6,937	1,622	218	42	8,820
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	7,115	1,664	218	42	9,039
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	12,320	3,355	218	42	15,935
232	240114	CORP-Engineering	Engineer	5/15/2023	4,838	1,131	218	42	6,230
233	240114	CORP-Engineering	Engineer	9/18/2023	4,821	1,128	218	42	6,209
234	240114	CORP-Engineering	Engineer	6/26/2023	4,857	1,159	218	42	6,376
235	240114	CORP-Engineering	Project Manager	6/26/2023	9,097	2,128	218	42	11,485
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	9,106	2,130	218	42	11,496
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	11,549	2,701	218	42	14,510
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	5,259	1,230	218	42	6,749
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	6,114	1,430	218	42	7,804
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	5,320	1,244	218	42	6,824
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	8,357	1,954	218	42	10,572
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	6,075	1,421	218	42	7,756
243	243301	BUTL-Production	Supvr Production	5/6/2024	6,231	1,457	218	42	7,949
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	5,112	1,195	218	42	6,567
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	5,194	1,215	218	42	6,669
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	9,505	2,223	218	42	11,988
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	6,788	1,588	218	42	8,636
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	6,365	1,489	218	42	8,114
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	8,100	1,894	218	42	10,255
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	8,713	2,038	218	42	11,011
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	6,991	1,635	218	42	8,886
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	6,745	1,577	218	42	8,583
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	8,613	2,014	218	42	10,888
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	6,367	1,489	218	42	8,116
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	5,842	1,366	218	42	7,469
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	7,865	1,839	218	42	9,964
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	5,243	1,226	218	42	6,729
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	12,320	3,003	218	42	15,583
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	8,845	2,069	218	42	11,174
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	4,867	1,138	218	42	6,266
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	12,320	3,253	218	42	15,833
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	6,739	1,576	218	42	8,576
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	9,036	2,113	218	42	11,410
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	6,739	1,576	218	42	8,576
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

2025 Gross Payroll Taxes										2026 Gross Payroll Taxes									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes					
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754					
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	-	-	-	-	-	11,042	2,582	218	42	13,884					
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	-	-	-	-	-	11,042	2,582	218	42	13,884					
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091					
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754					
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091					
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754					
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848					
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890					
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091					
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091					
Total Non-Collective Bargaining Unit Salary					\$1,927,325	\$496,978	\$57,642	\$11,088	\$2,493,033	\$2,274,239	\$568,305	\$64,410	\$12,390	\$2,919,345					
										Vacancy Rate					1.25%				
										Vacancy Adjustment					\$36,492				
										Total Non-Collective Bargaining Unit Salary					\$2,882,853				
Collective Bargaining Unit																			
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	\$7,575	\$1,772	\$218	\$42	\$9,607	\$7,849	\$1,836	\$218	\$42	\$9,945					
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	5,878	1,375	218	42	7,512	6,089	1,424	218	42	7,774					
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	5,847	1,367	218	42	7,475	6,060	1,417	218	42	7,737					
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	5,603	1,310	218	42	7,173	5,807	1,358	218	42	7,425					
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	5,984	1,399	218	42	7,643	6,201	1,450	218	42	7,912					
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	9,788	2,289	218	42	12,337	10,140	2,371	218	42	12,772					
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	5,003	1,170	218	42	6,434	5,185	1,213	218	42	6,659					
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	6,753	1,579	218	42	8,592	6,996	1,636	218	42	8,893					
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	7,504	1,755	218	42	9,519	7,776	1,819	218	42	9,855					
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	5,940	1,389	218	42	7,590	6,156	1,440	218	42	7,856					
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	7,480	1,749	218	42	9,490	7,613	1,780	218	42	9,653					
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	6,486	1,517	218	42	8,263	6,602	1,544	218	42	8,406					
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	7,691	1,799	218	42	9,751	7,912	1,850	218	42	10,022					
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	7,719	1,736	218	42	9,366	7,509	1,756	218	42	9,526					
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	4,964	1,161	218	42	6,385	5,058	1,183	218	42	6,501					
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	6,826	1,596	218	42	8,683	6,950	1,625	218	42	8,836					
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	5,821	1,361	218	42	7,443	5,930	1,387	218	42	7,578					
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	5,829	1,363	218	42	7,452	5,937	1,388	218	42	7,586					
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	5,824	1,362	218	42	7,446	5,931	1,387	218	42	7,578					
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	5,295	1,238	218	42	6,794	5,453	1,275	218	42	6,988					
21	242506	BRWN-Field Services	Subfoperator U433BV	6/13/1990	6,423	1,502	218	42	8,185	6,610	1,546	218	42	8,416					
22	242306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	5,999	1,403	218	42	7,663	6,108	1,429	218	42	7,797					
23	243106	NEWC-Field Services	Meter Reader U5370	12/4/1986	6,945	1,624	218	42	8,839	7,089	1,653	218	42	9,382					
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	6,525	1,526	218	42	8,311	6,643	1,554	218	42	8,456					
25	243301	BUTL-Production	Operator U5370	5/4/1988	6,768	1,583	218	42	8,611	6,895	1,613	218	42	8,768					
26	242106	MCMR-Field Services	Subfoperator U5370	6/23/1997	6,505	1,521	218	42	8,286	6,617	1,548	218	42	8,425					
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	5,567	1,302	218	42	7,129	5,668	1,326	218	42	7,254					
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	7,299	1,707	218	42	9,267	7,431	1,738	218	42	9,429					
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	6,895	1,612	218	42	8,767	7,018	1,641	218	42	8,920					
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	5,995	1,402	218	42	7,658	6,104	1,427	218	42	7,791					
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	5,164	1,208	218	42	6,632	5,261	1,230	218	42	6,752					
32	243306	BUTL-Field Services	Utility Person U5370	5/20/1993	5,562	1,335	218	42	7,357	5,680	1,262	218	42	7,502					
33	244103	INDI-Cust Service	Utility Person U5370	5/12/1997	4,948	1,157	218	42	6,366	5,042	1,179	218	42	6,481					
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	5,412	1,266	218	42	6,938	5,512	1,289	218	42	7,062					
35	243106	NEWC-Field Services	Pipeline Inspector U5370	4/23/1998	6,230	1,457	218	42	7,947	6,346	1,484	218	42	8,090					
36	243103	NEWC-Cust Service	Meter Reader U5370	11/25/1997	5,034	1,177	218	42	6,472	5,129	1,200	218	42	6,589					
37	249106	WILK-Field Services	Dump Truck Driver U6485	10/12/1988	7,562	1,769	218	42	9,591	7,801	1,824	218	42	9,886					
38	249106	WILK-Field Services	Backhoe Operator U6485	10/12/1987	7,237	1,693	218	42	9,190	7,466	1,746	218	42	9,472					
39	249106	WILK-Field Services	Regulation Utility Person U6485	9/25/1989	7,150	1,672	218	42	9,082	7,378	1,725	218	42	9,362					
40	249106	WILK-Field Services	Dump Truck Driver U6485	8/18/1986	8,001	1,871	218	42	10,133	8,254	1,930	218	42	10,444					
41	249106	WILK-Field Services	Backhoe Operator U6485	1/8/1979	6,373	1,490	218	42	8,124	6,576	1,577	218	42	8,477					
42	249106	WILK-Field Services	M/C Technician U6485	1/11/1988	5,976	1,398	218	42	7,634	6,169	1,443	218	42	7,872					
43	249106	WILK-Field Services	Dump Truck Driver U6485	1/12/1987	6,354	1,486	218	42	8,101	6,556	1,533	218	42	8,349					
44	249152	WILK-Ceasestown	Maintenance/Relief Operator U6485	12/21/1987	5,575	1,304	218	42	7,139	5,756	1,346	218	42	7,362					
45	249151	WILK-Brownell	Plant Operator U6485	9/9/1997	5,480	1,373	218	42	7,503	6,059	1,417	218	42	7,736					
46	249106	WILK-Field Services	Regulation Utility Person U6485	5/15/1989	5,251	1,228	218	42	6,740	5,419	1,267	218	42	6,946					
47	249106	WILK-Field Services	Dump Truck Driver U6485	8/12/1991	7,087	1,657	218												

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
					2027 Total Gross				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	11,475	2,684	218	42	14,419
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	11,475	2,684	218	42	14,419
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
Total Non-Collective Bargaining Unit Salary					\$2,371,590	\$590,640	\$64,410	\$12,390	\$3,039,030
					Vacancy Rate				1.25%
					Vacancy Adjustment				\$37,988
					Total Non-Collective Bargaining Unit Salary				\$3,001,042
Collective Bargaining Unit									
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	\$8,110	\$1,897	\$218	\$42	\$10,267
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	6,291	1,471	218	42	8,022
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	6,262	1,464	218	42	7,987
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	6,001	1,403	218	42	7,664
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	6,408	1,499	218	42	8,167
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	10,475	2,450	218	42	13,185
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	5,359	1,253	218	42	6,873
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	7,228	1,690	218	42	9,179
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	8,035	1,879	218	42	10,174
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	6,361	1,488	218	42	8,110
11	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	8/3/1981	7,752	1,813	218	42	9,825
12	242206	MONVA-Field Services	Backhoe Operator U5370	7/22/1986	6,724	1,573	218	42	8,557
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	8,138	1,903	218	42	10,301
14	242206	MONVA-Field Services	Backhoe Operator U5370	9/8/1997	7,788	1,788	218	42	9,694
15	243306	BUTL-Field Services	Utility Person U5370	5/19/1997	5,156	1,206	218	42	6,623
16	242106	MCMR-Field Services	Pipeline Inspector U5370	7/31/1990	7,079	1,656	218	42	8,995
17	244201	PUNX-Production	Operator/Maintenance Person U5370	11/11/1997	6,045	1,414	218	42	7,719
18	242306	UNTN-Field Services	Distribution System Serviceperson U5370	5/11/1987	6,050	1,415	218	42	7,726
19	244103	INDI-Cust Service	General Serviceperson U5370	9/2/1981	6,043	1,413	218	42	7,717
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	5,615	1,313	218	42	7,189
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	6,802	1,591	218	42	8,654
22	243306	BUTL-Field Services	Backhoe Operator U5370	7/14/1996	6,222	1,455	218	42	7,938
23	243106	NEWC-Field Services	Backhoe Operator U5370	12/4/1986	7,198	1,683	218	42	9,142
24	242206	MONVA-Field Services	Pipeline Inspector U5370	10/14/1997	6,766	1,582	218	42	8,609
25	243301	BUTL-Production	Operator U5370	5/4/1998	7,029	1,644	218	42	8,933
26	242106	MCMR-Field Services	Subforeperson U5370	6/23/1997	6,735	1,575	218	42	8,571
27	242106	MCMR-Field Services	Utility Person U5370	6/1/1991	5,774	1,350	218	42	7,385
28	243306	BUTL-Field Services	Pipeline Inspector U5370	12/9/1996	7,568	1,770	218	42	9,598
29	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	2/2/1987	7,148	1,672	218	42	9,080
30	242106	MCMR-Field Services	Backhoe Operator U5370	1/21/1987	6,217	1,454	218	42	7,932
31	242101	MCMR-Production	Operator/Maintenance Person U5370	5/20/1968	5,364	1,254	218	42	6,878
32	243306	BUTL-Field Services	Backhoe Operator U5370	8/30/1993	6,803	1,591	218	42	8,654
33	244103	INDI-Cust Service	Utility Person U5370	5/12/1997	5,140	1,202	218	42	6,602
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	5,617	1,314	218	42	7,191
35	243106	NEWC-Field Services	Pipeline Inspector U5370	4/23/1998	6,467	1,512	218	42	8,240
36	243103	NEWC-Cust Service	Meter Reader U5370	11/25/1997	5,229	1,223	218	42	6,712
37	249106	WILK-Field Services	Dump Truck Driver U6485	10/12/1988	8,029	1,878	218	42	10,167
38	249106	WILK-Field Services	Backhoe Operator U6485	10/12/1987	7,684	1,797	218	42	9,741
39	249106	WILK-Field Services	Regulation Utility Person U6485	9/25/1989	7,592	1,776	218	42	9,628
40	249106	WILK-Field Services	Dump Truck Driver U6485	8/18/1986	8,495	1,987	218	42	10,742
41	249106	WILK-Field Services	Backhoe Operator U6485	1/8/1979	6,774	1,584	218	42	8,618
42	249106	WILK-Field Services	M/C Technician U6485	1/11/1988	6,353	1,486	218	42	8,100
43	249106	WILK-Field Services	Dump Truck Driver U6485	1/12/1987	6,748	1,578	218	42	8,586
44	249152	WILK-Coasttown	Maintenance/Relief Operator U6485	12/21/1987	5,928	1,386	218	42	7,575
45	249151	WILK-Brownell	Plant Operator U6485	9/9/1997	6,239	1,459	218	42	7,959
46	249106	WILK-Field Services	Regulation Utility Person U6485	5/15/1989	5,578	1,305	218	42	7,143
47	249106	WILK-Field Services	Dump Truck Driver U6485	8/12/1991	7,527	1,760	218	42	9,548
48	249106	WILK-Field Services	Regulation Crew Leader U6485	8/19/1991	7,924	1,853	218	42	10,038
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U6485	7/31/1989	5,330	1,247	218	42	6,837
50	249106	WILK-Field Services	M/C Utility Person U6485	2/3/1988	6,493	1,519	218	42	8,272
51	249156	WILK-Forest City	Plant Operator U6485	4/24/1995	5,698	1,333	218	42	7,292
52	249106	WILK-Field Services	M/C Technician U6485	12/3/1990	8,579	2,006	218	42	10,845
53	249106	WILK-Field Services	Dump Truck Driver U6485	4/14/1986	6,300	1,473	218	42	8,034
54	249106	WILK-Field Services	Dump Truck Driver U6485	6/1/1987	6,612	1,546	218	42	8,419

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

			2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
55	249106	WILK-Field Services	Leak Detection Specialist U6485	8/31/1987	5,210	1,218	218	42	6,688	5,376	1,257	218	42	6,894
56	249154	WILK-Crystal	Plant Operator U6485	6/2/1992	6,330	1,480	218	42	8,071	6,532	1,528	218	42	8,320
57	249154	WILK-Crystal	Plant Operator U6485	7/3/1989	7,018	1,641	218	42	8,919	7,241	1,694	218	42	9,195
58	249151	WILK-Brownell	Plant Operator U6485	9/14/1992	5,976	1,398	218	42	7,633	6,169	1,443	218	42	7,872
59	249106	WILK-Field Services	Line Location Specialist U6485	8/9/1989	6,055	1,416	218	42	7,732	6,248	1,461	218	42	7,969
60	249154	WILK-Crystal	Plant Operator U6485	9/8/1997	5,956	1,393	218	42	7,610	6,147	1,438	218	42	7,845
61	249106	WILK-Field Services	Backhoe Operator U6485	3/23/1987	7,842	1,834	218	42	9,936	8,089	1,892	218	42	10,242
62	249103	WILK-Cust Service	Meter Reader U6485	5/8/1989	4,585	1,072	218	42	5,917	4,733	1,107	218	42	6,101
63	249160	WILK-Watres	Maintenance/Relief Operator U6485	6/25/1990	5,902	1,380	218	42	7,543	6,093	1,425	218	42	7,779
64	249106	WILK-Field Services	Dump Truck Driver U6485	8/4/1991	7,169	1,677	218	42	9,106	7,395	1,730	218	42	9,385
65	249106	WILK-Field Services	Line Location Specialist U6485	8/12/1991	6,478	1,515	218	42	8,253	6,686	1,564	218	42	8,510
66	249106	WILK-Field Services	Dump Truck Driver U6485	8/10/1987	6,553	1,533	218	42	8,346	6,761	1,581	218	42	8,602
67	249106	WILK-Field Services	Leak Detection Specialist U6485	6/28/1989	5,792	1,354	218	42	7,406	5,976	1,398	218	42	7,634
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4,584	1,072	218	42	5,917	4,703	1,100	218	42	6,064
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	4,850	1,134	218	42	6,245	4,997	1,169	218	42	6,426
70	246103	MECH-Cust Service	Serviceperson U6488R	5/28/1996	4,988	1,166	218	42	6,414	5,112	1,195	218	42	6,568
71	246103	MECH-Cust Service	Serviceperson U6488R	2/27/1996	4,922	1,151	218	42	6,333	5,044	1,180	218	42	6,484
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	5,187	1,213	218	42	6,660	5,316	1,243	218	42	6,819
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	5,827	1,363	218	42	7,450	5,978	1,398	218	42	7,636
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	5,227	1,223	218	42	6,710	5,417	1,267	218	42	6,945
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	6,032	1,411	218	42	7,703	6,251	1,462	218	42	7,973
76	244206	PUNK-Field Services	Distribution System Serviceperson U537O	12/28/1998	5,268	1,232	218	42	6,760	5,366	1,255	218	42	6,881
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	6,886	1,610	218	42	8,757	7,134	1,669	218	42	9,063
78	244101	INDI-Production	Operator U537O	8/9/1999	6,284	1,470	218	42	8,013	6,402	1,497	218	42	8,159
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	5,518	1,290	218	42	7,068	5,621	1,314	218	42	7,195
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	5,734	1,341	218	42	7,335	5,840	1,366	218	42	7,466
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	5,301	1,240	218	42	6,801	5,438	1,272	218	42	6,971
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	5,113	1,196	218	42	6,569	5,209	1,218	218	42	6,688
83	249103	WILK-Cust Service	Serviceperson U6485	10/18/1999	5,095	1,191	218	42	6,546	5,258	1,230	218	42	6,748
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4,999	1,169	218	42	6,428	5,181	1,212	218	42	6,653
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	5,260	1,230	218	42	6,751	5,358	1,253	218	42	6,872
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	5,694	1,332	218	42	7,286	5,798	1,356	218	42	7,414
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4,935	1,154	218	42	6,349	5,057	1,183	218	42	6,501
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	9,480	2,217	218	42	11,958	9,821	2,297	218	42	12,378
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	8,652	2,023	218	42	10,936	8,965	2,097	218	42	11,322
90	249106	WILK-Field Services	Backhoe Operator U6485	4/29/2002	7,181	1,679	218	42	9,120	7,408	1,733	218	42	9,401
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	6,945	1,624	218	42	8,830	7,075	1,655	218	42	8,991
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	5,611	1,312	218	42	7,184	5,715	1,336	218	42	7,311
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	5,786	1,353	218	42	7,399	5,891	1,378	218	42	7,530
94	249152	WILK-Ceasestown	Plant Operator U6485	7/14/2003	5,921	1,385	218	42	7,567	6,111	1,429	218	42	7,801
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	6,454	1,509	218	42	8,224	6,688	1,564	218	42	8,513
96	249106	WILK-Field Services	Backhoe Operator U6485	8/25/2003	6,416	1,501	218	42	8,177	6,620	1,548	218	42	8,429
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	9,750	2,280	218	42	12,291	10,100	2,362	218	42	12,722
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	5,377	1,257	218	42	6,895	5,572	1,303	218	42	7,136
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	5,093	1,191	218	42	6,544	5,188	1,213	218	42	6,662
100	249106	WILK-Field Services	Dump Truck Driver U6485	9/29/2003	5,822	1,362	218	42	7,444	6,007	1,405	218	42	7,672
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	6,163	1,441	218	42	7,865	6,278	1,468	218	42	8,007
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	7,732	1,808	218	42	9,801	8,012	1,874	218	42	10,147
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4,725	1,105	218	42	6,090	4,847	1,134	218	42	6,241
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	5,730	1,340	218	42	7,330	5,938	1,389	218	42	7,588
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	5,028	1,176	218	42	6,465	5,153	1,205	218	42	6,619
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	7,438	1,739	218	42	9,437	7,574	1,771	218	42	9,606
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	5,500	1,286	218	42	7,047	5,603	1,310	218	42	7,174
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	5,735	1,341	218	42	7,336	5,877	1,374	218	42	7,512
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	5,347	1,251	218	42	6,858	5,447	1,274	218	42	6,981
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	6,442	1,507	218	42	8,209	6,558	1,534	218	42	8,352
111	249106	WILK-Field Services	M/C Utility Person U6485	10/24/2005	4,946	1,157	218	42	6,363	5,106	1,194	218	42	6,561
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	5,030	1,176	218	42	6,466	5,159	1,207	218	42	6,626
113	244206	PUNK-Field Services	Subforeperson U537O	11/7/2005	5,156	1,206	218	42	6,622	5,253	1,229	218	42	6,742
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	5,051	1,181	218	42	6,493	5,235	1,224	218	42	6,720
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	7,148	1,672	218	42	9,080	7,404	1,732	218	42	9,396
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	5,150	1,204	218	42	6,614	5,247	1,227	218	42	6,734
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	7,902	1,848	218	42	10,010	8,188	1,915	218	42	10,364
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	7,829	1,831	218	42	9,920	8,113	1,897	218	42	10,270
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	5,609	1,312	218	42	7,181	5,713	1,336	218	42	7,309
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4,412	1,032	218	42	5,704	4,571	1,069	218	42	5,901
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	7,868	1,840	218	42	9,968	8,150	1,906	218	42	10,316
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	5,065	1,182	218	42	6,497	5,239	1,225	218	42	6,724
123	249106	WILK-Field Services	M/C Utility Person U6485	3/27/2006	5,731	1,340	218	42	7,331	5,915	1,383	218	42	7,559
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	7,407	1,732	218	42	9,400	7,675	1,795	218	42	9,730
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	5,582	1,305	218	42	7,147	5,783	1,353	218	42	7,396
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	5,846	1,367	218	42	7,473	5,954	1,392	218	42	7,607
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	5,147	1,204	218	42	6,611	5,244	1,226	218	42	6,731
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	5,482	1,282	218	42	7,024	5,584	1,306	218	42	7,150
129	249106	WILK-Field Services	M/C Utility Person U6485	5/8/2006	7,482	1,750	218	42	9,492	7,719	1,805	218	42	9,784
130	249106	WILK-Field Services	M/C Crew Leader U6485	5/8/2006	5,919	1,384	218	42	7,564	6,110	1,429	218	42	7,800
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	7,824	1,830	218	42	9,914	8,108	1,896	218	42	10,265
132	249106	WILK-Field Services	M/C Technician U6485	5/22/2006	5,996	1,396	218	42	7,683	6,083	1,447	218	42	7,952
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	5,336	1,248	218	42	6,844	5,436	1,271	218	42	6,968
134	249103	WILK-Cust Service	Serviceperson U6485	5/30/2006	5,381	1,25								

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				2027 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	5,535	1,295	218	42	7,090
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	6,725	1,573	218	42	8,558
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	7,455	1,743	218	42	9,459
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	6,353	1,486	218	42	8,099
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	6,431	1,504	218	42	8,196
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	6,329	1,480	218	42	8,070
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	8,326	1,947	218	42	10,533
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	4,875	1,140	218	42	6,275
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	6,275	1,468	218	42	8,003
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	7,611	1,780	218	42	9,651
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	6,884	1,610	218	42	8,755
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	6,959	1,627	218	42	8,846
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	6,152	1,439	218	42	7,851
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4,824	1,128	218	42	6,213
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	5,133	1,201	218	42	6,594
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	5,253	1,229	218	42	6,742
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	5,184	1,212	218	42	6,657
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	5,463	1,278	218	42	7,001
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	6,131	1,434	218	42	7,825
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	5,598	1,309	218	42	7,168
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	6,459	1,511	218	42	8,230
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	5,469	1,279	218	42	7,008
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	7,371	1,724	218	42	9,355
78	244101	INDI-Production	Operator U537O	8/9/1999	6,526	1,526	218	42	8,312
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	5,729	1,340	218	42	7,329
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	5,951	1,392	218	42	7,603
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	5,578	1,305	218	42	7,143
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	5,310	1,242	218	42	6,813
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	5,414	1,266	218	42	6,940
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	5,354	1,252	218	42	6,867
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	5,461	1,277	218	42	6,999
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	5,907	1,382	218	42	7,549
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	5,198	1,216	218	42	6,673
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	10,145	2,373	218	42	12,778
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	9,263	2,166	218	42	11,690
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	7,625	1,783	218	42	9,669
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	7,212	1,687	218	42	9,159
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	5,823	1,362	218	42	7,445
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	6,002	1,404	218	42	7,666
94	249152	WILK-Ceasestown	Plant Operator U648S	7/14/2003	6,292	1,471	218	42	8,024
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	6,911	1,616	218	42	8,788
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	6,815	1,594	218	42	8,669
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	10,433	2,440	218	42	13,133
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	5,758	1,347	218	42	7,365
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	5,288	1,237	218	42	6,785
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	6,183	1,446	218	42	7,889
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	6,398	1,496	218	42	8,155
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	8,279	1,936	218	42	10,476
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4,971	1,163	218	42	6,394
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	6,137	1,435	218	42	7,832
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	5,296	1,239	218	42	6,795
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	7,718	1,805	218	42	9,783
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	5,711	1,336	218	42	7,307
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	6,040	1,412	218	42	7,712
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	5,552	1,298	218	42	7,110
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	6,679	1,562	218	42	8,501
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	5,259	1,230	218	42	6,749
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	5,291	1,237	218	42	6,789
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	5,355	1,252	218	42	6,867
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	5,410	1,265	218	42	6,936
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	7,647	1,788	218	42	9,696
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	5,349	1,251	218	42	6,860
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	8,461	1,979	218	42	10,700
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	8,383	1,961	218	42	10,604
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	5,821	1,361	218	42	7,443
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4,723	1,105	218	42	6,088
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	8,419	1,969	218	42	10,648
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	5,414	1,266	218	42	6,940
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	6,091	1,425	218	42	7,776
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	7,930	1,855	218	42	10,045
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	5,975	1,397	218	42	7,633
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	6,067	1,419	218	42	7,747
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	5,345	1,250	218	42	6,855
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	5,690	1,331	218	42	7,281
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	7,944	1,858	218	42	10,063
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	6,293	1,472	218	42	8,025
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	8,378	1,959	218	42	10,598
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	7,251	1,696	218	42	9,208
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	5,542	1,296	218	42	7,098
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	5,721	1,338	218	42	7,319
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	5,209	1,218	218	42	6,687
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	5,721	1,338	218	42	7,320
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	5,843	1,366	218	42	7,470
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	5,860	1,371	218	42	7,491
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	5,432	1,270	218	42	6,963
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	5,380	1,258	218	42	6,898
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	8,251	1,930	218	42	10,441
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	5,641	1,319	218	42	7,220
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	6,162	1,441	218	42	7,864

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				2025 Gross Payroll Taxes						2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes	
144	249152	WLK-Ceasestown	Maintenance/Relief Operator U6485	1/22/2007	5,764	1,348	218	42	7,372	5,951	1,392	218	42	7,603	
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	7,343	1,717	218	42	9,321	7,607	1,779	218	42	9,647	
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	7,967	1,863	218	42	10,091	8,255	1,931	218	42	10,446	
147	242106	MCMR-Field Services	Subforeperson U5370	3/26/2007	6,036	1,412	218	42	7,708	6,145	1,437	218	42	7,842	
148	243306	BUTL-Field Services	Distribution System Serviceperson U5370	4/16/2007	5,678	1,328	218	42	7,266	5,783	1,352	218	42	7,396	
149	249106	WLK-Field Services	Backhoe Operator U6485	6/4/2007	5,996	1,402	218	42	7,659	6,189	1,447	218	42	7,897	
150	249106	WLK-Field Services	Regulation Crew Leader U6485	6/25/2007	6,137	1,435	218	42	7,833	6,334	1,481	218	42	8,076	
151	249106	WLK-Field Services	Backhoe Operator U6485	6/25/2007	5,837	1,365	218	42	7,462	6,025	1,409	218	42	7,694	
152	249106	WLK-Field Services	M/C Technician U6485	7/2/2007	6,425	1,503	218	42	8,188	6,633	1,551	218	42	8,444	
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	5,804	1,357	218	42	7,421	5,949	1,391	218	42	7,600	
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	5,521	1,291	218	42	7,072	5,657	1,323	218	42	7,240	
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	6,738	1,576	218	42	8,574	6,905	1,615	218	42	8,781	
156	249106	WLK-Field Services	Regulation Crew Leader U6485	7/16/2007	5,939	1,389	218	42	7,588	6,130	1,434	218	42	7,824	
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	5,308	1,241	218	42	6,810	5,501	1,287	218	42	7,048	
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	8,227	1,924	218	42	10,411	8,524	1,994	218	42	10,778	
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4,851	1,135	218	42	6,246	4,977	1,164	218	42	6,401	
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4,959	1,160	218	42	6,379	5,088	1,190	218	42	6,538	
161	244101	INDI-Production	Operator U5370	8/13/2007	6,355	1,486	218	42	8,102	6,474	1,514	218	42	8,248	
162	249106	WLK-Field Services	Leak Detection Specialist U6485	9/4/2007	5,152	1,205	218	42	6,618	5,320	1,244	218	42	6,824	
163	249152	WLK-Ceasestown	Plant Operator U6485	9/4/2007	5,797	1,356	218	42	7,414	5,983	1,399	218	42	7,643	
164	242306	UNTN-Field Services	Subforeperson U5370	9/4/2007	5,144	1,203	218	42	6,608	5,242	1,226	218	42	6,728	
165	242506	BRWN-Field Services	Utility Person U4338V	9/5/2007	8,381	1,960	218	42	10,601	8,624	2,017	218	42	10,902	
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	10/1/2007	5,705	1,334	218	42	7,299	5,811	1,359	218	42	7,431	
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	5,418	1,267	218	42	6,946	5,581	1,305	218	42	7,147	
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	5,044	1,180	218	42	6,484	5,227	1,223	218	42	6,710	
169	249106	WLK-Field Services	M/C Utility Person U6485	10/22/2007	5,707	1,335	218	42	7,302	5,890	1,378	218	42	7,528	
170	242306	MONVA-Field Services	Utility Person U5370	11/5/2007	6,170	1,443	218	42	7,874	6,281	1,469	218	42	8,010	
171	249106	WLK-Field Services	Backhoe Operator U6485	11/26/2007	6,045	1,414	218	42	7,719	6,237	1,459	218	42	7,956	
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	5,806	1,358	218	42	7,425	6,017	1,407	218	42	7,684	
173	249103	WLK-Cust Service	Serviceperson U6485	4/14/2008	6,334	1,481	218	42	8,076	6,538	1,529	218	42	8,327	
174	243106	NEWC-Field Services	Utility Person U5370	4/28/2008	6,992	1,635	218	42	8,888	7,116	1,664	218	42	9,041	
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	5,557	1,300	218	42	7,116	5,697	1,332	218	42	7,289	
176	243306	BUTL-Field Services	Utility Person U5370	6/2/2008	5,718	1,337	218	42	7,315	5,823	1,362	218	42	7,445	
177	249106	WLK-Field Services	Regulation Crew Leader U6485	7/14/2008	5,785	1,353	218	42	7,398	5,970	1,396	218	42	7,626	
178	249160	WLK-Watres	Maintenance/Relief Operator U6485	7/22/2008	5,179	1,211	218	42	6,650	5,347	1,251	218	42	6,858	
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	5,439	1,272	218	42	6,972	5,637	1,318	218	42	7,216	
180	245106	NORR-Field Services	Utility Person F473N	7/28/2008	5,336	1,248	218	42	6,844	5,474	1,280	218	42	7,015	
181	241106	PITT-Field Services	Utility Person U01211P	8/14/2008	5,166	1,208	218	42	6,635	5,354	1,252	218	42	6,867	
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U5370	8/18/2008	4,815	1,126	218	42	6,201	4,906	1,147	218	42	6,314	
183	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/10/2008	5,107	1,194	218	42	6,562	5,203	1,217	218	42	6,680	
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	7,401	1,731	218	42	9,392	7,667	1,793	218	42	9,720	
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/17/2008	5,518	1,291	218	42	7,069	5,621	1,314	218	42	7,195	
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	9,183	2,148	218	42	11,591	9,515	2,225	218	42	12,001	
187	243306	BUTL-Field Services	Meter Reader U5370	11/18/2008	4,963	1,161	218	42	6,384	5,057	1,183	218	42	6,500	
188	242106	MCMR-Field Services	Backhoe Operator U5370	1/5/2009	5,879	1,375	218	42	7,514	5,986	1,400	218	42	7,647	
189	242206	MONVA-Field Services	Subforeperson U5370	3/9/2009	6,035	1,411	218	42	7,706	6,146	1,437	218	42	7,844	
190	242306	UNTN-Field Services	Meter Reader U5370	3/30/2009	5,078	1,188	218	42	6,526	5,174	1,210	218	42	6,644	
191	242306	UNTN-Field Services	Subforeperson U5370	4/13/2009	5,779	1,351	218	42	7,391	5,886	1,377	218	42	7,523	
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	6,089	1,424	218	42	7,773	6,246	1,461	218	42	7,967	
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	5,215	1,220	218	42	6,695	5,403	1,264	218	42	6,927	
194	242106	MCMR-Field Services	Utility Person U5370	7/6/2009	5,729	1,340	218	42	7,330	5,834	1,364	218	42	7,459	
195	242106	MCMR-Field Services	Pipeline Inspector U5370	7/8/2009	6,252	1,462	218	42	7,974	6,364	1,488	218	42	8,113	
196	242106	MCMR-Field Services	Pipeline Inspector U5370	7/13/2009	7,120	1,665	218	42	9,046	7,246	1,695	218	42	9,201	
197	242106	MCMR-Field Services	Utility Person U5370	7/20/2009	6,382	1,492	218	42	8,134	6,496	1,519	218	42	8,276	
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U5370	7/21/2009	4,906	1,147	218	42	6,314	4,999	1,169	218	42	6,428	
199	244306	CLAR-Field Services	Subforeperson U5370	8/3/2009	5,415	1,266	218	42	6,942	5,516	1,290	218	42	7,066	
200	244406	KITT-Field Services	Utility Person U5370	8/18/2009	5,538	1,295	218	42	7,093	5,640	1,319	218	42	7,219	
201	242106	MCMR-Field Services	Utility Person U5370	8/17/2009	7,518	1,758	218	42	9,536	7,647	1,788	218	42	9,696	
202	242306	UNTN-Field Services	Utility Person U5370	9/14/2009	5,956	1,393	218	42	7,609	6,065	1,419	218	42	7,744	
203	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	5,585	1,306	218	42	7,152	5,688	1,330	218	42	7,279	
204	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	5,618	1,314	218	42	7,193	5,721	1,338	218	42	7,319	
205	242106	MCMR-Field Services	Utility Person U5370	11/2/2009	6,521	1,525	218	42	8,306	6,636	1,552	218	42	8,448	
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	7,853	1,837	218	42	9,950	8,136	1,903	218	42	10,299	
207	249151	WLK-Brownell	Plant Operator U6485	2/22/2010	6,468	1,513	218	42	8,241	6,675	1,561	218	42	8,497	
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	5,837	1,365	218	42	7,462	6,049	1,415	218	42	7,724	
209	249106	WLK-Field Services	Regulation Crew Leader U6485	3/29/2010	6,330	1,480	218	42	8,071	6,530	1,527	218	42	8,318	
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	5,961	1,394	218	42	7,615	6,115	1,430	218	42	7,806	
211	242103	MCMR-Cust Service	General Serviceperson U5370	10/22/2010	6,422	1,502	218	42	8,184	6,538	1,529	218	42	8,327	
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	6,792	1,588	218	42	8,640	7,038	1,646	218	42	8,944	
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/9/2010	5,281	1,235	218	42	6,777	5,380	1,258	218	42	6,898	
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/8/2010	6,428	1,503	218	42	8,191	6,544	1,530	218	42	8,335	
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	8,429	1,971	218	42	10,660	8,731	2,042	218	42	11,033	
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	5,634	1,318	218	42	7,211	5,838	1,365	218	42	7,464	
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	5,911	1,382	218	42	7,554	6,126	1,433	218	42	7,819	
218	244103	INDI-Cust Service	Utility Person U5370	11/22/2010	5,811	1,359	218	42	7,430	5,918	1,384	218	42	7,562	
219	249103	WLK-Cust Service	Serviceperson U6485	12/14/2010	5,143	1,203	218	42	6,606	5,308	1,241	218	42	6,810	
220	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	1/3/2011	5,041	1,179	218	42	6,480	5,136	1,201	218	42	6,597	
221	243151	NEWC-New Castle	Maintenance Person U5370	1/10/2011	7,371	1,724	218	42	9,355	7,504	1,755	218	42	9,519	
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	3/14/2011	9,932	2,489	218	42	12,681	10,822	2,531	218	42	13,614	
223	244206														

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						2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross	
									Payroll Taxes	
144	249152	WILK-Ceasestown	Maintenance/Relief Operator U6485	1/22/2007	6,128	1,433	218	42	7,822	
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	7,859	1,838	218	42	9,957	
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	8,529	1,995	218	42	10,784	
147	242106	MCMR-Field Services	Subforeperson U5370	3/26/2007	6,259	1,464	218	42	7,983	
148	243306	BUTL-Field Services	Distribution System Serviceperson U5370	4/16/2007	5,893	1,378	218	42	7,532	
149	249106	WILK-Field Services	Backhoe Operator U6485	6/4/2007	6,373	1,491	218	42	8,124	
150	249106	WILK-Field Services	Regulation Crew Leader U6485	6/25/2007	6,522	1,525	218	42	8,308	
151	249106	WILK-Field Services	Backhoe Operator U6485	6/25/2007	6,204	1,451	218	42	7,915	
152	249106	WILK-Field Services	M/C Technician U6485	7/2/2007	6,830	1,597	218	42	8,688	
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	6,113	1,430	218	42	7,803	
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	5,813	1,360	218	42	7,433	
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	7,096	1,660	218	42	9,016	
156	249106	WILK-Field Services	Regulation Crew Leader U6485	7/16/2007	6,313	1,476	218	42	8,049	
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	5,685	1,329	218	42	7,274	
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	8,807	2,060	218	42	11,127	
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	5,104	1,194	218	42	6,558	
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	5,218	1,220	218	42	6,699	
161	244101	INDI-Production	Operator U5370	8/13/2007	6,598	1,543	218	42	8,401	
162	249106	WILK-Field Services	Leak Detection Specialist U6485	9/4/2007	5,479	1,281	218	42	7,021	
163	249152	WILK-Ceasestown	Plant Operator U6485	9/4/2007	6,161	1,441	218	42	7,862	
164	242306	UNTN-Field Services	Subforeperson U5370	9/4/2007	5,343	1,250	218	42	6,853	
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	8,877	2,076	218	42	11,213	
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	10/1/2007	5,923	1,385	218	42	7,568	
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	5,734	1,341	218	42	7,335	
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	5,402	1,263	218	42	6,926	
169	249106	WILK-Field Services	M/C Utility Person U6485	10/22/2007	6,065	1,419	218	42	7,744	
170	242206	MONVA-Field Services	Utility Person U5370	11/5/2007	6,397	1,496	218	42	8,153	
171	249106	WILK-Field Services	Backhoe Operator U6485	11/26/2007	6,420	1,501	218	42	8,182	
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	6,217	1,454	218	42	7,932	
173	249103	WILK-Cust Service	Serviceperson U6485	4/14/2008	6,732	1,574	218	42	8,566	
174	243106	NEWC-Field Services	Utility Person U5370	4/28/2008	7,246	1,695	218	42	9,202	
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	5,854	1,369	218	42	7,484	
176	243306	BUTL-Field Services	Utility Person U5370	6/2/2008	5,934	1,388	218	42	7,582	
177	249106	WILK-Field Services	Regulation Crew Leader U6485	7/14/2008	6,146	1,437	218	42	7,844	
178	249160	WILK-Watres	Maintenance/Relief Operator U6485	7/22/2008	5,507	1,288	218	42	7,055	
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	5,825	1,362	218	42	7,448	
180	245106	NORR-Field Services	Utility Person F473N	7/28/2008	5,614	1,313	218	42	7,188	
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	5,533	1,294	218	42	7,088	
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U5370	8/18/2008	5,001	1,170	218	42	6,431	
183	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/10/2008	5,304	1,240	218	42	6,804	
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	7,920	1,852	218	42	10,033	
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/17/2008	5,728	1,340	218	42	7,328	
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	9,831	2,299	218	42	12,391	
187	243306	BUTL-Field Services	Meter Reader U5370	11/18/2008	5,155	1,206	218	42	6,621	
188	242106	MCMR-Field Services	Backhoe Operator U5370	1/5/2009	6,099	1,426	218	42	7,786	
189	242206	MONVA-Field Services	Subforeperson U5370	3/9/2009	6,263	1,465	218	42	7,988	
190	242306	UNTN-Field Services	Meter Reader U5370	3/30/2009	5,274	1,234	218	42	6,768	
191	242306	UNTN-Field Services	Subforeperson U5370	4/13/2009	5,999	1,403	218	42	7,663	
192	245106	NORR-Field Services	Utility Person F473N	6/30/2009	6,404	1,498	218	42	8,163	
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	5,582	1,305	218	42	7,148	
194	242106	MCMR-Field Services	Utility Person U5370	7/6/2009	5,944	1,390	218	42	7,594	
195	242106	MCMR-Field Services	Pipeline Inspector U5370	7/8/2009	6,482	1,516	218	42	8,258	
196	242106	MCMR-Field Services	Pipeline Inspector U5370	7/13/2009	7,378	1,725	218	42	9,363	
197	242106	MCMR-Field Services	Utility Person U5370	7/20/2009	6,616	1,547	218	42	8,423	
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U5370	7/21/2009	5,096	1,192	218	42	6,548	
199	244306	CLAR-Field Services	Subforeperson U5370	8/3/2009	5,621	1,315	218	42	7,196	
200	244406	KITT-Field Services	Utility Person U5370	8/18/2009	5,746	1,344	218	42	7,351	
201	242106	MCMR-Field Services	Utility Person U5370	8/17/2009	7,783	1,820	218	42	9,863	
202	242306	UNTN-Field Services	Utility Person U5370	9/14/2009	6,180	1,445	218	42	7,886	
203	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	5,796	1,355	218	42	7,412	
204	243306	BUTL-Field Services	Utility Person U5370	10/28/2009	5,829	1,363	218	42	7,452	
205	242106	MCMR-Field Services	Utility Person U5370	11/2/2009	6,756	1,580	218	42	8,597	
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	8,405	1,966	218	42	10,632	
207	249151	WILK-Brownell	Plant Operator U6485	2/22/2010	6,873	1,607	218	42	8,741	
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	6,250	1,462	218	42	7,972	
209	249106	WILK-Field Services	Regulation Crew Leader U6485	3/29/2010	6,721	1,572	218	42	8,554	
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	6,272	1,467	218	42	8,000	
211	242103	MCMR-Cust Service	General Serviceperson U5370	10/2/2010	6,659	1,557	218	42	8,476	
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	7,273	1,701	218	42	9,234	
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/9/2010	5,483	1,282	218	42	7,026	
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	11/8/2010	6,665	1,559	218	42	8,484	
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	9,019	2,109	218	42	11,388	
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	6,033	1,411	218	42	7,704	
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	6,330	1,480	218	42	8,071	
218	244103	INDI-Cust Service	Utility Person U5370	11/22/2010	6,030	1,410	218	42	7,700	
219	249103	WILK-Cust Service	Serviceperson U6485	12/14/2010	5,465	1,278	218	42	7,004	
220	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	1/3/2011	5,236	1,224	218	42	6,720	
221	243151	NEWC-New Castle	Maintenance Person U5370	1/10/2011	9,643	2,188	218	42	9,891	
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U5370	3/14/2011	11,013	2,576	218	42	13,848	
223	244206	PUNX-Field Services	Utility Person U5370	3/14/2011	5,686	1,330	218	42	7,276	
224	243306	BUTL-Field Services	Utility Person U5370	5/24/2011	5,474	1,280	218	42	7,015	
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	6,239	1,459	218	42	7,959	
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	6,064	1,418	218	42	7,742	
227	242106	MCMR-Field Services	Subforeperson U5370	8/24/2011	6,161	1,441	218	42	7,863	
228	242106	MCMR-Field Services	Utility Person U5370	9/6/2011	5,925	1,386	218	42	7,571	
229	242206	MONVA-Field Services	Utility Person U5370	8/29/2011	6,464	1,512	218	42	8,236	
230	242106	MCMR-Field Services	Utility Person U5370	9/7/2011	5,185	1,213	218	42	6,658	
231	243106	NEWC-Field Services	Utility Person U5370	9/26/2011	5,341	1,249	218	42	6,851	
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U5370	10/3/2011	7,248	1,695	218	42	9,203	

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2025 Gross Payroll Taxes										2026 Gross Payroll Taxes									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes					
233	242106	MCMR-Field Services	Utility Person U5370	11/7/2011	7,707	1,802	218	42	9,769	7,840	1,834	218	42	9,934					
234	249103	WLK-Cust Service	Serviceperson U6485	7/3/2012	5,173	1,210	218	42	6,644	5,338	1,249	218	42	6,847					
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	7,253	1,696	218	42	9,210	7,515	1,758	218	42	9,533					
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	5,193	1,214	218	42	6,667	5,327	1,246	218	42	6,833					
237	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/4/2013	5,342	1,249	218	42	6,852	5,442	1,273	218	42	6,975					
238	242105	MCMR-Admin & Gen	Utility Clerk U5370	3/18/2013	4,811	1,125	218	42	6,197	4,902	1,147	218	42	6,309					
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating)	4/1/2013	6,254	1,463	218	42	7,977	6,480	1,515	218	42	8,255					
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	8,053	1,883	218	42	10,196	8,282	1,937	218	42	10,479					
241	242106	MCMR-Field Services	Utility Person U5370	5/1/2013	5,725	1,339	218	42	7,324	5,828	1,363	218	42	7,452					
242	242106	MCMR-Field Services	Utility Person U5370	4/30/2013	6,568	1,536	218	42	8,364	6,683	1,563	218	42	8,506					
243	244101	INDI-Production	Operator U5370	5/13/2013	6,695	1,566	218	42	8,521	6,820	1,595	218	42	8,675					
244	244306	CLAR-Field Services	Utility Person U5370	5/15/2013	6,127	1,433	218	42	7,821	6,239	1,459	218	42	7,958					
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	5,316	1,243	218	42	6,820	5,510	1,289	218	42	7,058					
246	244606	KANE-Field Services	Utility Person U5370	5/28/2013	5,057	1,183	218	42	6,500	5,152	1,205	218	42	6,617					
247	244406	KITT-Field Services	Distribution System Serviceperson U5370	5/28/2013	5,245	1,227	218	42	6,732	5,342	1,249	218	42	6,852					
248	242106	MCMR-Field Services	Utility Person U5370	6/3/2013	5,852	1,369	218	42	7,481	5,958	1,393	218	42	7,612					
249	249106	WLK-Field Services	M/C Utility Person U6485	6/24/2013	5,305	1,241	218	42	6,806	5,476	1,281	218	42	7,017					
250	249106	WLK-Field Services	Line Location Specialist U6485	7/1/2013	6,432	1,504	218	42	8,197	6,639	1,553	218	42	8,452					
251	249103	WLK-Cust Service	Meter Repair Person U01211P	7/29/2013	4,824	1,128	218	42	6,212	4,978	1,164	218	42	6,402					
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	7,689	1,798	218	42	9,747	7,965	1,863	218	42	10,088					
253	249106	WLK-Field Services	Regulation Utility Person U6485	8/5/2013	5,377	1,258	218	42	6,895	5,548	1,298	218	42	7,106					
254	249103	WLK-Cust Service	Serviceperson U6485	9/30/2013	4,945	1,157	218	42	6,362	5,106	1,194	218	42	6,560					
255	249106	WLK-Field Services	M/C Utility Person U6485	10/17/2013	5,822	1,362	218	42	7,444	6,009	1,405	218	42	7,675					
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	6,067	1,419	218	42	7,746	6,224	1,456	218	42	7,940					
257	244201	PUNX-Production	Operator/Maintenance Person U5370	6/23/2014	5,949	1,391	218	42	7,601	6,061	1,418	218	42	7,739					
258	244506	WARR-Field Services	Utility Person U5370	10/28/2014	5,407	1,265	218	42	6,932	5,508	1,288	218	42	7,057					
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	8,275	1,935	218	42	10,471	8,575	2,005	218	42	10,840					
260	242306	UNTN-Field Services	Utility Person U5370	12/10/2014	6,360	1,487	218	42	8,107	6,474	1,514	218	42	8,249					
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	6,711	1,570	218	42	8,541	6,953	1,626	218	42	8,839					
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	8,840	2,067	218	42	11,167	9,156	2,141	218	42	11,558					
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	6,482	1,516	218	42	8,259	6,717	1,571	218	42	8,549					
264	249106	WLK-Field Services	M/C Technician U6485	6/26/2015	4,759	1,113	218	42	6,133	4,913	1,149	218	42	6,323					
265	243151	NEWC-New Castle	Operator U5370	11/16/2015	6,876	1,608	218	42	8,744	7,005	1,638	218	42	8,903					
266	249106	WLK-Field Services	M/C Crew Leader U6485	11/17/2015	8,027	1,877	218	42	10,165	8,284	1,937	218	42	10,482					
267	249151	WLK-Brownell	Maintenance/Relief Operator U6485	11/18/2015	4,957	1,159	218	42	6,377	5,118	1,197	218	42	6,576					
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	7,418	1,735	218	42	9,413	7,685	1,797	218	42	9,743					
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	6,421	1,502	218	42	8,183	6,653	1,556	218	42	8,469					
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	5,697	1,332	218	42	7,290	5,902	1,380	218	42	7,543					
271	244606	KANE-Field Services	Subforeperson U5370	2/15/2016	5,096	1,192	218	42	6,549	5,192	1,214	218	42	6,667					
272	242103	MCMR-Cust Service	Meter Reader U5370	2/18/2016	4,989	1,167	218	42	6,416	5,083	1,189	218	42	6,532					
273	249103	WLK-Cust Service	Serviceperson U6485	2/15/2016	4,906	1,147	218	42	6,314	5,065	1,185	218	42	6,510					
274	242206	MONVA-Field Services	Subforeperson U5370	3/1/2016	7,540	1,763	218	42	9,564	7,674	1,795	218	42	9,730					
275	249106	WLK-Field Services	M/C Crew Leader U6485	3/15/2016	7,540	1,763	218	42	9,563	7,779	1,819	218	42	9,858					
276	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	3/22/2016	5,011	1,172	218	42	6,443	5,106	1,194	218	42	6,560					
277	242303	UNTN-Cust Service	Distribution System Serviceperson U5370	3/28/2016	5,167	1,208	218	42	6,636	5,264	1,231	218	42	6,756					
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	7,365	1,722	218	42	9,347	7,627	1,784	218	42	9,671					
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	5,457	1,276	218	42	6,993	5,655	1,323	218	42	7,238					
280	249106	WLK-Field Services	Backhoe Operator U6485	4/19/2016	7,405	1,732	218	42	9,397	7,639	1,786	218	42	9,686					
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	6,382	1,493	218	42	8,135	6,613	1,547	218	42	8,420					
282	243301	BUTL-Production	Helper/Relief Operator U5370	5/16/2016	5,814	1,360	218	42	7,434	5,923	1,385	218	42	7,568					
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	5,149	1,204	218	42	6,613	5,282	1,235	218	42	6,777					
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	5,739	1,342	218	42	7,341	5,882	1,376	218	42	7,518					
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	5,235	1,224	218	42	6,719	5,382	1,259	218	42	6,900					
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	6,008	1,405	218	42	7,673	6,226	1,456	218	42	7,943					
287	243151	NEWC-New Castle	Helper/Relief Operator U5370	2/20/2017	6,289	1,471	218	42	8,020	6,407	1,498	218	42	8,166					
288	249160	WLK-Watres	Maintenance/Relief Operator U6485	4/3/2017	5,161	1,207	218	42	6,628	5,329	1,246	218	42	6,836					
289	242206	MONVA-Field Services	Utility Person U5370	4/24/2017	5,596	1,309	218	42	7,165	5,699	1,333	218	42	7,292					
290	249106	WLK-Field Services	Regulation Crew Leader U6485	5/22/2017	7,022	1,642	218	42	8,924	7,245	1,694	218	42	9,199					
291	249106	WLK-Field Services	M/C Technician U6485	6/19/2017	6,388	1,494	218	42	8,142	6,591	1,542	218	42	8,393					
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	5,312	1,242	218	42	6,815	5,471	1,280	218	42	7,011					
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4,849	1,134	218	42	6,243	4,985	1,166	218	42	6,411					
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	6,082	1,422	218	42	7,765	6,235	1,458	218	42	7,954					
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	6,872	1,607	218	42	8,739	7,119	1,665	218	42	9,045					
296	244601	KANE-Production	Operator U5370	11/6/2017	5,467	1,278	218	42	7,005	5,570	1,303	218	42	7,133					
297	249160	WLK-Watres	Plant Operator U6485	12/4/2017	6,061	1,417	218	42	7,739	6,256	1,463	218	42	7,979					
298	249159	WLK-Nesbitt	Plant Operator U6485	11/28/2017	6,315	1,477	218	42	8,052	6,516	1,524	218	42	8,301					
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	4,789	1,120	218	42	6,170	4,964	1,161	218	42	6,385					
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	6,584	1,563	218	42	8,508	6,908	1,620	218	42	8,806					
301	243106	NEWC-Field Services	Utility Person U5370	2/5/2018	6,784	1,587	218	42	8,631	6,906	1,615	218	42	8,781					
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	8,309	1,943	218	42	10,512	8,551	2,000	218	42	10,811					
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	6,551	1,532	218	42	8,344	6,788	1,588	218	42	8,636					
304	249160	WLK-Watres	Plant Operator U6485	4/30/2018	6,166	1,442	218	42	7,868	6,363	1,488	218	42	8,111					
305	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	4/30/2018	5,625	1,316	218	42	7,201	5,729	1,340	218	42	7,329					
306	249106	WLK-Field Services	Line Location Specialist U6485	5/1/2018	6,878	1,608	218	42	8,746	7,095	1,659	218	42	9,015					
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	5,430	1,270	218	42	6,961	5,565	1,302	218	42	7,127					
308	249106	WLK-Field Services	M/C Crew Leader U6485	5/29/2018	6,385	1,493	218	42	8,139	6,588	1,541	218	42	8,389					
309	249106	WLK-Field Services	M/C Crew Leader U6485	6/4/2018	7,179	1,679	218	42	9,118	7,407	1,732	218	42	9,399					
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	6,536	1,529	218	42	8,325	6,772	1,584	218	42	8,616					
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	7,097	1,660	218	42	9,017	7,352	1,720	218	42	9,332					

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				2027 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes	
233	242106	MCMR-Field Services	Utility Person U5370	11/7/2011	7,979	1,866	218	42	10,106	
234	249103	WILK-Cust Service	Serviceperson U6485	7/2/2012	5,496	1,285	218	42	7,041	
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	7,764	1,816	218	42	9,841	
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	5,462	1,278	218	42	7,000	
237	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/4/2013	5,547	1,297	218	42	7,105	
238	242105	MCMR-Admin & Gen	Utility Clerk U5370	3/18/2013	4,998	1,169	218	42	6,427	
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating)	4/1/2013	6,694	1,566	218	42	8,520	
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	8,517	1,992	218	42	10,770	
241	242106	MCMR-Field Services	Utility Person U5370	5/1/2013	5,937	1,388	218	42	7,586	
242	242106	MCMR-Field Services	Utility Person U5370	4/30/2013	6,804	1,591	218	42	8,655	
243	244101	INDI-Production	Operator U5370	5/13/2013	6,951	1,626	218	42	8,837	
244	244306	CLAR-Field Services	Utility Person U5370	5/15/2013	6,355	1,486	218	42	8,102	
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	5,694	1,332	218	42	7,286	
246	244606	KANE-Field Services	Utility Person U5370	5/28/2013	5,251	1,228	218	42	6,739	
247	244406	KITT-Field Services	Distribution System Serviceperson U5370	5/28/2013	5,444	1,273	218	42	6,977	
248	242106	MCMR-Field Services	Utility Person U5370	6/3/2013	6,070	1,420	218	42	7,749	
249	249106	WILK-Field Services	M/C Utility Person U6485	6/24/2013	5,639	1,319	218	42	7,218	
250	249106	WILK-Field Services	Line Location Specialist U6485	7/1/2013	6,836	1,599	218	42	8,695	
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	5,124	1,198	218	42	6,583	
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	8,228	1,924	218	42	10,413	
253	249106	WILK-Field Services	Regulation Utility Person U6485	8/5/2013	5,711	1,336	218	42	7,307	
254	249103	WILK-Cust Service	Serviceperson U6485	9/30/2013	5,259	1,230	218	42	6,749	
255	249106	WILK-Field Services	M/C Utility Person U6485	10/17/2013	6,188	1,447	218	42	7,895	
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	6,384	1,493	218	42	8,137	
257	244201	PUNX-Production	Operator/Maintenance Person U5370	6/23/2014	6,179	1,445	218	42	7,884	
258	244506	WARR-Field Services	Utility Person U5370	10/28/2014	5,614	1,313	218	42	7,187	
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	8,860	2,072	218	42	11,192	
260	242306	UNTN-Field Services	Utility Person U5370	12/10/2014	6,594	1,542	218	42	8,397	
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	7,182	1,680	218	42	9,123	
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	9,458	2,212	218	42	11,930	
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	6,941	1,623	218	42	8,825	
264	249106	WILK-Field Services	M/C Technician U6485	6/26/2015	5,060	1,183	218	42	6,504	
265	243151	NEWC-New Castle	Operator U5370	11/16/2015	7,140	1,670	218	42	9,070	
266	249106	WILK-Field Services	M/C Crew Leader U6485	11/17/2015	8,529	1,995	218	42	10,784	
267	249151	WILK-Brownell	Maintenance/Relief Operator U6485	11/18/2015	5,272	1,233	218	42	6,765	
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	7,940	1,857	218	42	10,057	
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	6,874	1,608	218	42	8,742	
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	6,988	1,426	218	42	7,784	
271	244606	KANE-Field Services	Subforeperson U5370	2/15/2016	5,293	1,238	218	42	6,791	
272	242103	MCMR-Cust Service	Meter Reader U5370	2/18/2016	5,182	1,212	218	42	6,654	
273	249103	WILK-Cust Service	Serviceperson U6485	2/15/2016	5,217	1,220	218	42	6,698	
274	242206	MONVA-Field Services	Subforeperson U5370	3/1/2016	7,815	1,828	218	42	9,903	
275	249106	WILK-Field Services	M/C Crew Leader U6485	3/15/2016	8,006	1,872	218	42	10,139	
276	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	3/22/2016	5,205	1,217	218	42	6,682	
277	242303	UNTN-Cust Service	Distribution System Serviceperson U5370	3/28/2016	5,366	1,255	218	42	6,881	
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	7,876	1,842	218	42	9,979	
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	5,844	1,367	218	42	7,471	
280	249106	WILK-Field Services	Backhoe Operator U6485	4/19/2016	7,861	1,839	218	42	9,960	
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	6,832	1,598	218	42	8,691	
282	243301	BUTL-Production	Helper/Relief Operator U5370	5/16/2016	6,037	1,412	218	42	7,710	
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	5,417	1,267	218	42	6,944	
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	6,045	1,414	218	42	7,719	
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	5,537	1,295	218	42	7,093	
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	6,434	1,505	218	42	8,199	
287	243151	NEWC-New Castle	Helper/Relief Operator U5370	2/20/2017	6,531	1,527	218	42	8,319	
288	249160	WILK-Watres	Maintenance/Relief Operator U6485	4/3/2017	5,489	1,284	218	42	7,033	
289	242206	MONVA-Field Services	Utility Person U5370	4/24/2017	5,807	1,358	218	42	7,426	
290	249106	WILK-Field Services	Regulation Crew Leader U6485	5/22/2017	7,457	1,744	218	42	9,461	
291	249106	WILK-Field Services	M/C Technician U6485	6/19/2017	6,786	1,587	218	42	8,633	
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	5,621	1,315	218	42	7,196	
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	5,129	1,200	218	42	6,589	
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	6,408	1,499	218	42	8,167	
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	7,355	1,720	218	42	9,336	
296	244601	KANE-Production	Operator U5370	11/6/2017	5,678	1,328	218	42	7,266	
297	249160	WILK-Watres	Plant Operator U6485	12/4/2017	6,441	1,506	218	42	8,208	
298	249159	WILK-Nesbitt	Plant Operator U6485	11/28/2017	6,708	1,569	218	42	8,538	
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	5,130	1,200	218	42	6,590	
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	7,156	1,674	218	42	9,090	
301	243106	NEWC-Field Services	Utility Person U5370	2/5/2018	7,034	1,645	218	42	8,939	
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	8,802	2,059	218	42	11,121	
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	7,013	1,640	218	42	8,914	
304	249160	WILK-Watres	Plant Operator U6485	4/30/2018	6,550	1,532	218	42	8,343	
305	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	4/30/2018	5,838	1,365	218	42	7,463	
306	249106	WILK-Field Services	Line Location Specialist U6485	5/1/2018	7,303	1,708	218	42	9,271	
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	5,719	1,338	218	42	7,317	
308	249106	WILK-Field Services	M/C Crew Leader U6485	5/29/2018	6,781	1,586	218	42	8,627	
309	249106	WILK-Field Services	M/C Crew Leader U6485	6/4/2018	7,624	1,783	218	42	9,667	
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	6,996	1,636	218	42	8,892	
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	7,596	1,776	218	42	9,632	
312	243106	NEWC-Field Services	Utility Person U5370	7/2/2018	6,160	1,441	218	42	7,861	
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	7,367	1,723	218	42	9,350	
314	243306	BUTL-Field Services	Distribution System Serviceperson U5370	7/9/2018	5,432	1,270	218	42	6,963	
315	242306	UNTN-Field Services	Utility Person U5370	7/30/2018	5,842	1,366	218	42	7,469	
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	6,012	1,406	218	42	7,679	
317	243301	BUTL-Production	Operator U5370	8/27/2018	5,809	1,359	218	42	7,428	
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	6,345	1,484	218	42	8,090	
319	243106	NEWC-Field Services	Utility Person U5370	10/15/2018	5,898	1,379	218	42	7,538	
320	243306	BUTL-Field Services	Utility Person U5370	10/22/2018	6,990	1,635	218	42	8,885	
321	242206	MONVA-Field Services	Utility Person U5370	10/29/2018	5,951	1,392	218	42	7,603	

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			2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	6,208	1,452	218	42	7,920	6,432	1,504	218	42	8,196
323	249106	WILK-Field Services	M/C Crew Leader U6485	1/14/2019	7,222	1,689	218	42	9,171	7,451	1,743	218	42	9,454
324	249106	WILK-Field Services	M/C Crew Leader U6485	1/28/2019	5,958	1,393	218	42	7,611	6,150	1,438	218	42	7,848
325	249106	WILK-Field Services	Line Location Specialist U6485	2/11/2019	6,428	1,503	218	42	8,191	6,634	1,552	218	42	8,446
326	249106	WILK-Field Services	Regulation Utility Person U6485	2/11/2019	5,757	1,346	218	42	7,364	5,943	1,390	218	42	7,593
327	249106	WILK-Field Services	M/C Utility Person U6485	3/12/2019	6,756	1,580	218	42	8,596	6,972	1,631	218	42	8,863
328	249106	WILK-Field Services	M/C Crew Leader U6485	3/13/2019	5,681	1,329	218	42	7,270	5,864	1,371	218	42	7,496
329	249106	WILK-Field Services	M/C Technician U6485	3/18/2019	7,450	1,742	218	42	9,452	7,688	1,798	218	42	9,747
330	249106	WILK-Field Services	M/C Technician U6485	7/8/2019	6,543	1,530	218	42	8,333	6,754	1,580	218	42	8,594
331	242106	MCMR-Field Services	Utility Person U5370	7/8/2019	4,940	1,155	218	42	6,356	5,033	1,177	218	42	6,471
332	242106	MCMR-Field Services	Utility Person U5370	7/9/2019	6,993	1,636	218	42	8,889	7,117	1,664	218	42	9,042
333	249152	WILK-Ceasestown	Maintenance/Relief Operator U6485	7/29/2019	5,664	1,325	218	42	7,249	5,848	1,368	218	42	7,476
334	242206	MONVA-Field Services	Utility Person U5370	7/29/2019	7,832	1,832	218	42	9,925	7,970	1,864	218	42	10,095
335	249151	WILK-Brownell	Maintenance/Relief Operator U6485	7/30/2019	5,615	1,313	218	42	7,188	5,797	1,356	218	42	7,413
336	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	8/5/2019	7,024	1,643	218	42	8,928	7,147	1,672	218	42	9,079
337	249106	WILK-Field Services	Regulation Utility Person U6485	8/6/2019	6,287	1,470	218	42	8,018	6,489	1,518	218	42	8,267
338	243306	BUTL-Field Services	Utility Person U5370	8/5/2019	5,787	1,353	218	42	7,400	5,891	1,378	218	42	7,529
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	7,819	1,829	218	42	9,908	8,100	1,894	218	42	10,255
340	243151	NEWC-New Castle	Operator U5370	9/23/2019	6,953	1,626	218	42	8,839	7,083	1,656	218	42	8,999
341	243301	BUTL-Production	Operator U5370	9/23/2019	7,269	1,700	218	42	9,230	7,406	1,732	218	42	9,398
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	8,035	1,879	218	42	10,175	8,324	1,947	218	42	10,531
343	242106	MCMR-Field Services	Pipeline Inspector U5370	10/21/2019	5,849	1,368	218	42	7,477	5,958	1,394	218	42	7,612
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	5,331	1,247	218	42	6,838	5,475	1,280	218	42	7,016
345	249103	WILK-Cust Service	Serviceperson U6485	3/2/2020	4,944	1,156	218	42	6,361	5,105	1,194	218	42	6,559
346	244306	CLAR-Field Services	Utility Person U5370	3/2/2020	5,920	1,385	218	42	7,565	6,029	1,410	218	42	7,699
347	249152	WILK-Ceasestown	Maintenance/Relief Operator U6485	4/13/2020	5,329	1,246	218	42	6,835	5,502	1,287	218	42	7,049
348	244301	CLAR-Production	Operator U5370	4/27/2020	6,280	1,469	218	42	8,009	6,398	1,496	218	42	8,154
349	249106	WILK-Field Services	Leak Detection Specialist U6485	4/27/2020	5,037	1,178	218	42	6,475	5,201	1,216	218	42	6,677
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	5,049	1,181	218	42	6,490	5,178	1,211	218	42	6,649
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	7,603	1,778	218	42	9,642	7,875	1,842	218	42	9,977
352	242103	MCMR-Cust Service	Meter Repairer U5370	5/11/2020	5,569	1,302	218	42	7,132	5,674	1,327	218	42	7,261
353	249103	WILK-Cust Service	Serviceperson U6485	7/13/2020	5,376	1,257	218	42	6,893	5,549	1,298	218	42	7,107
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4,570	1,069	218	42	5,900	4,707	1,101	218	42	6,068
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	7,032	1,645	218	42	8,937	7,286	1,704	218	42	9,250
356	249160	WILK-Watres	Maintenance/Relief Operator U6485	12/15/2020	6,302	1,474	218	42	8,036	6,505	1,521	218	42	8,286
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	5,326	1,246	218	42	6,832	5,470	1,279	218	42	7,010
358	245203	YARD-Production	Operator F473Y	3/15/2021	5,610	1,312	218	42	7,182	5,779	1,352	218	42	7,391
359	244101	INDI-Production	Operator U5370	3/22/2021	6,360	1,487	218	42	8,108	6,479	1,515	218	42	8,255
360	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	4/5/2021	4,905	1,147	218	42	6,313	4,997	1,169	218	42	6,426
361	243152	NEWC-Elwood	Operator U5370	4/26/2021	6,517	1,524	218	42	8,301	6,639	1,553	218	42	8,452
362	249106	WILK-Field Services	M/C Crew Leader U6485	4/26/2021	6,177	1,445	218	42	7,882	6,376	1,491	218	42	8,127
363	249106	WILK-Field Services	M/C Utility Person U6485	5/3/2021	5,705	1,334	218	42	7,300	5,886	1,377	218	42	7,523
364	242106	MCMR-Field Services	Utility Person U5370	5/3/2021	5,542	1,296	218	42	7,099	5,644	1,320	218	42	7,225
365	243106	NEWC-Field Services	Utility Person U5370	5/4/2021	6,282	1,469	218	42	8,012	6,395	1,496	218	42	8,151
366	242306	UNTN-Field Services	Utility Person U5370	5/17/2021	5,460	1,277	218	42	6,997	5,561	1,300	218	42	7,122
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	6,733	1,575	218	42	8,568	6,977	1,632	218	42	8,869
368	243106	NEWC-Field Services	Utility Person U5370	5/24/2021	5,263	1,231	218	42	6,755	5,360	1,253	218	42	6,874
369	249106	WILK-Field Services	M/C Utility Person U6485	6/7/2021	6,456	1,510	218	42	8,226	6,663	1,558	218	42	8,482
370	244101	INDI-Production	Helper/Relief Operator U5370	6/7/2021	5,335	1,248	218	42	6,843	5,435	1,271	218	42	6,967
371	249106	WILK-Field Services	M/C Technician U6485	6/8/2021	5,587	1,307	218	42	7,153	5,765	1,348	218	42	7,374
372	244406	KITT-Field Services	Operator/Maintenance Person U5370	6/14/2021	5,569	1,302	218	42	7,132	5,674	1,327	218	42	7,261
373	249160	WILK-Watres	Plant Operator U6485	6/14/2021	5,837	1,365	218	42	7,462	6,023	1,408	218	42	7,691
374	244506	WARR-Field Services	Utility Person U5370	8/16/2021	5,151	1,205	218	42	6,616	5,247	1,227	218	42	6,734
375	242206	MONVA-Field Services	Utility Person U5370	8/16/2021	5,293	1,238	218	42	6,791	5,391	1,261	218	42	6,912
376	244606	KANE-Field Services	Utility Person U5370	8/30/2021	4,861	1,137	218	42	6,258	4,952	1,158	218	42	6,371
377	249106	WILK-Field Services	M/C Crew Leader U6485	9/14/2021	6,902	1,614	218	42	8,777	7,121	1,666	218	42	9,047
378	249106	WILK-Field Services	M/C Crew Leader U6485	9/13/2021	6,988	1,634	218	42	8,883	7,209	1,686	218	42	9,156
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4,827	1,129	218	42	6,216	5,002	1,170	218	42	6,432
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	5,988	1,400	218	42	7,648	6,142	1,436	218	42	7,839
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	6,925	1,620	218	42	8,805	7,103	1,661	218	42	9,025
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	6,258	1,463	218	42	7,982	6,416	1,501	218	42	8,177
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	6,392	1,495	218	42	8,148	6,624	1,549	218	42	8,433
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	6,346	1,484	218	42	8,091	6,575	1,538	218	42	8,373
385	249106	WILK-Field Services	M/C Utility Person U6485	12/13/2021	6,675	1,561	218	42	8,497	6,886	1,610	218	42	8,757
386	244106	INDI-Field Services	Utility Person U5370	2/14/2022	5,156	1,206	218	42	6,622	5,252	1,228	218	42	6,740
387	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/7/2022	4,667	1,092	218	42	6,019	4,755	1,112	218	42	6,128
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	4,973	1,163	218	42	6,396	5,100	1,193	218	42	6,553
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4,810	1,125	218	42	6,062	4,984	1,166	218	42	6,409
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	5,689	1,330	218	42	7,280	5,895	1,379	218	42	7,534
391	249106	WILK-Field Services	M/C Utility Person U6485	3/28/2022	6,310	1,476	218	42	8,047	6,512	1,523	218	42	8,295
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	6,554	1,533	218	42	8,347	6,790	1,588	218	42	8,638
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	6,381	1,492	218	42	8,133	6,609	1,546	218	42	8,415
394	249106	WILK-Field Services	M/C Crew Leader U6485	3/29/2022	6,414	1,500	218	42	8,174	6,617	1,547	218	42	8,424
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	5,259	1,230	218	42	6,749	5,406	1,264	218	42	6,931
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	6,265	1,465	218	42	7,990	6,491	1,518	218	42	8,269
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	7,159	1,674	218	42	9,094	7,417	1,735	218	42	9,412
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	6,320	1,478	218	42	8,059	6,549	1,532	218	42	8,341
399	249151	WILK-Brownell	Maintenance/Relief Operator U6485	5/2/2022	6,052	1,415	218	42	7,727	6,241	1,459	218	42	7,960
400	249106	WILK-Field Services	M/C Crew Leader U6485	5/16/2022	5,263	1,231	218	42	6,754					

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2027 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	6,645	1,554	218	42	8,459
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	7,670	1,794	218	42	9,724
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	6,333	1,481	218	42	8,074
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	6,831	1,598	218	42	8,690
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	6,120	1,431	218	42	7,812
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	7,178	1,679	218	42	9,117
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	6,039	1,412	218	42	7,712
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	7,916	1,851	218	42	10,027
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	6,956	1,627	218	42	8,843
331	242106	MCMR-Field Services	Utility Person U5370	7/8/2019	5,131	1,200	218	42	6,591
332	242106	MCMR-Field Services	Utility Person U5370	7/9/2019	7,247	1,695	218	42	9,202
333	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	7/29/2019	6,023	1,409	218	42	7,691
334	242206	MONVA-Field Services	Utility Person U5370	7/29/2019	8,115	1,898	218	42	10,273
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	5,969	1,396	218	42	7,626
336	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	8/5/2019	7,276	1,702	218	42	9,238
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	6,682	1,563	218	42	8,504
338	243306	BUTL-Field Services	Utility Person U5370	8/5/2019	6,000	1,403	218	42	7,664
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	8,368	1,957	218	42	10,585
340	243151	NEWC-New Castle	Operator U5370	9/23/2019	7,219	1,688	218	42	9,167
341	243301	BUTL-Production	Operator U5370	9/23/2019	7,549	1,766	218	42	9,575
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	8,598	2,011	218	42	10,870
343	242106	MCMR-Field Services	Pipeline Inspector U5370	10/21/2019	6,073	1,420	218	42	7,753
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	5,627	1,316	218	42	7,203
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	5,258	1,230	218	42	6,748
346	244306	CLAR-Field Services	Utility Person U5370	3/2/2020	6,143	1,437	218	42	7,839
347	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	4/13/2020	5,666	1,325	218	42	7,251
348	244301	CLAR-Production	Operator U5370	4/27/2020	6,521	1,525	218	42	8,307
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	5,357	1,253	218	42	6,870
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	5,311	1,242	218	42	6,813
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	8,134	1,902	218	42	10,296
352	242103	MCMR-Cust Service	Meter Repairer U5370	5/11/2020	5,784	1,353	218	42	7,397
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	5,714	1,336	218	42	7,310
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4,847	1,134	218	42	6,241
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	7,527	1,760	218	42	9,548
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	6,697	1,566	218	42	8,524
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	5,622	1,315	218	42	7,197
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	5,937	1,388	218	42	7,585
359	244101	INDI-Production	Operator U5370	3/22/2021	6,604	1,545	218	42	8,409
360	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	4/5/2021	5,093	1,191	218	42	6,544
361	243152	NEWC-Ellwood	Operator U5370	4/26/2021	6,767	1,583	218	42	8,610
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	6,565	1,535	218	42	8,361
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	6,059	1,417	218	42	7,736
364	242106	MCMR-Field Services	Utility Person U5370	5/3/2021	5,751	1,345	218	42	7,357
365	243106	NEWC-Field Services	Utility Person U5370	5/4/2021	6,513	1,523	218	42	8,297
366	242306	UNTN-Field Services	Utility Person U5370	5/17/2021	5,666	1,325	218	42	7,252
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	7,209	1,686	218	42	9,155
368	243106	NEWC-Field Services	Utility Person U5370	5/24/2021	5,461	1,277	218	42	6,998
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	6,860	1,604	218	42	8,725
370	244101	INDI-Production	Helper/Relief Operator U5370	6/7/2021	5,540	1,296	218	42	7,097
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	5,935	1,388	218	42	7,584
372	244406	KITT-Field Services	Operator/Maintenance Person U5370	6/14/2021	5,784	1,353	218	42	7,397
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	6,199	1,450	218	42	7,910
374	244506	WARR-Field Services	Utility Person U5370	8/16/2021	5,347	1,251	218	42	6,858
375	242206	MONVA-Field Services	Utility Person U5370	8/16/2021	5,493	1,285	218	42	7,039
376	244606	KANE-Field Services	Utility Person U5370	8/30/2021	5,048	1,181	218	42	6,490
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	7,331	1,714	218	42	9,305
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	7,421	1,735	218	42	9,416
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	5,168	1,209	218	42	6,637
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	6,299	1,473	218	42	8,032
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	7,284	1,704	218	42	9,248
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	6,577	1,538	218	42	8,376
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	6,844	1,601	218	42	8,705
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	6,793	1,589	218	42	8,642
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	7,087	1,657	218	42	9,004
386	244106	INDI-Field Services	Utility Person U5370	2/14/2022	5,352	1,252	218	42	6,864
387	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	2/7/2022	4,847	1,134	218	42	6,241
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	5,229	1,223	218	42	6,712
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	5,149	1,204	218	42	6,613
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	6,091	1,424	218	42	7,775
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	6,704	1,568	218	42	8,532
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	7,015	1,641	218	42	8,916
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	6,827	1,597	218	42	8,684
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	6,810	1,593	218	42	8,663
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	5,556	1,299	218	42	7,115
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	6,706	1,568	218	42	8,535
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	7,662	1,792	218	42	9,714
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	6,767	1,583	218	42	8,610
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	6,420	1,501	218	42	8,182
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	5,595	1,309	218	42	7,164
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	4,967	1,162	218	42	6,389
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	7,665	1,793	218	42	9,718
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	6,859	1,604	218	42	8,723
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	5,818	1,361	218	42	7,438
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	5,218	1,220	218	42	6,699
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	6,337	1,482	218	42	8,080
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	6,688	1,564	218	42	8,513
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	6,422	1,502	218	42	8,184
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	4,925	1,152	218	42	6,337
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	5,668	1,326	218	42	7,254

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			2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	5,702	1,333	218	42	7,295	5,886	1,377	218	42	7,523
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	4,759	1,113	218	42	6,132	4,912	1,149	218	42	6,321
413	244206	PUNX-Field Services	Utility Person U5370	12/14/2022	4,651	1,088	218	42	5,999	4,738	1,108	218	42	6,106
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	5,385	1,259	218	42	6,905	5,558	1,300	218	42	7,118
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	6,747	1,578	218	42	8,585	6,988	1,634	218	42	8,883
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	5,764	1,348	218	42	7,372	5,866	1,372	218	42	7,498
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	4,842	1,132	218	42	6,233	4,933	1,154	218	42	6,347
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023	4,740	1,109	218	42	6,109	4,829	1,129	218	42	6,218
419	243152	NEWC-Ellwood	Maintenance Person U5370	3/6/2023	5,087	1,190	218	42	6,536	5,182	1,212	218	42	6,654
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	6,684	1,563	218	42	8,508	6,924	1,619	218	42	8,803
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	5,382	1,259	218	42	6,900	5,483	1,282	218	42	7,025
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	5,395	1,262	218	42	6,917	5,496	1,285	218	42	7,042
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	4,963	1,161	218	42	6,384	5,123	1,198	218	42	6,582
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	7,067	1,653	218	42	8,981	7,320	1,712	218	42	9,293
425	243152	NEWC-Ellwood	Operator U5370	4/10/2023	5,401	1,263	218	42	6,925	5,503	1,287	218	42	7,051
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	5,666	1,325	218	42	7,252	5,871	1,373	218	42	7,505
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4,870	1,139	218	42	6,270	4,996	1,168	218	42	6,424
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	6,137	1,435	218	42	7,883	6,357	1,487	218	42	8,104
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	5,965	1,395	218	42	7,620	6,156	1,440	218	42	7,856
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	6,679	1,562	218	42	8,501	6,793	1,589	218	42	8,642
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	4,996	1,168	218	42	6,424	5,089	1,190	218	42	6,539
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	4,873	1,140	218	42	6,273	4,963	1,161	218	42	6,384
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	4,877	1,141	218	42	6,278	5,034	1,177	218	42	6,471
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	5,043	1,179	218	42	6,483	5,188	1,213	218	42	6,662
435	244301	CLAR-Production	Operator U5370	7/17/2023	5,549	1,298	218	42	7,108	5,652	1,322	218	42	7,235
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	4,600	1,076	218	42	5,936	4,686	1,096	218	42	6,042
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	4,521	1,057	218	42	5,839	4,606	1,077	218	42	5,943
438	243152	NEWC-Ellwood	Helper/Relief Operator U5370	8/14/2023	5,180	1,211	218	42	6,651	5,277	1,234	218	42	6,772
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	5,650	1,321	218	42	7,231	5,853	1,369	218	42	7,482
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	4,907	1,148	218	42	6,315	4,997	1,169	218	42	6,426
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	5,183	1,212	218	42	6,656	5,281	1,235	218	42	6,776
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	3,973	929	218	42	5,163	4,076	953	218	42	5,290
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	5,720	1,338	218	42	7,318	5,903	1,381	218	42	7,544
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	4,880	1,141	218	42	6,282	4,970	1,162	218	42	6,393
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	5,994	1,402	218	42	7,656	6,185	1,447	218	42	7,892
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	5,345	1,250	218	42	6,855	5,507	1,288	218	42	7,055
447	241152	PITT-Production Aldr	Utility Person (Non-Rotating) U01211	10/2/2023	5,020	1,174	218	42	6,454	5,202	1,217	218	42	6,679
448	242306	UNTN-Field Services	Utility Person U5370	10/16/2023	6,076	1,421	218	42	7,758	6,183	1,446	218	42	7,890
449	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/27/2023	6,908	1,616	218	42	8,784	7,036	1,646	218	42	8,942
450	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	12/4/2023	4,379	1,024	218	42	5,664	4,462	1,044	218	42	5,766
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	5,263	1,231	218	42	6,755	5,398	1,262	218	42	6,921
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	5,602	1,310	218	42	7,172	5,802	1,357	218	42	7,420
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	6,705	1,568	218	42	8,534	6,945	1,624	218	42	8,829
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	6,913	1,617	218	42	8,790	7,162	1,675	218	42	9,097
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	4,872	1,139	218	42	6,272	4,997	1,169	218	42	6,426
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4,717	1,103	218	42	6,081	4,889	1,143	218	42	6,292
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	5,798	1,356	218	42	7,414	6,005	1,404	218	42	7,670
458	243152	NEWC-Ellwood	Operator U5370	1/22/2024	4,957	1,159	218	42	6,377	5,050	1,181	218	42	6,492
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4,690	1,097	218	42	6,047	4,834	1,131	218	42	6,225
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	5,249	1,228	218	42	6,737	5,343	1,250	218	42	6,853
461	249152	WILK-Ceasctown	Plant Operator U648S	3/11/2024	5,541	1,296	218	42	7,097	5,718	1,337	218	42	7,315
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	5,248	1,227	218	42	6,736	5,417	1,267	218	42	6,944
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4,201	982	218	42	5,443	4,330	1,013	218	42	5,603
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	5,412	1,266	218	42	6,938	5,607	1,311	218	42	7,179
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	5,365	1,255	218	42	6,880	5,556	1,299	218	42	7,115
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	5,068	1,185	218	42	6,514	5,231	1,223	218	42	6,715
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	5,681	1,329	218	42	7,270	5,886	1,376	218	42	7,522
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	7,012	1,640	218	42	8,912	7,265	1,699	218	42	9,225
469	249152	WILK-Ceasctown	Maintenance/Relief Operator U648S	6/11/2024	4,798	1,122	218	42	6,180	4,953	1,158	218	42	6,372
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	7,010	1,640	218	42	8,910	7,261	1,698	218	42	9,219
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	5,673	1,327	218	42	7,261	5,855	1,369	218	42	7,485
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	5,759	1,347	218	42	7,366	5,943	1,390	218	42	7,594
473	249152	WILK-Ceasctown	Plant Operator U648S	6/24/2024	5,865	1,372	218	42	7,497	6,053	1,416	218	42	7,728
474	249152	WILK-Ceasctown	Plant Operator U648S	6/25/2024	5,707	1,335	218	42	7,302	5,890	1,377	218	42	7,528
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4,291	1,004	218	42	5,555	4,402	1,029	218	42	5,691
476	243301	BUTL-Production	Operator U5370	7/9/2024	5,592	1,308	218	42	7,160	5,697	1,332	218	42	7,290
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	5,083	1,189	218	42	6,532	5,176	1,210	218	42	6,647
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	5,721	1,338	218	42	7,320	5,906	1,381	218	42	7,547
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	4,781	1,118	218	42	6,159	4,936	1,154	218	42	6,351
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4,700	1,099	218	42	6,059	4,820	1,127	218	42	6,208
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	5,071	1,186	218	42	6,517	5,215	1,220	218	42	6,695
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	5,171	1,209	218	42	6,641	5,337	1,248	218	42	6,846
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4,813	1,126	218	42	6,198	4,988	1,166	218	42	6,415
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	5,173	1,210	218	42	6,644	5,340	1,249	218	42	6,849
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	5,123	1,198	218	42	6,581	5,288	1,237	218	42	6,785
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4,665	1,091	218	42	6,017	4,835	1,131	218	42	6,226
487	242106	MCMR-Field Services	Utility Person U5370	9/23/2024	5,808	1,358	218	42	7,427	6,019	1,408	218	42	7,687
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	5,274	1,234	218	42	6,768	5,465	1,278	218	42	7,003
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	6,413	1,500	218	42	8,173	6,645	1,554	218	42	8,459
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	4,858									

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				2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2027 Total Gross			
					FICA Withholding	FICA Medicare	SUTA	FUTA Payroll Taxes
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	6,062	1,418	218	42 7,740
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	5,058	1,183	218	42 6,502
413	244206	PUNX-Field Services	Utility Person U5370	10/24/2022	4,829	1,129	218	42 6,219
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	5,721	1,338	218	42 7,320
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	7,218	1,688	218	42 9,166
416	242106	MCMR-Field Services	Utility Person U5370	2/14/2023	5,973	1,397	218	42 7,630
417	242106	MCMR-Field Services	Utility Person U5370	2/13/2023	5,029	1,176	218	42 6,465
418	242106	MCMR-Field Services	Utility Person U5370	2/20/2023	4,921	1,151	218	42 6,332
419	243152	NEWC-Ellwood	Maintenance Person U5370	3/6/2023	5,281	1,235	218	42 6,777
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	7,152	1,673	218	42 9,085
421	243301	BUTL-Production	Helper/Relief Operator U5370	3/20/2023	5,588	1,307	218	42 7,155
422	243151	NEWC-New Castle	Operator U5370	3/13/2023	5,603	1,310	218	42 7,173
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	5,276	1,234	218	42 6,770
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	7,561	1,768	218	42 9,590
425	243152	NEWC-Ellwood	Operator U5370	4/10/2023	5,610	1,312	218	42 7,182
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	6,066	1,419	218	42 7,745
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	5,123	1,198	218	42 6,582
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	6,566	1,536	218	42 8,362
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	6,338	1,482	218	42 8,081
430	243106	NEWC-Field Services	Utility Person U5370	5/30/2023	6,913	1,617	218	42 8,790
431	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	5/22/2023	5,186	1,213	218	42 6,659
432	243306	BUTL-Field Services	Utility Person U5370	5/22/2023	5,058	1,183	218	42 6,501
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	5,183	1,212	218	42 6,656
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	5,331	1,247	218	42 6,838
435	244301	CLAR-Production	Operator U5370	7/17/2023	5,760	1,347	218	42 7,368
436	244506	WARR-Field Services	Subforeperson U5370	7/31/2023	4,775	1,117	218	42 6,153
437	244506	WARR-Field Services	Utility Person U5370	8/1/2023	4,694	1,098	218	42 6,052
438	243152	NEWC-Ellwood	Helper/Relief Operator U5370	8/14/2023	5,379	1,258	218	42 6,898
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	6,047	1,414	218	42 7,721
440	242106	MCMR-Field Services	Utility Person U5370	8/14/2023	5,091	1,191	218	42 6,542
441	243151	NEWC-New Castle	Helper/Relief Operator U5370	8/15/2023	5,383	1,259	218	42 6,902
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	4,183	978	218	42 5,421
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	6,078	1,421	218	42 7,760
444	244301	CLAR-Production	Maintenance Person U5370	9/18/2023	5,065	1,185	218	42 6,510
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	6,368	1,489	218	42 8,117
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	5,660	1,324	218	42 7,244
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211P	10/2/2023	5,375	1,257	218	42 6,892
448	242306	UNTM-Field Services	Utility Person U5370	10/16/2023	6,296	1,472	218	42 8,028
449	242103	MCMR-Cust Service	Distribution System Serviceperson U5370	11/27/2023	7,170	1,677	218	42 9,108
450	243103	NEWC-Cust Service	Distribution System Serviceperson U5370	12/4/2023	4,548	1,064	218	42 5,872
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	5,534	1,294	218	42 7,089
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	5,993	1,402	218	42 7,655
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	7,173	1,677	218	42 9,111
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	7,399	1,730	218	42 9,390
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	5,124	1,198	218	42 6,582
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	5,051	1,181	218	42 6,493
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	6,203	1,451	218	42 7,914
458	243152	NEWC-Ellwood	Operator U5370	1/22/2024	5,148	1,204	218	42 6,612
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4,972	1,163	218	42 6,395
460	242106	MCMR-Field Services	Utility Person U5370	2/19/2024	5,442	1,273	218	42 6,975
461	249152	WILK-Ceasestown	Plant Operator U648S	3/11/2024	5,887	1,377	218	42 7,524
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	5,577	1,304	218	42 7,142
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4,459	1,043	218	42 5,762
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	5,793	1,355	218	42 7,409
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	5,738	1,342	218	42 7,340
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	5,386	1,260	218	42 6,906
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	6,080	1,422	218	42 7,763
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	7,506	1,755	218	42 9,522
469	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	6/11/2024	5,101	1,193	218	42 6,554
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	7,500	1,754	218	42 9,514
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	6,028	1,410	218	42 7,698
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	6,119	1,431	218	42 7,811
473	249152	WILK-Ceasestown	Plant Operator U648S	6/24/2024	6,231	1,457	218	42 7,949
474	249152	WILK-Ceasestown	Plant Operator U648S	6/25/2024	6,064	1,418	218	42 7,742
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4,514	1,056	218	42 5,830
476	243301	BUTL-Production	Operator U5370	7/9/2024	5,807	1,358	218	42 7,425
477	242106	MCMR-Field Services	Utility Person U5370	7/15/2024	5,273	1,233	218	42 6,767
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	6,082	1,422	218	42 7,765
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	5,084	1,189	218	42 6,533
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4,943	1,156	218	42 6,359
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	5,360	1,253	218	42 6,874
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	5,496	1,285	218	42 7,041
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	5,154	1,205	218	42 6,620
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	5,498	1,286	218	42 7,045
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	5,446	1,274	218	42 6,980
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4,997	1,169	218	42 6,426
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	6,220	1,455	218	42 7,935
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	5,646	1,320	218	42 7,226
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	6,865	1,606	218	42 8,731
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	5,162	1,207	218	42 6,630
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	4,963	1,161	218	42 6,384
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	5,059	1,183	218	42 6,502
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	5,294	1,238	218	42 6,793
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4,826	1,129	218	42 6,216
495	249152	WILK-Ceasestown	Maintenance/Relief Operator U648S	11/18/2024	4,856	1,136	218	42 6,252
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	5,187	1,213	218	42 6,661
497	242506	BRWN-Field Services	Utility Person U4338V	1/6/2025	5,653	1,322	218	42 7,236
498	244601	KANE-Production	Operator U5370	1/21/2025	4,509	1,055	218	42 5,824
499	243106	NEWC-Field Services	Utility Person U5370	1/13/2025	4,769	1,115	218	42 6,145

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Payroll Taxes

2025 Gross Payroll Taxes										2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes	
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	4,917	1,150	218	42	6,327	5,095	1,192	218	42	6,547	
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	5,061	1,184	218	42	6,505	5,244	1,226	218	42	6,731	
502	243152	NEWC-Ellwood	Operator U5370	1/27/2025	4,563	1,067	218	42	5,890	4,649	1,087	218	42	5,997	
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4,489	1,050	218	42	5,799	4,634	1,084	218	42	5,978	
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	5,045	1,180	218	42	6,485	5,228	1,223	218	42	6,711	
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	5,010	1,172	218	42	6,442	5,192	1,214	218	42	6,666	
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4,342	1,016	218	42	5,618	4,481	1,048	218	42	5,789	
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4,436	1,037	218	42	5,733	4,580	1,071	218	42	5,911	
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4,570	1,069	218	42	5,899	4,718	1,103	218	42	6,082	
509	249152	WILK-Ceasestown	Plant Operator U648S	3/10/2025	4,546	1,063	218	42	5,869	4,693	1,098	218	42	6,051	
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	5,111	1,195	218	42	6,567	5,297	1,239	218	42	6,796	
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4,690	1,097	218	42	6,047	4,861	1,137	218	42	6,258	
512	244306	CLAR-Field Services	Utility Person U5370	3/10/2025	4,183	978	218	42	5,421	4,262	997	218	42	5,519	
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4,284	1,002	218	42	5,546	4,405	1,030	218	42	5,696	
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4,482	1,048	218	42	5,790	4,598	1,075	218	42	5,933	
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4,515	1,056	218	42	5,831	4,662	1,090	218	42	6,012	
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4,345	1,016	218	42	5,621	4,486	1,049	218	42	5,795	
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4,499	1,052	218	42	5,812	4,663	1,091	218	42	6,014	
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4,342	1,016	218	42	5,618	4,484	1,049	218	42	5,792	
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787	
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4,651	1,088	218	42	5,999	4,802	1,123	218	42	6,185	
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4,232	990	218	42	5,482	4,369	1,022	218	42	5,651	
522	243301	BUTL-Production	Helper/Relief Operator U5370	5/12/2025	4,304	1,007	218	42	5,571	4,386	1,026	218	42	5,672	
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,636	1,084	218	42	5,980	4,786	1,119	218	42	6,166	
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,670	1,092	218	42	6,023	4,822	1,128	218	42	6,210	
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,683	1,095	218	42	6,038	4,835	1,131	218	42	6,226	
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4,107	960	218	42	5,327	4,213	985	218	42	5,459	
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,181	978	218	42	5,419	4,317	1,010	218	42	5,587	
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4,619	1,080	218	42	5,959	4,769	1,115	218	42	6,144	
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,184	979	218	42	5,423	4,320	1,010	218	42	5,590	
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4,603	1,077	218	42	5,940	4,733	1,107	218	42	6,100	
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787	
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4,042	945	218	42	5,247	4,171	975	218	42	5,407	
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787	
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,812	1,125	218	42	6,198	
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,175	976	218	42	5,412	
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,175	976	218	42	5,412	
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,040	945	218	42	5,246	
538	249159	WILK-Neshlitt	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
543	244506	WARR-Field Services	Utility Person U5370 - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,304	1,007	218	42	5,571	
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,777	1,117	218	42	6,154	
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,538	1,061	218	42	5,859	
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488	
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,058	949	218	42	5,267	
Total Collective Bargaining Unit					\$3,121,294	\$730,146	\$116,375	\$22,386	\$3,990,201	\$3,282,190	\$767,609	\$120,087	\$23,100	\$4,192,986	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$52,412
														Total Collective Bargaining Unit	\$4,140,574

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

						2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross	Payroll Taxes
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	5,265	1,231	218	42	6,756	
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	5,419	1,267	218	42	6,947	
502	243152	NEWC-Ellwood	Operator U5370	1/27/2025	4,739	1,108	218	42	6,108	
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4,772	1,116	218	42	6,149	
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	5,402	1,263	218	42	6,926	
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	5,365	1,255	218	42	6,880	
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4,613	1,079	218	42	5,952	
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4,717	1,103	218	42	6,081	
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4,859	1,136	218	42	6,256	
509	249152	WILK-Ceasatown	Plant Operator U648S	3/10/2025	4,833	1,130	218	42	6,224	
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	5,473	1,280	218	42	7,014	
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	5,023	1,175	218	42	6,458	
512	244306	CLAR-Field Services	Utility Person U5370	3/10/2025	4,344	1,016	218	42	5,621	
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4,528	1,059	218	42	5,847	
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4,715	1,103	218	42	6,078	
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4,801	1,123	218	42	6,184	
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4,620	1,081	218	42	5,961	
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4,819	1,127	218	42	6,206	
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4,618	1,080	218	42	5,958	
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4,613	1,079	218	42	5,953	
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4,946	1,157	218	42	6,363	
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4,500	1,052	218	42	5,813	
522	243301	BUTL-Production	Helper/Relief Operator U5370	5/12/2025	4,471	1,046	218	42	5,777	
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,930	1,153	218	42	6,343	
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,966	1,161	218	42	6,388	
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,980	1,165	218	42	6,405	
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4,321	1,011	218	42	5,592	
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,446	1,040	218	42	5,747	
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4,911	1,149	218	42	6,320	
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,449	1,041	218	42	5,750	
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4,864	1,137	218	42	6,262	
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4,613	1,079	218	42	5,953	
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4,293	1,004	218	42	5,558	
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4,613	1,079	218	42	5,953	
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	4,932	1,153	218	42	6,345	
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,272	999	218	42	5,531	
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	4,272	999	218	42	5,531	
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	4,137	968	218	42	5,365	
538	249159	WILK-Neshitt	Plant Operator U648S - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
543	244506	WARR-Field Services	Utility Person U5370 - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4,428	1,036	218	42	5,724	
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	4,898	1,145	218	42	6,304	
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	4,689	1,097	218	42	6,047	
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613	
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	4,193	981	218	42	5,433	
Total Collective Bargaining Unit					\$3,369,728	\$788,082	\$120,087	\$23,100	\$4,300,997	
									Vacancy Rate	1.25%
									Vacancy Adjustment	\$53,762
									Total Collective Bargaining Unit	\$4,247,234

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2025 Gross Payroll Taxes					2026 Gross Payroll Taxes					
				2025 Total Gross					2026 Total Gross					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	\$5,137	\$1,201	\$218	\$42	\$6,598	\$5,331	\$1,247	\$218	\$42	\$6,838
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	4,329	1,012	218	42	5,601	4,492	1,051	218	42	5,803
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	5,591	1,308	218	42	7,159	5,803	1,357	218	42	7,420
4	249103	WLK-Cust Service	Operations Specialist	10/27/1980	5,703	1,334	218	42	7,297	5,918	1,384	218	42	7,563
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	4,838	1,132	218	42	6,230	5,021	1,174	218	42	6,456
6	245706	POCO-Field Services	Foreperson	9/16/1996	5,823	1,362	218	42	7,445	6,043	1,413	218	42	7,716
7	245706	POCO-Field Services	Utility Technician	7/1/1994	5,625	1,315	218	42	7,200	5,837	1,365	218	42	7,462
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	6,590	1,541	218	42	8,392	6,839	1,600	218	42	8,699
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	5,085	1,189	218	42	6,534	5,276	1,234	218	42	6,771
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	6,841	1,600	218	42	8,701	7,099	1,660	218	42	9,020
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	4,871	1,139	218	42	6,271	5,056	1,182	218	42	6,498
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	4,862	1,137	218	42	6,260	5,046	1,180	218	42	6,486
13	247106	MILT-Field Services	Utility Technician	11/16/1998	5,544	1,297	218	42	7,101	5,752	1,345	218	42	7,358
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	5,269	1,232	218	42	6,761	5,467	1,279	218	42	7,006
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	5,679	1,328	218	42	7,267	5,893	1,378	218	42	7,532
16	246306	PENN/Wyom-Field Svc	Foreperson	3/1/1997	5,830	1,363	218	42	7,454	6,051	1,415	218	42	7,726
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	6,616	1,547	218	42	8,424	6,865	1,606	218	42	8,731
18	246306	PENN/Wyom-Field Svc	Utility Plant Operator	8/16/1999	5,584	1,306	218	42	7,150	5,795	1,355	218	42	7,411
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	5,635	1,318	218	42	7,213	5,848	1,368	218	42	7,476
20	245906	GLEN-Field Services	Foreperson	10/1/1987	6,287	1,470	218	42	8,018	6,524	1,526	218	42	8,310
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	6,260	1,464	218	42	7,984	6,494	1,519	218	42	8,273
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	6,341	1,483	218	42	8,085	6,579	1,539	218	42	8,378
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	6,122	1,432	218	42	7,814	6,353	1,486	218	42	8,099
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	5,317	1,243	218	42	6,821	5,518	1,290	218	42	7,068
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	6,495	1,519	218	42	8,275	6,740	1,576	218	42	8,576
26	246801	LEHP-Production	Utility Technician	2/26/1990	5,236	1,225	218	42	6,721	5,434	1,271	218	42	6,965
27	246501	COAT-Production	Water Systems Operator	5/28/2002	6,183	1,446	218	42	7,889	6,416	1,501	218	42	8,177
28	249106	WLK-Field Services	Construction Inspector	9/2/2003	5,767	1,349	218	42	7,376	5,985	1,400	218	42	7,645
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	6,296	1,473	218	42	8,029	6,534	1,528	218	42	8,322
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	4,670	1,092	218	42	6,023	4,846	1,133	218	42	6,240
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	5,109	1,195	218	42	6,564	5,302	1,240	218	42	6,803
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	5,673	1,327	218	42	7,260	5,885	1,376	218	42	7,522
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	5,430	1,270	218	42	6,960	5,634	1,318	218	42	7,212
34	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/30/2006	5,918	1,384	218	42	7,562	6,140	1,436	218	42	7,836
35	246206	HSKY-Field Services	Utility Technician	3/26/2007	5,772	1,350	218	42	7,382	5,989	1,401	218	42	7,650
36	247106	MILT-Field Services	Utility Technician	5/7/2007	4,725	1,105	218	42	6,090	4,903	1,147	218	42	6,310
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	5,320	1,247	218	42	6,837	5,532	1,294	218	42	7,086
38	246306	PENN/Wyom-Field Svc	Utility Plant Operator	7/2/2007	5,845	1,273	218	42	6,979	5,650	1,321	218	42	7,232
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	7,186	1,681	218	42	9,127	7,457	1,744	218	42	9,462
40	247201	PHBG-Production	Operations Specialist	6/2/2008	5,654	1,322	218	42	7,236	5,868	1,372	218	42	7,501
41	247106	MILT-Field Services	Utility Technician	7/21/2008	4,615	1,079	218	42	5,954	4,789	1,120	218	42	6,169
42	246501	COAT-Production	Water Systems Operator	10/6/2008	6,209	1,452	218	42	7,922	6,441	1,506	218	42	8,208
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	5,319	1,244	218	42	6,823	5,520	1,291	218	42	7,072
44	245706	POCO-Field Services	Utility Technician	9/28/2009	6,021	1,408	218	42	7,689	6,247	1,461	218	42	7,969
45	246506	COAT-Field Services	Utility Technician	11/2/2009	5,931	1,387	218	42	7,579	6,154	1,439	218	42	7,854
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	5,437	1,272	218	42	6,969	5,642	1,320	218	42	7,222
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	5,842	1,366	218	42	7,469	6,063	1,418	218	42	7,741
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	6,432	1,504	218	42	8,196	6,674	1,561	218	42	8,495
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	4,642	1,086	218	42	5,988	4,818	1,127	218	42	6,205
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	5,430	1,270	218	42	6,960	5,635	1,318	218	42	7,213
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	5,117	1,197	218	42	6,574	5,311	1,242	218	42	6,813
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	4,570	1,069	218	42	5,899	4,743	1,109	218	42	6,112
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	4,828	1,129	218	42	6,218	5,011	1,172	218	42	6,443
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	8,287	1,938	218	42	10,485	8,598	2,011	218	42	10,869
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	5,800	1,356	218	42	7,417	6,019	1,408	218	42	7,686
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	5,570	1,303	218	42	7,133	5,779	1,352	218	42	7,391
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	4,656	1,089	218	42	6,005	4,831	1,130	218	42	6,222
58	245306	ABNG-Field Services	Foreperson	7/20/2015	6,095	1,425	218	42	7,781	6,323	1,479	218	42	8,062
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	4,364	1,021	218	42	5,645	4,529	1,059	218	42	5,849
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	5,558	1,300	218	42	7,119	5,768	1,349	218	42	7,377
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4,403	1,030	218	42	5,694	4,570	1,069	218	42	5,899
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	4,742	1,109	218	42	6,111	4,920	1,151	218	42	6,331
63	246506	COAT-Field Services	Foreperson	2/3/2016	9,932	2,364	218	42	12,556	10,480	2,451	218	42	13,191
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	4,872	1,140	218	42	6,272	5,057	1,183	218	42	6,500
65	246201	HSKY-Production	Lead Plant Operator	2/29/2016	8,687	2,032	218	42	10,978	9,013	2,108	218	42	11,381
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	6,298	1,473	218	42	8,031	6,534	1,528	218	42	8,322
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	4,832	1,130	218	42	6,222	5,015	1,173	218	42	6,448
68	246206	HSKY-Field Services	Utility Technician	6/13/2016	5,210	1,218	218	42	6,688	5,406	1,264	218	42	6,931
69	246206	HSKY-Field Services	Utility Technician	7/11/2016	4,595	1,075	218	42	5,930	4,769	1,115	218	42	6,144
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	5,207	1,218	218	42	6,685	5,404	1,264	218	42	6,928
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	5,476	1,281	218	42	7,017	5,682	1,329	218	42	7,271
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	5,463	1,278	218	42	7,001	5,670	1,326	218	42	7,256
73	249106	WLK-Field Services	Operations Specialist	5/2/2016	4,269	998	218	42	5,528	4,430	1,036	218	42	5,726
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	5,058	1,183	218	42	6,502	5,249	1,227	218	421	

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

				2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2027 Total Gross			
					FICA Withholding	FICA Medicare	SUTA	FUTA Payroll Taxes
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	\$5,541	\$1,296	\$218	\$42 \$7,098
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	4,668	1,092	218	42 6,020
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	6,030	1,410	218	42 7,701
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	6,151	1,438	218	42 7,849
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	5,218	1,220	218	42 6,699
6	245706	POCO-Field Services	Foreperson	9/16/1996	6,279	1,468	218	42 8,007
7	245706	POCO-Field Services	Utility Technician	7/1/1994	6,065	1,418	218	42 7,744
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	7,108	1,662	218	42 9,031
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	5,484	1,282	218	42 7,026
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	7,376	1,725	218	42 9,362
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	5,254	1,229	218	42 6,743
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	5,244	1,226	218	42 6,730
13	247106	MILT-Field Services	Utility Technician	11/16/1998	5,978	1,398	218	42 7,636
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	5,681	1,329	218	42 7,270
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	6,125	1,433	218	42 7,818
16	246306	PENN/Wyom-Field Srv	Foreperson	3/1/1997	6,288	1,471	218	42 8,019
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	7,133	1,668	218	42 9,062
18	246306	PENN/Wyom-Field Srv	Utility Plant Operator	8/16/1999	6,022	1,408	218	42 7,691
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	6,077	1,421	218	42 7,759
20	245906	GLEN-Field Services	Foreperson	10/1/1987	6,780	1,586	218	42 8,626
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	6,746	1,578	218	42 8,584
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	6,835	1,598	218	42 8,693
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	6,601	1,544	218	42 8,406
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	5,734	1,341	218	42 7,336
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	7,003	1,638	218	42 8,902
26	246801	LEHP-Production	Utility Technician	2/26/1990	5,647	1,321	218	42 7,228
27	246501	COAT-Production	Water Systems Operator	5/28/2002	6,667	1,559	218	42 8,486
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	6,220	1,455	218	42 7,935
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	6,790	1,588	218	42 8,638
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	5,036	1,178	218	42 6,474
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	5,511	1,289	218	42 7,060
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	6,115	1,430	218	42 7,806
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	5,855	1,369	218	42 7,484
34	246306	PENN/Wyom-Field Srv	Utility Plant Operator	5/30/2006	6,381	1,492	218	42 8,133
35	246206	HSY-Field Services	Utility Technician	3/26/2007	6,225	1,456	218	42 7,941
36	247106	MILT-Field Services	Utility Technician	5/7/2007	5,096	1,192	218	42 6,548
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	5,749	1,344	218	42 7,353
38	246306	PENN/Wyom-Field Srv	Utility Plant Operator	7/2/2007	5,873	1,373	218	42 7,506
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	7,748	1,812	218	42 9,821
40	247201	PHBG-Production	Operations Specialist	6/2/2008	6,098	1,426	218	42 7,785
41	247106	MILT-Field Services	Utility Technician	7/21/2008	4,977	1,164	218	42 6,401
42	246501	COAT-Production	Water Systems Operator	10/6/2008	6,692	1,565	218	42 8,517
43	247701	BOGG-Production	Water Systems Operator	5/4/2009	5,737	1,342	218	42 7,340
44	245706	POCO-Field Services	Utility Technician	9/28/2009	6,492	1,518	218	42 8,271
45	246506	COAT-Field Services	Utility Technician	11/2/2009	6,396	1,496	218	42 8,152
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	5,864	1,371	218	42 7,496
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	6,300	1,473	218	42 8,034
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	6,935	1,622	218	42 8,817
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	5,007	1,171	218	42 6,439
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	5,855	1,369	218	42 7,485
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	5,519	1,291	218	42 7,069
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	4,930	1,153	218	42 6,343
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	5,208	1,218	218	42 6,686
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	8,932	2,089	218	42 11,282
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	6,255	1,463	218	42 7,978
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	6,004	1,404	218	42 7,669
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	5,021	1,174	218	42 6,455
58	245306	ABNG-Field Services	Foreperson	7/20/2015	6,570	1,536	218	42 8,367
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	4,707	1,101	218	42 6,068
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	5,994	1,402	218	42 7,656
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4,750	1,111	218	42 6,121
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	5,113	1,196	218	42 6,569
63	246506	COAT-Field Services	Foreperson	2/3/2016	10,882	2,545	218	42 13,688
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	5,256	1,229	218	42 6,746
65	246201	HSY-Production	Lead Plant Operator	2/29/2016	9,366	2,190	218	42 11,817
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	6,789	1,588	218	42 8,637
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	5,212	1,219	218	42 6,691
68	246206	HSY-Field Services	Utility Technician	6/13/2016	5,618	1,314	218	42 7,192
69	246206	HSY-Field Services	Utility Technician	7/11/2016	4,956	1,159	218	42 6,375
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	5,615	1,313	218	42 7,189
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	5,904	1,381	218	42 7,546
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	5,893	1,378	218	42 7,531
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	4,604	1,077	218	42 5,941
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	5,454	1,276	218	42 6,990
75	246506	COAT-Field Services	Utility Technician	2/13/2017	5,478	1,281	218	42 7,020
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	5,253	1,228	218	42 6,741
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	6,008	1,405	218	42 7,673
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	6,348	1,485	218	42 8,093
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	5,457	1,276	218	42 6,994
80	246801	LEHP-Production	Utility Technician	7/23/2018	5,578	1,304	218	42 7,142

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

2025 Gross Payroll Taxes										2026 Gross Payroll Taxes									
				2025 Total Gross						2026 Total Gross									
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes					
81	246501	COAT-Production	Water Systems Operator	9/24/2018	6,318	1,478	218	42	8,056	6,556	1,533	218	42	8,350					
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4,601	1,076	218	42	5,937	4,775	1,117	218	42	6,152					
83	241406	STNW-Field Service	Foreperson	10/8/2018	5,252	1,228	218	42	6,740	5,449	1,274	218	42	6,984					
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	4,882	1,142	218	42	6,284	5,066	1,185	218	42	6,511					
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	6,759	1,581	218	42	8,600	7,014	1,640	218	42	8,914					
86	241406	STNW-Field Service	Utility Technician	3/3/1999	4,675	1,093	218	42	6,029	4,851	1,134	218	42	6,245					
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	5,799	1,356	218	42	7,416	6,017	1,407	218	42	7,684					
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	4,812	1,125	218	42	6,198	4,994	1,168	218	42	6,423					
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	5,533	1,294	218	42	7,088	5,743	1,343	218	42	7,346					
90	246406	ROYF-Field Services	Foreperson	4/13/2020	5,849	1,368	218	42	7,478	6,069	1,419	218	42	7,749					
91	247106	MILT-Field Services	Utility Technician	4/13/2020	4,500	1,052	218	42	5,813	4,671	1,092	218	42	6,023					
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	5,424	1,268	218	42	6,953	5,627	1,316	218	42	7,204					
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	4,857	1,136	218	42	6,253	5,041	1,179	218	42	6,480					
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	5,704	1,334	218	42	7,298	5,919	1,384	218	42	7,564					
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	5,247	1,227	218	42	6,734	5,444	1,273	218	42	6,978					
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	7,905	1,849	218	42	10,014	8,202	1,918	218	42	10,381					
97	247106	MILT-Field Services	Utility Technician	10/19/2020	4,850	1,134	218	42	6,244	5,033	1,177	218	42	6,470					
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	7,271	1,700	218	42	9,232	7,544	1,764	218	42	9,569					
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	5,440	1,272	218	42	6,972	5,645	1,320	218	42	7,225					
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4,020	940	218	42	5,221	4,173	976	218	42	5,409					
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4,492	1,051	218	42	5,803	4,662	1,090	218	42	6,013					
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	4,779	1,118	218	42	6,157	4,960	1,160	218	42	6,380					
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4,456	1,042	218	42	5,758	4,624	1,081	218	42	5,966					
104	246801	LEHP-Production	Utility Technician	4/12/2021	4,795	1,121	218	42	6,176	4,975	1,163	218	42	6,399					
105	246506	COAT-Field Services	Utility Technician	4/13/2021	5,534	1,294	218	42	7,089	5,743	1,343	218	42	7,347					
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	5,397	1,262	218	42	6,920	5,600	1,310	218	42	7,170					
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	4,421	1,034	218	42	5,715	4,588	1,073	218	42	5,921					
108	246306	PENN/Wyom-Field Svc	Utility Plant Operator	5/24/2021	5,871	1,373	218	42	7,504	6,092	1,425	218	42	7,777					
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	5,454	1,276	218	42	6,990	5,660	1,324	218	42	7,244					
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	5,523	1,292	218	42	7,075	5,729	1,340	218	42	7,330					
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	6,272	1,467	218	42	7,999	6,506	1,522	218	42	8,288					
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	5,428	1,269	218	42	6,958	5,634	1,318	218	42	7,212					
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	5,577	1,304	218	42	7,141	5,786	1,353	218	42	7,400					
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	7,116	1,664	218	42	9,041	7,384	1,727	218	42	9,371					
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7,210	1,686	218	42	9,156	7,476	1,748	218	42	9,484					
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4,540	1,062	218	42	5,862	4,710	1,102	218	42	6,072					
117	246206	HSKY-Field Services	Utility Technician	1/10/2022	4,905	1,147	218	42	6,313	5,090	1,190	218	42	6,541					
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	4,645	1,086	218	42	5,992	4,821	1,127	218	42	6,208					
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	4,884	1,142	218	42	6,287	5,068	1,185	218	42	6,514					
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	5,038	1,178	218	42	6,477	5,229	1,223	218	42	6,712					
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	4,680	1,095	218	42	6,035	4,856	1,136	218	42	6,252					
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	5,344	1,250	218	42	6,855	5,544	1,297	218	42	7,101					
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	4,864	1,137	218	42	6,262	5,048	1,181	218	42	6,489					
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4,133	967	218	42	5,360	4,289	1,003	218	42	5,553					
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	3,938	921	218	42	5,119	4,086	956	218	42	5,302					
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	5,002	1,170	218	42	6,432	5,191	1,214	218	42	6,665					
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	5,148	1,204	218	42	6,612	5,343	1,250	218	42	6,853					
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	4,795	1,122	218	42	6,177	4,977	1,164	218	42	6,401					
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3,562	833	218	42	4,655	3,697	865	218	42	4,822					
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	4,992	1,168	218	42	6,420	5,181	1,212	218	42	6,653					
131	241401	STNW-Production	Water Systems Operator	7/5/2022	4,410	1,031	218	42	5,702	4,577	1,070	218	42	5,908					
132	246801	LEHP-Production	Utility Technician	7/18/2022	4,894	1,145	218	42	6,299	5,079	1,188	218	42	6,527					
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	4,339	1,015	218	42	5,615	4,504	1,053	218	42	5,817					
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4,598	1,075	218	42	5,934	4,771	1,116	218	42	6,148					
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	4,870	1,139	218	42	6,269	5,052	1,182	218	42	6,494					
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	5,111	1,195	218	42	6,567	5,304	1,240	218	42	6,805					
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3,587	839	218	42	4,686	3,722	870	218	42	4,853					
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	4,885	1,143	218	42	6,288	5,069	1,186	218	42	6,515					
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	4,988	1,167	218	42	6,415	5,176	1,210	218	42	6,646					
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	4,871	1,139	218	42	6,270	5,055	1,182	218	42	6,498					
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4,345	1,016	218	42	5,622	4,509	1,054	218	42	5,824					
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	4,335	1,014	218	42	5,609	4,499	1,052	218	42	5,812					
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	5,306	1,241	218	42	6,807	5,504	1,287	218	42	7,051					
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	6,995	1,636	218	42	8,892	7,258	1,697	218	42	9,216					
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	5,360	1,253	218	42	6,874	5,562	1,301	218	42	7,123					
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	4,539	1,061	218	42	5,861	4,709	1,101	218	42	6,071					
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	4,665	1,091	218	42	6,016	4,840	1,132	218	42	6,232					
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	4,893	1,144	218	42	6,297	5,076	1,187	218	42	6,524					
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	4,034	943	218	42	5,237	4,186	979	218	42	5,425					
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	5,151	1,205	218	42	6,615	5,344	1,250	218	42	6,854					
151	245106	NORR-Field Services	Utility Technician	6/5/2023	5,599	1,309	218	42	7,169	5,809	1,359	218	42	7,428					
152	246306	PENN/Wyom-Field Svc	Utility Plant Operator	6/12/2023	6,013	1,406	218	42	7,679	6,239	1,459	218	42	7,958					

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

						2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross	Payroll Taxes
81	246501	COAT-Production	Water Systems Operator	9/24/2018	6,813	1,593	218	42	8,667	
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4,962	1,161	218	42	6,383	
83	241406	STNW-Field Service	Foreperson	10/8/2018	5,663	1,324	218	42	7,248	
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	5,265	1,231	218	42	6,756	
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	7,289	1,705	218	42	9,254	
86	241406	STNW-Field Service	Utility Technician	3/3/1999	5,041	1,179	218	42	6,481	
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	6,252	1,462	218	42	7,974	
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	5,190	1,214	218	42	6,665	
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	5,969	1,396	218	42	7,625	
90	246406	ROYF-Field Services	Foreperson	4/13/2020	6,307	1,475	218	42	8,042	
91	247106	MILT-Field Services	Utility Technician	4/13/2020	4,854	1,135	218	42	6,249	
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	5,848	1,368	218	42	7,476	
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	5,238	1,225	218	42	6,724	
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	6,152	1,439	218	42	7,851	
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	5,657	1,323	218	42	7,241	
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	8,523	1,993	218	42	10,777	
97	247106	MILT-Field Services	Utility Technician	10/19/2020	5,230	1,223	218	42	6,713	
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	7,840	1,834	218	42	9,934	
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	5,866	1,372	218	42	7,499	
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4,336	1,014	218	42	5,611	
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4,845	1,133	218	42	6,238	
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	5,154	1,205	218	42	6,620	
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4,806	1,124	218	42	6,190	
104	246801	LEHP-Production	Utility Technician	4/12/2021	5,169	1,209	218	42	6,638	
105	246506	COAT-Field Services	Utility Technician	4/13/2021	5,968	1,396	218	42	7,624	
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	5,818	1,361	218	42	7,440	
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	4,768	1,115	218	42	6,143	
108	246306	PENN/Wyom-Field Srv	Utility Plant Operator	5/24/2021	6,331	1,481	218	42	8,072	
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	5,881	1,375	218	42	7,517	
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	5,953	1,392	218	42	7,605	
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	6,759	1,581	218	42	8,600	
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	5,855	1,369	218	42	7,484	
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	6,013	1,406	218	42	7,680	
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	7,672	1,794	218	42	9,727	
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7,764	1,816	218	42	9,840	
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4,895	1,145	218	42	6,300	
117	246206	HSYH-Field Services	Utility Technician	1/10/2022	5,289	1,237	218	42	6,786	
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/21/2022	5,010	1,172	218	42	6,442	
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	5,267	1,232	218	42	6,760	
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	5,434	1,271	218	42	6,966	
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	5,046	1,180	218	42	6,486	
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	5,758	1,347	218	42	7,365	
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	5,246	1,227	218	42	6,733	
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4,459	1,043	218	42	5,762	
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	4,246	993	218	42	5,499	
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	5,394	1,262	218	42	6,916	
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	5,553	1,299	218	42	7,112	
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	5,172	1,210	218	42	6,642	
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3,841	898	218	42	5,000	
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	5,384	1,259	218	42	6,903	
131	241401	STNW-Production	Water Systems Operator	7/5/2022	4,756	1,112	218	42	6,129	
132	246801	LEHP-Production	Utility Technician	7/18/2022	5,277	1,234	218	42	6,772	
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	4,680	1,095	218	42	6,035	
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4,959	1,160	218	42	6,379	
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	5,249	1,228	218	42	6,737	
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	5,511	1,289	218	42	7,061	
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3,868	905	218	42	5,033	
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	5,269	1,232	218	42	6,762	
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	5,378	1,258	218	42	6,896	
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	5,254	1,229	218	42	6,743	
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4,686	1,096	218	42	6,042	
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	4,676	1,094	218	42	6,030	
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	5,718	1,337	218	42	7,316	
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	7,540	1,763	218	42	9,564	
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	5,780	1,352	218	42	7,392	
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	4,893	1,144	218	42	6,298	
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	5,028	1,176	218	42	6,465	
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	5,276	1,234	218	42	6,770	
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	4,351	1,018	218	42	5,629	
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	5,553	1,299	218	42	7,113	
151	245106	NORR-Field Services	Utility Technician	6/5/2023	6,035	1,411	218	42	7,707	
152	246306	PENN/Wyom-Field Srv	Utility Plant Operator	6/12/2023	6,483	1,516	218	42	8,259	
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	4,448	1,040	218	42	5,749	
154	246801	LEHP-Production	Utility Technician	9/25/2023	5,899	1,379	218	42	7,538	
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	4,698	1,099	218	42	6,057	
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	6,521	1,525	218	42	8,307	
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	5,528	1,293	218	42	7,081	
158	241401	STNW-Production	Water Systems Operator	12/11/2023	5,536	1,292	218	42	7,078	
159	246206	HSYH-Field Services	Operations Specialist	12/18/2023	4,844	1,133	218	42	6,237	
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	4,951	1,158	218	42	6,369	
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	3,776	883	218	42	4,920	

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

2025 Gross Payroll Taxes										2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes	
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	4,997	1,169	218	42	6,426	5,186	1,213	218	42	6,659	
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	4,266	998	218	42	5,524	4,427	1,035	218	42	5,723	
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4,560	1,066	218	42	5,887	4,732	1,107	218	42	6,099	
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	5,705	1,334	218	42	7,300	5,920	1,385	218	42	7,565	
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3,612	845	218	42	4,717	3,749	877	218	42	4,886	
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4,488	1,050	218	42	5,798	4,658	1,089	218	42	6,008	
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4,548	1,064	218	42	5,872	4,720	1,104	218	42	6,084	
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4,347	1,017	218	42	5,623	4,510	1,055	218	42	5,826	
170	245701	POCO-Production	Water Systems Operator	8/5/2024	5,021	1,174	218	42	6,456	5,210	1,218	218	42	6,688	
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	4,276	1,000	218	42	5,537	4,438	1,038	218	42	5,736	
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3,556	832	218	42	4,647	3,690	863	218	42	4,814	
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	4,840	1,132	218	42	6,232	5,023	1,175	218	42	6,458	
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	4,877	1,141	218	42	6,278	5,062	1,184	218	42	6,506	
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	4,850	1,134	218	42	6,244	5,032	1,177	218	42	6,470	
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	4,721	1,104	218	42	6,085	4,899	1,146	218	42	6,305	
177	245706	POCO-Field Services	Utility Technician	10/14/2024	4,263	997	218	42	5,520	4,424	1,035	218	42	5,720	
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4,196	981	218	42	5,437	4,354	1,018	218	42	5,632	
179	247152	MLT-Prod Milton FP	Water Systems Operator	10/28/2024	4,711	1,102	218	42	6,073	4,888	1,143	218	42	6,292	
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	4,518	1,057	218	42	5,835	4,688	1,096	218	42	6,045	
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	3,884	908	218	42	5,052	4,031	943	218	42	5,234	
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	3,818	893	218	42	4,971	3,963	927	218	42	5,150	
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	4,487	1,049	218	42	5,797	4,655	1,089	218	42	6,004	
184	248801	TURB-Production	Water Systems Operator	1/6/2025	4,422	1,034	218	42	5,716	4,589	1,073	218	42	5,922	
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	4,126	965	218	42	5,351	4,282	1,001	218	42	5,544	
186	245706	POCO-Field Services	Utility Technician	1/13/2025	4,091	957	218	42	5,308	4,245	993	218	42	5,499	
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	4,227	989	218	42	5,476	4,388	1,026	218	42	5,674	
188	246506	COAT-Field Services	Utility Technician	2/3/2025	4,240	992	218	42	5,492	4,401	1,029	218	42	5,690	
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	4,191	980	218	42	5,432	4,349	1,017	218	42	5,626	
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	4,926	1,152	218	42	6,338	5,111	1,195	218	42	6,567	
191	241406	STNW-Field Service	Utility Technician	2/24/2025	4,234	990	218	42	5,484	4,393	1,027	218	42	5,681	
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	4,107	960	218	42	5,328	4,263	997	218	42	5,520	
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4,300	1,006	218	42	5,566	4,462	1,044	218	42	5,766	
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	4,011	938	218	42	5,210	4,163	974	218	42	5,397	
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	4,210	985	218	42	5,455	4,369	1,022	218	42	5,651	
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	6,098	1,426	218	42	7,785	6,329	1,480	218	42	8,069	
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	5,835	1,365	218	42	7,460	6,056	1,416	218	42	7,732	
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	3,914	915	218	42	5,090	4,062	950	218	42	5,273	
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	5,222	1,221	218	42	6,704	5,419	1,267	218	42	6,947	
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	5,009	1,172	218	42	6,441	5,199	1,216	218	42	6,675	
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	4,978	1,164	218	42	6,403	5,166	1,208	218	42	6,635	
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	5,738	1,342	218	42	7,340	5,955	1,393	218	42	7,608	
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	4,090	957	218	42	5,307	4,245	993	218	42	5,498	
204	245001	Audobon -Production	Foreperson	8/22/2005	5,119	1,197	218	42	6,576	5,311	1,242	218	42	6,814	
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4,479	1,047	218	42	5,786	4,648	1,087	218	42	5,995	
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	4,300	1,006	218	42	5,567	4,463	1,044	218	42	5,767	
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	4,178	977	218	42	5,415	4,335	1,014	218	42	5,609	
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	4,592	1,074	218	42	5,927	4,766	1,115	218	42	6,141	
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	3,878	907	218	42	5,046	4,025	941	218	42	5,227	
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4,433	1,037	218	42	5,730	4,600	1,076	218	42	5,936	
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	4,663	1,090	218	42	6,013	4,838	1,132	218	42	6,230	
212	246501	COAT-Production	Water Systems Operator	6/2/2025	4,711	1,102	218	42	6,073	4,890	1,144	218	42	6,294	
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	4,156	972	218	42	5,388	4,312	1,008	218	42	5,581	
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	3,324	777	218	42	4,362	3,450	807	218	42	4,518	
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159	
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779	
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779	
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159	
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159	
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	4,205	984	218	42	5,449	
Total Non-Collective Bargaining Unit Hourly					\$1,099,533	\$257,190	\$46,725	\$8,988	\$1,412,435	\$1,170,272	\$273,693	\$48,035	\$9,240	\$1,501,239	
										Vacancy Rate				1.25%	
										Vacancy Adjustment				\$18,765	
										Total Non-Collective Bargaining Unit Hourly				\$1,482,474	

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

						2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross	Payroll Taxes
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	5,390	1,261	218	42		6,911
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	4,600	1,076	218	42		5,937
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4,918	1,150	218	42		6,328
165	246201	HSKY-Production	Water Systems Operator	5/13/2024	6,151	1,438	218	42		7,849
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3,895	911	218	42		5,067
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4,840	1,132	218	42		6,233
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4,906	1,147	218	42		6,313
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4,687	1,096	218	42		6,044
170	245701	POCO-Production	Water Systems Operator	8/5/2024	5,413	1,266	218	42		6,939
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	4,613	1,079	218	42		5,952
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3,835	897	218	42		4,992
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	5,221	1,221	218	42		6,702
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	5,260	1,230	218	42		6,751
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	5,230	1,223	218	42		6,714
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	5,091	1,191	218	42		6,542
177	245706	POCO-Field Services	Utility Technician	10/14/2024	4,598	1,075	218	42		5,934
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4,525	1,058	218	42		5,844
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	5,080	1,188	218	42		6,528
180	246206	HSKY-Field Services	Utility Technician	11/4/2024	4,872	1,139	218	42		6,272
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	4,189	980	218	42		5,429
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	4,118	963	218	42		5,342
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	4,837	1,131	218	42		6,229
184	248801	TURB-Production	Water Systems Operator	1/6/2025	4,768	1,115	218	42		6,144
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	4,450	1,041	218	42		5,751
186	245706	POCO-Field Services	Utility Technician	1/13/2025	4,412	1,032	218	42		5,704
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	4,560	1,066	218	42		5,886
188	246506	COAT-Field Services	Utility Technician	2/3/2025	4,573	1,070	218	42		5,903
189	246206	HSKY-Field Services	Utility Technician	2/17/2025	4,519	1,057	218	42		5,837
190	246201	HSKY-Production	Water Systems Operator	2/24/2025	5,312	1,242	218	42		6,815
191	241406	STNW-Field Service	Utility Technician	2/24/2025	4,565	1,068	218	42		5,893
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	4,430	1,036	218	42		5,726
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4,637	1,084	218	42		5,982
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	4,326	1,012	218	42		5,598
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	4,540	1,062	218	42		5,862
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	6,577	1,538	218	42		8,376
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	6,293	1,472	218	42		8,026
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	4,222	987	218	42		5,470
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	5,632	1,317	218	42		7,210
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	5,403	1,264	218	42		6,927
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	5,370	1,256	218	42		6,886
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	6,188	1,447	218	42		7,896
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	4,412	1,032	218	42		5,704
204	245001	Audobon -Production	Foreperson	8/22/2005	5,520	1,291	218	42		7,071
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4,831	1,130	218	42		6,222
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	4,637	1,085	218	42		5,982
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	4,505	1,054	218	42		5,819
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	4,954	1,159	218	42		6,373
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	4,183	978	218	42		5,422
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4,782	1,118	218	42		6,160
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	5,028	1,176	218	42		6,465
212	246501	COAT-Production	Water Systems Operator	6/2/2025	5,083	1,189	218	42		6,532
213	246206	HSKY-Field Services	Utility Technician	6/16/2025	4,481	1,048	218	42		5,789
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	3,586	839	218	42		4,685
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42		6,391
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	5,491	1,284	218	42		7,035
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	5,491	1,284	218	42		7,035
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42		6,391
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42		6,391
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	4,370	1,022	218	42		5,653
Total Non-Collective Bargaining Unit Hourly					\$1,216,128	\$284,417	\$48,035	\$9,240		\$1,557,820
Vacancy Rate										1.25%
Vacancy Adjustment										\$19,473
Total Non-Collective Bargaining Unit Hourly										\$1,538,348

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

				2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes	
Non-Collective Bargaining Unit Salary															
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	\$8,869	\$2,074	\$218	\$42	\$11,203	\$9,204	\$2,152	\$218	\$42	\$11,616	
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	9,131	2,135	218	42	11,526	9,475	2,216	218	42	11,951	
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	8,813	2,061	218	42	11,134	9,146	2,139	218	42	11,545	
4	246701	COWW-Production	Supvr Production	7/21/2008	5,956	1,393	218	42	7,609	6,182	1,446	218	42	7,888	
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	5,572	1,303	218	42	7,136	5,783	1,353	218	42	7,396	
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	8,485	1,984	218	42	10,729	8,805	2,059	218	42	11,124	
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	5,796	1,356	218	42	7,412	6,016	1,407	218	42	7,683	
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	5,883	1,376	218	42	7,520	6,105	1,428	218	42	7,793	
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	7,195	1,683	218	42	9,137	7,466	1,746	218	42	9,472	
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	6,435	1,505	218	42	8,200	6,679	1,562	218	42	8,501	
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	6,313	1,476	218	42	8,049	6,552	1,532	218	42	8,344	
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	5,593	1,308	218	42	7,161	5,805	1,358	218	42	7,423	
13	249401	YORKWW-Production	Supvr Production	6/24/2013	6,194	1,449	218	42	7,903	6,427	1,503	218	42	8,191	
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091	
Total Non-Collective Bargaining Unit Salary					\$90,234	\$21,103	\$2,838	\$546	\$114,722	\$100,801	\$23,574	\$3,056	\$588	\$128,020	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$1,600
														Total Non-Collective Bargaining Unit Salary	\$126,419
Collective Bargaining Unit															
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	\$4,884	\$1,142	\$218	\$42	\$6,287	\$5,011	\$1,172	\$218	\$42	\$6,443	
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4,534	1,060	218	42	5,855	4,654	1,088	218	42	6,003	
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	5,712	1,336	218	42	7,308	5,862	1,371	218	42	7,494	
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	6,097	1,426	218	42	7,783	6,255	1,463	218	42	7,978	
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	5,189	1,214	218	42	6,664	5,325	1,245	218	42	6,831	
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	5,167	1,208	218	42	6,635	5,302	1,240	218	42	6,803	
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4,213	985	218	42	5,458	4,324	1,011	218	42	5,596	
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	5,150	1,205	218	42	6,615	5,285	1,236	218	42	6,782	
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4,298	1,005	218	42	5,564	4,410	1,031	218	42	5,702	
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4,473	1,046	218	42	5,780	4,589	1,073	218	42	5,923	
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4,595	1,075	218	42	5,930	4,715	1,103	218	42	6,078	
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	3,919	917	218	42	5,096	4,023	941	218	42	5,224	
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4,933	1,154	218	42	6,348	5,063	1,184	218	42	6,507	
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	3,967	928	218	42	5,155	4,072	952	218	42	5,284	
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	3,923	918	218	42	5,101	4,027	942	218	42	5,229	
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4,118	963	218	42	5,341	4,227	989	218	42	5,476	
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	3,977	930	218	42	5,167	4,082	955	218	42	5,297	
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4,527	1,059	218	42	5,846	4,646	1,087	218	42	5,993	
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4,089	956	218	42	5,306	4,197	982	218	42	5,439	
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	3,879	907	218	42	5,046	3,982	931	218	42	5,173	
Total Collective Bargaining Unit					91,645	21,433	4,367	840	118,285	94,052	21,996	4,367	840	121,254	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$1,516
														Total Collective Bargaining Unit	\$119,739

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

Payroll Taxes				2027 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary									
1	244701	CLRW-Production	Mgr Opns	12/8/1997	\$9,566	\$2,237	\$218	\$42	\$12,063
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	9,847	2,303	218	42	12,411
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	9,505	2,223	218	42	11,988
4	246701	COWW-Production	Supvr Production	7/21/2008	6,424	1,502	218	42	8,187
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	6,010	1,406	218	42	7,676
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	9,150	2,140	218	42	11,551
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	6,253	1,462	218	42	7,975
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	6,345	1,484	218	42	8,089
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	7,759	1,815	218	42	9,834
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	6,942	1,623	218	42	8,825
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	6,809	1,592	218	42	8,661
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	6,033	1,411	218	42	7,704
13	249401	YORKWW-Production	Supvr Production	6/24/2013	6,680	1,562	218	42	8,503
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
Total Non-Collective Bargaining Unit Salary					\$104,761	\$24,501	\$3,056	\$588	\$132,906
									Vacancy Rate 1.25%
									Vacancy Adjustment \$1,661
Total Non-Collective Bargaining Unit Salary									\$131,245
Collective Bargaining Unit									
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	\$5,141	\$1,202	\$218	\$42	\$6,604
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4,777	1,117	218	42	6,154
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	6,016	1,407	218	42	7,684
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	6,416	1,501	218	42	8,177
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	5,464	1,278	218	42	7,002
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	5,442	1,273	218	42	6,975
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4,439	1,038	218	42	5,737
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	5,424	1,268	218	42	6,953
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4,525	1,058	218	42	5,843
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4,708	1,101	218	42	6,070
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4,837	1,131	218	42	6,229
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4,130	966	218	42	5,356
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	5,196	1,215	218	42	6,672
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4,179	977	218	42	5,417
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4,134	967	218	42	5,361
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4,339	1,015	218	42	5,614
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4,190	980	218	42	5,431
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4,768	1,115	218	42	6,144
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4,308	1,008	218	42	5,576
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4,087	956	218	42	5,303
Total Collective Bargaining Unit					96,521	22,574	4,367	840	124,302
									Vacancy Rate 1.25%
									Vacancy Adjustment \$1,554
Total Collective Bargaining Unit									\$122,748

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

				2025 Gross Payroll Taxes					2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire					2025 Total Gross Payroll Taxes	2026 Total Gross					
				Date	FICA Withholding	FICA Medicare	SUTA	FUTA		FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes	
Non-Collective Bargaining Unit Hourly															
1	246701	COWW-Production	Wastewater Operator	9/20/1999	\$5,428	\$1,269	\$218	\$42	\$6,957	\$5,632	\$1,317	\$218	\$42	\$7,210	
2	246706	COWW-Field Services	Utility Technician	5/30/1995	5,999	1,403	218	42	7,662	6,225	1,456	218	42	7,941	
3	246701	COWW-Production	Wastewater Operator	9/9/1996	5,510	1,289	218	42	7,059	5,718	1,337	218	42	7,316	
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	5,954	1,392	218	42	7,606	6,178	1,445	218	42	7,883	
5	246706	COWW-Field Services	Foreperson	11/10/2003	5,523	1,292	218	42	7,075	5,731	1,340	218	42	7,332	
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	5,399	1,263	218	42	6,922	5,602	1,310	218	42	7,172	
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	6,777	1,585	218	42	8,622	7,031	1,644	218	42	8,935	
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	5,093	1,191	218	42	6,544	5,286	1,236	218	42	6,782	
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	6,404	1,498	218	42	8,162	6,645	1,554	218	42	8,460	
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	6,208	1,452	218	42	7,920	6,442	1,507	218	42	8,209	
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	6,734	1,575	218	42	8,570	6,988	1,634	218	42	8,883	
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	5,713	1,336	218	42	7,309	5,927	1,386	218	42	7,574	
13	246706	COWW-Field Services	Utility Technician	3/14/2016	5,096	1,192	218	42	6,548	5,288	1,237	218	42	6,785	
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	5,016	1,173	218	42	6,449	5,205	1,217	218	42	6,682	
15	246701	COWW-Production	Wastewater Operator	5/14/2018	5,332	1,247	218	42	6,840	5,534	1,294	218	42	7,088	
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	5,386	1,260	218	42	6,907	5,590	1,307	218	42	7,157	
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	5,548	1,297	218	42	7,105	5,757	1,346	218	42	7,364	
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	5,453	1,275	218	42	6,989	5,659	1,323	218	42	7,243	
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	4,932	1,153	218	42	6,345	5,117	1,197	218	42	6,575	
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	5,565	1,302	218	42	7,127	5,775	1,351	218	42	7,386	
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	5,285	1,236	218	42	6,782	5,485	1,283	218	42	7,028	
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	5,481	1,282	218	42	7,023	5,688	1,330	218	42	7,278	
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	5,643	1,320	218	42	7,223	5,854	1,369	218	42	7,484	
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4,476	1,047	218	42	5,783	4,645	1,086	218	42	5,992	
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	5,205	1,217	218	42	6,682	5,401	1,263	218	42	6,925	
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	4,707	1,101	218	42	6,069	4,884	1,142	218	42	6,287	
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	5,348	1,251	218	42	6,860	5,550	1,298	218	42	7,108	
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	6,544	1,530	218	42	8,334	6,791	1,588	218	42	8,639	
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4,491	1,050	218	42	5,802	4,660	1,090	218	42	6,010	
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	4,992	1,167	218	42	6,419	5,180	1,211	218	42	6,651	
31	248701	Nw Cmbrrlnd WW Prod	Lead Plant Operator	9/6/2022	5,572	1,303	218	42	7,135	5,782	1,352	218	42	7,394	
32	248701	Nw Cmbrrlnd WW Prod	Utility Technician	9/19/2022	4,566	1,068	218	42	5,894	4,738	1,108	218	42	6,106	
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	4,847	1,134	218	42	6,241	5,031	1,177	218	42	6,468	
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	4,856	1,136	218	42	6,252	5,039	1,179	218	42	6,478	
35	246701	COWW-Production	Wastewater Operator	1/3/2023	5,166	1,208	218	42	6,635	5,361	1,254	218	42	6,875	
36	246706	COWW-Field Services	Utility Technician	3/6/2023	4,871	1,139	218	42	6,271	5,054	1,182	218	42	6,497	
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	4,547	1,064	218	42	5,871	4,718	1,103	218	42	6,082	
38	245801	POWW-Production	Wastewater Operator	4/4/2024	4,996	1,168	218	42	6,424	5,184	1,212	218	42	6,657	
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4,042	945	218	42	5,248	4,195	981	218	42	5,436	
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	4,725	1,105	218	42	6,090	4,903	1,147	218	42	6,310	
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	4,684	1,095	218	42	6,039	4,861	1,137	218	42	6,258	
42	248701	Nw Cmbrrlnd WW Prod	Utility Technician	12/2/2024	3,822	894	218	42	4,976	3,966	928	218	42	5,154	
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779	
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779	
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779	
Total Non-Collective Bargaining Unit Hourly					\$221,934	\$51,904	\$9,170	\$1,764	\$284,772	\$246,150	\$57,567	\$9,825	\$1,890	\$315,433	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$3,943
														Total Non-Collective Bargaining Unit Hourly	\$311,490

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Hourly									
1	246701	COWW-Production	Wastewater Operator	9/20/1999	\$5,854	\$1,369	\$218	\$42	\$7,483
2	246706	COWW-Field Services	Utility Technician	5/30/1995	6,468	1,513	218	42	8,241
3	246701	COWW-Production	Wastewater Operator	9/9/1996	5,943	1,390	218	42	7,593
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	6,419	1,501	218	42	8,181
5	246706	COWW-Field Services	Foreperson	11/10/2003	5,956	1,393	218	42	7,610
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	5,821	1,361	218	42	7,443
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	7,306	1,709	218	42	9,275
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	5,493	1,285	218	42	7,038
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	6,905	1,615	218	42	8,781
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	6,695	1,566	218	42	8,521
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	7,262	1,698	218	42	9,221
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	6,160	1,441	218	42	7,861
13	246706	COWW-Field Services	Utility Technician	3/14/2016	5,496	1,285	218	42	7,042
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	5,409	1,265	218	42	6,935
15	246701	COWW-Production	Wastewater Operator	5/14/2018	5,750	1,345	218	42	7,356
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	5,808	1,358	218	42	7,427
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	5,984	1,399	218	42	7,644
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	5,881	1,375	218	42	7,517
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	5,318	1,244	218	42	6,822
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	6,002	1,404	218	42	7,666
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	5,699	1,333	218	42	7,293
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	5,911	1,382	218	42	7,554
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	6,084	1,423	218	42	7,767
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4,827	1,129	218	42	6,217
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	5,614	1,313	218	42	7,187
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	5,076	1,187	218	42	6,523
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	5,767	1,349	218	42	7,377
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	7,056	1,650	218	42	8,966
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4,844	1,133	218	42	6,237
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	5,384	1,259	218	42	6,903
31	248701	Nw Cmbrrlnd WW Prod	Lead Plant Operator	9/6/2022	6,008	1,405	218	42	7,674
32	248701	Nw Cmbrrlnd WW Prod	Utility Technician	9/19/2022	4,925	1,152	218	42	6,337
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	5,228	1,223	218	42	6,711
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	5,238	1,225	218	42	6,723
35	246701	COWW-Production	Wastewater Operator	1/3/2023	5,571	1,303	218	42	7,135
36	246706	COWW-Field Services	Utility Technician	3/6/2023	5,252	1,228	218	42	6,740
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	4,902	1,147	218	42	6,309
38	245801	POWW-Production	Wastewater Operator	4/4/2024	5,388	1,260	218	42	6,908
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4,360	1,020	218	42	5,640
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	5,097	1,192	218	42	6,549
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	5,052	1,181	218	42	6,494
42	248701	Nw Cmbrrlnd WW Prod	Utility Technician	12/2/2024	4,122	964	218	42	5,346
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
Total Non-Collective Bargaining Unit Hourly					\$255,807	\$59,826	\$9,825	\$1,890	\$327,348
									Vacancy Rate 1.25%
									Vacancy Adjustment \$4,092
									Total Non-Collective Bargaining Unit Hourly \$323,257

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

				2025 Gross Payroll Taxes					2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	\$7,183	\$1,680	\$218	\$42	\$9,123	\$7,454	\$1,743	\$218	\$42	\$9,458
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	5,166	1,208	218	42	6,635	5,361	1,254	218	42	6,876
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	6,347	1,484	218	42	8,092	6,588	1,541	218	42	8,389
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	6,319	1,478	218	42	8,058	6,559	1,534	218	42	8,353
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	6,976	1,631	218	42	8,868	7,239	1,693	218	42	9,192
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	8,061	1,885	218	42	10,206	8,366	1,957	218	42	10,583
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	6,609	1,546	218	42	8,415	5,144	1,203	164	32	6,543
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	8,556	2,001	218	42	10,817	8,879	2,077	218	42	11,216
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
Total Non-Collective Bargaining Unit Salary					\$61,815	\$14,457	\$1,965	\$378	\$78,614	\$74,803	\$17,494	\$2,347	\$452	\$95,096
													Vacancy Rate	1.25%
													Vacancy Adjustment	\$1,189
Total Non-Collective Bargaining Unit Salary													\$93,907	
Collective Bargaining Unit														
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	\$5,548	\$1,298	\$218	\$42	\$7,106	\$5,713	\$1,336	\$218	\$42	\$7,309
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	7,243	1,694	218	42	9,198	7,453	1,743	218	42	9,457
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	4,942	1,156	218	42	6,358	5,089	1,190	218	42	6,539
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4,550	1,064	218	42	5,875	4,686	1,096	218	42	6,042
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4,551	1,064	218	42	5,876	4,689	1,097	218	42	6,046
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	4,901	1,146	218	42	6,308	5,049	1,181	218	42	6,491
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4,703	1,100	218	42	6,063	4,844	1,133	218	42	6,237
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4,266	998	218	42	5,524	4,395	1,028	218	42	5,683
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	4,868	1,138	218	42	6,267	5,015	1,173	218	42	6,448
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	4,790	1,120	218	42	6,171	4,932	1,153	218	42	6,346
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4,399	1,029	218	42	5,689	4,533	1,060	218	42	5,853
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	6,625	1,549	218	42	8,435	6,815	1,594	218	42	8,669
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	5,036	1,178	218	42	6,474	5,186	1,213	218	42	6,660
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	5,162	1,207	218	42	6,630	5,316	1,243	218	42	6,819
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	7,397	1,730	218	42	9,387	7,617	1,781	218	42	9,659
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	6,789	1,588	218	42	8,637	6,991	1,635	218	42	8,887
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	6,424	1,502	218	42	8,187	6,608	1,545	218	42	8,414
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	4,861	1,137	218	42	6,259	5,006	1,171	218	42	6,437
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	5,147	1,204	218	42	6,611	5,300	1,240	218	42	6,800
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	8,142	1,904	218	42	10,306	8,384	1,961	218	42	10,605
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4,506	1,054	218	42	5,820	4,640	1,085	218	42	5,985
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,751	1,111	218	42	6,123	4,895	1,145	218	42	6,300
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4,632	1,083	218	42	5,975	4,772	1,116	218	42	6,148
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	4,961	1,160	218	42	6,382	5,111	1,195	218	42	6,567
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4,303	1,006	218	42	5,570	4,434	1,037	218	42	5,731
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	5,638	1,319	218	42	7,217	5,807	1,358	218	42	7,425
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	8,248	1,929	218	42	10,438	8,487	1,985	218	42	10,732
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	4,769	1,115	218	42	6,145	4,911	1,149	218	42	6,320
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	5,395	1,262	218	42	6,917	5,557	1,300	218	42	7,117
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4,421	1,034	218	42	5,716	4,555	1,065	218	42	5,880
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4,276	1,000	218	42	5,537	4,406	1,030	218	42	5,696
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4,335	1,014	218	42	5,609	4,465	1,044	218	42	5,769
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,113	1,196	218	42	6,569	5,263	1,231	218	42	6,754
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	7,910	1,850	218	42	10,020	8,145	1,905	218	42	10,310
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	5,598	1,309	218	42	7,168	5,763	1,348	218	42	7,371

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

					2027 Gross Payroll Taxes					
					2027 Total Gross					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes	
Non-Collective Bargaining Unit Salary										
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	\$7,748	\$1,812	\$218	\$42	\$9,820	
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	5,572	1,303	218	42	7,136	
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	7,115	1,664	218	42	9,039	
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	6,846	1,601	218	42	8,708	
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	6,816	1,594	218	42	8,670	
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	7,524	1,760	218	42	9,544	
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	8,695	2,034	218	42	10,989	
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	5,347	1,251	164	32	6,793	
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	9,227	2,158	218	42	11,646	
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189	
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189	
Total Non-Collective Bargaining Unit Salary					\$77,742	\$18,182	\$2,347	\$452	\$98,722	
								Vacancy Rate	1.25%	
								Vacancy Adjustment	\$1,234	
					Total Non-Collective Bargaining Unit Salary					\$97,488
Collective Bargaining Unit										
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	\$5,881	\$1,375	\$218	\$42	\$7,517	
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	7,674	1,795	218	42	9,729	
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	5,241	1,226	218	42	6,727	
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4,826	1,129	218	42	6,215	
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4,829	1,129	218	42	6,219	
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	5,201	1,216	218	42	6,677	
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4,988	1,167	218	42	6,415	
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4,526	1,059	218	42	5,845	
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	5,165	1,208	218	42	6,633	
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	5,077	1,187	218	42	6,524	
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4,668	1,092	218	42	6,021	
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	7,011	1,640	218	42	8,911	
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	5,342	1,249	218	42	6,851	
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	5,475	1,280	218	42	7,016	
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	7,845	1,835	218	42	9,940	
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	7,200	1,684	218	42	9,145	
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	6,803	1,591	218	42	8,655	
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	5,156	1,206	218	42	6,622	
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	5,459	1,277	218	42	6,995	
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	8,634	2,019	218	42	10,914	
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4,779	1,118	218	42	6,157	
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,042	1,179	218	42	6,481	
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4,915	1,149	218	42	6,325	
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	5,264	1,231	218	42	6,755	
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4,566	1,068	218	42	5,895	
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	5,980	1,398	218	42	7,639	
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	8,730	2,042	218	42	11,032	
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	5,058	1,183	218	42	6,502	
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	5,722	1,338	218	42	7,320	
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4,691	1,097	218	42	6,049	
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4,538	1,061	218	42	5,859	
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4,598	1,075	218	42	5,934	
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,415	1,267	218	42	6,942	
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	8,388	1,962	218	42	10,610	
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	5,936	1,388	218	42	7,584	

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

				2025 Gross Payroll Taxes						2026 Gross Payroll Taxes						
Line #	Cost Center	Cost Center Name	Job	Original Hire	2025 Total Gross					2026 Total Gross						
				Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	Payroll Taxes		
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	5,052	1,181	218	42	6,493	5,202	1,217	218	42	6,679		
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4,470	1,045	218	42	5,776	4,605	1,077	218	42	5,942		
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,184	979	218	42	5,423	4,311	1,008	218	42	5,579		
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	5,047	1,180	218	42	6,488	5,193	1,215	218	42	6,668		
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	9,671	2,262	218	42	12,193	9,949	2,327	218	42	12,536		
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	6,671	1,560	218	42	8,491	6,834	1,598	218	42	8,692		
42	241206	MCKEWW-Field Service	Vector Truck Driver UWUA 433	8/31/2005	5,228	1,223	218	42	6,711	5,361	1,254	218	42	6,875		
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	5,162	1,207	218	42	6,629	5,294	1,238	218	42	6,793		
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	5,717	1,337	218	42	7,314	5,862	1,371	218	42	7,493		
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	5,295	1,238	218	42	6,794	5,422	1,268	218	42	6,950		
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,524	1,292	218	42	7,076	5,662	1,324	218	42	7,247		
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	5,050	1,181	218	42	6,492	5,180	1,211	218	42	6,651		
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	6,102	1,427	218	42	7,790	6,249	1,462	218	42	7,971		
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	5,264	1,231	218	42	6,756	5,390	1,261	218	42	6,911		
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	5,162	1,207	218	42	6,630	5,297	1,239	218	42	6,796		
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	4,870	1,139	218	42	6,269	4,987	1,166	218	42	6,414		
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	5,501	1,286	218	42	7,048	5,645	1,320	218	42	7,225		
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,914	1,383	218	42	7,557	6,060	1,417	218	42	7,738		
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4,305	1,007	218	42	5,572	4,417	1,033	218	42	5,710		
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	7,030	1,644	218	42	8,935	7,201	1,684	218	42	9,146		
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	5,468	1,279	218	42	7,008	5,607	1,311	218	42	7,179		
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4,987	1,166	218	42	6,413	5,116	1,196	218	42	6,572		
58	241206	MCKEWW-Field Service	Vector Truck Driver UWUA 433	9/6/2011	5,058	1,183	218	42	6,501	5,189	1,214	218	42	6,663		
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	5,534	1,294	218	42	7,089	5,697	1,332	218	42	7,289		
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	5,621	1,315	218	42	7,196	5,789	1,354	218	42	7,403		
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	5,133	1,201	218	42	6,594	5,286	1,236	218	42	6,783		
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4,702	1,100	218	42	6,062	4,702	1,100	218	42	6,062		
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4,765	1,114	218	42	6,139	4,765	1,114	218	42	6,139		
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	5,207	1,218	218	42	6,686	5,363	1,254	218	42	6,877		
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	5,744	1,343	218	42	7,348	5,894	1,378	218	42	7,532		
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	4,774	1,116	218	42	6,150	4,896	1,145	218	42	6,302		
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	5,699	1,333	218	42	7,293	5,848	1,368	218	42	7,476		
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4,879	1,141	218	42	6,280	4,879	1,141	218	42	6,280		
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4,784	1,119	218	42	6,164	4,926	1,152	218	42	6,339		
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	4,779	1,118	218	42	6,157	4,920	1,151	218	42	6,332		
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	5,500	1,286	218	42	7,046	5,659	1,323	218	42	7,243		
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	6,362	1,488	218	42	8,110	6,545	1,531	218	42	8,336		
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	5,830	1,363	218	42	7,454	5,998	1,403	218	42	7,661		
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	5,284	1,236	218	42	6,780	5,438	1,272	218	42	6,970		
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	4,998	1,169	218	42	6,427	5,143	1,203	218	42	6,607		
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	6,314	1,477	218	42	8,051	6,468	1,513	218	42	8,241		
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	6,216	1,454	218	42	7,930	6,368	1,489	218	42	8,118		
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4,619	1,080	218	42	5,960	4,757	1,112	218	42	6,130		
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4,687	1,096	218	42	6,044	4,827	1,129	218	42	6,216		
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4,845	1,133	218	42	6,239	4,989	1,167	218	42	6,416		
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4,329	1,012	218	42	5,602	4,438	1,038	218	42	5,736		
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4,201	982	218	42	5,443	4,330	1,013	218	42	5,603		
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	4,641	1,085	218	42	5,987		
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488		
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488		
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488		
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488		
Total Collective Bargaining Unit						\$440,743	\$103,077	\$17,904	\$3,444	\$565,168		\$474,373	\$110,942	\$18,996	\$3,654	\$607,965
Vacancy Rate																1.25%
Vacancy Adjustment																\$7,600
Total Collective Bargaining Unit																\$600,365
Non-Collective Bargaining Unit Hourly																
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002		\$6,973	\$1,631	\$218	\$42	\$8,864		\$7,237	\$1,693	\$218	\$42	\$9,190
Total Non-Collective Bargaining Unit Hourly						\$6,973	\$1,631	\$218	\$42	\$8,864		\$7,237	\$1,693	\$218	\$42	\$9,190
Vacancy Rate																1.25%
Vacancy Adjustment																\$115
Total Non-Collective Bargaining Unit Hourly																\$9,075

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross
				Date					Payroll Taxes
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	5,357	1,253	218	42	6,870
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4,743	1,109	218	42	6,113
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,440	1,038	218	42	5,739
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	5,342	1,249	218	42	6,852
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	10,244	2,396	218	42	12,900
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	7,003	1,638	218	42	8,901
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	5,499	1,286	218	42	7,045
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	5,430	1,270	218	42	6,960
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	6,012	1,406	218	42	7,678
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	5,552	1,298	218	42	7,111
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,806	1,358	218	42	7,424
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	5,313	1,243	218	42	6,816
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	6,401	1,497	218	42	8,159
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	5,521	1,291	218	42	7,072
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	5,435	1,271	218	42	6,966
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	5,110	1,195	218	42	6,565
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	5,792	1,355	218	42	7,408
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	6,211	1,453	218	42	7,924
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4,533	1,060	218	42	5,853
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	7,379	1,726	218	42	9,365
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	5,751	1,345	218	42	7,356
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	5,250	1,228	218	42	6,738
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	5,325	1,245	218	42	6,831
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	5,867	1,372	218	42	7,500
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	5,962	1,394	218	42	7,616
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	5,445	1,273	218	42	6,978
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4,799	1,122	218	42	6,182
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4,863	1,137	218	42	6,261
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	5,523	1,292	218	42	7,075
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	6,048	1,414	218	42	7,722
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	5,023	1,175	218	42	6,458
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	6,001	1,403	218	42	7,665
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4,980	1,165	218	42	6,405
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	5,071	1,186	218	42	6,517
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	5,065	1,185	218	42	6,510
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	5,824	1,362	218	42	7,447
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	6,735	1,575	218	42	8,570
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	6,170	1,443	218	42	7,874
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	5,595	1,308	218	42	7,163
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	5,292	1,238	218	42	6,790
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	6,628	1,550	218	42	8,438
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	6,527	1,526	218	42	8,313
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4,899	1,146	218	42	6,306
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4,971	1,163	218	42	6,394
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	5,135	1,201	218	42	6,596
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4,551	1,064	218	42	5,876
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4,460	1,043	218	42	5,763
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4,742	1,109	218	42	6,111
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
Total Collective Bargaining Unit					\$487,599	\$114,035	\$18,996	\$3,654	\$624,284
					Vacancy Rate				1.25%
					Vacancy Adjustment				\$7,804
					Total Collective Bargaining Unit				\$616,481
Non-Collective Bargaining Unit Hourly									
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	\$7,522	\$1,759	\$218	\$42	\$9,541
Total Non-Collective Bargaining Unit Hourly					\$7,522	\$1,759	\$218	\$42	\$9,541
					Vacancy Rate				1.25%
					Vacancy Adjustment				\$119
					Total Non-Collective Bargaining Unit Hourly				\$9,422

Pennsylvania-American Water Company - BASA WW Operations
Payroll Taxes

2025 Gross Payroll Taxes										2026 Gross Payroll Taxes					
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes	
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	\$9,932	\$2,559	\$218	\$42	\$12,752	\$11,357	\$2,656	\$218	\$42	\$14,274	
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	6,437	1,506	218	42	8,203	6,680	1,562	218	42	8,503	
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	6,595	1,542	218	42	8,398	6,845	1,601	218	42	8,706	
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	6,670	1,560	218	42	8,490	6,921	1,619	218	42	8,800	
Total Non-Collective Bargaining Unit Salary					\$29,635	\$7,167	\$873	\$168	\$37,844	\$31,803	\$7,438	\$873	\$168	\$40,283	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$504
														Total Non-Collective Bargaining Unit Hourly	\$39,779
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	\$5,692	\$1,331	\$218	\$42	\$7,284	\$5,863	\$1,371	\$218	\$42	\$7,494	
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	5,288	1,237	218	42	6,785	5,447	1,274	218	42	6,982	
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	5,358	1,253	218	42	6,871	5,518	1,291	218	42	7,069	
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	5,416	1,267	218	42	6,944	5,579	1,305	218	42	7,145	
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	5,644	1,320	218	42	7,224	5,813	1,359	218	42	7,432	
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	6,179	1,445	218	42	7,884	6,365	1,488	218	42	8,113	
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	5,592	1,308	218	42	7,160	5,760	1,347	218	42	7,367	
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	5,601	1,310	218	42	7,171	5,769	1,349	218	42	7,379	
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	5,620	1,314	218	42	7,195	5,789	1,354	218	42	7,403	
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	6,213	1,453	218	42	7,926	6,399	1,497	218	42	8,156	
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	6,042	1,413	218	42	7,715	6,223	1,455	218	42	7,939	
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	5,754	1,346	218	42	7,360	5,927	1,386	218	42	7,573	
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	5,594	1,308	218	42	7,163	5,761	1,347	218	42	7,369	
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	6,167	1,442	218	42	7,869	6,352	1,486	218	42	8,098	
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	5,827	1,363	218	42	7,451	6,002	1,404	218	42	7,665	
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	5,644	1,320	218	42	7,225	5,814	1,360	218	42	7,434	
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	5,612	1,312	218	42	7,185	5,780	1,352	218	42	7,392	
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	5,354	1,252	218	42	6,867	5,515	1,290	218	42	7,065	
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	5,880	1,375	218	42	7,515	6,056	1,416	218	42	7,733	
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	5,665	1,325	218	42	7,250	5,835	1,365	218	42	7,460	
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	5,343	1,250	218	42	6,853	5,503	1,287	218	42	7,050	
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	5,627	1,316	218	42	7,203	5,795	1,355	218	42	7,411	
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	5,312	1,242	218	42	6,815	5,472	1,280	218	42	7,012	
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	-	-	-	-	-	5,025	1,175	218	42	6,460	
Total Collective Bargaining Unit					\$130,423	\$30,502	\$5,022	\$966	\$166,913	\$139,363	\$32,593	\$5,240	\$1,008	\$178,204	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$2,228
														Total Non-Collective Bargaining Unit Hourly	\$175,976
Non-Collective Bargaining Unit Hourly															
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	\$3,878	\$907	\$218	\$42	\$5,045	\$4,025	\$941	\$218	\$42	\$5,226	
Total Non-Collective Bargaining Unit Hourly					\$3,878	\$907	\$218	\$42	\$5,045	\$4,025	\$941	\$218	\$42	\$5,226	
														Vacancy Rate	1.25%
														Vacancy Adjustment	\$65
														Total Non-Collective Bargaining Unit Hourly	\$5,161

Pennsylvania-American Water Company - BASA WW Operations
Payroll Taxes

2027 Gross Payroll Taxes								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary								
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	\$11,804	\$2,760	\$218	\$42
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	6,943	1,624	218	42
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	7,113	1,664	218	42
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	7,193	1,682	218	42
Total Non-Collective Bargaining Unit Salary					\$33,053	\$7,730	\$873	\$168
								\$41,824
								Vacancy Rate 1.25%
								Vacancy Adjustment \$523
Total Non-Collective Bargaining Unit Hourly								\$41,301
Collective Bargaining Unit								
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	\$6,038	\$1,412	\$218	\$42
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	5,610	1,312	218	42
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	5,683	1,329	218	42
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	5,747	1,344	218	42
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	5,987	1,400	218	42
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	6,556	1,533	218	42
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	5,932	1,387	218	42
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	5,941	1,389	218	42
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	5,962	1,394	218	42
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	6,592	1,542	218	42
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	6,410	1,499	218	42
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	6,106	1,428	218	42
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	5,934	1,388	218	42
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	6,543	1,530	218	42
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	6,181	1,446	218	42
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	5,987	1,400	218	42
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	5,953	1,392	218	42
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	5,680	1,328	218	42
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	6,237	1,459	218	42
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	6,010	1,406	218	42
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	5,667	1,325	218	42
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	5,968	1,396	218	42
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	5,636	1,318	218	42
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	5,150	1,204	218	42
Total Collective Bargaining Unit					\$143,512	\$33,563	\$5,240	\$1,008
								Vacancy Rate 1.25%
								Vacancy Adjustment \$2,292
Total Non-Collective Bargaining Unit Hourly								\$181,032
Non-Collective Bargaining Unit Hourly								
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	\$4,183	\$978	\$218	\$42
Total Non-Collective Bargaining Unit Hourly					\$4,183	\$978	\$218	\$42
								Vacancy Rate 1.25%
								Vacancy Adjustment \$68
Total Non-Collective Bargaining Unit Hourly								\$5,354

PAWC Exhibit LNO-2R

Pennsylvania-American Water Company
Salaries and Wages

	PAWC		O&M	Capital	Filled	OCA		O&M		
PAWC Operations	2027	O&M %	2027	2027	Rate	Salaries & Wages	OCA Adjustment	Salaries & Wages	O&M Adjustment	Difference
Water Operations	\$105,590,439	57.19%	\$60,387,172	\$45,203,267	98.20%	\$103,689,811	(\$1,900,628)	\$59,300,203	(\$1,086,969)	(\$813,659)
Wastewater SSS General Operations	6,862,453	80.22%	5,505,060	1,357,393	97.30%	6,677,167	(185,286)	5,356,423	(148,637)	(36,650)
BASA WW Operations	2,765,276	80.22%	2,218,304	546,972	99.60%	2,754,215	(11,061)	2,209,431	(8,873)	(2,188)
Wastewater CSS Operations	8,832,512	80.22%	7,085,441	1,747,071	99.60%	8,797,182	(35,330)	7,057,099	(28,342)	(6,988)
Total	\$124,050,680		\$75,195,977	\$48,854,703		\$121,918,375	(\$2,132,305)	\$73,923,157	(\$1,272,821)	(\$859,485)

PAWC Exhibit LNO-3R

Pennsylvania-American Water Company
Performance Pay

PAWC Operations	PAWC 2027	O&M %	O&M 2027	Capital 2027	OCA Rate	OCA Adjustment	O&M Adjustment	Difference
Water Operations	\$9,108,761	57.19%	\$5,209,300	\$3,899,461	50.00%	(\$4,554,381)	(\$2,604,650)	(\$1,949,730)
Wastewater SSS General Operations	509,960	80.22%	409,090	100,870	50.00%	(254,980)	(204,545)	(50,435)
BASA WW Operations	150,013	80.22%	120,340	29,673	50.00%	(75,007)	(60,170)	(14,836)
Wastewater CSS Operations	407,215	80.22%	326,668	80,547	50.00%	(203,608)	(163,334)	(40,274)
Total	\$10,175,949		\$6,065,399	\$4,110,550		(\$5,087,975)	(\$3,032,699)	(\$2,055,275)

PAWC Exhibit LNO-4R

Pennsylvania-American Water Company
Other Post Employment Benefits (OPEB)
Pro Forma Adjustment

	6/30/2025 Per Books	Adjustment	6/30/2025 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	\$362,177	\$26,831	\$389,008
Retiree Medical VEBA	267,196		267,196
Subtotal	629,373	26,831	656,204
Capitalization Rate			42.81%
Pro Forma OPEB Cost - Service Costs and Retiree Medical VEBA Capitalized	(307,757)	26,836	(280,921)
Pro Forma OPEB Cost - Non-Service Costs	(7,116,972)	(152,105)	(7,269,077)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(6,795,356)	(98,438)	(6,893,794)
Total 2025 Pro forma OPEB Expense Adjustment			<u><u>(\$98,438)</u></u>

	6/30/2025 Pro forma Expense	Adjustment	6/30/2026 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	\$389,008	(\$46,959)	\$342,049
Retiree Medical VEBA	267,196	(11,596)	255,600
Subtotal	656,204	(58,555)	597,649
Capitalization Rate	42.81%		42.81%
Pro Forma OPEB Cost - Service Costs Capitalized	(280,921)	25,068	(255,854)
Pro Forma OPEB Cost - Non-Service Costs	(7,269,077)	1,041,937	(6,227,140)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(6,893,794)	1,008,449	(5,885,345)
Total 2026 Pro forma OPEB Expense Adjustment			<u><u>\$1,008,449</u></u>

	6/30/2026 Pro forma Expense	Adjustment	6/30/2027 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	\$342,049	\$0	\$342,049
Retiree Medical VEBA	255,600	0	255,600
Subtotal	597,649	0	597,649
Capitalization Rate	42.81%		42.81%
Pro Forma OPEB Cost - Service Costs Capitalized	(255,854)	0	(255,854)
Pro Forma OPEB Cost - Non-Service Costs	(6,227,140)	0	(6,227,140)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(5,885,345)	0	(5,885,345)
Total 2027 Pro forma OPEB Expense Adjustment			<u><u>\$0</u></u>

Pennsylvania-American Water Company - Water Operations
Pension

Pension

	Gross Amount	Capital Rate	Capitalized Service Costs	Pro Forma Expense
Pro Forma Pension Cost - Service Costs	\$2,301,019	42.81%	\$985,066	\$1,315,953
Pro Forma Pension Cost - Non-Service Costs	318,372			318,372
Pro Forma Pension Cost - ASC 715 (FAS 87) Accrual	\$2,619,392			\$1,634,325
10 yr amortization of Deferred Pension Liability - PWAC				(\$1,479,089)
10 yr amortization of Deferred Pension Liability - Service Company				(479,329)
Total 10 yr amortization of Deferred Pension Liability				(1,958,418)
Total Pro Forma Pension Expense				(\$324,093)

PAWC Exhibit LNO-5R

Pennsylvania-American Water Company, Inc.
Summary of Service Company Expense Adjustments

Base Year Ended June 30, 2025

Function	Labor & Benefits	Other Expense	Total Expense
Business Development	\$1,030,666	\$178,138	\$1,208,804
Central Lab	\$388,746	\$369,865	\$758,611
Corp Admin	(\$694,522)	\$5,827,004	\$5,132,482
Corporate Security	\$651,587	\$1,538,326	\$2,189,913
Customer Service Organization (CSO)	\$6,568,449	\$9,003,191	\$15,571,640
Environmental Leadership	\$1,145,802	\$211,267	\$1,357,069
External Affairs & Public Policy	\$1,250,718	\$1,130,395	\$2,381,113
Facilities	\$98,107	\$1,894,893	\$1,993,000
Finance	\$10,156,317	\$1,043,349	\$11,199,666
Human Resources	\$4,188,079	\$1,114,607	\$5,302,686
Investor Relations	\$235,755	\$92,950	\$328,705
Legal	\$3,395,020	\$746,414	\$4,141,434
Operational Excellence	\$3,261,131	\$724,384	\$3,985,515
Regulated Ops	\$2,038,954	\$412,673	\$2,451,627
Safety	\$401,281	\$123,159	\$524,440
Supply Chain	\$736,021	\$153,598	\$889,619
Technology and Innovation (T&I)	\$4,437,189	\$7,289,693	\$11,726,882
Total Booked Expense	\$39,289,300	\$31,853,906	\$71,143,206

Reclasses to Base Year Expense

Reclass Service Company Non-Service Pension/OPEB Cost from WVAVWC

Adjusted Actual Base Year Expense

Labor & Benefits	Other Expense	Total Expense
\$49,750		\$49,750
\$39,339,050	\$31,853,906	\$71,192,956

Adjustments to Base Year Ended June 30, 2025

	Labor & Benefits	Other Expense	Total Expense
Merit Annualization of 2025 rates	\$737,561		\$737,561
Miscellaneous Adjustments	(575,680)	(139,737)	(\$715,417)
Employee Movement Adjustment	597,228		597,228
Cyber Incident Adjustment		(230,612)	(230,612)
Pension/OPEB Adjustment	213,629		213,629
Severance	453,355		453,355
Tax Accrual		(50,607)	(50,607)
Executive Discretionary Payment	(164,560)		(164,560)
Adjusted Base Year Expense	\$40,600,582	\$31,432,950	\$72,033,532

Pennsylvania-American Water Company, Inc.
Summary of Service Company Expense Adjustments

Future Test Year Expense (7/1/2025 - 6/30/2026)

	Labor & Benefits	Other Expense	Total Expense
Merit Increase 1/1/26	\$1,442,896		\$1,442,896
LTPP Payout CEO & COO	(371,122)		(371,122)
Depreciation		(825,999)	(825,999)
LOP Interest		(269,739)	(269,739)
Postage Adjustment		323,890	323,890
NAWC Adjustment	(154,449)		(154,449)
50% OF 2026 Headcount Adjustment	1,543,111		1,543,111
50% of 2026 Software Adjustment		756,368	756,368
Future Test Year Expense	\$43,061,018	\$31,417,469	\$74,478,487

Fully Forecasted Future Test Year 2 Expense (7/1/2026 - 6/30/2027)

	Labor & Benefits	Other Expense	Total Expense
Merit Increase 1/1/27	\$1,550,804		\$1,550,804
LTPP Payout CEO & COO	(273,430)		(273,430)
Depreciation		(2,358)	(2,358)
LOP Interest		(116,832)	(116,832)
50% OF 2026 Headcount Adjustment	1,543,111		1,543,111
50% of 2026 Software Adjustment		756,368	756,368
Fully Forecasted Future Test Year Expense	\$45,881,502	\$32,054,647	\$77,936,149

Pennsylvania American Water Company
Allocation of Revenue Requirement from Water to Wastewater
Base Year Ending June 2025

Base Year 06/30/2025

Factor 1: Customers for Service Company	Total Customers	Dual Water/Wastewater Customers	Wastewater Only Customer Equivalent		Total Customers For	
			(5% of Dual Customers)	Wastewater Only	Allocation	Allocation Factor
As of 06/30/25						
Water Operations	694,439				694,439	95.3%
Wastewater SSS	57,516	37,920	1,896	19,596	21,492	2.9%
Wastewater CSS	42,903	32,916	1,646	9,987	11,633	1.6%
EBMA Wastewater	0	0	0	0	0	0.0%
BASA WW	15,813	15,461	773	352	1,125	0.2%
Total	810,671	86,297	4,315	29,935	728,689	100.0%

Allocation of Present Rates	\$74,478,487	\$77,936,149
	FTY 06/30/2026	FPFTY 06/30/27
Water Operations	\$74,478,487	74,272,977
Wastewater SSS		2,298,654
Wastewater CSS		1,244,195
EBMA Wastewater		0
BASA WW		120,323
Total Company	\$74,478,487	\$77,936,149

PAWC Exhibit LNO-6R

Pennsylvania-American Water Company - Water Operations
Transportation Expense

Fleet Management	Number of Units			Average	Annual Costs	
	6/30/2025	6/30/2026	6/30/2027	Monthly Fees	6/30/2026	6/30/2027
				ARI Leasing		
Car & Light Duty trucks	644	660	661	\$13.23	\$104,782	\$104,941
Medium & Heavy duty trucks	296	297	297	15.02	53,543	53,543
Trailers & Equipment	246	247	247	9.43	27,953	27,953
Total (excludes leased)	1,186	1,204	1,205			
Other Transportation Expenses¹				Other Expense		
	6/30/2025	6/30/2026	6/30/2027		6/30/2026	6/30/2027
Fuel Expense	2,104,729	\$2,209,434	\$2,280,528		\$2,209,434	\$2,280,528
Titling and Registration fees	217,048	227,845	235,177		227,845	235,177
Maintenance Expense	2,464,474	2,587,076	2,670,321		2,587,076	2,670,321
Reimbursement of personal use	36,853	37,999	39,181		37,999	39,181
				Subtotal	\$5,248,632	\$5,411,644
Per unit cost (to be applied to change in number of units)				Capitalization %	42.81%	42.81%
Fuel Expense	\$2,239	\$2,309	\$2,381	Less Amount Capitalized	\$2,246,774	\$2,316,554
Titling and Registration fees	231	238	245			
Maintenance Expense	2,622	2,703	2,787	Pro forma	\$3,001,858	\$3,095,090
June 2025 - CPI Transportation Services		3.11%	3.11%	Per Book 6/30/25	\$2,835,562	
				Pro forma 6/30/26		\$3,001,858
				Adjustment	\$166,296	\$93,232

¹ 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - Wastewater SSS General Operations
Transportation Expense

Fleet Management	Number of Units			Average Monthly Fees ARI Leasing	Annual Costs	
	6/30/2025	6/30/2026	6/30/2027		6/30/2026	6/30/2027
Car & Light Duty trucks	43	44	44	\$12.88	\$6,803	\$6,803
Medium & Heavy duty trucks	16	16	16	13.72	2,634	2,634
Trailers & Equipment	15	15	15	10.59	1,906	1,906
Total (excludes leased)	74	75	75			

Other Transportation Expenses ¹	Number of Units			Other Expense	6/30/2026	6/30/2027
	6/30/2025	6/30/2026	6/30/2027			
Fuel Expense	\$53,795	\$56,408	\$58,162		\$56,408	\$58,162
Titling and Registration fees	17,573	18,426	18,999		18,426	18,999
Maintenance Expense	99,496	104,329	107,574		104,329	107,574
Reimbursement of personal use	336	346	357		346	357
				Subtotal	\$190,852	\$196,435

Per unit cost (to be applied to change in number of units)				Capitalization %	
Fuel Expense	\$912	\$940	\$969	Less Amount Capitalized	19.78%
Titling and Registration fees	298	307	317		19.78%
Maintenance Expense	1,686	1,739	1,793		

June 2025 - CPI Transportation Services	3.11%	3.11%		Per Book 6/30/25	\$580,936
				Pro forma 6/30/26	\$153,094
				Adjustment	(\$427,842)
					\$4,478

¹ 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - BASA WW Operations
Transportation Expense

Fleet Management	Number of Units			Average Monthly Fees	Annual Costs	
	6/30/2025	6/30/2026	6/30/2027	ARI Leasing	6/30/2026	6/30/2027
Car & Light Duty trucks	13	13	13	\$10.92	\$1,704	\$1,704
Medium & Heavy duty trucks	6	6	6	12.64	910	910
Trailers & Equipment	10	10	10	10.31	1,237	1,237
Total (excludes leased)	29	29	29			

Other Transportation Expenses¹	Number of Units			Other Expense	
	6/30/2025	6/30/2026	6/30/2027	6/30/2026	6/30/2027
Fuel Expense	\$7,799	\$8,041	\$8,291	\$8,041	\$8,291
Titling and Registration fees	128	132	136	132	136
Maintenance Expense	55,956	57,696	59,490	57,696	59,490
				Subtotal	
				\$69,720	\$71,768

Per unit cost (to be applied to change in number of units)			Other Expense	
			6/30/2026	6/30/2027
Fuel Expense	\$410	\$423	\$436	
Titling and Registration fees	7	7	7	
Maintenance Expense	2,945	3,037	3,131	

			Capitalization %	19.78%	19.78%
			Less Amount Capitalized	\$13,793	\$14,199
			Pro forma	\$55,927	\$57,569
			Per Book 6/30/25	\$115,512	
			Pro forma 6/30/26		\$55,927
			Adjustment	(\$59,585)	\$1,642

June 2025 - CPI Transportation Services		3.11%	3.11%		

¹ 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - Wastewater CSS Operations
Transportation Expense

Fleet Management	Number of Units			Average Monthly Fees	Annual Costs	
	6/30/2025	6/30/2026	6/30/2027		6/30/2026	6/30/2027
Car & Light Duty trucks	46	46	46	\$13.18	\$7,276	\$7,276
Medium & Heavy duty trucks	33	33	33	15.69	6,213	6,213
Trailers & Equipment	31	31	31	13.49	5,019	5,019
Total (excludes leased)	110	110	110			

Other Transportation Expenses¹	Number of Units			Average Monthly Fees	Other Expense	
	6/30/2025	6/30/2026	6/30/2027		6/30/2026	6/30/2027
Fuel Expense	\$183,755	\$189,470	\$195,362		\$189,470	\$195,362
Titling and Registration fees	41,605	42,898	44,233		42,898	44,233
Maintenance Expense	241,149	248,648	256,381		248,648	256,381
Reimbursement of personal use	0	0	0		-	-
				Subtotal	\$499,524	\$514,484

Per unit cost (to be applied to change in number of units)				Capitalization %	19.78%	19.78%
Fuel Expense	\$2,326	\$2,398	\$2,473	Less Amount Capitalized	\$98,826	\$101,786
Titling and Registration fees	527	543	560			
Maintenance Expense	3,053	3,147	3,245	Pro forma	\$400,698	\$412,698

June 2025 - CPI Transportation Services	3.11%	3.11%	Per Book 6/30/25	\$1,050,421		
			Pro forma 6/30/26		\$400,698	
			Adjustment	(\$649,723)	\$12,000	

¹ 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

PAWC Exhibit LNO-7R

Pennsylvania-American Water Company
Calculation of Uncollectible Account Expense

	Year End December 2023	Year End December 2024	Year End December 2025	Total	Three Year Average
Net Write-offs	\$9,749,625	\$11,255,092	\$15,524,803	\$36,529,520	\$12,176,507
Revenues -Billed only	\$959,223,796	\$1,029,422,957	\$1,131,280,069	\$3,119,926,822	\$1,039,975,607
Total	1.016%	1.093%	1.372%	1.171%	1.171%

PAWC Exhibit LNO-8R

**Pennsylvania-American Water Company
Docket Nos. R-2025-3057983 and R-2025-3058051**

**PAWC Interrogatories
To
The Office of Consumer Advocate**

Set I

PAWC-OCA-I-2 Refer to OCA Statement No. 1, p. 24, line 14. Please explain whether Mr. Morgan's proposed adjustment to taxes other than income is (\$1,410,000) as shown on line 14 of page 22 or (\$2,161,310) as shown on line 3 of Exhibit LKM-9W.

RESPONSE: Subsequent to filing testimony, Mr. Morgan became aware that the PURTA tax rate that is set at 0 mills is the PURTA surcharge rate, not the base PURTA rate. Therefore, Mr. Morgan will withdraw the adjustment.

Witness: Lafayette K. Morgan

Date: February 17, 2026

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Lori O'Malley**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 6-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Lori O'Malley

**REBUTTAL TESTIMONY
OF
DON WIECZENSKI**

**WITH REGARD TO
PAWC'S REQUEST FOR AN ACQUISITION ADJUSTMENT
PURSUANT TO 66 PA. C.S. § 1327 FOR CERTAIN
ACQUISITIONS, PAWC'S REQUEST TO RECOVER TRANSACTION
COSTS FOR THE ATTEMPTED ACQUISITION OF THE TOWAMENCIN
TOWNSHIP WASTEWATER SYSTEM, AND DISCOUNTED RATES FOR
CUSTOMERS WITH VIABLE COMPETITIVE ALTERNATIVES**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF DON WIECZENSKI

INTRODUCTION

1 **Q. What is your name and business address?**

2 A. My name is Don Wieczenski and my business address is 300 Galley Road, McMurray, PA
3 15317.

4 **Q. Have you submitted direct testimony in this proceeding?**

5 A. Yes, I submitted direct testimony on behalf of Pennsylvania-American Water Company
6 (“PAWC” or the “Company”) that was marked as PAWC Statement No. 7.¹ My
7 educational background and qualifications are set forth in that statement.

8 **Q. What is the purpose of your rebuttal testimony?**

9 A. First, I will correct my direct testimony (mainly typographical errors). Second, I will
10 respond to the direct testimony of Mr. Lafayette K. Morgan, Jr. on behalf of the Office of
11 Consumer Advocate (“OCA”) objecting to PAWC’s request for an acquisition adjustment
12 pursuant to 66 Pa. C.S. § 1327 (“Section 1327”) for certain acquisitions and objecting to
13 PAWC’s request to recover transaction costs for the acquisition of the Towamencin
14 Township (“Towamencin”) wastewater system (the “Towamencin System”). Third, I will
15 respond to the direct testimony of Mr. Roger Cathcart on behalf of the Office of Small
16 Business Advocate (“OSBA”), concerning rates charged pursuant to contracts with
17 customers who have competitive alternatives to service from PAWC.

¹ Unless otherwise indicated, all capitalized terms and acronyms used in this rebuttal testimony have the same meanings as stated in my direct testimony.

CORRECTION OF DIRECT TESTIMONY

Q. Please correct your direct testimony.

A. On page 11 of my direct testimony, I testified that PAWC allocated the \$4,000,000 purchase price for Manwalamink as follows: \$1,809,000 for the MWC water system and \$2,191,000 for the MSC wastewater system. Consequently, I testified on line 18 of page 30 that PAWC is proposing to rate base \$1,809,000 for MWC.

However, on lines 4 and 10 of page 30, my direct testimony states that the purchase price for MWC was \$1,209,000. That is a typographical error; the purchase price for MWC is \$1,809,000.

Additionally, the chart on page 25 of my direct testimony states that the purchase price for MWC was \$1,209,000 and that the purchase price per customer ("PP/C") for MWC was \$957. That should be corrected to state that the purchase price was \$1,809,000 and the PP/C for MWC was \$1,432. The change in the PP/C for MWC requires a change in the average PP/C in the bottom line of that chart. The average PP/C should be \$3,300. Consequently, lines 6 and 7 on page 25 should be modified as follows: "AWC's PP/C of \$2,448 ($\$7,200,000 / 2,893$ customers = \$2,448) is ~~24%~~ 26% less than the average § 1102 PP/C during the last six years."

Similarly, lines 12-14 on page 30 should be modified as follows: "According to the chart above listing PAWC's § 1102 transactions since 2018, MWC's PP/C of ~~\$1,423~~ \$1,432 ($\$1,209,000 - \$1,809,000 / 1,263$ customers = ~~\$957~~ \$1,432) is less than all but one of the Company's other § 1102 acquisitions during the last seven years."

REBUTTAL OF MR. MORGAN

Q. On page 9 of his direct testimony, Mr. Morgan presents a chart of the acquisitions for which PAWC is requesting a Section 1327 acquisition adjustment. Do you have any response to this testimony?

A. Yes. The chart on page 9 indicates that PAWC is requesting a Section 1327 acquisition adjustment for PAWC's acquisition of the Farmington Township ("Farmington") wastewater system. This is incorrect, the Company is not seeking an acquisition adjustment pursuant to Section 1327 of the Code for the Farmington wastewater system.

Q. Please briefly summarize your direct testimony regarding Section 1327.

A. At page 21 of my direct testimony, I explained that Section 1327 creates a rebuttable presumption that a purchase price in excess of the original cost less depreciation of an acquired system is reasonable and should be included in rate base if nine conditions are met. Those conditions include but are not limited to: the property is used and useful in providing water or wastewater service, the acquired system had 3,300 or fewer customer connections or was not viable, and the rates charged to the acquiring utility's preacquisition customers will not increase unreasonably because of the acquisition.

Q. Please explain why Mr. Morgan objects to PAWC's request for a Section 1327 acquisition adjustment for the Farmington water system.

A. Mr. Morgan contends that one criterion in Section 1327 has not been satisfied. Specifically, he argues that Farmington was providing safe, reasonable, adequate and efficient service. He argues that the prior owner's 41 violations of Safe Drinking Water Act regulations between 2018 and 2023 do not rise to the level of unsafe, inadequate and unreasonable service because they primarily involve a failure to sample the water and a

1 failure to give the public notice of other violations. According to Mr. Morgan, these
2 violations do not demonstrate unsafe or inadequate service because they were not critical
3 and did not result in a public health crisis.

4 **Q. Do you agree with Mr. Morgan?**

5 A. No. I am advised by counsel that 66 Pa. C.S. § 1327(a)(3) states, in part, that the third
6 criterion for a Section 1327 acquisition adjustment is:

7 (3) the public utility, municipal corporation or person from which
8 the property was acquired was not, at the time of acquisition, furnishing and
9 maintaining adequate, efficient, safe and reasonable service and facilities,
10 evidence of which shall include, but not be limited to, any one or more of
11 the following:

12 (i) violation of statutory or regulatory requirements of the
13 Department of Environmental Resources [now the Department of
14 Environmental Protection (“DEP”)] or the commission concerning
15 the safety, adequacy, efficiency or reasonableness of service and
16 facilities;

17 (ii) a finding by the commission of inadequate financial,
18 managerial or technical ability of the small water or sewer utility;
19 ...; or

20 (v) any other facts, as the commission may determine, that
21 evidence the inability of the small water or sewer utility to furnish
22 or maintain adequate, efficient, safe and reasonable service and
23 facilities;

24 **Q. Please explain why you believe the Farmington water system was not providing**
25 **adequate and efficient water service prior to the acquisition by PAWC.**

26 A. First, Farmington had an extensive history of regulatory violations concerning the safety,
27 adequacy, efficiency or reasonableness of service and facilities. These included: failure
28 to issue Tier 2 or Tier 3 public notifications (16 violations); failure to collect weekly
29 disinfectant residual and/or failure to monitor sufficient number of monthly disinfectant
30 residuals (15 violations), failure to monitor or report for Disinfectant By-Product Rule
31 contaminants (6 violations); failure to submit Consumer Confidence Report certifications
32 by the due date (three violations) and failure to monitor or report for Lead and Copper Rule

1 contaminants (1 violation). A complete list of Farmington’s water system violations was
2 provided in Appendix C of the Joint Stipulation of Facts in that proceeding, which is
3 attached as PAWC Exhibit DW-1R.

4 The operational deficiencies highlighted by these violations are concerning and
5 posed significant risks to the health and safety of the customers served by the Farmington
6 water system prior to PAWC’s ownership. Operating a water system in a manner that
7 poses a risk to public health is troubling. The Commission should not find that Farmington
8 was providing safe, reasonable, adequate and efficient service because the safety risks
9 presented did not lead to an actual public health crisis. Farmington was fortunate.

10 The failure to conduct routine Disinfectant By-Product Rule, Lead and Copper
11 Rule, and distribution system monitoring means that there was no way for Farmington to
12 confirm the safety of the water supplied to customers during the relevant period. Regular
13 routine monitoring is required for such sources to detect any increase in contaminants in
14 the water system and allow the municipality to notify customers and take corrective actions
15 to eliminate or mitigate the contaminants. If the municipality fails to perform the required
16 routine monitoring, it has no idea what the levels of contaminants are and cannot take
17 actions to protect the customers.

18 Furthermore, due to Farmington’s repeated failure to issue appropriate and required
19 public notices in a timely manner, its customers were unaware of possible concerns with
20 the drinking water’s quality. Some of Farmington’s violations involved Tier 2 notification
21 requirements. DEP regulations define a Tier 2 notification as specified violations “with
22 potential to have serious adverse effects on human health.”² Failing to provide Tier 2

² 25 Pa. Code § 109.407(b)(2).

1 notifications puts the public health at risk. Contrary to Mr. Morgan's assertions, the
2 Commission should not consider these violations as insignificant.

3 Second, based on these violations, together with additional facts stipulated-to by
4 the parties in the Farmington acquisition proceeding (including the OCA, which joined the
5 settlement in that proceeding), the Commission should find that Farmington was not, at the
6 time of acquisition, furnishing and maintaining adequate, efficient, safe and reasonable
7 service and facilities because it had inadequate financial and technical ability to operate the
8 water system.³ Farmington's repeated failure to monitor and report results to DEP and its
9 failure to issue proper public notifications to customers are evidence of Farmington's basic
10 inability to operate and manage a water system that is compliant with today's regulatory
11 standards. These routine activities are some of the most basic and most important activities
12 that a water system undertakes to protect the drinking water quality being delivered to
13 customers.

14 At the time of its acquisition, the Farmington water system was a distribution-only
15 system; Farmington purchased all its water from PAWC.⁴ Under its prior owner, the
16 system had non-revenue water ("NRW") of more than 30%, an indication of significant
17 water loss.⁵ Nevertheless, Farmington did not contemplate or budget for improvements to
18 the system.⁶ Finally, Farmington had one staff member operating the water and wastewater
19 systems and that individual worked part-time pursuant to a temporary contract. *Id.* at 43.

³ 66 Pa. C.S. § 1327(a)(3)(ii) (quoted above).

⁴ See PAWC Exhibit DW-1R, ¶ 5.

⁵ *Id.* at ¶ 48.

⁶ *Id.* at ¶ 50.

1 Based on all of this evidence, taken together, the Commission should find that the
2 Farmington system meets the third criterion for a Section 1327 acquisition adjustment
3 because Farmington was not providing safe, reasonable and adequate service to the public.

4 **Q. Please explain why Mr. Morgan objects to PAWC’s request for a Section 1327**
5 **acquisition adjustment for the Audubon Water Company (“Audubon”) water system.**

6 A. Mr. Morgan apparently claims that Audubon was providing safe, reasonable, adequate and
7 efficient service. Second, he questions whether the purchase price was reasonable.

8 **Q. Do you have a response to Mr. Morgan’s testimony?**

9 A. In the settlement that resolved the acquisition proceeding – which the OCA joined and the
10 Commission approved – the OCA waived the position taken in Mr. Morgan’s direct
11 testimony. In pertinent part, that Settlement provided:

12 10. In the first base rate case in which the System is
13 incorporated, PAWC shall limit the amount it requests to add to rate base
14 for the System to \$3,600,000 as opposed to \$7,200,000. The \$3,600,000
15 rate base claim would consist of the depreciated original cost of the System
16 and, as permitted to be claimed under 66 Pa. C.S. § 1327, the difference
17 between the depreciated original cost and \$3,600,000 (“Mitigated
18 Acquisition Premium”)....

19 11. The issue of recovery on and of the Mitigated Acquisition
20 Premium, pursuant to 66 Pa. C.S. § 1327 and the Commission’s Statement
21 of Policy at 52 Pa. Code § 69.711, will be decided by the Commission in
22 the first base rate case in which the System is incorporated....

23 12. *The Joint Petitioners agree that they waive all rights to*
24 *contest and challenge PAWC’s request to recover on and of the \$3,600,000*
25 *rate base for the System (\$7,200,000 minus \$3,600,000) through Pa. C.S.*
26 *§ 1327 in future rate cases.* The Joint Petitioners retain their right to contest
27 or challenge the appropriate amortization period for PAWC’s request for
28 recovery on and of the Mitigated Acquisition Premium.

29 Mr. Morgan’s direct testimony contests and challenges PAWC’s request to recover the
30 Mitigated Acquisition Premium. In discovery, PAWC asked the OCA to address this
31 apparent discrepancy and Mr. Morgan stated that the terms of the settlement agreement

1 should be complied with. Attached as PAWC Exhibit DW-2R is the OCA's response to
2 Interrogatory PAWC-OCA-II-1.

3 **Q. Please explain why Mr. Morgan objects to PAWC's request for a Section 1327**
4 **acquisition adjustment for the Manwalamink water and wastewater systems.**

5 A. Mr. Morgan claims that two criteria in Section 1327 have not been satisfied. First, he
6 disputes PAWC's claim that the Manwalamink systems failed to provide safe, reasonable,
7 adequate and efficient service prior to their acquisition. Second, he questions whether the
8 purchase price was reasonable.

9 **Q. Please explain why Mr. Morgan believes the purchase price was not reasonable.**

10 A. Mr. Morgan relies on OCA's testimony in the acquisition proceeding. He states on page
11 19 of his direct testimony:

12 In the acquisition proceeding, the OCA found that the combined purchase
13 price for the system was an amount adopted from a previous third party-
14 negotiated sale purchase agreement decided before Manwalamink became
15 a target of acquisition by PAWC. Accordingly, PAWC accepted the
16 purchase price as part of the deal which PAWC took assignment of the sale
17 purchase agreement that was previously negotiated by another party.
18 Hence, it is unclear if PAWC can attest that the purchase price was
19 reasonable or that the purchase price was the result of an arm's length
20 negotiation between PAWC and Manwalamink.

21 **Q. Please respond to Mr. Morgan's direct testimony.**

22 A. The Commission explicitly rejected the OCA's position in the acquisition proceeding. The
23 Commission stated: "Any suggestion that PAWC did not negotiate the purchase price is
24 unsupported by the record."⁷ The Commission's decision was based, in part, on testimony
25 demonstrating that Manwalamink initially agreed to sell its water and wastewater systems

⁷ *Joint Application of Pa.-Am Water Co. Manwalamink Water Co. and Manwalamink Sewer Co.*, Docket Nos. A-2023-3044418 et al. (Opinion and Order entered March 27, 2025) (the "March 2025 Order") at 45.

1 to NextEra Water Pennsylvania, LLC (“NEWPA”) for the same amount that PAWC had
2 offered Manwalamink to purchase its water and wastewater systems. NEWPA
3 subsequently decided to exit the water and wastewater business in Pennsylvania. Having
4 already determined that the purchase price was fair, PAWC negotiated agreements so that
5 NEWPA’s agreements with Manwalamink could be assigned to and assumed by PAWC.⁸

6 **Q. Do you believe the purchase price for the two Manwalamink systems is reasonable?**

7 A. Yes. In the acquisition proceeding, the Commission noted that “three knowledgeable
8 buyers (Aqua Pennsylvania, Inc., NEWPA, and PAWC) offered essentially the same price
9 on the open market, believing it to be in their own best interests.”⁹ Clearly, the
10 Commission believed that similar bids by multiple utilities demonstrated that PAWC’s
11 purchase price was reasonable.

12 The Commission also quoted testimony comparing the purchase price per customer
13 for the Manwalamink systems to PAWC’s then-current net utility plant per customer. The
14 PP/C for the two Manwalamink systems, considered together, was \$1,577, whereas
15 PAWC’s net utility plant in service per customer at the time was \$7,345 for water
16 customers and \$12,271 for wastewater customers.¹⁰

17 The only data that Mr. Morgan offers to show that the Manwalamink systems’
18 purchase price was unreasonable is his statement that the purchase price for the two
19 Manwalamink systems was 111% in excess of the systems’ combined book value.¹¹ In
20 contrast, on page 25, I discussed the price per customer that PAWC paid for twelve Section

⁸ *Id.*

⁹ *Id.* at 44.

¹⁰ *Id.* at 46-47.

¹¹ OCA St. 1 Corrected at 19.

1 1102 acquisitions between July 2019 and October 2025. Mr. Morgan never addresses this
2 testimony.

3 My testimony demonstrates that the average PP/C for all twelve water or
4 wastewater systems was \$3,300. The PP/C for MWC (\$1,432) and MSC (\$1,744) were
5 well below that figure. In fact, MWC and MSC had the second and third lowest PP/C,
6 respectively, of all twelve acquisitions. Based on all of the above, PAWC has demonstrated
7 that the purchase price for the Manwalamink water and sewer systems was reasonable.

8 **Q. Please explain why Mr. Morgan disputes PAWC's position that the Manwalamink**
9 **water and wastewater systems were not providing safe, reasonable, adequate and**
10 **efficient service prior to the acquisition.**

11 A. First, Mr. Morgan claims that no party to the acquisition proceeding claimed that
12 Manwalamink was failing to provide adequate, efficient, safe and reasonable service and
13 facilities. Second, Mr. Morgan argues that Manwalamink's service and facilities had not
14 declined due to the advanced age of the owners. Instead, he suggests that Manwalamink
15 was providing safe, reasonable, adequate and efficient service because it had retained a
16 management company to cover day-to-day operations.

17 **Q. How do you respond to Mr. Morgan's testimony?**

18 A. The argument that no party to the acquisition proceeding claimed that Manwalamink failed
19 to provide adequate, efficient, safe and reasonable service and facilities is a distraction
20 from the real issue. In a Section 1102 acquisition proceeding, the applicable legal test does
21 not require that the acquiring utility prove that the system being acquired was failing to
22 provide adequate, efficient, safe and reasonable service. Consequently, parties do not
23 waste time and resources proving an irrelevant point.

1 In contrast, when a utility requests an acquisition adjustment pursuant to Section
2 1327, the applicable legal test requires that the requesting utility prove that the acquired
3 system was not providing adequate, efficient, safe and reasonable service prior to the
4 acquisition. It is illogical to argue that a party's request for an acquisition adjustment in a
5 rate case should be denied because that party did not address an irrelevant issue in the
6 acquisition proceeding.

7 **Q. Since the real issue is whether Manwalamink provided safe, reasonable, adequate and**
8 **efficient water and wastewater service prior to its acquisition, can you please explain**
9 **whether you believe that it did?**

10 A. The Commission should find that Manwalamink failed to provide safe, reasonable,
11 adequate and efficient water and wastewater service for much the same reasons that it
12 should find that Farmington failed to provide safe, reasonable, adequate and efficient water
13 service. First, Manwalamink had an extensive history of regulatory violations concerning
14 the safety, reasonableness, adequacy and efficiency of service and facilities. MWC had 36
15 individual violations of the Safe Drinking Water Act violations from 2020 through
16 February 15, 2024. Attached as PAWC Exhibit DW-3R is PAWC witness Michael
17 Guntrum's direct testimony from the application proceeding, which includes a complete
18 list of MWC's violations at PAWC Exhibit MJG-3.

19 MSC had a Notice of Violation for effluent charges in excess of NPDES permit
20 limits and late reports and sampling frequency covering the period from January 2017 to
21 May 2021. This NOV was resolved pursuant to a Consent Assessment of Civil Penalty.¹²

¹² PAWC Exhibit DW-3R at 12.

1 MSC also reported exceeding its permit limits on ten separate occasions as shown in
2 PAWC Exhibit MJG-4 in PAWC Exhibit DW-3R.

3 Second, the Commission should find that Manwalamink lacked the financial,
4 managerial and technical ability to operate the water and wastewater systems. As noted in
5 the Commission's March 2025 Order, Manwalamink witness Shebelsky testified:

6 We've struggled the last couple of years. Our employees have
7 dwindled. We have one operational employee, which is Christopher Karson
8 and he is semi-retired. And we brought on an [operations and management]
9 company three or four years ago to cover the day to day things.

10 We've had violations ... in both water and the sewer. And it's been
11 difficult.... The [operations and management] company that we have is –
12 the closest employee is 70 miles away. We couldn't find anybody locally.

13 So we've been struggling to operate the company. Not so much on
14 a day to day basis. But my concern is emergencies. Last September we had
15 a water main break that emptied the entire tank until we got to it. A couple
16 hundred thousand gallons [was lost], I think 150,000 gallons. So
17 emergencies are a major concern to us.

18 Ongoing environmental things that are tightening up regulation
19 wise. Our revenues have been somewhat flat. Costs are going up, and it's
20 just more and more difficult to operate.¹³

21 In addition, the March 2025 Order noted the following testimony:

- 22 • “According to PAWC, MWC has a history of noncompliance with the
23 regulations promulgated under the Safe Drinking Water Act (SDWA).
24 PAWC M.B. at 24 (citing PAWC Exh. MJG-3; PAWC St. 2 at 9-12;
25 Manwalamink St. 1 at 6-7; 35 P.S. §§ 721.1-721.17). The violations cover
26 a broad range of issues that are focused mostly on monitoring and reporting
27 activities, which, according to PAWC, are some of the most basic and
28 important functions of a public drinking water utility. PAWC argued that
29 MSC also has numerous instances of noncompliance with environmental
30 regulations. PAWC M.B. at 25 (citing PAWC Exh. MJG-4).” March 2025
31 Order at 23 n. 13.
- 32 • “Moreover, Manwalamink asserted that it does not have the staff,
33 technology or financial ability to comply on a consistent basis with not only
34

¹³ March 2025 Order at 29.

1 the current regulations, as evidenced by its numerous documented
2 violations, but it also will not be able to address the new per- and
3 polyfluoroalkyl substance (PFAS) requirements going forward.
4 Manwalamink R.B. at 3-4.” March 2025 Order at 26.
5

6 Manwalamink also had extensive deferred maintenance (March 2025 Order at 21-22)
7 because of the financial difficulties discussed above. Manwalamink also had a limited
8 ability to respond to customer service issues in a timely manner (March 2025 Order at 21-
9 22) due to the manpower restrictions discussed above.

10 For all of the above reasons, the Commission should find that Manwalamink failed
11 to provide safe, reasonable, adequate and efficient water and wastewater service and
12 facilities and that PAWC should receive an acquisition adjustment pursuant to Section
13 1327.

14 **Q. On pages 21-22 of OCA Statement No. 1 (Corrected), OCA Witness Mr. Morgan**
15 **argues that PAWC’s request to recover \$660,138, amortized over 10 years, in**
16 **transaction costs for the acquisition of the Towamencin System should be denied**
17 **because PAWC eventually withdrew its Application for the acquisition. Do you**
18 **agree?**

19 **A.** No, I disagree. The costs associated with PAWC’s acquisition of the Towamencin System
20 were prudently incurred at the time they were incurred and, if the acquisition had proceeded
21 to closing, it would have been in the public interest. As such, the full amount of \$660,138,
22 amortized over 10 years, should be recovered by PAWC.

1 **Q. Please explain why the Towamencin System acquisition would have been in the public**
2 **interest and, therefore, was prudently pursued by PAWC.**

3 A. As detailed in the fair market value application and supporting information at Docket No.
4 A-2023-3039900, the acquisition would have resulted in numerous affirmative public
5 benefits. First, PAWC, as a large and long-established public utility, would have provided
6 superior managerial, technical, and financial fitness to operate the System in a safe and
7 efficient manner in compliance with the Pennsylvania Public Utility Code, the
8 Pennsylvania Clean Streams Law, and all other applicable statutory and regulatory
9 requirements. Second, the acquisition would have fostered the Commission's stated goal
10 of consolidating and regionalizing water and wastewater systems to provide greater
11 environmental and economic benefits to customers. Third, the Towamencin System
12 customers would have benefited through greater capital investment in the Towamencin
13 System to improve the quality of service and through access to customer assistance
14 programs. Fourth, the local municipal governments would have benefitted from an
15 increased tax base. Fifth, PAWC's other customers would have benefitted over the long-
16 term because of a larger customer base. For these, and other reasons, it was prudent for
17 PAWC to pursue the acquisition and incur the associated costs.

18 **Q. What is Mr. Morgan's stated basis for recommending denial of PAWC's recovery of**
19 **costs associated with the attempted Towamencin Acquisition?**

20 A. On page 22 of his direct testimony, Mr. Morgan simply states that PAWC made a business
21 decision to pursue the transaction, PAWC must bear the risks of that decision, and PAWC
22 ratepayers should not have to absorb the costs of the failed transaction.

1 **Q. Do you agree with Mr. Morgan’s rationale for denying recovery of the acquisition**
2 **costs?**

3 A. No, I do not. Mr. Morgan’s analysis is overly simplistic and fails to recognize that the
4 Towamencin acquisition involved unforeseen and extraordinary circumstances that were
5 outside any business risk that PAWC assumed in deciding to pursue the acquisition.

6 **Q. Would you please explain why you believe that the Towamencin acquisition was**
7 **unique and involved unforeseen and extraordinary circumstances?**

8 A. There were two unforeseen and extraordinary circumstances that occurred while the
9 acquisition application was pending that caused the transaction to fail. Both were beyond
10 the control of PAWC and, as such, there should be no presumption that PAWC assumed
11 the risk.

12 First, the Commission proposed and adopted the use of a Reasonableness Review
13 Ratio (“RRR”) for reviewing acquisitions pursuant to Section 1329 after PAWC filed the
14 Towamencin Application. PAWC signed the Towamencin Asset Purchase Agreement in
15 March 2023 and filed the Application in May, 2023. In February, 2024, the Commission
16 proposed the use of the RRR in a Tentative Supplemental Implementation Order (“2024
17 TSIO”).¹⁴ The Commission approved the use of a revised RRR in a Final Supplemental
18 Implementation Order issued on July 2, 2024 (“2024 FSIO”).¹⁵

19 The crux of the RRR was to determine the ratio of the fair market value to
20 depreciated original cost (DOC”) of a barometer group of similarly situated investor-owned

¹⁴ *Valuation of Acquired Municipal Water & Wastewater Systems – Act 12 of 2016 Implementation*, Docket No. M-2016-2543193 (Tentative Supplemental Implementation Order entered Feb. 7, 2024).

¹⁵ *Valuation of Acquired Municipal Water & Wastewater Systems – Act 12 of 2016 Implementation*, Docket No. M-2016-2543193 (Final Supplemental Implementation Order entered Jul. 2, 2024).

1 water utility companies. The RRR would be used to help guide the Commission in its
2 determination on the reasonableness of the transaction price within a Section 1329
3 application. At the time of the 2024 FSIO, the RRR was 1.68. Consequently, if the
4 purchase price for a system exceeded 1.68 times the DOC of that system, the Commission
5 would be unlikely to find the purchase price reasonable, which would weigh against
6 approval of the acquisition. While the 2024 FSIO stated that the RRR would not be applied
7 retroactively, the Commission voted before the 2024 FSIO was formally adopted to deny
8 an acquisition in which the fair market value resulted in a ratio of approximately 2.7 – in
9 an apparent retroactive application of the RRR before the RRR was even formally
10 adopted.¹⁶ These Commission actions, which reflected a fundamental change in
11 Commission policy on Section 1329 acquisitions, led PAWC and Towamencin to believe
12 that their transaction was unlikely to receive Commission approval, as the Towamencin
13 acquisition would have resulted in an RRR ratio of approximately 3.25.

14 Second, while the application was pending, a local referendum narrowly passed
15 that, effective July 1, 2023, prohibited the privatization of Towamencin assets, including
16 the lease or sale of the wastewater system, through the adoption of a Home Rule Charter.
17 The passage of the Home Rule Charter led to civil litigation in the Court of Common Pleas
18 in Montgomery County. While the Home Rule Charter arguably could not have
19 retroactively negated an existing contract, litigation of the issue could have taken years to
20 resolve.

¹⁶ *Application of Pa.-Am. Water Co. for Approval of the Acquisition of the Wastewater System Assets of the Brentwood Borough*, Docket Nos. A-2021-3024058 et al. (Opinion and Order entered March 4, 2024), consolidated appeals pending before Commonwealth Court of Pennsylvania, Nos. 355 C.D. 2024, 356 C.D. 2024.

1 These governmental actions fundamentally altered the state of the law while the
2 application was pending and adversely impacted the likelihood of success of the
3 transaction. Accordingly, PAWC filed a request to withdraw the application on September
4 12, 2024, which was granted by Commission Secretarial Letter on September 24, 2024.

5 **Q. Why, in your opinion, do these unforeseen and extraordinary events justify PAWC's**
6 **recovery of the acquisition's transaction costs?**

7 A. While I generally agree with Mr. Morgan that assumption of normal business risk does not
8 justify recovery of costs associated with a failed transaction, these government actions were
9 not reasonably foreseeable or ordinary circumstances. PAWC could not have reasonably
10 predicted them at the time of execution of the asset purchase agreement or even at the time
11 of application filing.

12 As a matter of public policy, the Legislature adopted Section 1329 to encourage
13 public utilities to acquire municipal utility systems. Consistent with that policy, the
14 Commission should encourage its water and wastewater public utilities to acquire
15 municipal systems for the purposes of regionalization and consolidation. Moreover, the
16 Towamencin transaction would have resulted in numerous affirmative public benefits.

17 But for the actions of the Commission in implementing the RRR and the passage
18 of the Towamencin Home Rule Charter, the transaction likely would have proceeded to
19 successful closing.

20 **Q. Does PAWC continue to believe that 10 years is a reasonable amortization period for**
21 **recovery of the transaction costs associated with the Towamencin acquisition?**

22 A. Yes. The basis for the proposed 10-year amortization period is explained in the rebuttal
23 testimony of Company witness Jared Deason (PAWC Statement No. 5-R).

REBUTTAL OF MR. CATHCART

Q. Please describe Mr. Cathcart's recommendation concerning demand-based contract rates.

A. PAWC currently has special contract rates to attract and retain large customers that have competitive alternatives to water service from PAWC. The Company negotiates the rates for serving these customers, as set forth in three existing water riders (Rider DIS – Demand Based Industrial Service, Rider DGS – Demand Based Governmental Service, and Rider DRS – Demand Based Resale Service).¹⁷ The requirements for service specified by all three of those riders include documentation, to the Company's satisfaction, of the existence of a competitive alternative.

Mr. Cathcart recommends:

[W]hen contracts are up for renewal, PAWC should evaluate the current charged rates relative to these contracts with competitive offerings. Where there is an opportunity, the contract rates should be increased to up to 90 percent of the competitive offering rates, reducing any gap between service rates and competitive rates. This would reduce the subsidy being afforded these customers.¹⁸

Q. Please respond to this recommendation.

A. Mr. Cathcart's recommendation is illusory. It would require PAWC to negotiate higher demand-based rates "where there is an opportunity" to do so. PAWC furnishes Rider DIS and DRS service to qualifying customers under customer-specific contracts at prices designed to maintain sales that otherwise would be lost to other water service alternatives. If a customer refuses to pay a higher demand-based rate under a new contract and instead

¹⁷ For some unexplained reason, Mr. Cathcart's proposal only seems to pertain to Rider DIS – Demand Based Industrial Service and Rider DRS – Demand Based Resale Service. OSBA St. No. 3 at 9.

¹⁸ OSBA St. No. 3 at 9-10. In his rebuttal testimony (PAWC Statement No. 12-R), Company witness Gregory R. Herbert responds to Mr. Cathcart's contention that Rider DIS and DRS customer rates are subsidized by other non-contract water customers.

1 pursues its alternative to service from the Company, there is no opportunity to increase
2 rates and Mr. Cathcart's recommendation becomes meaningless.

3 Additionally, Mr. Cathcart's recommendation is vague. It would require PAWC to
4 increase demand-based rates "up to 90 percent of the competitive offering rates." In my
5 view, PAWC's three existing water riders are more specific than the OSBA's
6 recommendation because they are much more specific.

7 PAWC's riders establish a floor and a ceiling for negotiated rates to balance the
8 interests of the customers negotiating demand-based rates with the interests of PAWC's
9 other customers. The maximum rate that can be charged is the tariff rate that would apply
10 to the customer if there was no rider. The minimum amount that can be charged is an
11 amount sufficient to cover the production costs of water, the fixed costs associated with
12 new facilities added to serve the customer, and some portion of the fixed costs of the
13 Company's other facilities. It is up to the parties to negotiate mutually agreeable rates, as
14 long as they are between the floor and the ceiling established in the tariff.

15 Mr. Cathcart's 90% recommendation is overly simplistic and fails to consider the
16 fact that cost is often only one factor in multi-faceted service contract negotiations with a
17 customer who has a competitive alternative. Aside from cost, the customer is often
18 concerned about reliability and quality of service standards, growth potential, relationships
19 with the local municipality, contract term, and other contractual provisions.

20 Additionally, PAWC has proposed that all its demand-based rates be subject to an
21 escalation clause to ensure that high-load customers paying negotiated rates are not
22 unreasonably sheltered from increases in the Company's long-term marginal costs of
23 serving these customers. Furthermore, PAWC has proposed that all its demand-based rates

1 be subject to a change of law clause. This proposal would ensure that customers with
2 negotiated rates pay their fair share of costs that the Company incurs as a result of the
3 enactment of a new law, the adoption of a new regulation, or the issuance of a court or
4 regulatory decision that requires a material capital expenditure or a material increase in
5 operations and maintenance expenses for the Company to serve that customer. Mr.
6 Cathcart's proposal does not include either an escalation clause or a change in law clause.

7 **CONCLUSION**

8 **Q. Does this conclude your rebuttal testimony at this time?**

9 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
10 proceeding.

PAWC Exhibit DW-1R

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**HONORABLE ADMINISTRATIVE LAW JUDGE
KATRINA L. DUNDERDALE**

In re: Application of Pennsylvania-American Water :
Company under Section 1102(a) of the Pennsylvania :
Public Utility Code, 66 Pa. C.S. § 1102(a), for approval :
of (1) the transfer, by sale, of substantially all of the :
Township of Farmington’s assets, properties and rights : Docket Nos. A-2023-3042567,
related to its drinking water distribution system to : A-2023-3042587 *et al.*
Pennsylvania-American Water Company, (2) the :
transfer, by sale, of substantially all of the Township of :
Farmington’s assets, properties and rights related to its :
wastewater collection and treatment system to :
Pennsylvania-American Water Company; and (3) the :
right of Pennsylvania-American Water Company to :
begin to offer and furnish water service to the public in :
an additional portion and wastewater service to the :
public in a portion of the Township of Farmington, :
Clarion County, Pennsylvania :

JOINT STIPULATION OF FACT

Pennsylvania-American Water Company (“PAWC”), the Office of Consumer Advocate (“OCA”), the Office of Small Business Advocate (“OSBA”), and Farmington Township (“Farmington”) (collectively, the “Stipulating Parties”), file this Joint Stipulation of Fact (“Stipulation”) in the above-captioned proceedings.¹ In support of the Stipulation, the Stipulating Parties represent as follows:

¹ All Stipulating Parties are also Signatories to the “Joint Petition for Approval of Unanimous Settlement of All Issues” (“Settlement”), to be filed contemporaneously with the instant Stipulation.

I. PROCEDURAL HISTORY

1. The Stipulating Parties adopt the Procedural History as set forth in Paragraphs 1-17 of the Settlement.

II. STIPULATION

2. Considering that the Stipulating Parties have reached a Settlement prior to the introduction of any testimony in this matter, and in view of the need for substantial evidence supporting the decision of the ALJ and the Commission, the Stipulating Parties hereby jointly stipulate to the veracity of the facts set forth in **Appendix A**.

3. The Stipulating Parties waive cross-examination of witnesses.

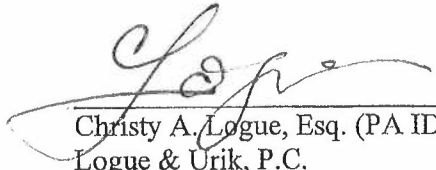
4. This Stipulation is presented by the Stipulating Parties in conjunction with the Settlement, which is intended to settle all issues in the above-captioned proceedings. If the Commission rejects or otherwise modifies the Settlement, the Stipulating Parties reserve their respective procedural rights to submit testimony and exhibits, and cross-examine witnesses at on-the-record evidentiary hearings.

5. This Stipulation is being presented in conjunction with the Settlement only to resolve issues in the above-captioned proceedings. Regardless of whether this Stipulation is approved, no adverse inference shall be drawn, nor shall prejudice result to any Stipulating Party in this or any future proceeding as a consequence of this Stipulation, or any of its terms or conditions.

6. Attached hereto as **Appendix B** is a proposed “Order Granting Joint Stipulation of Fact” for consideration by the Honorable Administrative Law Judge Katrina L. Dunderdale.

WHEREFORE, the Stipulating Parties, by their respective counsel, respectfully request that the Honorable Administrative Law Judge Katrina L. Dunderdale approve this Joint Stipulation of Fact.

Respectfully submitted,



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APPENDIX A STIPULATED FACTS

PARTIES

1. Pennsylvania-American Water Company (“PAWC”) is a subsidiary of American Water Works Company, Inc. (“American Water”). It the largest regulated public utility corporation duly organized and existing under the laws of the Commonwealth of Pennsylvania, engaged in the business of collecting, treating, storing, supplying, distributing, and selling water to the public, and collecting, treating, transporting and disposing of wastewater for the public.

2. Farmington Township (“Farmington”) is a township of the second class organized and existing under the laws of the Commonwealth of Pennsylvania. It is located in Clarion County, Pennsylvania.

3. The Office of Consumer Advocate (“OCA”) is a Commonwealth agency created by Act 161 of 1976 to represent the interests of consumers before the Pennsylvania Public Utility Commission (“Commission”). 71 P.S. § 309-2.

4. The Office of Small Business Advocate (“OSBA”) is a Commonwealth agency created by Act 181 of 1988 to represent the interests of small businesses before the Commission. 73 P.S. § 399.41.

THE FARMINGTON SYSTEMS

Water System

5. Farmington’s water system (the “Water System”) is a distribution system; it has storage capacity, but it has no production or treatment facilities. It is regulated as a “consecutive” water system because it purchases 100% of its water from PAWC’s Clarion Water System through a bulk water service connection.

6. The Water System has approximately 464 customers. The System is expected to grow by approximately five customers per year during the next five years.

7. Farmington increased its water rates in January 2023. The monthly residential water bill is now \$67.50 for customers who use up to 5,000 gallons per month. Farmington's current water rates consist of a monthly service charge per EDU of \$67.50 which includes the first 5,000 gallons of usage, as well as a usage charge of \$1.50 per 100 gallons for usage over 5,000 gallons per month per EDU.

8. All of Farmington's water customers are metered.

9. There are 70 public fire hydrants in the Water System. There are no private fire hydrants.

10. The Water System was constructed in approximately 2005.

11. Neither Farmington nor PAWC is aware of any Farmington-owned or customer-owned lead service lines in the Water System. PAWC anticipates no costs for lead service line replacement.

12. Farmington's Water System had 41 violations of the Safe Drinking Water Act or its implementing regulations from 2018 through April 15, 2024. Most violations focused on monitoring/reporting and public notification activities, and are summarized here by type:

Failure to issue Tier 2/3 Public Notifications (16);

Failure to collect weekly disinfectant residual and/or failure to monitor sufficient number of monthly disinfectant residuals (15);

Failure to monitor or report for Disinfectant By-Product ("DBP") Rule contaminants (6);

Failure to submit Consumer Confidence Report certification by due date (3); and

Failure to monitor or report for Lead & Copper Rule contaminants (1).

A complete list is provided in **Appendix C**.

Wastewater System

13. Farmington's wastewater system (the "Wastewater System") is a collection, conveyance and treatment system. It serves approximately 448 customers. No other municipalities contribute sewage to the Wastewater System.

14. The Wastewater System was constructed in 2002, with two additional sewer system extensions in 2006 and 2008.

15. Farmington increased its wastewater rates in January 2023. The monthly wastewater bill is now a flat rate of \$53.50 per EDU.

16. Farmington's Wastewater System had 21 violations of the Pennsylvania Clean Streams Law or the federal Clean Water Act from 2020 through April 15, 2024. The violations included effluent violations, monitoring/reporting violations, permit renewal violations and operator certification violations, and are summarized here by type:

National Pollutant Discharge Elimination System ("NPDES") - Failure to utilize approved analytical methods (7);

NPDES - Failure to submit monitoring reports or properly complete monitoring reports (5);

NPDES - Failure to properly document monitoring activities and results (3);

NPDES - Discharge contained floating materials, scum, sheen, foam, oil, grease or substances that produced an observable change or resulted in deposits in receiving waters for NPDES permitted activities (2);

NPDES - Failure to submit NPDES renewal application at least 180 days prior to expiration or later approved date (1);

CSL - Failure to comply with terms and conditions of a Water Quality Management ("WQM") permit (1);

Operator Certification - Owner failed to comply with the Act or Chapter 302 regulations (1); and

Operator Certification - Failure to submit annual system fee (1).

A complete list is provided in **Appendix D**.

17. Farmington's NPDES Permit No. PA0223042 was renewed by the Pennsylvania Department of Environmental Protection ("PADEP") on April 27, 2023 with an effective date of May 1, 2023 and an expiration date of April 30, 2028.

NOTICE

18. PAWC published a notice about the proposed acquisition in the Clarion News during the weeks of September 5 and 12, 2023.

19. PAWC mailed the Farmington customers a notice dated November 8, 2023 stating that PAWC and Farmington had an agreement for PAWC to purchase the Systems and provided estimates of how PAWC's rate filing would impact Farmington water and wastewater bills.

PAWC'S SYSTEM

20. As of March 31, 2024, PAWC furnished water service to approximately 684,307 customers.

21. As of March 31, 2024, PAWC furnished wastewater service to approximately 98,090 customers.

THE TRANSACTION

22. Farmington and PAWC are not affiliated entities. They engaged in arm's length negotiations to reach an agreement on an asset purchase agreement ("APA").

23. On June 8, 2023, Farmington and PAWC entered into the APA for the transfer of substantially all of the assets, properties and rights of the Water System and the Wastewater System (together, the "Systems") to PAWC. The total purchase price for the Systems is \$5,545,000.

24. Preliminary studies conducted by PAWC and submitted in this proceeding on September 28, 2023, showed depreciated original cost at April 30, 2024 of \$2,502,811 for the Water System and \$2,826,700 for the Wastewater System, based on information available as of July 12, 2023.

25. The APA does not specify how the purchase price will be allocated between the two systems. PAWC proposed to allocate the cost as if it paid depreciated original cost for the Wastewater System and allocated the remainder of the purchase price to the Water System.

26. Using PAWC's initial allocation of the purchase price, the price per customer for the Water System is \$5,858. In comparison, PAWC's net plant in service per existing PAWC water customer is \$7,345 as of December 31, 2023.

27. Using PAWC's initial allocation of the purchase price, the price per customer for the Wastewater System is \$6,310. In comparison, PAWC's average net plant in service per existing PAWC wastewater customer is \$12,271 as of December 31, 2023.

28. As of the Closing Date, Farmington will fund an easement escrow fund in the amount of \$2,000 for each missing easement.

29. The estimated Closing and transaction costs for the Water System are \$54,825. The estimated Closing and transaction costs for the Wastewater System are \$56,985

30. Section 7.10 of the APA provides that PAWC will replace grinder pumps at residential customer properties that were installed at the time the properties were originally constructed for a period of five years after the Closing Date. The terms of the APA provide that the residential customer will continue to own and maintain the grinder pumps both before and after replacement by PAWC.

31. PAWC estimates it will have to replace seventy-five (75) grinder pumps in the 5 years post-closing at a cost per replacement of \$3,300/each.

PAWC'S PENDING BASE RATE CASE

32. PAWC's acquisition of the Systems was initially included in PAWC's pending base rate case at Docket Nos. R-2023-3043189, R-2023-3043190, *et al.* PAWC's claim included recovery of the total difference between the purchase price and depreciated original cost for the combined Systems, or \$215,489, as a positive acquisition adjustment to its rate base for water operations under 66 Pa. C.S. § 1327(a).

33. The Recommended Decision recommended that the Farmington acquisition not be included in PAWC's base rates at this time. Neither PAWC, nor any other party, excepted from this aspect of the Recommended Decision.

PAWC's FITNESS

34. No party has contested PAWC's fitness.

35. PAWC has a good history of complying with the Pennsylvania Public Utility Code ("Code") and other applicable laws, including environmental laws. There are no pending legal proceedings that would suggest that PAWC is not legally fit to provide service to customers of the Systems.

36. PAWC had total assets of approximately \$6.6 billion as of December 31, 2022. PAWC had net income of approximately \$236.5 million for the 12 months ending December 31, 2022. PAWC has the financial stability and wherewithal to operate the Systems in compliance with statutory and regulatory requirements.

37. PAWC has access to equity markets and a line of credit through American Water Capital Corp.

38. PAWC does not anticipate that the acquisition of the Systems will have a negative impact on PAWC's cash flows, credit ratings or access to capital and, therefore, will not deteriorate in any manner PAWC's ability to continue to provide safe, adequate, and reasonable service to its existing customers at just and reasonable rates.

39. PAWC currently employs approximately 1,150 professionals with expertise in all areas of water and wastewater utility operations, including engineering, regulatory compliance, water and wastewater treatment plant operation and maintenance, distribution and collection system operation and maintenance, materials management, risk management, human resources, legal, accounting, and customer service.

40. A 50-person team of American Water corporate engineers has handled a wide variety of system assessments, treatment process evaluations and design reviews for water and wastewater treatment systems in order to improve operations and prioritize capital improvements.

POST-CLOSING OPERATION OF THE WATER AND WASTEWATER SYSTEMS

41. The Water System will be physically integrated into PAWC's regional Clarion Water System and served by employees from that district.

42. The Wastewater System will be operated as a stand-alone sewer system by employees from the Clarion wastewater district.

43. Farmington has one staff member, who works part time and has a temporary contract. PAWC would provide one employee dedicated to run the Wastewater System and one employee who will split duties between the Water System and PAWC's Clarion System.

Additionally, the on-site PAWC employees would be assisted by the staff of the Clarion District, PAWC's other employees in Pennsylvania, and the employees of American Water nationwide.

44. Both the Water System and the Wastewater System will have the support of PAWC's surrounding water and wastewater operations as well as PAWC's operations throughout the Commonwealth and American Water's nationwide resources.

45. PAWC will operate the Systems with operational, management and functional support from PAWC's Clarion District. The integration of the Water System with PAWC's Clarion System may create opportunities for functional and operational consolidation and associated efficiencies and cost savings.

46. Both the Water System and the Wastewater System had PADEP violations as recently as 2023 (water) and 2024 (wastewater). PAWC will promptly address any outstanding issues and operate the Systems in compliance with applicable environmental laws and regulations, including making any necessary upgrades to ensure cyber security protection and that uninterrupted power is available to critical System infrastructure.

47. PAWC expects to invest \$1,042,000 in the Water System during the first five years of ownership. PAWC's planned capital improvements for the 5-year period are provided in **Appendix E**.

48. The Water System has a non-revenue water rate of 30.3%. Levels above 20% have been considered by the Commission to be excessive. PAWC's planned improvements include \$100,000 for new mains in the first five years of ownership. PAWC has a Distribution System Improvement Charge through which it can recover eligible main replacements.

49. PAWC expects to invest \$2,125,500 in the Wastewater System during the first five years of ownership. PAWC's planned capital improvements for the 5-year period are provided in **Appendix F**.

50. PAWC's planned improvements to the Systems are not contemplated or budgeted by Farmington. Farmington would either need to raise rates or borrow money to fund the same capital improvements.

51. PAWC will adopt Farmington's existing tariff rates at Closing. In its next base rate case, PAWC will propose a rate increase that moves the Systems' customers toward their cost of service.

52. PAWC proposes to apply the miscellaneous fees and charges reflected in its prevailing water and wastewater tariffs to the System. PAWC charges a lesser fee than Farmington for returned checks, reconnection fees, and late fees. **Appendix G** provides a comparison of fees charged by Farmington and PAWC.

53. Based on PAWC's initial allocation of the Farmington purchase price to the Water System, revenues at current System rates, and projected Year 1 capital investment, the Water System will have an estimated annual revenue deficiency of \$36,000 under PAWC ownership.

54. Based on PAWC's initial allocation of the Farmington purchase price to the Wastewater System, revenues at current System rates, and projected Year 1 capital investment, the Water System will have an estimated annual revenue deficiency of \$239,000 under PAWC ownership.

55. The acquisition will have no impact on PAWC's existing customers until the first base rate case in which the Systems are included.

56. Because the Transaction will expand PAWC's customer base, PAWC's customers will be able to share the costs of upgrading and operating PAWC's system with a larger number of customers.

57. The Systems' existing customers will be eligible for PAWC's customer assistance programs. Farmington does not have a low-income assistance program.

58. As customers of PAWC, Farmington's customers would receive service from a provider that is regulated by the Commission and subject to the Public Utility Code.

59. PAWC will invest \$1,042,000 in the Water System during the first five years of ownership, and will invest \$600,000 in the Wastewater System during the first five years of ownership. If Farmington would maintain ownership of the System, it could not finance such upgrades without borrowing money or raising rates.

58. Farmington customers currently pay a per transaction fee for credit card payments made online. The smallest fee is \$6.75 per transaction. PAWC does not charge a fee for credit card payments or the in-person payment location nearest to the Farmington service territory. As PAWC customers, the customers in the Systems will have additional options to pay with a debit card, pay by telephone, receive paper or electronic bills, and provides longer hours and additional options for customer service.

Application of Pennsylvania-American Water Company under Section 1102(a) of the Pennsylvania Public Utility Code, 66 Pa. C.S. § 1102(a), for approval of the transfer, by sale, of substantially all of the Township of Farmington's assets, properties and rights related to its drinking water distribution and wastewater collection and treatment systems; and the right of Pennsylvania-American Water Company to begin to offer and furnish water service to the public in an additional portion and wastewater service to the public in a portion of the Township of Farmington, Clarion County, Pennsylvania

Docket Nos. A-2023-3042567 and A-2023-3042587

VERIFICATION

I, Don Wieczenski, hereby state that the facts set forth in the Joint Stipulation of Facts, are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing if held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: June 28, 2024



Don Wieczenski
Director – Business Development
Pennsylvania-American Water Company

**APPENDIX B FORM OF ORDER
APPROVING JOINT STIPULATION OF FACT**

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

In re: Application of Pennsylvania-American Water :
Company under Section 1102(a) of the Pennsylvania :
Public Utility Code, 66 Pa. C.S. § 1102(a), for approval :
of (1) the transfer, by sale, of substantially all of the :
Township of Farmington’s assets, properties and rights : Docket Nos. A-2023-3042567,
related to its drinking water distribution system to : A-2023-3042587 *et al.*
Pennsylvania-American Water Company, (2) the :
transfer, by sale, of substantially all of the Township of :
Farmington’s assets, properties and rights related to its :
wastewater collection and treatment system to :
Pennsylvania-American Water Company; and (3) the :
right of Pennsylvania-American Water Company to :
begin to offer and furnish water service to the public in :
an additional portion and wastewater service to the :
public in a portion of the Township of Farmington, :
Clarion County, Pennsylvania :

**ORDER APPROVING
JOINT STIPULATION OF FACT**

On June 28, 2024, Pennsylvania-American Water Company, the Office of Consumer Advocate, the Office of Small Business Advocate, and Farmington Township (collectively, the “Stipulating Parties”), filed a “Joint Stipulation of Fact” (“Stipulation”) in the above-captioned proceedings. Each of the Stipulating Parties agreed to the veracity of the facts as listed in **Appendix A** of the Stipulation in order to provide the Pennsylvania Public Utility Commission with the factual basis necessary for approving the “Joint Petition for Approval of Unanimous Settlement of All Issues” (“Settlement”), also filed on June 28, 2024. The Stipulation is attached to this Order.

As this request is reasonable, it will be granted.

THEREFORE, IT IS ORDERED:

1. That the Stipulation, filed on June 28, 2024, is APPROVED; and
2. The facts listed therein are admitted into the record of these proceedings on the terms and conditions set forth in the Stipulation.

Date: _____

Katrina L. Dunderdale
Administrative Law Judge

Appendix C

VIOLATION HISTORY FROM PADEP DRINKING WATER REPORTING SYSTEM (DWRS) AS OF 10/6/23

PWSID: 6160043

SYSTEM NAME: FARMINGTON TOWNSHIP

DATE	VIOLATION ID	CONTAMINANT ID	VIOLATION TYPE
6/19/2019	23878	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
7/24/2019	29509	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
8/21/2019	33027	HALOACETIC ACIDS (HAA5)	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
8/21/2019	33028	TRIHALOMETHANES (TTHM)	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
10/23/2019	38789	CHLORINE	FAILURE TO ISSUE TIER 2 PUBLIC NOTIFICATION
10/23/2019	38790	CHLORINE	FAILURE TO MEET SURFACE WATER TMNT RULE PERFORMANCE LEVEL
11/21/2019	1604	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
12/19/2019	3271	CHLORINE	FAILURE TO SUBMIT DISTRIBUTION SYSTEM INVESTIGATION WITHIN 60 DAYS OF SECOND CONSECUTIVE MONTH <0.2 MG/L DISTRIBUTION RESIDUAL AT SAME LOCATION
12/19/2019	3272	CHLORINE	FAILURE TO SUBMIT DISTRIBUTION SYSTEM INVESTIGATION WITHIN 60 DAYS OF SECOND CONSECUTIVE MONTH <0.2 MG/L DISTRIBUTION RESIDUAL AT SAME LOCATION
12/19/2019	3273	CHLORINE	FAILURE TO SUBMIT DISTRIBUTION SYSTEM INVESTIGATION WITHIN 60 DAYS OF SECOND CONSECUTIVE MONTH <0.2 MG/L DISTRIBUTION RESIDUAL AT SAME LOCATION
7/24/2020	31081	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
8/26/2020	36752	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
9/18/2020	38895	CCR REPORT	CCR NOT SUBMITTED
9/18/2020	38896	CHLORINE	FAILURE TO SAMPLE LOW RESIDUAL LOCATION THE FOLLOWING MONTH
11/27/2020	2059	CCR REPORT	FAILURE TO SUBMIT CCR CERTIFICATION BY DUE DATE

DATE	VIOLATION ID	CONTAMINANT ID	VIOLATION TYPE
11/27/2020	2060	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
12/23/2020	3825	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
1/26/2021	7508	HALOACETIC ACIDS (HAA5)	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED
1/26/2021	7509	TRIHALOMETHANES (TTHM)	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED
1/26/2021	7510	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
1/26/2021	7511	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
1/26/2021	7512	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
5/21/2021	20096	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
8/19/2021	28970	CCR REPORT	CCR NOT SUBMITTED
10/21/2021	34328	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
12/20/2021	3592	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
12/20/2021	3593	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
3/9/2022	16438	HALOACETIC ACIDS (HAA5)	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
3/9/2022	16439	TRIHALOMETHANES (TTHM)	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
7/26/2022	30942	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
9/22/2022	35910	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE
10/20/2022	62561	LEAD/COPPER GROUP CONTAMINANT	FAILURE TO MONITOR OR REPORT ROUTINE LCR SAMPLES
1/19/2023	10286	HALOACETIC ACIDS (HAA5)	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED
1/19/2023	10287	TRIHALOMETHANES (TTHM)	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED
1/19/2023	10288	CHLORINE	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION
4/20/2023	20758	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE

DATE	VIOLATION ID	CONTAMINANT ID	VIOLATION TYPE
6/28/2023	24138	CHLORINE	FAILURE TO COLLECT WEEKLY DISINFECTANT RESIDUAL AND/OR FAILURE TO MONITOR SUFFICIENT NUMBER OF MONTHLY DISINFECTANT RESIDUALS WITH THE CORRECT CONTAMINANT CODE

Appendix D

DATE	VIOLATION ID	VIOLATION TYPE	VIOLATION TYPE DESCRIPTION
02/21/2020	877669	92A.75(A)	NPDES - Failure to submit NPDES renewal application at least 180 days prior to expiration or later approved date
11/04/2020	899369	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
11/04/2020	899370	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
11/04/2020	899371	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
11/04/2020	899372	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
11/04/2020	899373	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
11/04/2020	899374	92A.61(F)1	NPDES - Failure to properly document monitoring activities and results
11/04/2020	899375	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports
11/04/2020	899376	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports
11/04/2020	899377	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports
10/05/2021	932420	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
10/05/2021	932421	92A.41(A)10B	NPDES - Failure to utilize approved analytical methods
10/05/2021	932422	92A.61(F)1	NPDES - Failure to properly document monitoring activities and results
10/05/2021	932423	92A.61(F)1	NPDES - Failure to properly document monitoring activities and results
10/05/2021	932424	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports
10/05/2021	932425	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports
10/05/2021	932426	92A.41(C)	NPDES - Discharge contained floating materials, scum, sheen, foam, oil, grease or substances that produced an observable change or resulted in deposits in receiving waters for NPDES permitted activities
10/05/2021	932427	302.1202	Operator Certification - Owner failed to comply with the Act or Chapter 302 regulations
10/13/2021	933387	92A.41(C)	NPDES - Discharge contained floating materials, scum, sheen, foam, oil, grease or substances that produced an observable change or resulted in deposits in receiving waters for NPDES permitted activities

5-YR CAPITAL PLAN

This section presents the estimated costs of capital improvements for the 5-year period following closing of the acquisition. There are no required improvements that will rise to the threshold of an Investment Project (IP) type. All of the required improvements can be funded under the Recurring Project (RP) budget lines.

Specific items called out in the plan include:

- Security, safety and SCADA improvements at the interconnection/chemical feed facility and the water storage tank.
- Automatic flushing units to help maintain water quality at dead end mains.
- GIS mapping of system.
- Full meter replacement.
- New vehicle purchase.
- Leak logger purchase.

The remaining RP lines contain funding based on comparable size systems. Summary tables of the 5-year IP and RP budget estimates are shown below.

The total estimate is \$1.04 million.

Investment Project (IP) Budget Estimate

None required.

Recurring Project (RP) Budget Estimate

Line	Capital Improvement	DSIC	YR1	YR2	YR3	YR4	YR 5
A	Mains - New		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
B	Mains - Replaced / Restored	YES	\$0	\$0	\$0	\$0	\$0
C	Mains - Unscheduled	YES	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
D	Mains - Relocated	YES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
E	Hydrants, Valves, and Manholes - New		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
F	Hydrants, Valves, and Manholes - Replaced	YES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
G	Services and Laterals - New		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
H	Services and Laterals - Replaced	YES	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
I	Meters - Replaced	YES	\$85,000	\$1,000	\$1,000	\$1,000	\$1,000
K	ITS Equipment and Systems		\$0	\$0	\$0	\$0	\$0
L	SCADA Equipment and Systems		\$0	\$0	\$0	\$0	\$0
K	Security Equipment and Systems		\$0	\$0	\$0	\$0	\$0
N	Offices and Operations Centers		\$0	\$0	\$0	\$0	\$0
O	Vehicles		\$50,000	\$0	\$0	\$0	\$0
P	Tools, Equipment, and Safety		\$15,000	\$1,000	\$75,000	\$1,000	\$1,000
Q	Process Plant Facilities and Equipment		\$102,500	\$102,500	\$2,500	\$2,500	\$2,500
S	System Study		\$10,000				
	RP Total		\$380,000	\$222,000	\$196,000	\$122,000	\$122,000
	RP Grand Total						\$ 1,042,000

5-YR CAPITAL PLAN

This section presents the estimated costs of capital improvements for the 5-year period following closing of the acquisition. Improvements include individual projects identified as Investment Project (IP) type, and general projects that will be funded under the Recurring Project (RP) budget lines.

Specific items called out in the plan include:

- Blower-Effluent Sampling-Aeration Building Improvements (IP).
- Arc Flash, security, and general safety improvements at plant and all lift stations.
- Chemical feed (odor control) systems at Crown and Beer Barn lift stations.
- GIS mapping of system.
- Disinfection chemical feed system and plant process improvements for diffusers, piping, RAS pumps, decant pumps, etc.
- SCADA installation at plant.
- New vehicle.
- System wide I/I study.

The remaining RP lines contain funding based on similar size systems. Summary tables of the 5-year IP and RP budget estimates are shown below:

The total estimate is \$2.13 million.

Investment Project (IP) Budget Estimate

Project Name	DSIC	YR1	YR2	YR3	YR4	YR 5
1 - Blower/Effluent Sampling/Aeration Building Improvements		\$50,000	\$300,000	\$250,000		
IP Total		\$50,000	\$300,000	\$250,000	\$0	\$0
IP Grand Total						\$ 600,000

Recurring Project (RP) Budget Estimate

Capital Improvement	DSIC	YR1	YR2	YR3	YR4	YR 5
Mains - New		\$0	\$0	\$0	\$0	\$0
Mains - Replaced / Restored	YES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Mains - Unscheduled	YES	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Mains - Relocated	YES	\$0	\$0	\$0	\$0	\$0
Hydrants, Valves, and Manholes - New		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Hydrants, Valves, and Manholes - Replaced	YES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Services and Laterals - New		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Services and Laterals - Replaced	YES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
ITS Equipment and Systems		\$25,000	\$5,000	\$0	\$0	\$0
SCADA Equipment and Systems		\$50,000	\$75,000	\$0	\$0	\$0
Security Equipment and Systems		\$10,000	\$75,000	\$0	\$0	\$0
Offices and Operations Centers		\$10,000	\$0	\$0	\$0	\$0
Vehicles		\$50,000	\$0	\$0	\$0	\$0
Tools, Equipment, and Safety		\$60,000	\$2,000	\$2,000	\$2,000	\$2,000
Process Plant Facilities and Equipment		\$105,000	\$300,000	\$100,000	\$175,000	\$175,000
System Study		\$60,000	\$60,000	\$0	\$0	\$0
RP Total		\$406,500	\$553,500	\$138,500	\$213,500	\$213,500
RP Grand Total						\$ 1,525,500

Appendix G

	AMOUNT PERMITTED TO BE CHARGED BY PAWC TARIFF
Service Activation Fee (New Accounts)	\$30
Meter Test Fees (Water Only)	See Water Tariff page 50
Capacity Reservation Fee (Wastewater Only)	\$4,000 per EDU (see Page 12-13 of Wastewater Tariff for when fee is charged)
Service Line Inspection Fee	\$50
Service Reconnection and Discontinuance Fee	\$30 (regular hours) Cost (non-regular hours)
Return Check Fee	\$20
Late Payment Charge	1.50% Monthly
Wastewater Plant, Residential Septage, and Commercial Waste Disposal Fee	Paid by private contractors to dispose of private residential septage and commercial wastes (see Page 15 and 15.1 of Wastewater Tariff)

	AMOUNT PERMITTED TO BE CHARGED BY FARMINGTON TOWNSHIP
NSF Fee	\$35
Redeposit Fee	\$35
Reconnection Fee	\$50
Late Fee	10% of Balance
Tapping Fee	Water- \$1,500; includes inspection fee Sewer- \$8,000 if pump is supplied; includes inspection fee Sewer - \$700.00 if provide pump includes inspection fee

PAWC Exhibit DW-2R

**Pennsylvania-American Water Company
Docket Nos. R-2025-3057983 and R-2025-3058051**

**PAWC Interrogatories
To
The Office of Consumer Advocate**

Set II

PAWC-OCA-II-1 Reference OCA Statement No. 1, pp. 15-17. Please compare Mr. Morgan's conclusion that the Audubon acquisition did not meet all criteria to meet the Section 1327 requirements for including an acquisition adjustment in rate base with the agreed-upon Settlement Terms in Docket Nos. A-2023-3043194 and A-2023-3043196, including the following paragraphs:

12. The Joint Petitioners agree that they waive all rights to contest and challenge PAWC's request to recover on and of the \$3,600,000 rate base for the System (\$7,200,000 minus \$3,600,000) through 66 Pa. C.S. § 1327 in future rate cases. The Joint Petitioners retain their right to contest or challenge the appropriate amortization period for PAWC's request for recovery on and of the Mitigated Acquisition Premium.

13. The Joint Petitioners agree that, for the purposes of 66 Pa. C.S. § 1327, the Amended Purchase Price and the Mitigated Acquisition Premium are reasonable and in satisfaction of 66 Pa. C.S. § 1327(a)(6) (regarding reasonableness of actual purchase price).

Does Mr. Morgan continue to believe that the Audubon acquisition did not meet all criteria to meet the Section 1327 requirements for including an acquisition adjustment in rate base?

RESPONSE: No. Mr. Morgan believes it is appropriate to comply with the terms of the settlement in Docket Nos. A-2023-3043194 and A-2023-3043196.

Witness: Lafayette K. Morgan

Date: February 18, 2026

PAWC Exhibit DW-3R

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Joint Application of Pennsylvania-American Water Company, : A-2023-3044418
Manwalamink Water Company and Manwalamink Sewer : A-2023-3044419
Company Under Section 1102(a) of the Pennsylvania Public : A-2023-3044421
Utility Code, 66 Pa. C.S. § 1102(a), for all of the necessary : A-2023-3044422
authority, approvals, and certificates of public convenience :

**DIRECT TESTIMONY OF
MICHAEL J. GUNTRUM, P.E., ON BEHALF OF
PENNSYLVANIA-AMERICAN WATER COMPANY**

Date: March 12, 2024

PAWC Statement No. 2

**DIRECT TESTIMONY OF
MICHAEL J. GUNTRUM**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS FOR THE RECORD.**

2 **A.** My name is Michael J. Guntrum, P.E., and my business address is 852 Wesley Drive,
3 Mechanicsburg, PA 17055.

4
5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 **A.** I am employed by Pennsylvania-American Water Company ("PAWC") as a Senior Project
7 Engineer.

8
9 **Q. WHAT ARE YOUR RESPONSIBILITIES AS A SENIOR PROJECT ENGINEER?**

10 **A.** As a Senior Project Engineer for PAWC, I am responsible for the performance of due
11 diligence activities related to potential water and wastewater acquisitions in the
12 Commonwealth of Pennsylvania.

13
14 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL EDUCATION AND EXPERIENCE.**

15 **A.** I received my Bachelor of Science (B.S.) degree in civil engineering in 1994 and a Master
16 of Engineering degree (M.E.) in Environmental Engineering in 1995 from the University
17 of Idaho. In 2010, I received my Master in Business Administration (MBA) from Lebanon
18 Valley College. I have worked in various engineering roles and have over 30 years of
19 experience in environmental engineering related to municipal and industrial water and
20 wastewater treatment. I have worked at PAWC since 2003 in roles related to the
21 acquisition of water and wastewater facilities. I am a registered Professional Engineer in
22 Pennsylvania.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
2 **PUBLIC UTILITY COMMISSION (“COMMISSION”)?**

3 **A.** Yes. I have testified before the Commission on several occasions, including both water
4 and wastewater proceedings. Please see my resume attached as **PAWC Exhibit MJG-1**.

5
6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

7 **A.** My testimony will describe the water distribution, production wells and treatment systems
8 (“Water System”) currently owned by the Manwalamink Water Company (“MWC”) and
9 the wastewater collection and treatment system (“Wastewater System”)¹ currently owned
10 by the Manwalamink Sewer Company (“MSC”) that PAWC has agreed to acquire (the
11 “Transaction”). I will also explain how the acquired Systems will be integrated into
12 PAWC’s existing operations, describe PAWC’s technical fitness to run the Systems and
13 discuss the public benefits of the Transaction. Please see my resume and associated
14 dockets I’ve testified attached as **Exhibit MJG-1**.

15
16 **Q. PLEASE DESCRIBE THE MWC SYSTEM.**

17 **A.** There are three areas served with water in Manwalamink’s service territory: Village of
18 Shawnee (PWSID: PA2450049), Northslope I and II (PWSID: PA2450099), and
19 Northslope III (PWSID: PA2450113). Each area is served with wells, storage tank(s), and
20 a distribution system. All customers are metered. The areas are not interconnected. The
21 existing Manwalamink supply consists of five wells with the following permitted
22 capacities:

¹ The Water System and the Wastewater System will be referred to collectively herein as the “Systems.”

Name	Maximum Instantaneous Rate	Monthly DRBC Allocation
DePuy Island Well No.1	100 gpm	6.48mg
River Village Well No. 2	300 gpm	12.96mg
Ridge Top Well No. 3	100 gpm	4.32mg
North Slope Well No. 5	135 gpm	4.32mg
North Slope Well No. 6	200 gpm	8.64mg

Wells No. 1, 2, and 3 serve the Village of Shawnee. Well No. 5 serves Northslope I and II, Well No. 6 serves Northslope III. The wells have Department of Environmental Protection (“DEP”) and Delaware River Basin Commission (“DRBC”) permits.

The three distribution systems consist of a mix of pipe materials, primarily PVC with some ductile iron and galvanized, and diameters between 1 and 10 inch installed from 1955 to present. 24-inch pipe is used at Well No. 2 and Well No. 5 for chlorine contact to meet 4-log removal requirements. There is a total of approximately 93,000 ft. of distribution main in the three systems.

Storage in the Village of Shawnee system is provided by two 0.2 mg tanks. Northslope I and II have a 0.169 mg storage tank, and Northslope III has a 0.3 mg and a 0.36 mg storage tank. All storage tanks are elevated and set the system pressure in their respective distribution systems.

1 **Q. PLEASE DESCRIBE THE MSC SYSTEM.**

2 **A.** The sanitary sewer system conveys wastewater to a pump station which pumps flow to the
3 wastewater treatment facility. The collection system and treatment facility went into
4 service in 1996. The treatment facility is permitted for 0.700 MGD under NPDES permit
5 number PA0061786. The treatment plant discharges into the lower portion of the
6 Broadhead Creek. The treatment plant discharge is also permitted under DRBC Docket D-
7 1988-034.

8 The Wastewater Treatment Plant ("WWTP") is located in the southern part of the
9 service area and discharges to the Broadhead Creek. The plant was constructed in the
10 1990s with a permitted capacity of 0.7 mgd and 146 lbs. CBOD/day. Treatment unit
11 processes consist of headworks, Aqua Aerobics sequencing batch reactors ("SBRs") and
12 disinfection with chlorine. Solids handling facilities are comprised of an aerobic
13 digester/storage tank. Liquid biosolids are removed as required.

14 The majority of the gravity sewer collection system is 8-inch plastic pipe. The
15 estimated total length of the collection system is approximately 114,000 ft. of 6 and 8-inch
16 mains. The collection system has one main pumping station and 12 small stations. The
17 main pump station is located in a commercial area and has an odor control system
18 consisting of a chemical feed into the wet well. The sewer system does not contain any
19 combined sewers or permitted overflow points.

20
21 **Q. PLEASE DESCRIBE THE MWC AND MSC SERVICE AREAS.**

22 **A.** The areas served by the MWC's and MSC's system are shown on **PAWC Exhibits MK-**
23 **7 and MK-8.**

1 **Q. DOES THE TRANSACTION INCLUDE ALL OF MWC’S WATER ASSETS AND**
2 **MSW’S SEWER ASSETS?**

3 **A.** Yes.
4

5 **Q. DOES MWC RECEIVE WATER FROM ANY SURROUNDING SYSTEMS**
6 **AND/OR SUPPLY WATER INTO ANY SURROUNDING SYSTEMS?**

7 **A.** No.
8

9 **Q. DOES THE TRANSACTION INCLUDE PAWC’S ACQUISITION OF PROPERTY**
10 **NOT OWNED BY THE MANWALAMINK COMPANIES?**

11 **A.** Yes, as Mr. Kohl explains in PAWC Statement No. 1, in the Asset Purchase Agreement
12 (“APA”) entered into between NextEra Water Pennsylvania, LLC (“NEWPA”) and Depuy
13 IV, L.P. (“Depuy”), which was assigned to PAWC through an Assignment and Assumption
14 Agreement of the Asset Purchase Agreement (“APA Assignment Agreement”), PAWC
15 agreed to buy: (1) Lot 14 in Sunrise Village (“Lot 14”), (2) the adjoining spur of land (the
16 “Spur”) and a 367,000 gallon water storage tank (“Depuy Water Tank”).
17

18 **Q. AFTER CLOSING ON THE TRANSACTION, WILL THE DEPUY WATER TANK**
19 **BE USED AND USEFUL IN THE PUBLIC SERVICE?**

20 **A.** Yes. Although it is not currently owned by MWC, it is used by MWC in providing water
21 service to its customers. After Closing, it will be owned by PAWC and used by PAWC to
22 provide water service to its customers.

1 **Q. AFTER CLOSING ON THE TRANSACTION, WILL LOT 14 AND THE SPUR BE**
2 **USED AND USEFUL IN THE PUBLIC SERVICE?**

3 **A.** Yes. The Depuy Water Tank is located on this real estate and it is my understanding that,
4 due to the size of the real estate, subdivision is not possible. As discussed above, after
5 Closing, PAWC will own the water tank and use it to provide water service to customers.
6 The real estate on which that storage tank is located is also used and useful in the public
7 service.

8
9 **Q. PLEASE DESCRIBE HOW PAWC WILL MANAGE THE DAY-TO-DAY**
10 **OPERATIONS OF THE MWC AND MSC SYSTEMS ONCE THEY ARE**
11 **ACQUIRED.**

12 **A.** The Systems will be incorporated into PAWC's Northeast Area operations. The
13 management team consists of a Senior Operations Superintendent, Senior Operations
14 Manager, and Water Quality Supervisor. This will facilitate the integration of the MWC
15 and MSC Systems into the local water and wastewater operations strategy and culture,
16 leverage synergies between the systems, provide cross functional support, and offer
17 enhanced availability of shared resources for day-to-day and emergency situations.

18
19 **Q. ARE OTHER PAWC EMPLOYEES AVAILABLE TO ASSIST WITH WATER**
20 **AND SEWER OPERATIONS, AS NEEDED?**

21 **A.** Yes. Current PAWC employees in all Northeast operation districts will be under the same
22 area management and supported by a shared support team supporting common functions
23 such as external affairs, supply chain, environmental compliance, health and safety,

1 customer service, human resources, and engineering. Employees in the Northeast
2 operation districts will support each other when appropriate and necessary, particularly in
3 emergency situations. All operations and employees within PAWC and within the broader
4 American Water Works Company, Inc. ("American Water") footprint have access to each
5 other when circumstances require or when a very specialized skill or experience is required
6 to support all local issues.

7
8 **Q. WILL THERE BE ANY UNNECESSARY DUPLICATION OF OPERATIONS**
9 **FACILITIES FOLLOWING THE ACQUISITION?**

10 **A.** No, the Systems upon acquisition will initially be operated as a stand-alone water and sewer
11 district. Both Systems will have the support of PAWC's surrounding water and wastewater
12 operations as well as PAWC's operations throughout the Commonwealth and American
13 Water's nationwide resources.

14
15 **Q. DOES PAWC PLAN INTERCONNECTIONS BETWEEN MWC AND OTHER**
16 **PAWC WATER SYSTEMS?**

17 **A.** Not initially. PAWC does have an existing water main in Route 209 that is proximate to
18 MWC. Post-acquisition, MWC will be incorporated into PAWC's long term planning and
19 if, through these planning efforts, it is determined an interconnection is necessary to
20 provide adequate service, the interconnection will be made then.

21
22 **Q. DOES PAWC PLAN INTERCONNECTIONS BETWEEN MSC AND OTHER**
23 **PAWC WASTEWATER SYSTEMS?**

1 A. There are no plans to interconnect the MSC to any existing nearby PAWC wastewater
2 systems.

3
4 **Q. WHAT ARE THE ESTIMATED CAPITAL COSTS FOR THE SYSTEMS?**

5 A. The five-year capital plan for the Systems is shown on **PAWC Exhibit MJG-2**.

6
7 **Q. HOW DID PAWC DEVELOP THIS PLAN?**

8 A. The capital plan estimate is based on preliminary cost estimates of individual projects that
9 will be required for increased supply and reliability, and other recurring capital work
10 needed to comply with obligations in the operations and maintenance (“O&M”) Program
11 Plan and in the ordinary course of business.

12
13 **Q. PLEASE DESCRIBE PAWC’S SYSTEM PLANNING, CAPITAL BUDGETING,**
14 **AND CONSTRUCTION MANAGEMENT PROCESS, WHICH WILL APPLY TO**
15 **THE SYSTEMS AFTER CLOSING.**

16 A. PAWC has an established track record of successfully managing large capital investment
17 projects in order to provide safe, reliable service to the communities it serves. PAWC has
18 an ongoing program of capital investment focused on systematically replacing and adding
19 new pipes, treatment and pumping facilities, and other water and wastewater infrastructure,
20 thereby minimizing customer disruption caused by infrastructure failure. PAWC has
21 funded in excess of \$1 billion in capital construction over the past five years with
22 expenditures expected to total \$470 million to \$600 million per year for the next five years.
23 Capital planning is performed on a five-year planning horizon by in-house engineering

1 staff and operations to establish capacity needs, regulatory impacts, service adequacy and
2 reliability for PAWC's systems. As projects are delivered, project costs, alternatives and
3 risks are further developed, and competitive bidding for consulting engineering
4 design/permitting services and construction is utilized to keep costs as low as possible.
5 Comprehensive periodic oversight of water and wastewater assets during the annual
6 budgeting process and ongoing governance reviews gives PAWC a clear and objective
7 view of needs and potential capital project solutions. Once approved through the capital
8 governance process, the individual capital projects will be led and managed by PAWC
9 engineers working in the local Northeast Operations area, which will allow them to
10 maintain clear visibility to the projects and react to conditions as they develop.

11
12 **Q. DOES THE PENNSYLVANIA CONSTITUTION ADDRESS ENVIRONMENTAL**
13 **RIGHTS?**

14 **A.** I am advised by counsel that the Pennsylvania Constitution, Article I, Section 27,
15 guarantees the right to a clean environment, and requires the Commonwealth to conserve
16 and maintain environmental resources for the benefit of the public.

17
18 **Q. DOES MWC HAVE A HISTORY OF VIOLATIONS OF STATUTES OR**
19 **REGULATIONS ENFORCED BY THE PENNSYLVANIA DEPARTMENT OF**
20 **ENVIRONMENTAL PROTECTION ("DEP")?**

21 **A.** MWC has numerous instances of non-compliance with the regulations promulgated under
22 Pennsylvania's Safe Drinking Water Act ("SDWA"), 35 P.S. §§ 721.1-721.17. A recent
23 web search for SDWA violations in DEP's Drinking Water Reporting System produces

1 results showing a total of 36 individual violations in MWC's systems (PWSID #2450049,
2 #2450099 and #2450113) from 2020 through February 15, 2024. A complete list of
3 MWC's violations is shown on **PAWC Exhibit MJG-3**.

4 The violations cover a broad range of issues that are focused mostly on monitoring
5 and reporting activities, which are some of the most basic and most important functions of
6 a public drinking water utility. The breakdown of violations by type are summarized
7 below:

- 8 • Failure to monitor/report entry point disinfectant residual for Groundwater Rule
9 (15);
- 10 • Failure to collect weekly disinfectant residual and/or failure to monitor sufficient
11 number of monthly disinfectant residuals (7);
- 12 • Failure to monitor or report for Disinfectant By-Product Rule contaminants (5);
- 13 • Failure to submit Consumer Confidence Report certification by due date (3);
- 14 • Failure to issue Tier 3 Public Notifications (2);
- 15 • Failure to monitor/report routine samples for IOC contaminants (2); and
- 16 • Failure to properly collect or analyze Revised Total Coliform Rule routine
17 samples (1).

18 MWC received a Chlorinated Water Discharge – Incident Report resulting from a
19 water main break/leak on September 18, 2023 with an estimated 150,000 gallons
20 released, again pointing to the need for full time on-site personnel.
21

22
23
24
25
26
27
28
29 **Q. DO MWC'S VIOLATIONS OF ENVIRONMENTAL STATUTES AND**
30 **REGULATIONS IMPACT THE SAFETY, ADEQUACY, EFFICIENCY OR**
31 **REASONABLENESS OF MWC'S WATER SERVICE?**

1 **A.** The operational deficiencies highlighted by these violations are concerning and could lead
2 to significant adverse impacts to the health and safety of the System's customers. The
3 failure to conduct routine entry point and distribution system monitoring means that there
4 is no way for MWC to confirm the safety of the water supplied to customers by these
5 sources during the relevant period. Regular routine monitoring is required for such sources
6 to detect any increase in contaminants in the source water and allow the water utility to
7 notify customers and take corrective actions to eliminate or mitigate the contaminants. If
8 the utility fails to perform the required routine monitoring, it has no idea what the levels of
9 contaminants are and cannot take actions to protect the customers.

10 The failure to do the performance monitoring at the entry points with treatment
11 means that there is no way for MWC to confirm that the treatment units were operating
12 properly during this time period. In other words, the water utility has installed treatment
13 processes on these entry points to remove contaminants prior to delivering the treated water
14 to customers, but by not monitoring the effectiveness of the treatment it has no idea on how
15 effectively the contaminants were removed. Finally, due to MWC's failure to issue
16 appropriate and required public notice in a timely manner, MWC's customers are unaware
17 of possible concerns with water quality.

18 In the end, MWC's chronic failure to monitor and report results to DEP and failure
19 to issue proper public notification to customers are evidence of MWC's basic inability to
20 operate and manage a water utility that is compliant with today's regulatory standards. As
21 I mentioned before, these routine activities are some of the most basic and most important
22 activities that a water utility undertakes to protect the water quality being delivered to
23 customers. In contrast, PAWC has a dedicated Water Quality and Environmental

1 Compliance department with professionals staffed to ensure that these basic and important
2 functions are performed correctly. If the Transaction is approved, PAWC will timely
3 perform all monitoring and reporting that DEP requires. PAWC has never been cited by
4 DEP for chronic failures to monitor and report. MWC's customers will benefit from the
5 dedicated staffing and focused attention that PAWC places on water quality, environmental
6 compliance and prompt customer notification.

7
8 **Q. DOES MSC HAVE A HISTORY OF VIOLATIONS OF STATUTES OR**
9 **REGULATIONS ENFORCED BY DEP?**

10 **A.** MSC has numerous instances of non-compliance with the regulations promulgated. A
11 complete list of MSC's violations is shown on **PAWC Exhibit MJG-4.**

12 MSC received a Notice of Violation ("NOV") from the DEP dated June 2, 2021 for
13 effluent charges in excess of NPDES permit limits and late reports and sampling frequency
14 covering the period from January 2017 to May 2021. The NOV was resolved on September
15 15, 2021 pursuant to a Consent Assessment of Civil Penalty.

16 MSC also received an additional NOV from the DEP dated November 16, 2023 for
17 effluent discharges in excess of NPDES permit limits and failure to collect samples, and
18 discrepancies in data reported on monthly Discharge Monitoring Reports ("DMRs")
19 covering the period from November 2021 to June 2023. The O&M Operator submitted a
20 response to the NOV on November 21, 2023.

21
22 **Q. DOES MSC HAVE A HISTORY OF EXCEEDING PERMIT LIMITS**
23 **ESTABLISHED BY DEP?**

1 **A.** Yes, since January 1, 2022 MSC has reported exceeding their permit limits on 10 separate
2 occasions as shown in **PAWC Exhibit MJG-4**.

3
4 **Q.** **IN YOUR OPINION, IS PAWC BETTER EQUIPPED THAN MWC AND MSC TO**
5 **OPERATE AND MAINTAIN THE SYSTEMS IN COMPLIANCE WITH**
6 **APPLICABLE ENVIRONMENTAL STATUTES AND REGULATIONS?**

7 **A.** Yes. As an experienced public utility, PAWC has extensive experience in complying with
8 current environmental regulations and being proactive with capital investments to maintain
9 system integrity and reliability. The MWC and MSC have extensive deferred
10 maintenance. For the MSC this deferred maintenance has resulted in permit exceedances
11 and violations from DEP. In 2023, MWC's Non-Revenue Water (NRW) percentage was
12 30.5%. PAWC has a plan to reduce the MWC's NRW. Once the MSC's assets are in
13 PAWC's GIS system, PAWC will install remote monitoring equipment and perform leak
14 detection. Leaking assets in the distribution system will be identified and then a plan to
15 reduce NRW will be developed and implemented. MWC does not have the personnel,
16 access to advanced equipment, or expertise to address NRW like PAWC will be able to do.

17 PAWC can draw upon a much broader range of engineering and operational
18 experience, as well as deeper operational and financial resources, to address environmental
19 compliance challenges. In addition, given PAWC's experience with the operation of
20 similar groundwater systems in proximity to MWC and wastewater systems in proximity
21 to MSC, I believe that PAWC is best positioned to provide those services on a cost-
22 effective basis.

1 PAWC is the Commonwealth's largest investor-owned provider of water and
2 wastewater services. As a leading water provider in Pennsylvania, PAWC brings industry
3 leading expertise and has extensive technical experience in upgrading, operating, and
4 maintaining water facilities. PAWC is a recognized leader in providing communities in
5 the Commonwealth with well-maintained and reliable water and wastewater services and
6 has extensive local knowledge due to PAWC's decades of experience providing water
7 service to the Pocono and Lehman Pike districts.

8 PAWC currently employs approximately 1,150 professionals with expertise in all
9 areas of water and wastewater utility operations including engineering, regulatory
10 compliance, water and wastewater treatment plant operation and maintenance, distribution
11 and collection system operation and maintenance, material management, risk management,
12 human resources, legal, accounting, and customer service. As a subsidiary of American
13 Water, PAWC has available to it additional resources of highly trained professionals who
14 have expertise in various specialized areas. This experience is available to support
15 PAWC's operations staff and facilities.

16 A 50-person team of American Water corporate engineers has handled a wide
17 variety of system assessments, treatment process evaluations and design reviews for water
18 and wastewater treatment systems in order to improve operations and prioritize capital
19 improvements. For example, PAWC successfully leveraged its corporate engineering
20 expertise following two recent acquisitions, the Steelton water system, and the Exeter
21 wastewater system. For both of these systems, subject matter experts from the corporate
22 engineering team conducted process evaluations of the water and wastewater treatment
23 processes and identified solutions to remedy on-going operational challenges.

1 Prudent renewal and replacement of the aging Systems' infrastructure through
2 capital investment is the key to achieving and maintaining long-term environmental
3 compliance, and it is clear that PAWC is much better equipped than MWC and MSC to
4 make those ongoing capital commitments.

5
6 **Q. IF THE TRANSACTION WOULD NOT OCCUR, DO YOU BELIEVE THAT**
7 **MWC OR MSC WOULD HAVE THE FINANCIAL AND TECHNICAL**
8 **CAPABILITIES TO IMPROVE MATERIALLY THEIR ENVIRONMENTAL**
9 **PERFORMANCE IN THE FUTURE?**

10 **A.** No. Based on past history, neither MWC nor MSC has proactively addressed
11 environmental compliance issues before they rose to the level of violations from the
12 DEP. This is a reactive approach to environmental compliance. This is evidenced by the
13 history of violations for the MWC and MSC. As discussed in greater detail in PAWC
14 Statement No. 1, Manwalamink also faces staffing challenges that are likely to be
15 exacerbated, not improved, in the future. If the Transaction does not occur, I believe that
16 MWC and MSC will continue to experience difficulties meeting environmental
17 compliance.

18
19 **Q. PLEASE DESCRIBE PAWC'S TECHNICAL FITNESS TO PROVIDE WATER**
20 **SERVICE TO MWC'S CUSTOMERS.**

21 **A.** In addition to the points that I discussed earlier, as of December 31, 2023, PAWC had
22 approximately 683,202 water customers across the Commonwealth. A map of PAWC's
23 current service territories is found at **PAWC Exhibit MK-7**. PAWC has had no material

1 issues in complying with the Pennsylvania Public Utility Code (“Code”), the Safe Drinking
2 Water Act, or other regulatory requirements. Moreover, PAWC has the resources, skills,
3 and expertise to respond to ever-increasing environmental standards for the treatment of
4 water and to manage the long-term infrastructure renewal and replacement needs inherent
5 in water systems.

6 I am advised by counsel that the Commission recently adopted a Statement of
7 Policy regarding Public Fire Protection Service and System Hydraulic Monitoring. This
8 Statement of Policy recommends that a water public utility, during the acquisition due
9 diligence process, consider the expenditures and timeframes necessary to bring fire
10 protection service to the water utility’s operating characteristics. 52 Pa. Code § 69.1503(d).
11 If the Transaction is approved, PAWC will upon closing test each hydrant to determine if
12 any fire hydrants do not meet standards for flow and residual pressure. The MWC system
13 will be surveyed and water assets will be loaded into PAWC’s GIS system to include pipe
14 sizes and elevations. Hydraulic and water quality modeling will be performed to ensure
15 all hydrants provide the necessary fire service. Estimated costs for these activities are
16 included in PAWC’s capital improvement plan for the MWC.

17
18 **Q. PLEASE DESCRIBE PAWC’S TECHNICAL FITNESS TO PROVIDE**
19 **WASTEWATER SERVICE TO MSC’S CUSTOMERS.**

20 **A.** In addition to the points that I discussed earlier, as of November 22, 2023, PAWC had
21 approximately 1,266 wastewater customers across the Commonwealth. A map of PAWC’s
22 current service territories is found at **PAWC Exhibit MK-7**. PAWC has had no material
23 issues in complying with the Code, the Clean Streams Law, or other regulatory

requirements. Moreover, PAWC has the resources, skills, and expertise to respond to ever-increasing environmental standards for the treatment of wastewater and to manage the long-term infrastructure renewal and replacement needs inherent in wastewater systems.

Q. DOES PAWC MAINTAIN CYBER SECURITY, PHYSICAL SECURITY, BUSINESS CONTINUITY AND EMERGENCY PLANS?

A. Yes. Cyber and physical security plans are maintained and monitored by American Water for each of its subsidiaries. PAWC maintains emergency response plans (“ERPs”) and operations and maintenance manuals, both of which have operational business continuity included within the plans and are updated each year. These plans are tested each year through emergency response tabletop exercises. Each plan is overseen and managed by various groups and individuals to provide overarching support to PAWC. These groups are responsible for testing, reviewing, and updating their respective plan(s).

The departments assigned to Physical Security, Emergency Response, Business Continuity, and Cyber Security plans are as follows:

- Physical Security Plan - Operational Risk Management Security (American Water Works Service Company, Inc. (“AWWSC”));
- Cyber Security Plan - Operational Risk Management Security (AWWSC);
- Emergency Response Plan - Operations (PAWC); and
- Business Continuity Plan - Operational Risk Management (PAWC) and Operations (PAWC).

To constantly protect physical and cyber resources, the designated groups have developed procedures to ensure that PAWC operates in a safe, secure, and reliable environment. A major commitment in assuring plans are kept current is performing various

1 testing on an annual basis. Types of testing performed by AWWSC and PAWC include
2 vulnerability assessments, system operational testing, full scale exercises, media backups,
3 and real-life events.

4 In contrast, while MWC and MSC have a physical security plan, due to their
5 staffing issues and lack of expertise in security PAWC is more capable of maintaining
6 security at critical assets of MWC and MSC. PAWC has recognized the need for security
7 improvements at the MWC and MSC and has budgeted capital to address those needs.
8 Capital improvements will include fencing improvements as well as remote monitoring.
9

10 **Q. PLEASE DESCRIBE PAWC'S CYBERSECURITY CONTROLS.**

11 **A.** PAWC's cybersecurity controls are consistent with the National Institute of Standards and
12 Technology ("NIST") cyber security framework and the American Water Works
13 Association ("AWWA") Process Control System Security Guidance for the Water Sector.
14

15 **Q. PLEASE DESCRIBE PAWC'S RELATIONSHIPS WITH COMMISSION**
16 **EMERGENCY RESPONSE STAFF, PENNSYLVANIA EMERGENCY**
17 **MANAGEMENT AGENCY ("PEMA") STAFF, AND LOCAL FIRST**
18 **RESPONDERS.**

19 **A.** PAWC has a strong working relationship with the Commission's Emergency Response
20 Staff. PAWC provides the Commission with emergency response numbers for all PAWC
21 operating areas each year. The Commission provides emergency numbers for its staff,
22 which PAWC distributes to all of PAWC's operating areas for inclusion in the PAWC
23 Emergency Response Plans. For those emergencies that warrant communication to the

1 Commission's Emergency Preparedness Liaison Officer ("EPLO"), PAWC has contacted
2 Commission staff in the past to advise them of situations and actions taken by PAWC.
3 Each year, PAWC conducts emergency response tabletop exercises to test responses to
4 emergency situations, including weather emergencies, slug discharges of industrial wastes
5 into the sewer system, damage to facilities, cyber-attack, and other perils. The
6 Commission's emergency response staff has participated in those exercises each year since
7 2006. PAWC also invites local first responders to participate, such as fire departments,
8 police departments, hazmat responders, local prison personnel, as well as DEP and the
9 Governor's Office of Homeland Security personnel.

10 PAWC has participated in Pennsylvania Water/Wastewater Agency Response
11 Network ("PaWARN") and PEMA-sponsored exercises over the years. PAWC's current
12 relationship with PEMA is through the Commission's EPLO and PaWARN. PAWC is a
13 member in good standing of PaWARN.

14 In contrast, neither MSC nor MWC is not a member of PaWARN. I would say that
15 PAWC is better prepared than the Manwalamink Companies in terms of emergency
16 preparedness.

17
18 **Q. PLEASE DESCRIBE PAWC'S PARTICIPATION IN PENNSYLVANIA'S "ONE**
19 **CALL" SYSTEM AND THE RESOURCES THAT PAWC DEDICATES TO THE**
20 **PROGRAM.**

21 **A.** All of PAWC's operating districts are members of Pennsylvania One Call System Inc. and
22 complete excavator requested mark outs on a daily basis. Each district has a minimum of
23 one person dedicated to completing dig notifications utilizing a third-party internet-based

1 One Call ticket management system, known as Korweb, that is accessible via vehicle
2 mounted computers for real time response to any PA One Call dig notification.

3 PAWC has an excellent track record of compliance with the requirements of the
4 “One Call” system. PAWC achieved a 99.83 percent ticket completion rate in 2023.
5 PAWC’s late ticket completion rate for 2023 was 0.9 percent. Through November 2023
6 PAWC has achieved a 100 percent ticket completion rate for 19 consecutive months, a
7 99.83% completion rate in December 2023, and 100% in January 2024.

8 MWC and MSC have limited resources and manpower to respond timely to One
9 Call tickets and rely on outside contractors, in contrast to PAWC which has dedicated
10 resources.

11
12 **Q. WHAT EFFORTS, IF ANY, WILL PAWC UNDERTAKE TO EDUCATE MWC’S**
13 **AND MSC’S CUSTOMERS REGARDING PAWC OWNERSHIP OF THE**
14 **SYSTEM?**

15 **A.** As the Transaction is nearing Closing, PAWC plans to produce bill inserts or onserts and/or
16 letters to customers to explain the transition, billing, payment options and other items
17 associated with the change in ownership. PAWC's website will also add content to help
18 educate customers and to address frequently asked questions.

19
20 **Q. WHAT, IF ANY, CUSTOMER ENHANCEMENTS CAN MWC’S AND MSC’S**
21 **CUSTOMERS EXPECT AS A RESULT OF THE TRANSACTION?**

22 **A.** PAWC prides itself on providing superior customer service. As part of its commitment to
23 customer service, PAWC offers its customers a number of enhanced services, including

1 extended call center hours, additional bill payment options, enhanced customer information
2 and education programs, and access to PAWC's customer assistance program.

3
4 **Q. PLEASE PROVIDE ADDITIONAL DETAIL ON EACH OF THESE CUSTOMER**
5 **SERVICE ENHANCEMENTS.**

6 **A. *Customer Service.*** As discussed above, PAWC's call center is available from 7:00 a.m. to
7 7:00 p.m., Monday through Friday for routine business and 24/7/365 for emergency
8 situations. Customers dealing with emergency situations can always contact a live
9 customer service representative. Customers can also reach a customer service
10 representative via email at infopa@amwater.com. In addition, PAWC's customers have
11 the ability to manage their account via PAWC's "My H20" online portal. Finally, PAWC
12 offers local field service support 24 hours a day, seven days a week for customer
13 emergencies. All of this means that PAWC is very responsive to its customers and any
14 issues they may have. PAWC will provide the same responsive approach to MWC's and
15 MSC's customers once PAWC acquires the Systems.

16 In comparison, the MWC and MSC customer service is not as robust as that offered
17 by PAWC. As stated before, manpower constraints at MWC and MSC limit the timeliness
18 of customer service response. MWC and MSC are not staffed 24 hours a day/7 days a
19 week which increases customer response time after hours, weekend, and holidays.

20
21 ***Bill Payment Options.*** PAWC offers a number of bill payment options. Customers have
22 the option to receive paper bills through the mail or go paperless and receive their bills
23 electronically via the "My H20" on-line portal. Either way, customers can pay their bill

1 by mail, online, or over the phone with a debit or credit card. They can also pay by e-check
2 or an electronic funds transfer (which can be set up at the “My H2O” online portal) or pay
3 in-person at multiple authorized payment locations across the state.

4
5 ***Customer Information and Education Programs.*** PAWC provides extensive customer
6 information and education programs that will be available to MWC’s and MSC’s current
7 customers through brochures, bill inserts, and educational videos posted on PAWC’s
8 website. PAWC’s customers always have full access to a wide range of topics, including
9 information on preventing sewer overflows, preventing frozen pipes, beneficially re-using
10 residuals from water treatment plants for community gardens, detecting and fixing silent
11 toilet leaks, properly disposing of unused pharmaceuticals to keep them out of the
12 wastewater system, conserving water, installing expansion tanks, obtaining Fire
13 Department Grants, and protecting customers from utility imposters.

14
15 ***Customer Assistance Programs.*** Finally, as new PAWC customers, MWC’s and MSC’s
16 customers will have access to PAWC’s customer assistance program called the “H2O Help
17 to Others Program.” For water and wastewater customers, this program offers two main
18 services: (1) grants of up to \$500 per year and (2) for water customers, a tiered discount
19 on water service charges and water usage charges based on percentage of Federal Poverty
20 Level (“FPL”) (Tier 1 0%-50% of FPL 80% discount on both water usage charge and water
21 service charge; Tier 2 51%-100% of FPL 65% discount on water service charge and 50%
22 discount on water usage charge; Tier 3 101%-150% of FPL 40% discount on water service
23 charge and 25% discount on water usage charge) and for wastewater customers, a tiered

1 discount on total wastewater charges based on percentage of FPL (Tier 1 0%-50% of FPL
2 80% discount; Tier 2 51%-100% of FPL 55% discount, Tier 3 101%-150% of FPL 30%
3 discount). Additionally, PAWC offers payment arrangements and budget billing to
4 residential customers who qualify for the programs.

5 PAWC's strong collaboration and coordination with the Pennsylvania Department
6 of Human Services ("DHS"), and its significant customer outreach, have allowed PAWC's
7 customers to enjoy significant benefits from the low-income household water assistance
8 program ("LIHWAP"). In 2022, over 13,000 LIHWAP grants were processed by the DHS
9 for PAWC customers providing \$7.6 million in assistance.

10 In comparison, the Manwalamink Companies have no formal low-income customer
11 service assistance programs nor any formal income-based repayment options.
12

13 **Q. DOES PAWC HAVE A PROGRAM TO PROTECT ITS CUSTOMERS AGAINST**
14 **UTILITY EMPLOYEE IMPOSTERS?**

15 **A.** Yes, PAWC has developed communications tools and programs to regularly educate
16 customers about the tactics used by utility employee imposters and what homeowners need
17 to know to protect themselves. The communications vehicles include bill inserts, news
18 releases, social media posts and website information about imposter-related crimes and
19 precautions that customers can take. In addition, PAWC helped form the Keystone
20 Alliance to Stop Utility Imposters, a coalition of water, gas, and electric utilities, along
21 with the Commission, Pennsylvania District Attorneys Association and Pennsylvania
22 Chiefs of Police Association, to launch a public awareness campaign using public service
23 announcements, print materials, posters, and community presentations.

CONCLUSION

Q. DO YOU BELIEVE PAWC HAS THE ABILITY TO PROVIDE SAFE, ADEQUATE, AND RELIABLE WATER AND WASTEWATER SERVICES TO MWC'S AND MSC'S CUSTOMERS?

A. Yes.

Q. DO YOU BELIEVE THAT THE PROPOSED TRANSACTION WOULD RESULT IN AN AFFIRMATIVE PUBLIC BENEFIT OF A SUBSTANTIAL NATURE?

A. Yes. For the reasons stated in my testimony, PAWC, as the largest investor-owned water and wastewater company in the Commonwealth, will be able to provide an enhanced level of operational expertise and customer service. The Transaction will also improve the Systems' environmental compliance and solve the staffing issues currently experienced by the Manwalamink Companies as PAWC will be able to provide a full complement of staff to be available locally to operate the Systems and address the needs of the System's customers. Approval of the Transaction would be consistent with the Pennsylvania Constitution, Article I Section 27.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes. However, I reserve the right to supplement my testimony as additional issues and facts arise during the course of the proceeding. Thank you.

PAWC EXHIBIT MJG-1

QUALIFICATIONS OF MICHAEL J. GUNTRUM, P.E.

Michael J. Guntrum, P.E., MBA
Michael.guntrum@amwater.com

Management Professional/Project Manager/Environmental Engineer/Veteran

SUMMARY

Management professional offering 25 years of experience in Business Development, Project Management and Engineering and 32 years of experience in leadership roles. Involved in all aspects of Business Development at Pennsylvania American Water with solid knowledge of the Business Development process to include client contact and management, management of the bid process, formulation of a Bid-to-Win strategy, and development of the financial model and Risk Register. Has worked successfully with all functional groups within Pennsylvania American Water. Background includes capital planning and budgeting for water and wastewater projects, conducting presentations, ensuring projects remain within budget, and the construction and operations of high-quality water and wastewater systems. Earned an undergraduate and graduate degree in Civil/Environmental Engineering and a Masters of Business Administration. Supervised engineers and designers, guided engineering decisions, provided design support, and approved final design work.

COMPETANCY

- Professional – Masters degree in Engineering and Masters of Business Administration. Professional Engineering license in Environmental Engineering. Proficient in MS Word, Excel, Power Point, Project, and Visio. Excellent problem-solving skills. Continuously seeking to improve skills in management, project management, and engineering.
- Social – Leadership and team developmental skills attained through military training and wide-ranging professional experience. Ability to work with key stakeholders within and outside of the organization to accomplish objectives.
- Managerial – Creates opportunities for individual and team development. Communicates a plan for long term professional development. Ability to relate team goals to organization goals and values.
- Entrepreneurial – Continuously looking for ways to leverage diverse skills and experience to take advantage of strategic opportunities in the marketplace. Ability to quickly synthesize information to take decisive action while recognizing risk.
- Transforming – Understands diverse cultures through living and working in Germany for four years and the study of Russian language and culture. Focused on meeting and exceeding customer expectations. Ability to leverage diverse personal and professional experience to recognize opportunities for change.

EXPERIENCE

PENNSYLVANIA AMERICAN WATER, Hershey, PA
Senior Engineering Manager in Business Development

2003 - Present

Responsible for the review, study, and design of municipal water and wastewater treatment systems for the purpose of contract operations, acquisition, and post-acquisition integration. Professional experience includes reviewing operational information of the facility, developing operation and maintenance budgets, analyzing required capital expenditures, and writing engineering evaluations that are read and reviewed by functional groups and management. Works closely with every department within Pennsylvania American to include Management, Finance, Rates, Legal, Engineering, Water Quality, Production, and Loss Control. Attended NARUC Utility Rate School in 2007.

Was involved in the due diligence, acquisition, preparing testimony, regulatory filing, and integration of the following systems:

(* Denotes Provided Testimony in Proceeding)

- York Wastewater*
- Royersford Wastewater*
- Valley Water and Wastewater*
- Upper Pottsgrove Wastewater*
- Kane Wastewater*
- Steelton Water
- Exeter Wastewater
- McKeesport Wastewater
- Scranton Wastewater
- Fairview Wastewater
- New Cumberland wastewater
- McEwensville water
- McEwensville wastewater
- Shipperville wastewater
- Paint-Elk Wastewater
- Paint Township water
- Scott Township water
- Berry Hollow Water
- Franklin Township wastewater
- Hamiltonban wastewater
- Marcel Lakes wastewater
- Pocono Mountain Lake Forest water
- Koppel wastewater
- Indian Rocks water
- Olwen Heights water
- Fernwood water
- All Seasons water
- Lake Spangenberg water
- Wildcat water
- Applewood water
- Birch Acres water
- Sutton Hills water
- Nittany water
- Saxonburg water
- Boggs Water
- Clarion Area Authority wastewater
- Three Lane Utilities water
- Claysville-Donnegal water
- Claysville-Donnegal wastewater
- Mountain Top HOA water
- Lexington Woods water
- Pine Ridge HOA water

- Blue Mountain Lake water
- Blue Mountain Lake wastewater

Brinjac Engineering, Inc., Harrisburg, PA

1999 - 2003

Project Manager

Responsible for the study, design, and review of municipal wastewater treatment systems and potable water treatment and storage facilities. Professional experience includes the selection, evaluation, design engineering, and procurement of process equipment, pumping systems, piping, blowers, compressors, dry and liquid feed systems, solids conveying systems, flow and level measurement, and other process instrumentation. Also responsible for integration of process equipment into existing systems to include coordination with electrical, instrumentation, and control systems. Significant assignments have included:

- Design Engineer and Project Manager responsible for permitting and design of a new 1.5 million gallon per day wastewater treatment plant in Pine Grove Township. Total estimated project cost \$5,000,000.
- Project manager responsible for the feasibility study, preliminary design, final design, permitting, and construction administration for the construction of two 6-million gallon water storage tanks for the City of Harrisburg. The Project was awarded a Diamond Award in 2003 by the American Council of Engineering Companies for excellence in Water Resources Engineering. Total project cost \$4,500,000.
- Responsible for design of a new large plate and frame filter press and chemical feed systems at the Antrim Wastewater Treatment Plant. Total project cost \$850,000.
- Responsible for the engineering and project management services for the installation of a new belt filter press and chemical feed systems at the Stroudsburg wastewater treatment plant. Total project cost \$550,000.
- Design Engineer and Project Manager responsible for the design and construction services related to the installation of improvements to the existing aerobic digesters and chemical feed systems at the Stroudsburg wastewater treatment plant. Total project cost \$250,000.
- Project manager and design engineer responsible for the feasibility study, preliminary design, final design, permitting, and construction administration for the construction of improvements to the spillway at DeHart Dam. Total project cost \$250,000.
- Design Engineer and Project Manager responsible for design and installation of various improvements to the Lycoming County Wastewater Treatment Plant. Total project cost \$150,000.
- Lead the effort for the design and construction services related to the replacement of the Kautz Street Pump Station in the Borough of Stroudsburg. Total project cost \$100,000.
- Assisted the City of Harrisburg in modifying the corrosion control program for the potable water distribution system to respond to changes in the raw water supply. As a result of the new corrosion control program, customer water quality complaints have dropped significantly. Analyzed the potable water distribution system with a computerized hydraulic model to determine if water age in older parts of the distribution system could be improved by changing distribution system operations.

BLACK & VEATCH INC., Portland, Oregon

1997 - 1999

Environmental Engineer

Served as an Environmental Engineer for the study, design, and review of municipal wastewater treatment systems, water treatment and storage facilities, sewage and storm water collection and conveyance systems. Significant assignments included:

- Conducted Phase 1 of the Pipe Design and Life Study for the Portland Bureau of Water Works.

- Developed a program with the Portland Bureau of Water Works and their industrial customers to evaluate potential water conservation and provide mechanisms to encourage water conservation.
- Design of 2 new 42 million gallons per day slow sand filters and modifications to existing slow sand filter facility for the City of Salem. Total project cost \$4,500,000.
- Design of a new copper sulfate feed system for the City of Salem.
- Preparation of a detailed operations and maintenance manual for a chlorination/dechlorination facility at the Clackamas Filtration Plant.
- Preparation of a Risk Management Plan for the Clackamas Filtration Plant.
- Preparation of Risk Management Plans for the City of Salem.

US ARMY CORPS OF ENGINEERS, Portland, Oregon

1995 - 1997

Engineer, (2 year term position)

Design and analysis of hydraulic structures related to fish passage on the lower Columbia River dams. Assisted in the management and review of products from outside engineering firms. Significant assignments included:

- Participated in the evaluation of physical hydraulic model data and the design of modifications to the John Day Dam adult fish bypass system.
- Participated in the design of the Bonneville Dam First Powerhouse Juvenile Fish Bypass System.
- Provided technical support for the Dissolved Gas Abatement program.
- Design and analysis of hydraulic systems related to the juvenile bypass system at the John Day Dam.

US ARMY

1983 - 1990

Electronic Warfare Signals Intelligence Analyst

US Army, Field Station Augsburg, Germany, US Army detachment to the National Security Agency, Fort Meade, MD. Gathered, sorted, and scanned foreign intercept messages and signals, to include encrypted communications. Graduate of the Defense Language Institute specializing as a Russian Linguist. Awarded Top Secret Special Intelligence Security Clearance after a thorough background investigation.

EDUCATION

Lebanon Valley College, Annville, Pennsylvania

2008 - 2010

Masters Business Administration

NARUC Utility Rate School

2007

University of Idaho, Moscow, Idaho

1994 - 1995

Masters, Environmental Engineering

University of Idaho, Moscow, Idaho

1990 - 1994

B.S., Environmental Engineering

Noncommissioned Officer Leadership Development Program, Augsburg Germany

1989

Defense Language Institute, Monterey California

1985 - 1986

Russian Linguist

LICENSES

- Professional Engineer – Pennsylvania, Oregon, Professional Engineer with a license in Environmental Engineering

PAWC EXHIBIT MJG-2

FIVE YEAR CAPITAL PLAN FOR MANWALAMINK SYSTEMS

Year After Closing	1	2	3	4	5
Water System Capital Improvement					
GIS Survey	\$ 100,000				
Safety	\$ 70,000				
Security	\$ 50,000	\$ 50,000			
SCADA	\$ 75,000	\$ 75,000			
Electrical improvements	\$ 50,000	\$ 50,000	\$ 50,000		
Treatment chemical feed improvements	\$ 100,000				
Treatment instrumentation improvements	\$ 100,000				
Distribution System Replacement		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Replace Meters	\$ 100,000	\$ 100,000			
Capitalized Maintenance and Replacement	\$ 455,000	\$ 455,000	\$ 455,000	\$ 455,000	\$ 455,000
Total	\$ 1,100,000	\$ 930,000	\$ 705,000	\$ 655,000	\$ 655,000
Grand Total					\$ 4,045,000

Year After Closing	1	2	3	4	5
Wastewater Capital Improvement					
Safety	\$ 40,000				
Security	\$ 40,000				
SCADA	\$ 100,000				
Treatment Plant improvements	\$ 100,000	\$ 100,000			
Condition based assesment	\$ 200,000				
Collection system Replacement		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capitalized Maintenance and Replacement	\$ 459,000	\$ 359,000	\$ 269,000	\$ 269,000	\$ 269,000
Total	\$ 939,000	\$ 659,000	\$ 469,000	\$ 469,000	\$ 469,000
Grand Total					\$ 3,005,000

PAWC EXHIBIT MJG-3

**COMPLETE LIST OF MAWALAMINK SYSTEM
(WATER) VIOLATIONS FROM 2020-2024**

PWSID	SYSTEM NAME	CONTAMINANT ID	VIOLATION ID	VIOLATION TYPE	SAMPLE TYPE	VIOLATION DATE
2450049	MANWALAMINK WATER COMPANY	CHLORINE	382	R3	DISTRIBUTION	11/20/2023
2450049	MANWALAMINK WATER COMPANY	CHLORINE	4712	R3	DISTRIBUTION	1/23/2024
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	2287	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	12/19/2022
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	382	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	11/27/2020
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	20817	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	6/22/2021
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	20818	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	6/22/2021
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	27629	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	8/19/2021
2450049	MANWALAMINK WATER COMPANY	GROUNDWATER RULE	29735	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	9/22/2021
2450049	MANWALAMINK WATER COMPANY	CCR REPORT	27628	CCR NOT SUBMITTED		8/19/2021
2450099	MANWALAMINK WATER CO NS 1&2	CHLORINE	388	R3	DISTRIBUTION	11/20/2023
2450099	MANWALAMINK WATER CO NS 1&2	REVISED TOTAL COLIFORM RULE	13764	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION	DISTRIBUTION	2/21/2023
2450099	MANWALAMINK WATER CO NS 1&2	CHLORINE	18776	R4	DISTRIBUTION	4/20/2023
2450099	MANWALAMINK WATER CO NS 1&2	ANTIMONY (IOC)	5353	FAILURE TO MONITOR/REPORT ROUTINE SAMPLES FOR CONTAM. SPECIFIED	ENTRY POINT	1/19/2022
2450099	MANWALAMINK WATER CO NS 1&2	THALLIUM (IOC)	5354	FAILURE TO MONITOR/REPORT ROUTINE SAMPLES FOR CONTAM. SPECIFIED	ENTRY POINT	1/19/2022
2450099	MANWALAMINK WATER CO NS 1&2	REVISED TOTAL COLIFORM RULE	5352	FAILURE TO PROPERLY COLLECT OR ANALYZE RTCR ROUTINE SAMPLES	DISTRIBUTION	1/19/2022
2450099	MANWALAMINK WATER CO NS 1&2	GROUNDWATER RULE	20827	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	6/22/2021
2450099	MANWALAMINK WATER CO NS 1&2	GROUNDWATER RULE	27637	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	8/19/2021
2450099	MANWALAMINK WATER CO NS 1&2	GROUNDWATER RULE	29738	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	9/22/2021
2450099	MANWALAMINK WATER CO NS 1&2	CCR REPORT	27635	CCR NOT SUBMITTED		8/19/2021
2450099	MANWALAMINK WATER CO NS 1&2	CHLORINE	27636	R3	DISTRIBUTION	8/19/2021
2450099	MANWALAMINK WATER CO NS 1&2	HALOACETIC ACIDS (HAA5)	40524	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED		10/20/2020
2450099	MANWALAMINK WATER CO NS 1&2	TRICHALOMETHANES (TTHM)	40525	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED		10/20/2020
2450113	MANWALAMINK WATER CO NS 3	CHLORINE	394	R3	DISTRIBUTION	11/20/2023
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	22171	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR		5/16/2022
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	22172	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR		5/16/2022
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	22173	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR		5/16/2022
2450113	MANWALAMINK WATER CO NS 3	CHLORINE	34985	FAILURE TO ISSUE TIER 3 PUBLIC NOTIFICATION	DISTRIBUTION	9/22/2022
2450113	MANWALAMINK WATER CO NS 3	HALOACETIC ACIDS (HAA5)	32012	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED		10/21/2021
2450113	MANWALAMINK WATER CO NS 3	TRICHALOMETHANES (TTHM)	32013	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED		10/21/2021
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	18251	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR		5/21/2021
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	20831	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR	ENTRY POINT	6/22/2021
2450113	MANWALAMINK WATER CO NS 3	GROUNDWATER RULE	35415	FAILURE TO MONITOR/REPORT EP DISINFECTANT RESIDUAL FOR GWR		11/4/2021
2450113	MANWALAMINK WATER CO NS 3	CCR REPORT	27640	CCR NOT SUBMITTED		8/19/2021
2450113	MANWALAMINK WATER CO NS 3	CHLORINE	27641	R3	DISTRIBUTION	8/19/2021
2450113	MANWALAMINK WATER CO NS 3	HALOACETIC ACIDS (HAA5)	40529	FAILURE TO MONITOR OR REPORT FOR THE D/DBP CONTAMINANT SPECIFIED		10/20/2020
2450113	MANWALAMINK WATER CO NS 3	CHLORINE	6311	R3	DISTRIBUTION	1/23/2020

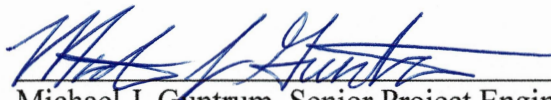
PAWC EXHIBIT MJG-4

**COMPLETE LIST OF MAWALAMINK SYSTEM
(WASTEWATER) VIOLATIONS**

CLIENT	PERMIT	INSPECTION_ID	DATE_INSPECTED	AGENCY_CODE	INSPECTION_RESULT_DESC	VIOLATION_ID	VIOLATION_DATE	VIOLATION_TYPE	VIOLATION_TYPE_DESCRIPTION
MANWALAMINK SEW CO	PA0061786	3629771	10/16/2023	DEP	Violation(s) Noted	8162050	10/16/2023	92A.44	NPDES - Violation of effluent limits in Part A of permit
MANWALAMINK SEW CO	PA0061786	3629771	10/16/2023	DEP	Violation(s) Noted	8162051	10/16/2023	92A.61(C)	NPDES - Failure to monitor pollutants as required by the NPDES permit
MANWALAMINK SEW CO	PA0061786	3629771	10/16/2023	DEP	Violation(s) Noted	8162192	10/16/2023	CSL201	CSL - Unauthorized, unpermitted discharge of sewage to waters of the Commonwealth
MANWALAMINK SEW CO	PA0061786	3629771	10/16/2023	DEP	Violation(s) Noted	8162193	10/16/2023	92A.41(A)8	NPDES - Failure to provide information or records required by the permit or otherwise needed to determine compliance
MANWALAMINK SEW CO	PA0061786	3435690	10/2/2022	DEP	Viol(s) Noted & Immediately Corrected	971173	10/2/2022	CSL611	CSL - Failure to comply with terms and conditions of a WQM permit
MANWALAMINK SEW CO	PA0061786	3349585	4/12/2022	DEP	Viol(s) Noted & Immediately Corrected	951965	4/12/2022	CSL611	CSL - Failure to comply with terms and conditions of a WQM permit
MANWALAMINK SEW CO	PA0061786	3202666	6/2/2021	DEP	Violation(s) Noted	919693	6/2/2021	92A.44	NPDES - Violation of effluent limits in Part A of permit
MANWALAMINK SEW CO	PA0061786	3202666	6/2/2021	DEP	Violation(s) Noted	919694	6/2/2021	92A.41(A)12B	NPDES - Failure to submit monitoring report(s) or properly complete monitoring reports

VERIFICATION

I, Michael J. Guntrum, hereby state that the facts above set forth in the attached Testimony are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements made herein are made subject to the penalties of 18 Pa. Cons. Stat. §4904 relating to unsworn falsification to authorities.



Michael J. Guntrum, Senior Project Engineer
Business Development
Pennsylvania-American Water Company

Dated: 3/12/2024

PAWC Exhibit DW-4R

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION**

In The Matter Of:

Manwalamink Sewer Co.	:	Violations of The Clean Streams Law
P.O. Box 48 River Road	:	and
Shawnee On Delaware, PA 18356-0048	:	NPDES Permit No. PA0061786
	:	Smithfield Township, Monroe County

CONSENT ASSESSMENT OF CIVIL PENALTY

This Consent Assessment of Civil Penalty (“CACP”) is entered into this 15th day of September, 2021, by and between the Commonwealth of Pennsylvania, Department of Environmental Protection (“Department”) and Manwalamink Sewer Co. (“Manwalamink”).

The Department has found and determined the following:

A. The Department is the agency with the duty and authority to administer and enforce The Clean Streams Law, Act of June 22, 1937, P.L. 1987, as amended, 35 P.S. § 691.1 et seq. (“Clean Streams Law”); Section 1917-A of the Administrative Code of 1929, Act of April 9, 1929, P.L. 177, as amended, 71 P.S. § 510-17 (“Administrative Code”) and the rules and regulations promulgated thereunder.

B. Manwalamink owns and operates the Manwalamink Water Co. wastewater treatment plant (“WWTP”) located in Smithfield Township, Monroe County.

C. Manwalamink is a “person” as defined in Section 1 of The Clean Streams Law, 35 P.S. § 691.1. Manwalamink maintains a mailing address at P.O. Box 48 River Road, Shawnee On Delaware, Pennsylvania 18356-0048.

D. On September 3, 2014, the Department reissued National Pollutant Discharge Elimination System (“NPDES”) Permit No. PA0061786 (“2014 NPDES Permit”) to Manwalamink, which authorized a discharge of treated sewage to Brodhead Creek in accordance with the effluent limitations, monitoring and reporting requirements, and other conditions set forth in the 2014 NPDES Permit. The effective date of the 2014 NPDES Permit was October 1, 2014.

E. Manwalamink is required by the 2014 NPDES Permit and Sections 201 and 202 of The Clean Streams Law, 35 P.S. §§ 691.201 and 691.202, to fully comply with the effluent limits set forth in the 2014 NPDES Permit.

F. The 2014 NPDES Permit requires that effluent discharged from Manwalamink meets identified concentration criteria for certain parameters on a routine basis. Manwalamink

exceeded the 2014 NPDES Permit's effluent limitations as reported by Manwalamink's monthly electronic Discharge Monitoring Reports ("eDMR"), as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Permit Limit</u>	<u>Reported Value</u>
January 2017	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
April 2017	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.89 mg/L
July 2017	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	2.2 mg/L
November 2017	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	2.58 mg/L
February 2018	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
February 2018	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.72 mg/L
April 2018	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
May 2018	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
December 2018	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
December 2018	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.61 mg/L
January 2019	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.76 mg/L
January 2019	Fecal Coliform <i>Instantaneous Maximum</i>	10,000/100 mL	62,000/100 mL
May 2019	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.8 mg/L
May 2019	Fecal Coliform <i>Geometric Mean</i>	200/100 mL	1,166/100 mL
May 2019	Fecal Coliform <i>Instantaneous Maximum</i>	1,000/100 mL	21,000/100 mL
July 2019	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.69 mg/L
July 2019	Total Residual Chlorine <i>Instantaneous Maximum</i>	1.6 mg/L	1.91 mg/L
August 2019	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.6 mg/L
August 2019	Total Suspended Solids <i>Average Monthly</i>	30.0 mg/L	36.2 mg/L

September 2019	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.61 mg/L

G. On April 1, 2019, the Department received an NPDES Permit application from Manwalamink for the renewal of its 2014 NPDES Permit.

H. Part A.III.B(2) of the 2014 NPDES Permit requires that each of Manwalamink's completed eDMRs be received by the Department within 28 days from the end of each monitoring period. Failure to do so constitutes unlawful conduct under Section 611 of The Clean Streams Law, 35 P.S. § 691.611.

I. Manwalamink failed to submit eDMRs in a timely manner. Specifically, the following eDMRs were received by the Department later than the requirements of the 2014 NPDES Permit:

<u>Monitoring Period</u>	<u>Date Due</u>	<u>Date Received</u>
April 1, 2019 – June 30, 2019	July 28, 2019	July 29, 2019
June 2019	July 28, 2019	July 29, 2019

J. Part A.III.B(3) of the 2014 NPDES Permit, states, in relevant part, the permittee shall complete all supplemental reporting forms ("Supplemental DMRs") included with the 2014 NPDES Permit, and submit the signed, completed forms as attachments to the eDMR.

K. Manwalamink failed to submit a Sewage/Biosolids Production and Disposal Supplemental DMR as an attachment to its September 2019 eDMR.

L. On September 3, 2019, the Department reissued NPDES Permit No. PA0061786 ("2019 NPDES Permit") to Manwalamink, which authorized a discharge of treated sewage to Brodhead Creek in accordance with the effluent limitations, monitoring and reporting requirements, and other conditions set forth in the 2019 NPDES Permit. The effective date of the 2019 NPDES Permit was October 1, 2019.

M. Part A.III.B(5) of the 2019 NPDES Permit, states, in relevant part, the permittee shall complete all supplemental reporting forms ("Supplemental DMRs") included with the 2019 NPDES Permit, and submit the signed, completed forms as attachments to the eDMR.

N. Manwalamink failed to submit Influent and Process Control Supplemental DMRs as attachments to its October 2019 and November 2019 eDMRs.

O. Manwalamink is required by the 2019 NPDES Permit and Sections 201 and 202 of The Clean Streams Law, 35 P.S. §§ 691.201 and 691.202, to fully comply with the effluent limits set forth in the 2019 NPDES Permit.

P. The 2019 NPDES Permit requires that effluent discharged from Manwalamink meets identified concentration criteria for certain parameters on a routine basis. Manwalamink

exceeded the 2019 NPDES Permit's effluent limitations as reported by Manwalamink's monthly eDMRs, as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Permit Limit</u>	<u>Reported Value</u>
December 2019	Total Residual Chlorine <i>Average Monthly</i>	0.5 mg/L	0.69 mg/L
June 2020	Fecal Coliform <i>Instantaneous Maximum</i>	1,000/100 mL	5,800/100 mL
August 2020	Fecal Coliform <i>Instantaneous Maximum</i>	1,000/100 mL	29,000/100 mL
September 2020	Ammonia-Nitrogen <i>Average Monthly</i>	20.0 mg/L	27.9 mg/L
February 2021	Ammonia-Nitrogen <i>Average Monthly</i>	20.0 mg/L	23.5 mg/L
March 2021	Ammonia-Nitrogen <i>Average Monthly</i>	20.0 mg/L	24.0 mg/L
March 2021	Total Suspended Solids <i>Average Monthly</i>	30.0 mg/L	43.0 mg/L

Q. Part A.I.A. of the 2019 NPDES Permit requires that Manwalamink sample in accordance with the sample frequency set forth in the 2019 NPDES Permit. Failure to do so constitutes unlawful conduct under Section 611 of The Clean Streams Law, 25 P.S. § 691.611.

R. Manwalamink failed to sample in accordance with the required sample frequency as reported by Manwalamink's monthly eDMR, as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Required Frequency</u>	<u>Reported Frequency</u>
May 2021	pH	1/day	29/31 days
	Dissolved Oxygen	1/day	29/31 days
	Total Residual Chlorine	1/day	29/31 days

S. On June 2, 2021, the Department sent a Notice of Violation ("NOV") notifying Manwalamink of its violations noted in Paragraphs F, K, N, and P. Said NOV requested a written response within 15 days of receipt indicating the cause of the noncompliance and corrective actions taken to ensure future compliance. In addition, the Department requested the missing supplemental DMRs be submitted as attachments to the appropriate eDMRs.

T. On June 8, 2021, Manwalamink submitted the missing Sewage/Biosolids Production and Disposal Supplemental DMR as an attachment to the September 2019 eDMR, noted in Paragraph K.

U. On June 10, 2021, Manwalamink submitted the missing Influent Process Control Supplemental DMRs as attachments to the October 2019 and November 2019 eDMRs, noted in Paragraph N.

V. On June 17, 2021, the Department received a written response from Manwalamink to the Department's June 2, 2021 NOV. Said response acknowledged the effluent violations and provided suspected causes and corrective actions Manwalamink will take to ensure future compliance. The response noted Manwalamink uploaded the missing Supplemental DMRs as attachments to the appropriate monthly eDMRs. In addition, the response stated after review of the effluent violations, Manwalamink revised its January 2019 eDMR to reflect the appropriate reported value for Fecal Coliform and provided the Department with the analytical report from its contracted laboratory via mail.

W. On June 17, 2021, Manwalamink amended its January 2019 eDMR to reflect the appropriate reported value for Fecal Coliform, as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Permit Limit</u>	<u>Amended Reported Value</u>
January 2019	Fecal Coliform <i>Instantaneous Maximum</i>	10,000/100 mL	31,000/100 mL

X. Manwalamink again exceeded the 2019 NPDES Permit's effluent limitations as reported by Manwalamink's monthly eDMRs, as follows:

<u>Monitoring Period</u>	<u>Parameter</u>	<u>Permit Limit</u>	<u>Reported Value</u>
May 2021	Ammonia-Nitrogen <i>Average Monthly</i>	20.0 mg/L	21.4 mg/L
May 2021	Fecal Coliform <i>Geometric Mean</i>	200/100 mL	<281/100 mL
May 2021	Fecal Coliform <i>Instantaneous Maximum</i>	1,000/100 mL	16,000/100 mL
June 2021	Fecal Coliform <i>Instantaneous Maximum</i>	1,000/100 mL	12,000/100 mL

Y. The violations described in Paragraphs F, I, K, N, P, R, and X constitute unlawful conduct under Section 611 of The Clean Streams Law, 35 P.S. § 691.611; a statutory nuisance under Section 601 of The Clean Streams Law, 35 P.S. § 691.601; and subject Manwalamink to civil penalty liability under Section 605 of The Clean Streams Law, 35 P.S. § 691.605.

After full and complete negotiation of all matters set forth in this CACP and upon mutual exchange of the covenants herein, the parties desiring to avoid litigation and intending to be legally bound, it is hereby ASSESSED by the Department and AGREED to by Manwalamink as follows:

1. **Assessment.** In resolution of the Department's claim for civil penalties, which the Department is authorized to pursue under Section 605 of The Clean Streams Law, 35 P.S. § 691.605, the Department hereby assesses a civil penalty of eight thousand, nine hundred and nine dollars (\$8,909.00), which Manwalamink hereby agrees to pay.

2. **Civil Penalty Settlement.** Upon signing this CACP, Manwalamink shall pay the civil penalty assessed in Paragraph 1. This payment is in settlement of the Department's claim for civil penalties for the violations and dates set forth in Paragraphs F, I, K, N, P, R, and X, above. The payment shall be by corporate check or the like, made payable to the Commonwealth of Pennsylvania, Clean Water Fund and sent to: Patrick Musinski, Environmental Group Manager, Pennsylvania Department of Environmental Protection, Clean Water Program, 2 Public Square, Wilkes-Barre, PA 18701-1915

3. **Findings.**

a. Manwalamink agrees that the findings in Paragraph A through Y are true and correct and, in any matter or proceeding involving Manwalamink and the Department, Manwalamink shall not challenge the accuracy or validity of these findings.

b. The parties do not authorize any other persons to use the findings in this Consent Order and Agreement in any matter or proceeding.

4. **Reservation of Rights.** The Department reserves all other rights with respect to any matter addressed by this CACP, including the right to require abatement of any conditions resulting from the events described in the Findings. Manwalamink reserves the right to challenge any action which the Department may take, but waives the right to challenge the content or validity of this CACP.

IN WITNESS WHEREOF, the parties have caused this CACP to be executed by their duly authorized representatives. The undersigned representatives of Manwalamink certify, under penalty of law, as provided by 18 Pa. C.S. § 4904, that they are authorized to execute this CACP on behalf of Manwalamink, that Manwalamink consents to the entry of this CACP as an ASSESSMENT of the Department; that Manwalamink hereby knowingly waives any right to a hearing under the statutes referenced in this CACP; and that Manwalamink knowingly waives its

right to appeal this CACP, which rights may be available under Section 4 of the Environmental Hearing Board Act, the Act of July 13, 1988, P.L. 530, No. 1988-94, 35 P.S. § 7514; the Administrative Agency Law, 2 Pa. C.S. § 103(a) and Chapters 5A and 7A; or any other provision of law.

FOR MANWALAMINK SEWER CO.:

FOR THE COMMONWEALTH OF
PENNSYLVANIA, DEPARTMENT OF
ENVIRONMENTAL PROTECTION:

Robert Shebelsky

B R Patel

Name: Robert Shebelsky
Title: Chief Executive Officer

Bharat Patel, P.E.
Clean Water Program Manager

Christopher Karlson

Lance H. Zeyher

Name: Christopher Karlson
Title: General Manager

Name:
Regional Counsel

Don Wieczenski

PAWC STATEMENT NO. 9-R

**REBUTTAL TESTIMONY
OF
DEBA F. ATHER**

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
AFFORDABILITY ANALYSIS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY

REBUTTAL TESTIMONY OF DEBA F. ATHER

INTRODUCTION

Q. Please state your name and business address.

A. My name is Deba F. Ather, and my business address is 1 Water Street, Camden, NJ 08102.

Q. Have you submitted direct testimony in this proceeding?

A. Yes, I submitted direct testimony as PAWC Statement No. 9.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my Rebuttal Testimony is to summarize and comment on the various positions taken by the Pennsylvania Office of Consumer Advocate (“OCA”) and the Coalition for Affordability Utility Services and Energy Efficiency in Pennsylvania (“CAUSE-PA”) in their direct testimony regarding the Company’s affordability analysis for water and wastewater service. Specifically, I will be responding to related issues raised by OCA witness Roger Colton (OCA Statement No. 4) and CAUSE-PA witness Harry S. Geller, Esq. (CAUSE-PA Statement No. 1). I will also address comments made by Pennsylvania state Senator Judith L. Schwank during the public input hearing held on January 20, 2026.

I have not attempted to respond to every argument made by the OCA and CAUSE-PA witnesses. The fact that I may not have responded to any particular argument or statement made by the OCA and CAUSE-PA witnesses does not indicate my agreement with that argument or statement.

1 **Q. Please provide an overview of the Company's affordability analyses that you**
2 **presented in your direct testimony.**

3 A. PAWC Statement No. 9 – Exhibits DFA-1 (Water Affordability Analysis) and DFA-2
4 (Wastewater Affordability Analysis) provided an extensive and balanced analysis of the
5 affordability of PAWC's water and wastewater service for our customers. These
6 affordability analyses contained two components.

7 • The Enterprise-Level Analysis provided a long-term view of the overall
8 affordability of the Company's water and wastewater service looking back from
9 2014 and looking forward to proposed rates by comparing average residential bills
10 by year for all residential customers to estimated median household income
11 ("MHI") for the Company's customers, which is a high-level measure of household
12 income for PAWC's customers.

13 • The Community-Level Analysis provided a deeper dive into the affordability of
14 water and wastewater service at the Company's proposed rates in this case by
15 community, and by income levels and household sizes within those communities,
16 using a standard usage level of 40 gallons of water per household member per day.

17 **Q. What do you mean when you refer to the Company's affordability analyses as**
18 **balanced?**

19 A. The Company's affordability analyses are balanced in the sense that they examine the
20 affordability of water and wastewater service across the entire spectrum of the Company's
21 residential customer population. Ultimately, the focus turns to lower income customers
22 because that is where mitigation strategies for affordability are focused, and the Company's
23 affordability analyses provide a detailed view of affordability for lower household income.

1 However, it is important to understand the affordability of service across the entire
2 customer spectrum. The Company's affordability analyses do both of these things.

3 **Q. Which parties in this case address the Company's affordability analysis for water and**
4 **wastewater service?**

5 A. OCA witness Colton and CAUSE-PA witness Geller both address the Company's
6 affordability analyses.

7 **Q. How are you addressing these comments in your rebuttal testimony?**

8 A. I will first address the testimony of OCA witness Colton and then I will address the
9 testimony of CAUSE-PA witness Geller. Finally, I will respond to public input hearing
10 comments by Pennsylvania state Senator Judith Schwank.

11 **REBUTTAL OF OCA WITNESS COLTON**

12 **Q. What observations and criticisms does Mr. Colton raise regarding the Company's**
13 **analysis of affordability?**

14 A. Mr. Colton takes issue with the Company's concept of Basic Water Service ("BWS"). He
15 claims that the Company's assessment regarding what is "necessary and reasonable to meet
16 basic household needs for drinking, cooking, sanitation, general health service" is
17 unsupported and too low as compared to values identified in certain other studies he
18 references.¹

19 **Q. Can you comment on Mr. Colton's criticisms of the Company's use of and definition**
20 **of BWS?**

21 A. Mr. Colton's assertion that PAWC's BWS definition considers no individual
22 circumstances of the household is simply untrue. First, it is important to understand that

¹ OCA Statement No. 4, pp. 12-15.

1 the Company's definition, and limits for BWS, is meant to differentiate the type of service
2 PAWC is including in this analysis from seasonal water use, which is discretionary and
3 which should not be subject to an analysis of affordability. The specific estimate of 40
4 gallons of water per household member per day is based on an analysis of the Company's
5 residential usage on an individual customer level. The concept of BWS is used as a basis
6 of the Affordability Index – a summary metric that describes the estimated percentage of
7 customers with water or wastewater bills that are less than 2% of annual household income.

8 **Q. Mr. Colton claims that PAWC's BWS definition contains a "fallacy" because it does**
9 **not incorporate individual household characteristics such as age or number of**
10 **children in the household.² Do you agree?**

11 A. No, I do not. Mr. Colton's criticism is misplaced and is inconsistent with his own
12 testimony. While he states that BWS should account for individualized household
13 circumstances, he simultaneously proposes replacing PAWC's benchmark data with
14 national average end-use studies that do not account for any individualized characteristics.³
15 These national averages do not vary by the individual circumstances he lists and, therefore,
16 his arguments suffer from the very fallacy he asserts with respect to PAWC's affordability
17 analyses. Furthermore, these factors are not appropriate inputs for affordability analyses.

18 **Q. Why are the individualized factors cited by Mr. Colton not appropriate inputs for**
19 **affordability analyses?**

20 A. Mr. Colton's cited factors cannot be utilized for any meaningful analysis because they are
21 not measurable or available on a consistent basis, cannot be aggregated across PAWC's
22 service territory, and do not provide a stable or replicable basis for evaluating essential

² *Id.* at 13.

³ *Id.* at 13-14.

1 water service. PAWC's affordability analysis necessarily relies on standardized, verifiable
2 data such as household size, income distribution, ownership status, ZIP code level
3 demographics, and system-level consumption, which are inputs capable of supporting a
4 consistent, reliable, and reproducible affordability assessment.

5 While there can be differences of opinion as to what the appropriate amount of
6 water usage per household member per day should be in an affordability analysis, Mr.
7 Colton's suggested approach to estimating water consumption for the purpose of analyzing
8 affordability is not only inappropriate, but nearly impossible to perform.

9 **Q. Mr. Colton states that the definition of BWS at 40 gallons per customer per day is not**
10 **consistent with end-use water consumption studies, nor with other research stating**
11 **that the definition of water consumption per household member per day should be**
12 **higher than 40 gallons.⁴ Please respond.**

13 A. Again, it is important to note that Mr. Colton's testimony relies on national average usage
14 studies, but as described in my direct testimony, the Company's estimate of 40 gallons of
15 water per household member is grounded in PAWC-specific data.⁵ The 40 gallon threshold
16 is specifically calibrated to non-seasonal consumption patterns for PAWC's customers and
17 is consistent with average non-seasonal use per customer for PAWC's residential
18 population.⁶ Therefore, the national averages Mr. Colton suggests are not an appropriate
19 substitute for PAWC-specific data because national literature on the subject that argues for
20 higher amounts are not calibrated to actual usage for PAWC customers, which is also true
21 for the end-use studies quoted by Mr. Colton.

⁴ *Id.*

⁵ PAWC Statement No. 9, p. 17.

⁶ *Id.*

1 **Q. Do you have any clarifications regarding PAWC's BWS calculation?**

2 A. Yes. There was an error in identifying average persons per household in my direct
3 testimony. This did not alter the methodology or materially impact the result of the
4 Company's calculation of BWS. The specific estimate of 40 gallons of water per
5 household member per day is based on the monthly residential use per customer for the
6 fully projected future test year used in the development of the Company's proposed billing
7 determinants as sponsored by Company witness McClellan.⁷ For non-summer months, the
8 PAWC average residential monthly usage in the forecast period is 3,122 gallons per
9 customer. In my direct testimony I stated that there is an average of 2.32 persons per
10 household; however, the Company's water affordability analysis shows that there is
11 actually an average of 2.43 persons per household in 2023 for the Company's residential
12 customers. Therefore, using the corrected input and dividing the 3,122 gallons per month
13 figure by 2.43 persons per household divided by 30.5 days per month (on average) results
14 in 42.1 gallons per person per day, which is just slightly higher than the 40 gallons per
15 household member per day used for the definition of BWS in the Company's affordability
16 analyses. This analysis confirms that the Company's definition of BWS is consistent with
17 the levels of residential usage used to develop proposed rates in this proceeding.

18 **REBUTTAL OF CAUSE-PA WITNESS GELLER**

19 **Q. Mr. Geller states that he disagrees with PAWC's affordability analyses provided in**
20 **your direct testimony.⁸ What reasons does he provide to support his opinions?**

21 A. Mr. Geller states that the Company's affordability analyses rely heavily on the use of MHI,
22 which he asserts is not an appropriate standard for assessment of affordability because it

⁷ PAWC Statement No. 10, Exhibit MWM-3.

⁸ CAUSE-PA Statement No. 1, p. 31:18-20.

1 “masks the extreme levels of unaffordability experienced by the lowest income
2 households.”⁹ Mr. Geller also asserts that PAWC’s definition of BWS is improperly
3 restrictive and not reflective of actual usage rates amongst residential customers.¹⁰ He
4 states that PAWC’s definition of BWS does not account for variations in household size
5 and, in turn, consumption, and does not account for households with higher usage resulting
6 from inefficiencies or leaks in their systems.¹¹

7 **Q. Please discuss why you use MHI in your Enterprise-Wide Analysis.**

8 A. The Enterprise-Level Analysis uses MHI for two reasons. The first is that MHI is a widely
9 recognized, well understood, and readily available measure of household income in
10 different communities and states. The second is that MHI is consistent in scope with the
11 concept of average monthly bills, which is the second input in the analysis. Average
12 monthly bills encompass all residential customers, not a subset. MHI also encompasses
13 the entire residential customer base, not a subset. It is important in any analysis of
14 affordability that there is consistency in assumptions between bills used in the analysis and
15 household income metrics used in the analysis. Use of MHI as a measure of total
16 population income brings that consistency to the analysis when paired with average
17 monthly bills.

18 **Q. How do you respond to Mr. Geller’s claim that MHI is not an appropriate standard**
19 **to measure affordability?**¹²

20 A. As I stated previously, use of MHI in the Enterprise-Level Analysis is used not to indicate
21 affordability of service at any point in time, but rather to provide a high-level historical

⁹ *Id.* at 32:1-5

¹⁰ *Id.* at 33.

¹¹ *Id.*

¹² *Id.* at 32:1-3.

perspective on how the affordability of service has been trending over time and how it is expected to continue to trend under proposed rates in this case.

Q. Mr. Geller states that MHI masks the levels of unaffordability experienced by the lowest income households.¹³ Please respond.

A. Mr. Geller is mistaken about the application of MHI in relationship to the Company's analyses. As I described earlier, the Enterprise-Level Analysis is used to provide a high-level overview on affordability trends, while the Company's Community-Level Analysis, which does not rely on MHI, is used to address the depth and breadth of affordability issues for the Company's lower income customers.

Q. Do you believe that the Company's proposed rates in this case are generally affordable?

A. Yes. I believe that the Company's proposed rate design in this proceeding results in water and wastewater service that is generally affordable for our customers.

Q. Why do you believe that the Company's proposed rates in this proceeding are affordable?

A. The Company's proposed rates in this proceeding are affordable, not only because the Bill-to-Income ("BTI") Ratio at MHI falls below the 2% level, but because the Company's proposed rate design in this case, which includes the Bill Discount Program ("BDP"), gives virtually every residential customer the opportunity for BWS for both water and wastewater service at an affordable level (for example, less than 2% of household income for one form of service and 4% of household income for both).

¹³ *Id.* at 32, 4-5.

1 **Q. Please explain.**

2 A. As Mr. Geller acknowledges, there are groups of customers who experience critical
3 affordability challenges.¹⁴ The question of affordability is not one of whether a certain
4 percentage of customers falls below a certain threshold level or whether the BTI Ratio at
5 MHI falls below a certain threshold level. The question of affordability instead depends
6 on whether a robust sustainable tariff program, like the BDP, is in place to help customers
7 with affordability issues and provides them with the opportunity for BWS at a level deemed
8 to be affordable (2% of household income or less, for example).

9 The Company's Affordability Analyses, presented in Exhibits DFA-1 and DFA-2,
10 show both the underlying bill impact and potential effects of the BDP. When building its
11 affordability analyses, PAWC assumed full participation in the BDP to show maximum
12 potential effectiveness of the program if eligible customers were to all enroll. While the
13 Company has robust outreach and screening strategies to identify customers who may be
14 eligible for BDP and other assistance programs, as described in the rebuttal testimony of
15 PAWC witnesses Chard and Prine, ultimately, the enrollment levels are dependent upon
16 individual customer enrollment decisions and eligibility determinations. While a
17 customer's enrollment decision can impact their specific affordability outcome, PAWC's
18 analysis shows how the BDP can improve affordability when implemented and utilized.

19 Typically, low-income discount programs are designed such that discounts offered
20 to customers are built into base rates, and this is the case with PAWC. If rates approach a
21 point where the level of discounts needed to provide lower income customers the
22 opportunity for service at an affordable level are so great that other customers literally

¹⁴ *Id.* at 12.

1 cannot afford to carry them without their own bills becoming unaffordable, it can be said
2 that rates are approaching a “tipping point” where overall affordability of service can no
3 longer be improved through a program like the BDP. This tipping point can represent the
4 threshold of affordability or unaffordability of rates. PAWC is not at that point.

5 **Q. What are Mr. Geller’s concerns regarding PAWC’s definition of BWS?**

6 A. Mr. Geller states that 40 gallons per household member per day are insufficient when
7 compared to actual use, specifically with regard to PAWC’s low-income customers.¹⁵

8 **Q. How do you respond to Mr. Geller’s concerns around your definition of Basic Water**
9 **Service?**

10 A. The Company’s definition of BWS is not restrictive, nor is it meant to be. BWS reflects
11 usage levels among residential customers. As I stated earlier, the use of 40 gallons per
12 household member per day is tied specifically to overall usage patterns by PAWC’s
13 residential customers.

14 **Q. Did you review Mr. Geller’s Tables 7 to 9 that present mean usage by customer**
15 **segment?**¹⁶

16 A. Yes, I have.

17 **Q. Do you have any concerns about relying on Mr. Geller’s tables for affordability**
18 **analyses?**

19 A. Yes. First, the tables Mr. Geller uses for his analyses present mean usage for two subgroups
20 of low-income customers – confirmed low-income customers and H2O participants. These
21 subgroups do not represent all customers that may be eligible for the Company’s BDP and
22 their mean usage does not equate to a reasonable level of essential water usage. Second,

¹⁵ *Id.* at 30 12:14.

¹⁶ *Id.* at 33.

1 the fact that some confirmed low-income or H2O households use more water than the BWS
2 benchmark does not make the overall benchmark unreasonable. Usage may vary for many
3 reasons that have nothing to do with the definition of basic service, such as older homes,
4 inefficient fixtures or leaks.

5 **Q. Is BWS intended to match each customer's actual average usage?**

6 A. No. BWS is a standardized benchmark that reflects a reasonable level of essential use.

7 **Q. Mr. Geller states that "the average usage rate for confirmed low income customers**
8 **regularly exceeds the 3,000 gallon/mo. usage rate used in PAWC's affordability**
9 **analyses."**¹⁷ **Does PAWC use a standardized use level in its affordability analyses?**

10 A. No. As presented in Exhibit DFA-2, PAWC's analysis clearly shows different usage levels
11 based on household size, with usage for a four-person household set at 4,800 gallons per
12 month (4 persons x 40 gallons per person x 30 days). Mr. Geller's assertion that PAWC
13 uses a constant usage rate of 3,000 gallons for its' affordability analyses is inaccurate.

14 **Q. Would substituting BWS with actual average use for a subgroup that Mr. Geller**
15 **identifies change the nature of the Company's analyses?**

16 A. Yes. If PAWC were to change its affordability analysis from BWS, which measures
17 essential use, to a metric based on average consumption patterns of specific customer
18 subgroups, the analysis would no longer assess affordability at a standardized level of basic
19 water service. It would instead reflect certain behaviors and consumption choices of
20 individual customers that widely vary due to things such as discretionary, inefficient, or
21 outdoor use. This shift would move the analysis away from the question of whether
22 PAWC's rates support access to essential water service at an affordable level based on

¹⁷ CAUSE-PA Statement No. 1, p. 33:5-7.

1 actual data toward an evaluation of subgroup customer usage patterns and bills and such
2 behaviors and choices.

3 **Q. Mr. Geller asserts that you conclude in your testimony that the number of customers**
4 **who will receive bills that exceed broadly accepted affordability standards is**
5 **acceptable, and that you claim that PAWC's rates have remained consistently low**
6 **over time.¹⁸ Was that your conclusion?**

7 A. No. This is simply not true. Nowhere in my direct testimony did I say or otherwise imply
8 that the number of customers whose bills are expected to be more than 2% of household
9 income is an acceptable level of unaffordability. Nor do I characterize rates as consistently
10 low, high, or any other general level over time.

11 **Q. Does Mr. Geller provide his own analysis of affordability for water and wastewater**
12 **service?**

13 A. Yes, he does. This analysis is provided in CAUSE-PA Statement No. 1 Exhibit 1.

14 **Q. Have you reviewed this analysis?**

15 A. Yes, I have.

16 **Q. Do you have any comments on Mr. Geller's analysis?**

17 A. CAUSE-PA Exhibit 1 lacks connection between usage levels assumed in the analysis and
18 the levels of usage lower-income customers are actually likely to have. In other words,
19 CAUSE-PA Exhibit 1 has no context. This analysis calculates bills for various scenarios
20 of usage level and household income stated in terms of multiples of the Federal Poverty
21 Level ("FPL") but provides no context as to which of these scenarios are more or less likely
22 to happen. For example, the analysis provides bill calculations for 6,000 gallons a month

¹⁸ *Id.* at 32:9-14.

1 for a two-person household at varying levels of income but makes no statement about
2 whether that level of usage for a two-person household is likely or not. Without
3 information on the number of customers that might fall within these various scenarios,
4 there is no way to judge from this analysis the scope or depth of the affordability issue.
5 The Company's affordability analyses provide a much clearer and more comprehensive
6 framework for evaluating the scope and depth of real-world affordability issues, including
7 the potential mitigating effect of its assistance programs.

8 **RESPONSE TO PUBLIC INPUT HEARING – JANUARY 20, 2026**

9 **Q. Please describe the comments received from Pennsylvania state Senator Judy**
10 **Schwank at the Public Input Hearing held in Reading, Pennsylvania on January 20,**
11 **2026.**

12 A. Senator Judy Schwank provided comments at the January 20, 2026 public input hearing,
13 stating that PAWC's median household usage is 3,263 gallons of water per month and that
14 the EPA estimates that households use 300 gallons of water per day, insinuating that
15 PAWC's proposed rates are unaffordable for most people.¹⁹

16 **Q. How do you respond to the comparison between PAWC's 3,263 gallons per month**
17 **and the EPA's 300 gallons per day national estimate?**

18 A. The EPA's 300 gallons per day figure represents an estimated national average of indoor
19 and outdoor water use.²⁰ Additionally, the EPA's figure is heavily influenced by large-lot
20 irrigation users, particularly in hotter and drier states than Pennsylvania. PAWC's median

¹⁹ Public Input Hearing Transcript, Reading, PA, January 20, 2026, pp.738-742.

²⁰ United States Environmental Protection Agency, "How We Use Water," <https://www.epa.gov/watersense/how-we-use-water>.

1 usage of 3,263 gallons per month is system-specific usage for PAWC residential customers
2 and reflects actual usage in this service area.

3 The EPA uses its estimate for national infrastructure planning, conservation
4 potential estimates, worst-case regional demand modeling, and estimating maximum
5 savings opportunities; not for evaluating customer affordability in PAWC specific
6 affordability analyses. The EPA explains that 30-60% of water usage can be for outdoor
7 purposes, which inflates the EPA figure as compared to PAWC's usage.²¹ PAWC's
8 affordability analyses, by contrast, are based on actual usage data from its customers, which
9 excludes outdoor use and is the appropriate data for evaluation of affordability in this
10 proceeding.

11 Three hundred gallons per day equates to approximately 9,000 gallons per month,
12 which is nearly *three times higher* than PAWC's actual median monthly usage of 3,263
13 gallons for PAWC customers. PAWC customers do not use anywhere near 9,000 gallons
14 per month and therefore 300 gallons per day is demonstrably not representative of PAWC's
15 customers' water consumption.

16 CONCLUSION

17 **Q. Both Mr. Colton and Mr. Geller at times allege that the Company's analysis of**
18 **affordability does not address both the breadth and the depth of affordability issues**
19 **related to the Company's water and wastewater service. How do you respond to these**
20 **arguments?**

21 **A.** This is clearly not true. The affordability analyses provided by the Company assess the
22 affordability of water and wastewater service across all levels of income in every

²¹ *Id.*; see also United States Environmental Protection Agency, "Outdoor Water Use in the United States," <https://19january2017snapshot.epa.gov/www3/watersense/pubs/outdoor.html>.

1 community the Company serves and reports BTI Ratios at every combination of household
2 income, household size, and multiple of FPL. The assertion that the Company's analysis
3 does not address both the breadth and depth of these issues is simply false.

4 **Q. Mr. Colton and Mr. Geller at times accuse the Company of masking issues relating**
5 **to affordability by claiming that the Company's service is affordable and ignoring the**
6 **affordability challenges faced by lower-income customers. How do you respond to**
7 **these assertions?**

8 A. Again, this is simply not true. As I stated in my direct testimony, the purpose of these
9 analyses is to inform decision-makers about the size and scope of efforts that may be
10 needed to help these vulnerable customers better afford water and wastewater service, both
11 in terms of general rate design proposals that can reduce the cost of BWS for all customers,
12 including lower-income customers, and customer assistance programs such as the BDP.

13 **Q. Does this conclude your rebuttal testimony?**

14 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
15 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Deba F. Ather**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 9-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Deba F. Ather

**REBUTTAL TESTIMONY
OF
MAX MCCLELLAN**

**WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
RATE DESIGN PROPOSALS, BILL DISCOUNT PROGRAM CHANGES,
AND REVENUE CALCULATIONS AND PROJECTIONS**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY

REBUTTAL TESTIMONY OF MAX MCCLELLAN

INTRODUCTION

Q. What is your name and business address?

A. My name is Max McClellan. My business address is 1 Water Street, Camden, NJ 08102.

Q. Have you submitted direct testimony in this proceeding?

A. Yes, I submitted direct testimony as PAWC Statement No. 10.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to address issues raised by various intervenors in this case related to water and wastewater rate design, proposed changes to Pennsylvania-American Water Company's ("Company" or "PAWC") Bill Discount Program ("BDP"), and revenue calculations in this case. Specifically, I will be addressing the following witnesses:

- Office of Consumer Advocate ("OCA") witnesses Jerome D. Mierzwa (OCA Statement No. 3), and Roger Colton (OCA Statement No. 4).
- Bureau of Investigation and Enforcement ("I&E") witnesses Esyan Sakaya (I&E Statement No. 3) and Ethan H. Cline (I&E Statement No. 4).

- Office of Small Business Advocate (“OSBA”) witnesses Joseph Kubas (OSBA Statement No. 1) and Roger Cathcart (OSBA Statement No. 3).
- The Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (“CAUSE-PA”) witness Harry S. Geller, Esq. (CAUSE-PA Statement No. 1).

I have not attempted to respond to every argument made by the I&E, OCA, OSBA, and CAUSE-PA witnesses. The fact that I may not have responded to any particular argument or statement made by the I&E, OCA, OSBA, and CAUSE-PA witnesses does not indicate my agreement with that argument or statement.

Q. Please identify the exhibits you will be sponsoring in this proceeding.

A. I am sponsoring the following PAWC Exhibits attached to my testimony:

- PAWC Exhibit MWM-1R

Q. How is your rebuttal testimony organized?

A. My rebuttal testimony is organized into the following sections:

- Proposed Bill Discount Program Changes
- Reallocation of Wastewater Revenue Requirement
- Rate Design
 - Scale Back of Rates
 - Water Rate Design
 - Wastewater Rate Design
- Revenue Calculations

PROPOSED BILL DISCOUNT PROGRAM DISCOUNT CHANGES

Q. Briefly describe the Company’s proposal for modifying the BDP in this case.

A. The Company’s current BDP is available to customers whose annual household incomes fall between 0% and 200% of the federal poverty level (“FPL”) with different levels of discounts available to customers within the four tiers of the existing program (0%-50%

FPL, 51%-100% FPL, 101%-150% FPL and 151%-200% FPL). The Company's current BDP discount levels are shown in the table below:

TABLE 1 BDP Discount Levels	Water Service Charge Discount	Water Volumetric Discount	Wastewater Total Bill Discount
0% - 50% FPL	90%	80%	85%
51% - 100% FPL	75%	65%	73%
101% - 150% FPL	60%	40%	55%
151% - 200% FPL	30%	20%	37%

The Company is proposing targeted refinements that improve clarity and operational efficiency. For water customers, the Company is proposing to consolidate the fixed and volumetric percentage discounts. The percentages applied to water fixed and volumetric charges are already close together and the new consolidated percentages approximate the same overall percentage discount on the bill as the existing discounts.¹ There are no proposed changes to the wastewater discount percentages.² The proposed discount percentages are as follows:

TABLE 2 BDP Discount Levels	Water Total Bill Discount	Wastewater Total Bill Discount
0% - 50% FPL	82%	85%
51% - 100% FPL	67%	73%
101% - 150% FPL	44%	55%
151% - 200% FPL	22%	37%

¹ PAWC Statement No. 10, p. 5.

² *Id.* at 5.

1 **Q. Will the Company's proposed BDP discount level changes, all else being equal, result**
2 **in higher bills for some BDP participants at both current and proposed rates?**

3 A. Some water service customers will have slightly higher bills. The Company is proposing
4 to slightly lower the fixed charge discount amount and slightly increase the volumetric
5 charge discount amount in order to consolidate them into one total bill discount. Therefore,
6 BDP participants with low usage, and therefore lower bills, will have slightly higher bills.
7 However, this proposal will improve affordability for customers with higher usage, such
8 as BDP participants with larger households. I note that Mr. Geller stated the higher usage
9 customers could benefit from changes to the Company's BDP.³

10 To illustrate this point, I have provided the below example, which shows the
11 Company's current and proposed BDP discounts for a household of three using 4,000
12 gallons per month under proposed Water Rate Zone 1 rates:

TABLE 3

Present vs Proposed BDP Discount for a Water Customer Using 4,000 Gallons	Water Service Charge after Present Discount	Water Service Charge after Proposed Discount	Water Usage Charge after Present Discount	Water Usage Charge after Proposed Discount	Change in Total Water Bill Due to BDP Proposal
0% - 50% FPL	\$2.00	\$3.60	\$18.46	\$16.61	-\$0.25
51% - 100% FPL	\$5.00	\$6.60	\$32.30	\$30.45	-\$0.25
101% - 150% FPL	\$8.00	\$11.20	\$55.37	\$51.67	-\$0.50
151% - 200% FPL	\$14.00	\$15.60	\$73.82	\$71.98	-\$0.24

13 As demonstrated in the table above, the total monthly bill would decrease for this
14 example customer under PAWC's proposed consolidation no matter which tier the
15 customer falls within. To reiterate, the Company is not proposing any change to the BDP
16 discounts for wastewater customers.

³ CAUSE-PA Statement No. 1., p. 37.

1 **Q. Have you determined the maximum bill impacts of the Company's proposed BDP**
2 **discount changes?**

3 A. Yes. The maximum bill impacts are modest and occur only for water customers with no
4 usage. Under the Company's proposed BDP structure, for Rate Zone 1 at proposed rates,
5 monthly bills for customers that incurred no usage would increase from \$2.00 to \$3.60,
6 \$5.00 to \$6.60, \$8.00 to \$11.20, and \$14.00 to \$15.60, depending on the applicable BDP
7 tier. These amounts represent the maximum potential impacts and apply only to customers
8 whose bills are already minimal.

9 **Q. Which parties in this case address the Company's proposed changes to the BDP**
10 **discounts?**

11 A. OCA witness Colton and CAUSE-PA witness Geller both address the Company's
12 proposed changes to the BDP discounts.

13 **Q. Does OCA witness Colton agree with the Company's proposed changes to its BDP**
14 **discounts?**

15 A. Yes. Mr. Colton states that the Company's proposal to align its water discounts for fixed
16 and volumetric charges, so that discounts are provided on a whole-bill basis, is reasonable
17 and should be approved.⁴

18 **Q. Does CAUSE-PA witness Geller agree with the Company's position on the proposed**
19 **changes to the BDP discounts?**

20 A. No. Mr. Geller does not support the Company's proposed BDP discount changes. He
21 states that all other things being equal, the changes proposed by the Company would result

⁴OCA Statement No. 4, p. 87.

in higher bills for some existing BDP participants and do not provide consistent affordability at proposed rates.⁵

Q. What are CAUSE-PA witness Geller’s proposed changes to the BDP?

A. Mr. Geller recommends either (1) implementing a tiered percentage of income payment (“PIP”) structure, replacing the existing BDP,⁶ or in the case that it is not feasible for the Company to move to a PIP in this rate case, (2) revising the BDP discount levels and structure to improve affordable water/wastewater burdens and to ensure participants stay connected to water/wastewater services.⁷ I have outlined Mr. Geller’s proposed discount levels in the table below:⁸

TABLE 4 CAUSE-PA Proposed BDP Discount Levels	Water Service Charge Discount	Water Volumetric Discount	Wastewater Service Charge Discount	Wastewater Volumetric Discount
0% - 50% FPL	100%	85%	100%	85%
51% - 100% FPL	100%	75%	100%	75%
101% - 150% FPL	100%	50%	100%	50%
151% - 200% FPL	100%	25%	100%	25%

Q. Do you believe Mr. Geller’s proposed BDP discount levels are reasonable?

A. No. Under Mr. Geller’s proposed BDP discount structure, certain BDP participants whose wastewater bills consist solely of a fixed charge and do not include a volumetric component would have their entire bill offset by the proposed discounts. As a result, those wastewater customers would not contribute toward the recovery of any portion of the costs associated with providing wastewater service. From a rate design perspective, fixed charges are intended to recover costs that are incurred to serve all customers regardless of usage, and

⁵ CAUSE-PA Statement No. 1, p. 38.

⁶ Please see PAWC Statement No. 2-R, regarding Mr. Geller’s PIP structure proposal.

⁷ CAUSE-PA Statement No. 1, p. 38.

⁸ *Id.* at 40, Table 14.

1 the Company believes it is appropriate for every customer, including BDP participants, to
2 contribute toward those costs in some amount. Mr. Geller's proposed discount structure
3 would alter that balance by fully offsetting charges for some wastewater BDP participants,
4 resulting in those participants receiving service without contributing to costs that other
5 BDP participants continue to pay, including fixed costs that are necessary to maintain
6 system availability for all customers. I continue to maintain that the Company's proposed
7 BDP discount levels are appropriate and the Pennsylvania Public Utility Commission
8 ("Commission") should reject Mr. Geller's proposed discount levels.

9 **REALLOCATION OF WASTEWATER REVENUE REQUIREMENT**

10 **Q. Please review the Company's proposal for reallocating a portion of its wastewater**
11 **revenue requirement to water customers.**

12 A. PAWC proposes reallocating approximately 19% (or approximately \$53 million) of its
13 filed revenue requirement for wastewater service to water service customers pursuant to
14 Act 11 of 2012 ("Act 11"). The guiding principle behind the Company's reallocation
15 proposal is to promote gradualism of rates and to avoid rate escalation to PAWC customers
16 that may otherwise be experienced absent reallocation, based on the full revenue
17 requirements for wastewater systems. The Company is targeting residential bills for
18 average wastewater usage of approximately \$119.50 per month for customers in the SSS
19 Zone and \$124.00 per month for customers in the CSS Zone. This proposed reallocation
20 results in residential bills for average water usage of approximately \$95.00 per month,
21 which brings more parity to residential bills for water service and wastewater service at
22 average usage levels than there otherwise would be without reallocation. This also results
23 in a Bill-to-Income ("BTI") Ratio for most wastewater residential customers that is at or

1 below 2%.⁹ As discussed by PAWC witness Deba Ather, the 2% BTI is an important
2 metric when considering affordability of water or wastewater services.¹⁰

3 **Q. How is PAWC’s guiding principle in the present case distinguishable from that of its**
4 **reallocation proposal in its 2023 rate case?**

5 A. The guiding principle in PAWC’s prior rate case was to set residential bills for average
6 wastewater usage at specific targeted amounts, and to bring parity to residential bills for
7 water service and wastewater service at average usage levels.

8 In the present case, however, the guiding principle is promotion of gradualism and
9 avoidance of rate escalation that would otherwise be experienced by customers absent a
10 reallocation. I will list some examples here:

- 11 • If Wastewater SSS Operations were to be set at the full revenue
12 requirement, the increase would result in a significant increase for SSS
13 customers as revenues in excess of the residential and non-residential
14 classes’ cost of service in order to accommodate York bulk contract
15 customers being below their class cost of service.
- 16 • If Wastewater CSS Operations were to be set at the full revenue
17 requirement, the increase would result in a significant increase for Rate
18 Zone 2 customers as the Company is not permitted to propose increases in
19 rates in Rate Zone 2a Scranton.
- 20 • If Butler Area Sewer Authority (“BASA”) WW Operations or Elizabeth
21 Borough WW CSS Operations were to be set at their full revenue
22 requirements, BASA and Elizabeth Borough Municipal Authority

⁹ PAWC Statement No. 10, p. 32.

¹⁰ PAWC Statement No. 9, p. 21.

1 (“EBMA”) customers would experience 277.5% and 197.3% rate increases
2 respectively.

3 Accordingly, as discussed above, the main drivers of the PAWC’s Act 11 proposal
4 are the Company’s commitment to maintaining gradual, predictable changes in customer
5 bills and minimizing the more significant rate impacts that would otherwise occur absent
6 such relief.

7 **Q. What intervenors in this proceeding address the Act 11 Reallocation of wastewater**
8 **revenue requirement to water customers?**

9 A. I&E witness Cline, OCA witness Mierzwa, and OSBA witness Kubas offered
10 recommendations with respect to the Company’s proposed Act 11 reallocation of
11 wastewater revenue requirement to water customers. CAUSE-PA witness Geller
12 discussed, but did not take a position on the Company’s proposal.¹¹ OSBA witness
13 Cathcart stated that he agreed with the general methodology utilized by the Company.¹²

14 **Q. What is Mr. Cline’s position on PAWC’s reallocation proposal?**

15 A. Mr. Cline argues that the Commission should reject PAWC’s proposal to shift \$53,010,182
16 of wastewater revenue requirement to water customers because: (i) he believes the primary
17 consideration should have been to design wastewater rates to recover cost of providing
18 wastewater service, (ii) the Company’s affordability analysis is flawed because it ignores
19 the wastewater rates paid to other entities by PAWC water customers, (iii) the Commission
20 has a history of limiting the costs that PAWC requests to be allocated from wastewater to
21 water customers, and (iv) the wastewater rates proposed by I&E result in reasonable

¹¹ CAUSE-PA St. No. 1, p. 14.

¹² OSBA St. No. 3, pp. 13-14.

1 average increases and make further progress towards the consolidation of rates.¹³ He
2 makes various changes to wastewater rates that ultimately result in a reduction in the Act 11
3 subsidy of \$18,544,730.¹⁴

4 **Q. What is Mr. Mierzwa's position on PAWC's reallocation proposal?**

5 A. Mr. Mierzwa states that PAWC's proposal to assign a portion of the SSS and CSS
6 wastewater revenue requirement to water customers is unreasonable in his view for several
7 reasons; however, he agrees that an Act 11 shift for BASA and EBMA wastewater
8 operations is appropriate and reasonably provides for rate mitigation.¹⁵ He further states
9 that to the extent that the Commission authorizes revenue requirements for BASA and
10 EBMA less than the requested revenue requirements, the Act 11 shift to water customers
11 should be reduced to reflect those reduced revenue requirements.¹⁶ Additionally, Mr.
12 Mierzwa states that if the Commission determines that an Act 11 shift is appropriate in this
13 proceeding, the Company's proposed allocation to the various water customer classes is
14 not reasonable, and instead recommends that the Act 11 shift be assigned to customer
15 classes PAWC has initially assigned these costs based on each customer class's cost of
16 service as determined by the OCA's revised CCOS study and utilize the same approach
17 adopted in PAWC's 2023 rate proceeding.¹⁷

18 **Q. What is Mr. Kubas' position on the Company's reallocation proposal?**

19 A. Mr. Kubas argues that the Commission should reject PAWC's proposal to shift
20 \$53,010,182 of wastewater revenue requirement from wastewater to water customers

¹³ I&E Statement No. 4, pp. 14-15.

¹⁴ *Id.* at 57.

¹⁵ OCA Statement No. 3 pp. 25-26.

¹⁶ *Id.*

¹⁷ *Id.* at 27.

1 because: (i) the primary consideration should have been to design wastewater rates to
2 recover cost of providing wastewater service, and (ii) the wastewater rates proposed by
3 OSBA result in reasonable average increases and make further progress towards the
4 consolidation of rates. He makes various changes to wastewater rates, which I will
5 summarize below, that reduce the subsidy to \$24,268,248.¹⁸

6 **Q. What is your position regarding the allocation of Act 11 amounts to water service**
7 **customer class?**

8 A. In practice, the customer classes around which wastewater rates are developed are not the
9 same as the customer classes used to develop water rates, so there will never be a one to
10 one match where you can cleanly identify Act 11 wastewater amounts by customer class
11 and assign them to the same classes for water service. For example, water service has no
12 perfect match for bulk wastewater service. It is appropriate to match a class for class
13 reallocation as much as possible; however, there will always be an element of an allocation
14 to water service customers based on such cost of service principles as gradualism rather
15 than a perfect class-to-class match.

16 **Q. How does the Company respond to stakeholder concerns regarding the magnitude of**
17 **the proposed Act 11 reallocation relative to the proportion of customers who receive**
18 **both water and wastewater service?**

19 A. By virtue of its existence, Act 11 contemplates the possibility that most water customers
20 whose rates may be affected by this statute may already take similar services from a
21 different service provider. Therefore, the fact that most PAWC water customers take
22 wastewater service from another supplier should not, in itself, present a barrier to

¹⁸ OSBA Statement No. 1, pp. 6-7.

1 application of an Act 11 reallocation. As I stated in my direct testimony, the Company's
2 proposed reallocation results in an increase in residential water volumetric rates of \$0.16
3 per hundred gallons, which would increase the monthly water bill of a Rate Zone 1
4 residential water customer with an average usage of 3,263 gallons per month by
5 approximately \$5.09 per month.¹⁹ In contrast, this reallocation results in lower wastewater
6 residential bills for approximately the same usage level up to \$146.00 per month, such as
7 for BASA residential customers, depending on the rate and location of the customer. The
8 Company's proposal also helps to support the total number of customers for whom water
9 and wastewater service will fall within the Company's proposed BTI benchmark of 2% of
10 household income at the individual household level.

11 **Q. Do you have any observations related to I&E's calculated Act 11 wastewater**
12 **allocation?**

13 A. Yes. Schedule 2 of I&E Exhibit No. 4 shows a total adjustment of \$10,784,556, which
14 reflects the difference between I&E's CSS Total Revenues and the Company's CSS Total
15 Revenues as filed, corresponding to an overall increase of 10.5%. However, Schedule 1 of
16 I&E Exhibit No. 4 reflects a rate increase of 16.5%. This discrepancy appears to result
17 from an incorrect value for the Company's Proposed Total Revenues for Zone 2a reflected
18 in Schedule 10. This does not impact my ability to review I&E's recommendations;
19 however, I note that if I&E's Schedule 1 reflected a lower adjustment to the Act 11
20 allocation for CSS Wastewater Operations, this would reduce the CSS Wastewater
21 Operations revenue increase and would increase the Water Operations revenue increase.

¹⁹ PAWC Statement No. 10, p. 36.

1 These changes would move I&E's proposed results directionally closer to those proposed
2 by the Company, although they would remain materially different.

3 **Q. Does the Company continue to support its general approach to its Act 11 reallocation**
4 **proposal?**

5 A. Yes. The Company continues to support both the methodology and the underlying
6 reasoning for its proposed reallocation of a portion of wastewater revenue requirements to
7 water customers under Act 11. All parties who take a position on Act 11 in this rate case
8 appear to support the use of Act 11 in some form, particularly with respect to the
9 reallocation of BASA and EBMA wastewater operations revenues, which is the primary
10 driver of Act 11 reallocation for all parties. While the Commission may ultimately reach
11 a different conclusion regarding the revenue requirements for water and wastewater service
12 than the Company's proposal, PAWC believes that the guiding principles that form the
13 basis of its reallocation methodology are sound and reasonable.

14 **RATE DESIGN**

15 **A. INTRODUCTION**

16 **Q. Which intervenors commented on the Company's rate design in this case?**

17 A. I&E witnesses Sakaya and Cline, OCA witnesses Mierzwa and Colton, OSBA witnesses
18 Kubas and Cathcart, and CAUSE-PA witness Geller commented on the Company's water
19 and wastewater rate design.

20 **Q. How will you be addressing these comments in your rebuttal testimony?**

21 A. I will address comments specific to the Company's water rate design in the water rate
22 design section of my testimony, and I will address comments specific to the Company's
23 wastewater rate design in the wastewater rate design section of my testimony.

1 **B. SCALE BACK OF RATES**

2 **Q. Please discuss the Company's position on the scale back of rates.**

3 A. If the Commission approves a revenue requirement that is less than that proposed by the
4 Company, PAWC proposes to reduce the proposed amount of reallocation from wastewater
5 to water under Act 11 so that the water rate increases are reduced by the amount of reduced
6 allocation and the proposed wastewater rate increases are maintained at their proposed
7 levels until the Act 11 wastewater reallocation for any given operation reaches \$0. This
8 approach results in a just and reasonable outcome for all customer groups and should be
9 approved by the Commission.

10 **Q. Do parties in this case have proposals for the scale back of rates in the event that the**
11 **Commission orders a revenue requirement increase less than what the Company is**
12 **proposing in this case?**

13 A. Yes. I&E witnesses Sakaya and Cline, OCA witness Mierzwa, and OSBA witnesses
14 Cathcart and Kubas all make proposals regarding the scale back of rates if the Commission
15 orders a revenue requirement increase that is less than what the Company is proposing in
16 this case.

17 **Q. What is I&E witness Sakaya's position on the scale back of rates?**

18 A. Mr. Sakaya states that the first step that must be completed in any scale back is to determine
19 the revenue requirement and scale back for wastewater operations. He asserts that must be
20 set first in order to determine the amount of revenue requirement that must be allocated to
21 water operations.²⁰ Mr. Sakaya recommends that any scale back to wastewater revenue
22 requirement should be netted against the Act 11 allocation the Commission determines for

²⁰ I&E Statement No. 3, pp. 15-16.

1 wastewater operations.²¹ For water service, Mr. Sakaya recommends that both usage rates
2 and customer charges be decreased to produce a revenue level approved by the
3 Commission in the event that a revenue requirement for water service is approved at levels
4 below the Company's recommended amount.²²

5 **Q. What is I&E witness Cline's position on the scale back of wastewater rates?**

6 A. Mr. Cline recommends the following steps if the Commission grants less than the full
7 increase for SSS Operations, inclusive of BASA WW. First, any subsidy from water
8 customers should be eliminated. Second, Rate Zone 1 customer charges and usage rates
9 should be scaled back proportional to the increases that they receive. Rate Zones 1a
10 through 1g should not be scaled back unless and until they are equal to or above the
11 corresponding rates in Rate Zone 1, and any proposed rates below corresponding rates of
12 Rate Zone 1 should not be included in any scale back. Any rate that is not proposed to
13 have an increase should not be scaled back.²³ Mr. Cline makes similar recommendations
14 for CSS Operations, inclusive of Rate Zone 2b Elizabeth Borough. For his CSS Operations
15 recommendations, he states that Rate Zone 2b rates should not be scaled back unless and
16 until they are equal to or above the corresponding rates in Rate Zone 1, and that any
17 proposed rate below existing Rate Zone 2 rates should not be included in any scale back.²⁴

18 **Q. What is OCA witness Mierzwa's position on the scale back of rates?**

19 A. Mr. Mierzwa's comments on scale back appear to be confined to water service. Mr.
20 Mierzwa recommends that in the event a lower than requested water revenue requirement
21 increase is authorized by the Commission, that the direct cost of service indicated in his

²¹ *Id.* at 16.

²² *Id.* at 17-18.

²³ I&E Statement No. 4, p. 57.

²⁴ *Id.* at 58.

1 class cost of service study for each customer class, with the exception of the Industrial
2 Contract Sales, Other Water Utilities Contract Sales, and Other Water Utilities Group B
3 customer classes, be proportionately scaled back to reflect the actual water revenue
4 increase authorized by the Commission in this proceeding.²⁵ He continues that the direct
5 cost of service for each class should then be adjusted to account for the Act 11 wastewater
6 cost of service assigned to water service as determined by the Commission based on the
7 direct cost of service for each class with the exception of the two Contract Sales customer
8 classes, the Other Water Utilities Group A and B customer classes, and Public Fire
9 Protection class.²⁶

10 **Q. What is OSBA witness Cathcart's position on the scale back of rates?**

11 A. Mr. Cathcart recommends that if the Commission approves a lower revenue requirement
12 increase than proposed by PAWC, the decrease be applied principally to the water rates.²⁷
13 He states that as long as the cost-based wastewater increase associated with the approved
14 revenue requirement is greater than PAWC's proposed wastewater rates, the incremental
15 revenue requirement reduction should not reduce PAWC's proposed wastewater rates,
16 which means that a lower revenue requirement will reduce Act 11 revenues and PAWC's
17 proposed water rates generally.²⁸ For water service, he recommends scaling each water
18 class's revenues in proportion to each class's share of the total proposed non-Act 11
19 revenues.²⁹

²⁵ OCA Statement No. 3, p. 32.

²⁶ *Id.*

²⁷ OSBA Statement No. 3, p. 15.

²⁸ *Id.*

²⁹ *Id.*

1 **Q. What is OSBA witness Kubas' position on the scale back of wastewater rates?**

2 A. Mr. Kubas recommends a targeted wastewater scale-back if the Commission approves a
3 lower revenue requirement increase than proposed by PAWC. He suggests that any
4 reduction should be first applied to CSS Operations and, in some cases, also to SSS
5 Operations, so that those systems are reflective of similar percentage revenue increases.³⁰
6 He further recommends that BASA WW and EBMA WW be excluded from any scale back
7 as Rate Zone 1d BASA usage rates are below the present Rate Zone 1 usage rates and the
8 proposed Rate Zone 2b EBMA usage rates are below the present Rate Zone 2 usage rates.³¹
9 He recommends not scaling back the BASA or EBMA proposed rates, because it will aid
10 in the consolidation of rates in future base rate cases and that any rate reduction will
11 increase the subsidy needed to operate these systems.³²

12 **Q. Does OSBA witness Kubas make any additional recommendations on the scale back**
13 **of wastewater rates related to specific SSS Operations rate zones?**

14 A. Yes. Mr. Kubas makes several recommendations. Regarding SSS Operations, he states
15 that the Zone 1 residential and non-residential usage rates should be scaled back
16 proportional to OSBA's proposed percentage increases.³³ For Rate Zone 1a Royersford,
17 Mr. Kubas recommends that the usage rates not be scaled back as they are below those of
18 Rate Zone 1. For Rate Zone 1b York, he recommends that the residential usage rates not
19 be scaled back as the Rate Zone 1b average bill is below that of a Rate Zone 1 residential

³⁰ OSBA Statement No. 1, pp. 47-50.

³¹ *Id.* at. 50-51.

³² *Id.* at 47.

³³ *Id.* at 50.

1 customer. For Rate Zone 1b York non-residential, Mr. Kubas states the usage rate should
2 be scaled back to match the Rate Zone 1 non-residential usage rate.³⁴

3 For Rate Zones 1f Farmington and 1g Manwalamink, he recommends that usage
4 rates not be scaled back since both rate zones have average bills below the average bills of
5 a corresponding Zone 1 customer.³⁵ Mr. Kubas states that his proposed Residential flat
6 rate of \$135 be scaled back to match the average bill of a Zone 1 residential customer, and
7 that any residential flat rate lower than the average Zone 1 residential bill should not be
8 scaled back.³⁶

9 Further, he states that the Rainbow Washhouse rates should not be reduced since
10 its usage rate is already low. He recommends that Cleveland Cliffs, Victory Brewing,
11 Knouse Foods, Penn State Special Metals, PSC Metals, Ipsco Koppel Tubulars, and
12 Strattanville Borough's fixed charges should be scaled back to match the percentage
13 increase of the Zone 1 non-residential usage rate.³⁷ Additionally, he states that Cleveland
14 Cliffs' and Victory Brewing's usage rates should not be scaled back because they are below
15 the corresponding non-residential usage rate.³⁸ He continues that the remaining non-
16 residential usage rates and flat rates should not be scaled back since they are lower than the
17 corresponding Zone 1 usage and flat rates. Finally, he recommends that bulk usage rates
18 of Cleveland Cliffs, Victory Brewing, Caln, West Brandywine, VA Medical Center, St.
19 Lawrence Borough, and Royersford should not be scaled back or reduced as they are below
20 their corresponding rates.³⁹

³⁴ *Id.* at 50-51.

³⁵ *Id.* at 51.

³⁶ OSBA Statement No. 1, p. 51.

³⁷ *Id.* at 51-52.

³⁸ *Id.*

³⁹ *Id.* at 52.

1 **Q. Does OSBA witness Kubas make any additional recommendations on the scale back**
2 **of wastewater rates related to specific CSS Operations rate zones?**

3 A. Yes. For CSS Operations, Mr. Kubas states that if the Commission agrees with his
4 recommendation to keep Zone 2 and Zone 2a rates consolidated, they should be scaled
5 back so that they continue to be consolidated. He also recommends that his advised
6 residential flat rate of \$136 per month be scaled back to match the average bill of a Zone 2
7 residential customer.⁴⁰

8 **Q. Does PAWC maintain its position on scale back as outlined in your direct testimony?**

9 A. No. As stated in the Company's response to OSBA II-011, the Company updated its scale-
10 back approach, which originally suggested applying a proportional scale-back across
11 water, wastewater, and Act 11.⁴¹ The Company's revised approach is that any scale-back,
12 should principally be applied to the Act 11 wastewater reallocation. Please see I&E Exhibit
13 No. 3, Schedule 3, for the Company's attachment included in its response to OSBA II-011.
14 This results in a reduced Act 11 wastewater allocation and a reduced water revenue
15 increase, but would keep the proposed wastewater rate increases at their proposed levels
16 until the Act 11 wastewater reallocation for any given operation reaches \$0, resulting in a
17 just and reasonable outcome for all customer groups and, therefore, should be approved by
18 the Commission.

19 **Q. Do you have any further comments on the intervenors' scale-back positions?**

20 A. Yes. I do not object to Mr. Sakaya's proposal that, in the event that a revenue requirement
21 for water service is approved at levels below the Company's recommended amount, there
22 should be a reduction of both usage rates and fixed charges. I do not object to

⁴⁰ *Id.*

⁴¹ PAWC Statement No. 10, p. 30.

1 recommendations that any reductions in water service revenue requirements be applied
2 ratably across customer classes. For wastewater, if a scale-back of rates were necessary, I
3 agree in principle with Mr. Cline's and Mr. Kubas' recommendations that WW SSS
4 Operations rates should not be scaled back if below corresponding rates of Rate Zone 1,
5 and WW CSS operations rates should not be scaled back if below corresponding rates of
6 Rate Zone 2. I agree with Mr. Cline that if the Commission grants less than the full increase
7 for SSS Operations or CSS Operations, any subsidy from water customers should be
8 reduced or eliminated first, but not inclusive of Rate Zones 1d BASA or 2b Elizabeth
9 Borough. In the case of BASA and EBMA, I agree with Mr. Kubas that the BASA and
10 EBMA Operations should be excluded from any scale-back in order to avoid additional
11 subsidy as well as to aid in the consolidation of rates in future base rate cases. I additionally
12 have no objections to any specific rates being excluded from scale-backs in cases where an
13 intervenor recommended such.

14 **Q. Do you have any specific rates that you propose should be excluded from scale-backs?**

15 A. Yes. The Company is proposing structural changes to several rate zones, and because these
16 zones are moving to new rate designs, it would not be appropriate to scale back the
17 increases in those areas. Specifically, this applies to water Rate Zone 4 Farmington and
18 wastewater Rate Zones 1, 1d BASA, and 1f Farmington.

19 For water Rate Zone 4, the Company is proposing moving the zone away from an
20 EDU-based service charge and allowance structure and transitioning the zone to the Rate
21 Zone 1 rate structure.

1 For wastewater Rate Zone 1, the Company is proposing to move from service
2 charges per EDU to service charges per customer as well as from a residential flat rate per
3 EDU to a flat rate per customer.

4 Wastewater Rate Zones 1d BASA and 1f Farmington are similarly moving from a
5 flat rate per EDU rate to a service charge per customer plus a volumetric charge.

6 As these changes represent fundamental shifts in how customers are billed, scaling
7 back could create inconsistencies or undermine the intent of the redesign. As such, I
8 recommend that the Commission accept the proposed changes for these rate zones and
9 exclude them from any scale back to avoid confusion and ensure that the new rate designs
10 function as intended. I also recommend not scaling back private or public fire hydrant
11 rates, except for the hydrants for Most Areas, unless they would exceed the rates for the
12 hydrants for Most Areas. Finally, I recommend not scaling back the increase to wastewater
13 Rate Zone 1c's special conveyance-only rate for Butler Township as their flat rate per EDU
14 per month is far below the Non-Residential flat rate per EDU per month.

15 **C. WATER RATE DESIGN**

16 **Introduction**

17 **Q. What intervenors in this proceeding address issues related to water service rate**
18 **design?**

19 A. I&E witness Sakaya, OCA witness Mierzwa, and OSBA witness Cathcart all address issues
20 related to water service rate design in this case that I will be addressing in my rebuttal
21 testimony.

1 **Meter Charges**

2 **Q. Please summarize the various parties' positions on monthly meter charges.**

3 A. I&E witness Sakaya recommends accepting the Company's proposed meter charges in
4 Rate Zones 1 through 6, and 9.⁴² For Rate Zone 7 Manwalamink, he recommends setting
5 residential meter charges to \$15.00 per month for residential customers with meter sizes
6 below 2" and setting residential meter charges for larger meter sizes equal to Rate Zone 1
7 rates.⁴³ For Rate Zone 7 non-residential customers, he recommends the meter charges be
8 set equal to those of Rate Zone 1.⁴⁴ For Rate Zone 8, he recommends that customer charges
9 for meters up to 1-1/2" be moved to those recommended for Rate Zone 1 to accelerate
10 consolidation with Rate Zone 1.⁴⁵

11 OCA witness Mierzwa finds the Company's proposed changes to the 5/8" monthly
12 Residential meter charge for Rate Zones 1-9, based on the Company's proposed revenue
13 requirement, to be reasonable and consistent with rate consolidation.⁴⁶

14 OSBA witness Cathcart states that he agrees with the proposed level of
15 consolidation for Rate Zones 1-5 in principle.⁴⁷ However, he also says that in consideration
16 of gradualism, the rate increases in cases such as the proposed \$13.40 or 79.8% increase of
17 Zone 6 Audubon's commercial/municipal 3/4" meter charge should be moderated to no
18 more than double the system average.⁴⁸

⁴² I&E Statement No. 3, p. 9.

⁴³ *Id.* at 11-12.

⁴⁴ *Id.*

⁴⁵ *Id.* at 9.

⁴⁶ OCA Statement No. 3, p. 34.

⁴⁷ OSBA Statement No. 3, p. 7.

⁴⁸ *Id.*

1 CAUSE-PA witness Geller opposes any increase to the fixed charges for residential
2 water service.⁴⁹ He asserts that because the customer charge is not tied to usage, increasing
3 it undermines a household's ability to reduce its water bill by reducing usage.⁵⁰ He further
4 contends that this erodes achievable bill savings through conservation or other means by
5 which a customer seeks to conserve water.⁵¹

6 **Q. Do you accept Mr. Sakaya's recommendations for Rate Zone 7 Manwalamink meter**
7 **charges?**

8 No. For Rate Zone 7 Manwalamink, Mr. Sakaya recommends moving residential meter
9 charges more closely towards those of Rate Zone 1 and the non-residential meter charges
10 to those of Rate Zone 1.⁵² The Company's proposal for Rate Zone 7 is to raise most Rate
11 Zone 7 rates by 10% on June 25, 2027, in accordance with a Commission-approved
12 settlement that currently applies to that zone. PAWC witness Mr. Wieczenski provides
13 details about this acquisition in PAWC Statement No. 7. As such, the Company maintains
14 its proposal for Rate Zone 7 meter charges.

15 **Q. Do you accept Mr. Sakaya's recommendation for Rate Zone 8 Appalachian meter**
16 **charges?**

17 A. Yes. For Rate Zone 8 Appalachian, Mr. Sakaya recommends moving customer charges
18 for meters up to 1-1/2" to those of Rate Zone 1 to accelerate consolidation with Rate Zone
19 1 in a future rate case.⁵³ I find Mr. Sakaya's recommendations regarding Rate Zone 8
20 meter charges to be reasonable.

⁴⁹ CAUSE-PA Statement No. 1, p. 16.

⁵⁰ *Id.* at 15.

⁵¹ *Id.*

⁵² I&E Statement No. 3, p. 11.

⁵³ *Id.* at 9.

1 **Q. Do you agree with Mr. Cathcart's recommendation to moderate proposed changes**
2 **that appear to result in excessive rate increases for meter charges?**

3 A. While I do not disagree with the concept of moderating proposed changes that appear to
4 result in excessive rate increases for customer charges, the Company's proposed customer
5 charges are reasonable and appropriate. Mr. Cathcart describes an example of a meter
6 charge increase that he feels should be moderated – Rate Zone 6's commercial/municipal
7 $\frac{3}{4}$ " meter charge – which is proposed to increase by \$13.40 to the Rate Zone 1 rate of
8 \$30.20.⁵⁴ The Company's proposal for this meter charge is reasonable when taking into
9 account additional factors, such as that there are no municipal customers in Rate Zone 6.

10 **Q. Do you agree with Mr. Geller's assertion that increasing the customer charges**
11 **undermines customers' ability to manage their bills through conservation?**

12 A. No. The Company's proposed customer charges recover costs that are fixed in nature and
13 incurred to provide service regardless of the volume of water a customer uses, including
14 metering, billing, customer service, and system readiness. Recovering these fixed costs
15 through a customer charge aligns rates with cost causation and promotes rate stability.
16 While volumetric charges appropriately signal usage and conservation incentives,
17 conservation alone cannot reasonably be expected to eliminate the fixed costs required to
18 maintain continuous access to safe and reliable service.

19 **Volumetric Rates**

20 **Q. What is I&E witness Sakaya's position on volumetric rates for water service?**

21 A. Mr. Sakaya accepts the Company's proposal to move volumetric rates for Rate Zones 2-5
22 to those of Rate Zone 1, as well as the proposed volumetric rates for Rate Zones 6 and 9.⁵⁵

⁵⁴ *Id.* at 7.

⁵⁵ *Id.* at 5.

1 For Rate Zone 7 Manwalamink, he recommends volumetric rate increases that approximate
2 the increases on a percentage basis proposed by the Company for Rate Zone 4
3 Farmington.⁵⁶ For Rate Zone 8 Appalachian, Mr. Sakaya agrees with the Company's
4 proposal to move volumetric rates towards Rate Zone 1 rates, but recommends applying
5 the volumetric rate proposed by the Company for the first block to both the first and second
6 block resulting in a uniform block structure for Rate Zone 8.⁵⁷

7 **Q. What is OCA witness Mierzwa's position on volumetric rates for water service.**

8 A. Mr. Mierzwa recommends that residential volumetric rates should be designed to recover
9 the total revenues to be collected from the Residential class that are not recovered through
10 the customer charge.⁵⁸

11 **Q. What is OSBA witness Cathcart's position on volumetric rates for water service?**

12 A. Mr. Cathcart states that the Company's proposal to move Rate Zones 2-5 to Rate Zone 1
13 rates represents the continued implementation of the Commission-approved concept of
14 Single Tariff Pricing.⁵⁹ He agrees with the proposed level of consolidation for Rate Zones
15 1-5 in principle. However, he also says that in consideration of gradualism, the rate
16 increases in cases such as the proposed 65.7% increase of Zone 5 East Dunkard's
17 commercial volumetric rate for the first 16,000 gallons should be moderated to no more
18 than double the system average.⁶⁰

⁵⁶ *Id.* at 10-11.

⁵⁷ *Id.* at 14.

⁵⁸ OCA Statement No. 3, pp. 35-36.

⁵⁹ OSBA Statement No. 3, pp. 6-7.

⁶⁰ *Id.* at 7.

1 **Q. Do you accept Mr. Sakaya's recommendations for increasing proposed Rate Zone 7**
2 **Manwalamink volumetric rates?**

3 A. No. Mr. Sakaya recommends moving Rate Zone 7 Manwalamink volumetric charges more
4 closely towards those of Rate Zone 1 in order to facilitate consolidating Rate Zone 7 with
5 Rate Zone 1 in a future rate case.⁶¹ As stated above, the Company's proposal for Rate
6 Zone 7 is to raise most Rate Zone 7 rates by 10% on June 25, 2027, in accordance with a
7 Commission-approved settlement that currently applies to that zone. As such, the Company
8 maintains its proposal for Rate Zone 7 volumetric charges.

9 **Q. Do you accept Mr. Sakaya's recommendations for increasing Rate Zone 8**
10 **Appalachian volumetric rates?**

11 A. Yes. For Rate Zone 8 Appalachian, Mr. Sakaya recommends moving volumetric charges
12 to a uniform block structure and setting rates more closely toward those of Rate Zone 1 in
13 order to facilitate consolidating Rate Zone 8 with Rate Zone 1 in a future rate case.⁶² I find
14 Mr. Sakaya's recommendations regarding Rate Zone 8 volumetric charges to be
15 reasonable.

16 **Q. Do you agree with Mr. Cathcart's recommendation to moderate proposed changes**
17 **that appear to result in excessive rate increases for volumetric charges?**

18 A. I do not disagree with the concept of moderating proposed changes that appear to result in
19 excessive rate increases for volumetric charges. However, the Company's proposed
20 volumetric charges are reasonable and appropriate. Mr. Cathcart describes an example of
21 a volumetric charge increase that he feels should be moderated – Rate Zone 5 East
22 Dunkard's commercial volumetric rate for the first 16,000 gallons – which is proposed to

⁶¹ I&E Statement No. 3, p. 13.

⁶² *Id.* at 14.

1 increase 65.7%.⁶³ In the case of Rate Zone 5's commercial volumetric rate for the first
2 16,000 gallons, I maintain that the Company's proposal is reasonable when taking into
3 account all factors, such as that the Rate Zone 5 5/8" commercial meter charge is proposed
4 to reduce from \$35.04 to \$20 per month.

5 **D. WASTEWATER RATE DESIGN**

6 **PAWC's Deduct Adjustment Proposal**

7 **Q. Please describe the Company's proposal for wastewater rate design as it relates to the**
8 **concept of a deduct adjustment.**

9 A. The Company is proposing to change the way that it determines the volumetric component
10 of bills for residential customers from the method used today, where volumetric charges
11 are based on total metered water usage for the month, to a methodology referred to as a
12 deduct adjustment (formerly referred to as "winter averaging"). A deduct adjustment is a
13 method for determining volumetric components of wastewater bills that attempts to
14 separate metered water usage that is likely to go through the wastewater system from water
15 usage that is used for outdoor purposes in the summertime (e.g., watering lawns, filling
16 pools, etc.). Under the deduct adjustment proposed by the Company, a customer's bill in
17 the wintertime is determined by actual metered water usage for the month, and outside of
18 the wintertime, the customer's bill is determined by the lesser of actual metered water usage
19 for the month or the average water consumption for that customer in the winter months of
20 January through March. This calculation is done individually for each customer and is a
21 common way that wastewater utilities bill customers for wastewater service. The practical
22 effect of this approach is that customers who use water in the summertime that does not go

⁶³ OSBA Statement No. 3, p. 7.

1 through the wastewater system will no longer be billed for that usage on their sewer bills,
2 and the volumetric rate for wastewater service will be slightly higher than it otherwise
3 would have been because total billing determinants will be reduced.⁶⁴

4 **Q. Did the Company propose the deduct adjustment for all of its wastewater pricing**
5 **zones?**

6 A. The Company proposed a deduct adjustment for all wastewater customers except for
7 customers in Rate Zones 1g Manwalamink, 2a Scranton, and 2b Elizabeth Borough. The
8 Company did not propose a deduct adjustment in the Scranton rate zone because the
9 Company did not propose any changes in Scranton rates inclusive of DSIC. The deduct
10 adjustment is not proposed for Manwalamink or Elizabeth Borough because the Company
11 does not have sufficient billing data to evaluate the winter average usage of their customers
12 at this time.

13 **Q. If the Commission orders a change in rates for Scranton customers, does the**
14 **Company propose to implement its deduct adjustment proposal for Scranton rates?**

15 A. Yes, if the Commission orders a change in Scranton rates, the Company proposes that the
16 deduct adjustment billing methodology also apply to Scranton, and billing determinants for
17 Scranton rates should change accordingly. In Company Exhibit 10-C, the Company has
18 furnished billing determinants that would apply to Scranton if the deduct adjustment were
19 to be utilized.⁶⁵

⁶⁴ PAWC Statement No. 10, pp. 25-29.

⁶⁵ PAWC Exhibit 10-C, p. 3.

1 **Q. Are there parties that address the Company's deduct adjustment proposal for**
2 **modifying wastewater rates and wastewater billing determinants?**

3 A. Yes. I&E witness Cline, OCA witnesses Mierzwa and Colton, and CAUSE-PA witness
4 Geller address the Company's proposal regarding modifying wastewater rates and
5 wastewater billing determinants to account for the deduct adjustment.

6 **Q. What is Mr. Cline's position on the Company's deduct adjustment proposal?**

7 A. Mr. Cline does not oppose the Company's deduct adjustment proposal but recommends
8 multiple changes. First, he recommends setting a minimum usage of 3,000 gallons for
9 customers with no winter usage history. Secondly, Mr. Cline recommends that the system
10 average usage for customers during the winter period be tracked so that the 3,000 gallon
11 minimum he recommends can be revisited in subsequent rate cases. Third, he recommends
12 that the winter-average usage include the five months of November through March.⁶⁶
13 Fourth, he states that CSS Wastewater Operations residential customers, inclusive of Rate
14 Zone 2b EBMA, should not be eligible for the deduct adjustment as treatment plants of
15 those operations treat sanitary sewer systems and storm sewer systems and deducting those
16 volumes from a customer's bill would not follow cost causation principles.⁶⁷ While he
17 recommends the above changes to the Company's deduct adjustment proposal, he states
18 that having a program that allows customers to install deduct meters, at their own expense,
19 would be a simpler and more accurate method to determine a deduct adjustment.⁶⁸ He does
20 not recommend that PAWC begin a deduct metering program in this proceeding, but states
21 that the Company should explore the option in future base rate cases.⁶⁹ He also states that

⁶⁶ I&E Statement No. 4, p. 8.

⁶⁷ *Id.* at 9.

⁶⁸ *Id.* at 10.

⁶⁹ *Id.* at 11.

1 increasing the 1,000 gallon minimum that the Company proposed for use in the deduct
2 adjustment calculation would help to reduce the possibility of shifting costs between high
3 and lower-income customers as applying a higher minimum usage would result in lower-
4 usage customers being billed at the lower of their actual usage and the average of the winter
5 month period would protect those customers from being billed more than their actual
6 usage.⁷⁰

7 **Q. What is Mr. Mierzwa's position on the Company's deduct adjustment proposal?**

8 A. Mr. Mierzwa opposes the Company's proposal, stating that the difference between winter
9 usage and summer usage in the Company's service territory can be explained by a few
10 extra showers and clothes washing loads per month in the summertime and that this would
11 largely account for the historic difference between residential winter and summer water
12 usage. Therefore, he suggests, it does not necessarily follow that PAWC's Residential
13 customer outdoor water usage during the summer is sufficiently significant to justify
14 adopting a deduct adjustment and the resulting increase in volumetric rates and should be
15 rejected.⁷¹

16 **Q. What is Mr. Colton's position on the Company's deduct adjustment proposal?**

17 A. Mr. Colton opposes the Company's proposal for deduct adjustment, recommending that it
18 be disapproved in this proceeding and that PAWC should be required in any future proposal
19 to estimate the impacts on remaining wastewater customers arising from the loss of revenue
20 of customers who receive lower bills attributable to any future filed proposal.⁷² He further
21 recommends that as an alternative to addressing this issue through a rate structure proposal,

⁷⁰ *Id.* at 8.

⁷¹ OCA Statement No. 3, pp. 40-41.

⁷² OCA Statement No. 4, p. 110.

PAWC should be directed to work with OCA to assess the cost, feasibility, and practicality of offering customers the opportunity to request the installation of separate meters limited to measuring the customer's outdoor water consumption.⁷³ In support of his position, Mr. Colton claims the following:

- The Company's proposal is structurally flawed due to its limitation of "winter" to the months of January, February, and March.⁷⁴
- There is not a substantial variability in residential consumption by month. In support of this, Mr. Colton conducts an analysis of median usage levels by month that he asserts shows a monthly variation that does not evidence the seasonal variation identified by PAWC.⁷⁵
- There is not a substantial variability in residential water bills (and thus in residential consumption) between the winter periods and the non-winter periods defined by the Company needed to support the Company's proposal. In support of this, Mr. Colton conducts an analysis showing the average of the winter periods versus average of the non-winter periods for multiple years. While the non-winter median residential bills were higher than the winter median residential bills, he finds the increase to be minimal. This is the analysis that leads Mr. Colton to conclude that the Company's use of the three months of January, February, and March for the deduct adjustment proposal is structurally flawed.⁷⁶
- Lower-income customers are less likely to be residents of homes with substantial outdoor summer consumption. As a result, low-income customers will be less likely to have their summer wastewater bills capped at a lower level than those bills historically have been and these customers will be called upon to bear the burden of the foregone revenue from having non-water bills capped, with little opportunity to be a recipient of any of the reduced bills.⁷⁷
- Low-income customers in the PAWC service territory are less likely to be residents of single family homes with substantial water consumption affected by the deduct adjustment proposal.⁷⁸

⁷³ *Id.* at 111.

⁷⁴ *Id.* at 106.

⁷⁵ *Id.* at 106-107.

⁷⁶ *Id.* at 107-108.

⁷⁷ *Id.* at 108-109.

⁷⁸ *Id.*

1 **Q. What is Mr. Geller’s position on the Company’s deduct adjustment proposal?**

2 A. Mr. Geller opposes the Company’s proposal, asserting that the Company’s proposal
3 improperly shifts the revenue burden from higher income customers who reside in single-
4 family homes and have the luxury of discretionary water use to customers with lower
5 income, and those that live in smaller homes.⁷⁹ He states that lower income customers who
6 cannot afford to engage in higher discretionary water use in non-winter months, and
7 customers residing in smaller homes, should not be penalized for lower water use in non-
8 winter months compared to their higher income counterparts.⁸⁰

9 **Q. How do you respond to Mr. Mierzwa’s assertion that residential customer outdoor**
10 **water usage during the summer is not significant enough to justify adopting a deduct**
11 **mechanism?**

12 A. Usage modeling provided in my direct testimony shows that there are statistically
13 significant increases in water consumption during the summertime that are specifically tied
14 to changes in weather.⁸¹ PAWC Statement No. 10, Exhibit MWM-3, demonstrates that
15 weather variables such as cooling degree days and precipitation are statistically significant
16 predictors of residential water usage, with t-statistics exceeding conventional significance
17 thresholds. In addition, Chart 4 of PAWC Statement No. 10 visually compares the
18 three-month January through March average to other three-month periods over a weather-
19 normal year.⁸² It is inaccurate to assert that water usage during the summer is not
20 significant enough to justify adopting a deduct adjustment.

⁷⁹ CAUSE-PA Statement No. 1, p. 18.

⁸⁰ *Id.*

⁸¹ PAWC Statement No. 10, p. 55.

⁸² *Id.* p. 56.

1 **Q. Do you agree with Mr. Cline’s recommendation to include November and December**
2 **in the winter month period, and that the shoulder months of April and October should**
3 **be billed based on their actual usage?**⁸³

4 A. No. While I agree that if the winter average were expanded to five months, November
5 through March would be the most appropriate ones to consider, I do not agree that this
6 would be an improvement over the Company’s proposed period of January through March.
7 Mr. Cline states that the weather in those months is typically cold enough that outside
8 activities such as lawn watering, pool filling, and car washing are extremely limited, if non-
9 existent.⁸⁴ However, early spring and fall are often ideal times for planting or other lawn
10 maintenance, so that plants or grass to establish before mid-summer or mid-winter.
11 Furthermore, the billing month of November likely includes October usage due to the
12 nature of utility billing cycles aligning perfectly with calendar months.

13 **Q. How do you respond to the argument that the proposed deduct mechanism rate design**
14 **benefits higher income customers and negatively impacts lower income customers?**

15 A. Cost causation principles indicate that water used by customers that does not enter the
16 wastewater system in the summertime should not be charged for wastewater service. The
17 current system, therefore, has higher usage customers subsidizing lower usage customers
18 through wastewater rate design. This subsidization is not intentional, nor is it an effective
19 or targeted means of addressing affordability concerns. If the argument to reject the deduct
20 adjustment is for the purpose of benefiting lower-income customers with lower usage, that
21 concern is more appropriately addressed through targeted affordability mechanisms such
22 as those presented by Dr. Chard, rather than through departures from cost-causation-based

⁸³ I&E Statement No. 4, p. 6.

⁸⁴ *Id.* at 6.

1 rate design principles. The Company already has a robust BDP that is specifically designed
2 to provide income-based assistance to eligible customers and is better suited to address
3 affordability concerns than embedding subsidies within the wastewater rate design itself.
4 The Company's proposal introduces a stronger cost-causation element into wastewater rate
5 design while maintaining the Company's existing affordability framework and mitigating
6 the subsidy that the current rate design enables.

7 **Q. Given these arguments, does the Company continue to support its deduct adjustment**
8 **proposal?**

9 A. Yes. Cost causation principles indicate that it is not appropriate to charge customers for
10 wastewater usage in the summertime based on water that does not go through the sewer
11 system. While there is potentially a minimal impact on lower income customers, this
12 impact is dampened through discounts offered through the BDP. The Company continues
13 to believe that the deduct adjustment methodology proposed in my direct testimony
14 represents a reasonable and appropriate approach to billing for wastewater services.⁸⁵

15 **Q. Can the Company provide updated billing determinants if the Commission accepts**
16 **Mr. Cline's recommendation to change the winter period to the five months of**
17 **November through March?**

18 A. Yes, the Company can provide updated billing determinants reflecting Mr. Cline's
19 recommended five-month winter period, incorporating his suggestion to not adjust actual
20 usage for the shoulder months of April and October, or any variation of his proposal or the
21 Company's proposal.

⁸⁵ PAWC Statement No. 10, p. 25.

1 **SSS Rates – Rate Zones 1, 1a, 1b, 1c, 1e, 1f, 1g**

2 **Q. What is Mr. Cline’s position regarding SSS wastewater rates?**

3 A. Mr. Cline proposes an overall increase of approximately 14% to Wastewater SSS General
4 Operations rates which includes a 55.5% increase for Royersford rates (Zone 1a), a 59%
5 increase for York rates (Zone 1b) and 70% for Manwalamink rates (Zone 1g).⁸⁶ His
6 recommended increase for Rate Zone 1 residential customers was based on the 16.82%
7 increase proposed by the Company for its residential Rate Zone 1 water customers.⁸⁷ He
8 recommends the residential flat rate be increased to \$128.33 across all zones, which is the
9 same as the flat rate for Rate Zone 1e Sadsbury, which would allow for the consolidation
10 of Rate Zone 1c Foster and Rate Zone 1e Sadsbury.⁸⁸ Mr. Cline proposes that industrial
11 rates receive a different, higher increase than the commercial and municipal rates, however,
12 he proposes that commercial municipal rates remain the same as each other.⁸⁹ He does not
13 recommend any changes to the Company’s proposed rates for Rate Zone 1f Farmington as
14 the Company is proposing a rate structure change that can result in increases that vary by
15 usage amount.⁹⁰ Mr. Cline recommends an increase for Rate Zone 1g Manwalamink as he
16 does not agree that limiting the increase, as the Company is proposing to do, is in the public
17 interest.⁹¹ He also disagrees with the Company’s proposal to delay the effective date of
18 the rate increase for Rate Zone 1g customers as the rate delay provides zero benefit to any
19 customers other than Rate Zone 1g customers.⁹² He recommends that Commission reject
20 the rate delay or, alternatively, that the Company be required to impute any revenue

⁸⁶ I&E Statement No. 4, p. 26.

⁸⁷ *Id.* at 27.

⁸⁸ *Id.* at 28.

⁸⁹ *Id.* at 43.

⁹⁰ I&E Statement No. 4, pp. 28-29.

⁹¹ *Id.* at 29-30.

⁹² *Id.* at 31.

1 shortfall so that it is not recovered from the other PAWC customers.⁹³ His rate design
2 features the following:

- 3 • \$20.00 residential service charge (same as proposed by PAWC).
- 4 • \$45.50 nonresidential service charge for most zones (same as proposed by PAWC).
- 5 • \$25.00 nonresidential service charge for Rate Zone 1g Manwalamink.
- 6 • \$128.33 unmetered flat rate for residential customers in most zones.
- 7 • \$170.00 or 171.00 unmetered flat rate per EDU for nonresidential customers in
8 most zones.
- 9 • \$3.400 per hundred gallon residential volumetric charge for Rate Zones 1 and the
10 second volumetric block for Rate Zone 1b York.
- 11 • \$2.500 per hundred gallon commercial & municipal volumetric charge for Rate
12 Zones 1 and 1b York.
- 13 • \$2.700 per hundred gallon industrial volumetric charge for Rate Zones 1 and
14 1b York.
- 15 • No increase for York bulk customers.
- 16 • 1% increase for Rainbow Washhouse (same as proposed by PAWC).
- 17 • No base rate increases for Cleveland Cliffs, Victory Brewing, Knouse Foods, Penn
18 State Special Metals, PSC Metals, and Ipsco Koppel Tubulars (same as proposed
19 by PAWC).
- 20 • 6% increase for Strattanville Borough (same as proposed by PAWC).⁹⁴

⁹³ *Id.*

⁹⁴ I&E Statement No. 4, Schedule 3.

1 **Q. What is Mr. Mierzwa's position regarding SSS wastewater rates?**

2 A. Mr. Mierzwa does not expressly state his position in terms of an overall percentage increase
3 to SSS wastewater rates, his testimony focuses on rate design and revenue recovery
4 principles. He does not agree with the Company's proposal to set residential monthly
5 charges for Rate Zones 1, 1a Royersford, 1b York, 1d BASA, and 1f Farmington at \$20.00
6 per month and proposes to set the charges for those zones to \$15 per month, closer to what
7 he calculates to be the Company's direct cost exclusive of Infiltration and Inflow costs.⁹⁵
8 As covered in my testimony above, he disagrees with the Company's proposal to
9 implement the deduct adjustment, but appears to be silent on other rate design proposals
10 made by the Company, other than to argue that PAWC's volumetric rate proposals for
11 residential customers be proportionately adjusted to recover the cost of service approved
12 by the Commission for SSS and CSS residential customers, and any revenue deficiency
13 resulting from the adoption of his monthly residential customer charge recommendations.⁹⁶

14 **Q. What is Mr. Kubas' position regarding SSS wastewater rates?**

15 A. Mr. Kubas proposes an overall increase of approximately 17% to total SSS Wastewater
16 General Operations rates with a stated goal of reducing the subsidy the Company claims is
17 needed to operate the system.⁹⁷ He recommends that there be no increases in the residential
18 or non-residential customer charges as he calculates that the direct wastewater customer
19 costs are below the current customer charges.⁹⁸ He recommends increases for the special
20 rates of Rainbow Washhouse, Cleveland Cliffs, Victory Brewing, Knouse Foods, Penn
21 State Special Metals, PSC Metals, Ipsco Koppel Tubulars, and Strattanville Borough as he

⁹⁵ OCA Statement No. 3, pp. 44-45.

⁹⁶ *Id.*

⁹⁷ OSBA Exhibit JK-4; OSBA Statement No. 1, p. 10.

⁹⁸ OSBA Statement No. 1, p. 13.

1 states that there is no COSS justification for limiting the increase for these customers.⁹⁹

2 His rate design features the following:

- 3 • \$15.00 residential service charge, per EDU in Rate Zone 1.
- 4 • \$36.70 nonresidential service charge, per EDU in Rate Zone 1.
- 5 • \$135.00 unmetered service charge per EDU for residential customers in Rate
- 6 Zones 1 and 1c Foster.
- 7 • \$179.00 unmetered service charge per EDU for nonresidential customers in Rate
- 8 Zone 1.
- 9 • \$3.800 per hundred gallon residential volumetric charge for Rate Zone 1.
- 10 • \$2.630 per hundred gallon nonresidential volumetric charge for Rate Zones 1 and
- 11 1b York.
- 12 • 86% increase to Rainbow Washhouse volumetric rate.
- 13 • 19-20% increases for non-residential special rates for Cleveland Cliffs, Victory
- 14 Brewing, Knouse Foods, Penn State Special Metals, PSC Metals, and Ipsco Koppel
- 15 Tubulars.
- 16 • 19% increase to bulk special rates for Caln, West Brandywine, and VA Med.
- 17 • 87% increase to bulk special rate for St Lawrence Borough.¹⁰⁰

18 **Q. Do you agree with Mr. Cline or Mr. Kubas' recommended overall levels of increases**
19 **for SSS customers?**

20 **A.** No. While Mr. Cline and Mr. Kubas make thoughtful judgements in their recommended
21 rate designs, I do not agree with the overall level of increases they recommend for SSS

⁹⁹ *Id.* at 17.

¹⁰⁰ OSBA Exhibit JK-3.

1 customers. In my view, the goal of eventual consolidation of rate zones and the reduction
2 of Act 11 subsidy appears to be heavily weighted in their decisions to increase rates. For
3 example, Mr. Cline uses 70% as an acceptable upper limit percentage increase because it
4 allows an increase in rates that facilitates the eventual consolidation of rate zones with Rate
5 Zone 1 while also falling inside the range of increase percentages that the Company has
6 proposed for other rate zones and rate classes.¹⁰¹ The Company continues to recommend
7 the rate design for SSS customers as originally proposed, which appropriately balances
8 subsidy reduction goals, customer bill stability, and pre-existing agreements that pertain to
9 recent acquisitions.

10 **Q. Does Mr. Cline's proposed rate design for SSS customers generally follow your**
11 **proposed rate design?**

12 A. Yes. Aside from Mr. Cline recommending Industrial volumetric rates that are not equal to
13 his recommended Commercial and Municipal volumetric rates,¹⁰² there are no significant
14 differences in structure between Mr. Cline's proposed design and the Company's rate
15 design. However, there are a number of specific areas where I do not agree with Mr. Cline's
16 proposed rate design that I will discuss below.

17 **Q. Do you agree with Mr. Cline's proposal to increase Industrial rates beyond those of**
18 **Commercial and Municipal rates?**

19 A. No. In the Company's current tariff, the commercial, industrial, and municipal rates are
20 all equal to each other in every SSS rate zone except for Rate Zone 1b York where they are
21 slightly differentiated.¹⁰³ The Company's proposed rates include commercial, industrial,

¹⁰¹ I&E Statement No. 4, p. 22.

¹⁰² I&E Exhibit No. 4.

¹⁰³ Supplement No. 52 to Tariff Wastewater PA P.U.C. No. 16 Sixth Revised Page 11.4.

1 and municipal rates that are equal to each other in each rate zone where industrial rates are
2 available. Additionally, Company witness Greg Herbert's cost of service study includes
3 most industrial customers within the Non-Residential classification, so there is no cost-of-
4 service justification for separate or higher Industrial rates.¹⁰⁴ Instead of Industrial
5 customers paying a larger volumetric rate, the existing rate design in which there are
6 generally a residential set of rates and a non-residential set of rates should be maintained.

7 **Q. Do you accept Mr. Cline's recommendations for increasing proposed Rate Zone 1g**
8 **Manwalamink rates?**

9 A. No. Mr. Cline recommends moving Rate Zone 1g Manwalamink rates to a uniform block
10 structure and setting rates more closely towards those of Rate Zone 1 in order to facilitate
11 consolidating Rate Zone 1g with Rate Zone 1 in a future rate case. As stated above, the
12 Company's proposal for Rate Zone 1g is to raise most Rate Zone 1g rates by 10% on June
13 25, 2027, in accordance with a Commission-approved settlement that currently applies to
14 that zone. The Company maintains its proposal for Rate Zone 1g Manwalamink.

15 **Q. How do you respond to Mr. Cline's concerns around delaying the effective date of the**
16 **rate increase for Rate Zone 1g customers?**

17 A. Mr. Cline recommends that the Commission either reject the rate delay provision entirely
18 and have Rate Zone 1g customer rates increase at the same time as all other customers, or
19 alternatively, that the Company impute any revenue shortfall so that it is not recovered
20 from the other PAWC customers. I advise that his latter recommendation, where the
21 Company imputes any revenue shortfall for the delay in rates going into effect, is what the

¹⁰⁴ See PAWC Exhibit 12-B.

1 Company is proposing. No additional revenue will be recovered from the other PAWC
2 customers as the result of Manwalamink having a delayed rate increase.

3 **Q. How do you respond to Mr. Mierzwa's proposal for SSS rates?**

4 **A.** I disagree with Mr. Mierzwa's proposal to set the residential monthly charge for most rate
5 zones at \$15 per month. His recommendation relies on his own interpretation of direct
6 customer costs by excluding Infiltration and Inflow costs from customer charge
7 calculations, despite those costs being appropriately reflected within customer-related costs
8 in Mr. Herbert's cost-of-service study. Please see PAWC Statement No. 12-R, the rebuttal
9 testimony of Company witness Greg Herbert for more information about his customer
10 charge calculations. The Company's proposed residential service charge is consistent with
11 the Company's proposed 5/8" meter charge for water service. The Commission should
12 adopt the Company's proposed \$20 service charge for residential service.

13 **Q. Does Mr. Kubas' proposed rate design for SSS customers generally follow your**
14 **proposed rate design?**

15 **A.** Yes, it generally appears to follow the Company's proposed rate design. However, the
16 Company is proposing to modify the tariff for Rate Zone 1 and Rate Zone 1c by moving
17 all metered customers from a monthly service charge per EDU to a monthly service charge
18 per customer.¹⁰⁵ The Company is also proposing to move unmetered residential customers
19 in those rate zones from flat rates per EDU to flat rates per customer. Mr. Kubas does not
20 speak to this proposal specifically, but his proposed rate design for SSS customers includes
21 Rate Zone 1 and 1c as having customers continuing to pay fixed charges per EDU which

¹⁰⁵ PAWC Statement No. 10, pp. 22-23.

1 would be a significant departure from the Company's proposal. The Company maintains
2 its proposal to move SSS Rate Zone 1 and 1c away from charging service charges per EDU.

3 **Q. Do you agree with Mr. Kubas' level of service charges for SSS customers?**

4 A. No. Mr. Kubas recommends maintaining existing residential and non-residential SSS
5 service charges based on his conclusion that direct customer costs, excluding Infiltration
6 and Inflow costs, are below current charge levels.¹⁰⁶ The Company relies on Mr. Herbert's
7 cost-of-service study, which appropriately reflects customer-related costs, including the
8 treatment of Infiltration and Inflow, and supports higher recovery of those costs through
9 service charges.¹⁰⁷ Please see PAWC Statement No. 12-R, the rebuttal testimony of
10 Company witness Greg Herbert for more information about his customer charge
11 calculations. The Company's proposed \$20.00 residential monthly service charge for most
12 rate zones is also consistent with the proposed 5/8" meter charge for water service and
13 provides a more reasonable and stable approach to customer cost recovery. The
14 Commission should adopt the Company's proposed SSS service charges.

15 **Q. How do you respond to Mr. Kubas' assertion that there was confusion about the**
16 **classification of certain non-residential customers?**¹⁰⁸

17 A. My testimony and workpapers organize customers using the broader functional groupings
18 of residential, commercial, industrial, municipal, and bulk. The Company's rate design is
19 informed by Company witness Herbert's cost-of-service studies, which assign customers
20 into classifications based on the appropriateness of the classification for cost-allocation
21 purposes. I agree with Mr. Kubas that there was a discrepancy between my interpretation

¹⁰⁶ OSBA Statement No. 1, p. 13.

¹⁰⁷ See PAWC Volume 17, Exhibit 12-B, 17 Schedule RS1j.

¹⁰⁸ OSBA Statement No. 1, pp. 46-47.

1 and Mr. Herbert's interpretation of the cost-of-service classification applicable to Knouse
2 Foods, Penn State Special Metals, PSC Metals, and Ipsco Koppel Tubulars. I support Mr.
3 Herbert's interpretation that they belong to the Non-Residential classification of Mr.
4 Herbert's cost of service study, consistent with the Company's prior rate case, and this
5 clarification does not alter the Company's proposed rate design.

6 **Q. How do you respond to the increases Mr. Kubas proposes for the special flat rates of**
7 **Knouse Foods, Penn State Special Metals, PSC Metals, Ipsco Koppel Tubulars, and**
8 **Strattanville Borough?**

9 A. Mr. Kubas proposes a flat rate increase of approximately 20% for these customers, which
10 is the same percentage increase he proposes for the Non-Residential usage rate.¹⁰⁹ While
11 they would be directionally the same, I disagree with raising flat rates using a volumetric
12 rate increase. Raising special flat rates by the overall revenue increase of their respective
13 class, whether commercial, industrial, or municipal, would be more appropriate.

14 **BASA WW Operations Rates – Rate Zone 1d**

15 **Q. What is Mr. Cline's position regarding Rate Zone 1d rates?**

16 A. Mr. Cline does not recommend any changes to the Company's proposed rates. He states
17 that increasing rates further for Rate Zone 1d beyond what the Company proposed would
18 not be reasonable as the proposal to move from flat rates to a monthly customer charge and
19 usage rates will result in large increases for certain customers.¹¹⁰

20 **Q. What is Mr. Kubas' position regarding Rate Zone 1d rates?**

21 A. Mr. Kubas proposes rates for residential customers, non-residential customers, and the VA
22 Hospital with a stated goal of reducing the subsidy being provided to Residential customers

¹⁰⁹ *Id.* at 16.

¹¹⁰ I&E Statement No. 4, p. 50.

1 under the Company's proposed rates as well as limiting the increase in the already large
2 subsidy.¹¹¹ He proposes a \$20.00 monthly customer charge for Residential customers, a
3 \$36.70 monthly customer charge for Non-Residential customers, and applies the same
4 \$36.70 customer charge to the VA Hospital, with separate volumetric rates for each
5 class.¹¹² Notably, his proposed volumetric rate for the VA Hospital is higher than his
6 proposed volumetric rate for other non-residential customers.¹¹³

7 **Q. Do you agree with the increases Mr. Kubas proposed for Rate Zone 1d rates?**

8 A. No. While Mr. Kubas proposes the same \$20.00 monthly residential service charge for
9 Rate Zone 1d as the Company, his proposed volumetric rate for Rate Zone 1d is higher
10 than that proposed by the Company. The Company's proposal results in an approximately
11 40% increase for the residential class and an approximately 40% increase overall,
12 consistent with the pre-existing agreement associated with the BASA acquisition.
13 Company witness Wieczenski provides details about this acquisition in PAWC
14 Statement No. 7. Mr. Kubas also recommends a Non-Residential customer charge of
15 \$36.70 for Rate Zone 1d, which is the same charge he recommends for Rate Zone 1.¹¹⁴ By
16 contrast, the Company's proposed Non-Residential customer charge for BASA is \$45.50,
17 which is not only consistent with the Company's proposed Rate Zone 1 service charge but
18 also equal to the current flat rate charged to a Non-Residential BASA customer with one
19 EDU. It would be appropriate to maintain the BASA Non-Residential customer charge at
20 \$45.50.

¹¹¹ OSBA Statement No. 1, p. 31.

¹¹² *Id.* at 32.

¹¹³ *Id.*

¹¹⁴ *Id.* at 33.

1 **Q. Do you agree with Mr. Kubas' proposal to set the VA Hospital volumetric rate higher**
2 **than the Non-Residential volumetric rate in Rate Zone 1d?**

3 A. No. The Company's proposed rate design reflects cost-of-service considerations while also
4 taking into account the significant bill impacts the VA Hospital would experience as it
5 transitions away from a \$0.00 flat rate per EDU. If circumstances were to support a
6 volumetric rate for the VA Hospital that exceeded the broader Non-Residential class, it
7 would be more appropriate to include the VA Hospital in the Non-Residential customer
8 class, rather than continuing a separate special rate.

9 **CSS Group Rates – Rate Zones 2 and 2a**

10 **Q. What is Mr. Cline's position regarding Rate Zone 2 and 2a rates?**

11 A. Mr. Cline does not recommend any adjustment to the Company's proposed increase for
12 Rate Zone 2 customers. He does recommend that Rate Zone 2a Scranton rates remain
13 consolidated with those of Rate Zone 2.¹¹⁵ He states that holding the rates for the Scranton
14 system at present rates is contradictory to the goals of regionalization and consolidation
15 and does not adhere to cost causation in any way.¹¹⁶ Furthermore, assigning the revenue
16 shortfall created by this proposal to water customers who are likely to have their own
17 wastewater costs, many of whom are not PAWC wastewater customers, and who were also
18 unable to offer any input into the Scranton deal made by the Company during the
19 acquisition is not reasonable.¹¹⁷ Mr. Cline proposes an overall increase of approximately
20 10.5% to total Rate Zones 2 and 2a wastewater revenues which includes a 13% increase

¹¹⁵ I&E Statement No. 4, p. 48.

¹¹⁶ *Id.* at 47.

¹¹⁷ *Id.* at 47-48.

1 for Zone 2 retail revenues and 10% increase for Zone 2a Scranton retail revenues.¹¹⁸ His
2 rate design features the following:

- 3 • Rate Zone 2 \$25.00 residential service charge (same as proposed by PAWC).
- 4 • Rate Zone 2a \$25.00 residential service charge per EDU.
- 5 • Rate Zone 2 \$50.00 nonresidential service charge (same as proposed by PAWC).
- 6 • Rate Zone 2a \$50.00 nonresidential service charge per EDU.
- 7 • \$3.134 per hundred gallon residential volumetric charge.
- 8 • \$2.570 per hundred gallon nonresidential volumetric charge.
- 9 • \$124.00 unmetered service charge per month.¹¹⁹

10 **Q. What is Mr. Mierzwa's position regarding CSS wastewater rates?**

11 A. Mr. Mierzwa does not expressly state his position in terms of an overall percentage increase
12 to CSS wastewater rates, his testimony focuses on rate design and revenue recovery
13 principles. He does not agree with the Company's proposal to increase residential monthly
14 charges for Rate Zone 2 to \$25 per month and residential monthly charges per EDU for
15 Rate Zone 2a Scranton to \$20.19 per month as he believes the Company's cost analysis
16 improperly includes Infiltration and Inflow costs.¹²⁰ He recommends that the existing CSS
17 residential customer charges for Rate Zones 2, 2a, and 2b be maintained at current levels.¹²¹
18 As stated in my testimony above, he opposes the Company's proposal to implement the
19 deduct adjustment, and recommends that residential volumetric rates be proportionately
20 adjusted to recover the cost of service approved by the Commission and any revenue

¹¹⁸ *Id.*, Schedule 10.

¹¹⁹ I&E Exhibit No. 4, Schedules 11-14.

¹²⁰ OCA Statement No. 3, p. 45.

¹²¹ *Id.* at 45.

1 deficiency resulting from the adoption of his monthly residential customer charge
2 recommendations.¹²²

3 **Q. What is Mr. Kubas' position regarding Rate Zone 2 and 2a rates?**

4 A. Mr. Kubas proposes an overall increase of approximately 26% to total Rate Zones 2 and
5 2a wastewater revenues, which includes a 21% increase for Zone 2 retail revenues and 28%
6 increase for Zone 2a Scranton retail revenues.¹²³ His goal is to have CSS operations
7 contribute to offsetting the BASA Operations revenue shortfall while maintaining that the
8 residential and non-residential rates for Rate Zones 2 and 2a are the same.¹²⁴ He
9 recommends that the customer charges not be increased based on the Company failing to
10 provide a customer cost analysis for CSS Operations.¹²⁵ His rate design features the
11 following:

- 12 • Rate Zone 2 \$20.00 residential service charge (no change from current rates)
- 13 • Rate Zone 2a \$20.00 residential service charge per EDU (no change from current
14 rates)
- 15 • Rate Zone 2 \$40.00 nonresidential service charge (no change from current rates)
- 16 • Rate Zone 2a \$40.00 nonresidential service charge per EDU (no change from
17 current rates)
- 18 • \$3.660 per hundred gallon residential volumetric charge
- 19 • \$2.722 per hundred gallon nonresidential volumetric charge
- 20 • \$136.00 unmetered service charge per month
- 21 • Rate Zone 2 \$86.00 bulk service charge (no increase from current rates)

¹²² *Id.* at 45.

¹²³ OSBA Exhibit JK-8.

¹²⁴ OSBA Statement No. 1, p. 24.

¹²⁵ *Id.* at 27.

- Rate Zone 2a \$20.00 residential bulk service charge (no change from current rates)
- Rate Zone 2a \$40.00 non-residential bulk service charge (no change from current rates)
- Rate Zone 2 \$1.800 per hundred gallon bulk volumetric charge
- Rate Zone 2a \$2.6117 per hundred gallon residential volumetric charge (no change from current rates)
- Rate Zone 2a \$2.1320 per hundred gallon non-res volumetric charge (no change from current rates).¹²⁶

Q. Do you have any commentary on Mr. Mierzwa's proposal for CSS rates?

A. I disagree with Mr. Mierzwa's proposal to maintain the residential monthly charge for Rate Zone 2.¹²⁷ His recommendation relies on his own interpretation of direct customer costs by excluding Infiltration and Inflow costs from customer charge calculations, despite those costs being appropriately reflected within customer-related costs in the Company's response to OCA 08-018.¹²⁸ The Commission should adopt the Company's proposed \$25 service charge for residential service for CSS Zone 2 customers and \$20.19 service charge per EDU for residential service for CSS Zone 2a customers.

Q. Do you agree with Mr. Cline's or Mr. Kubas' proposals for Rate Zone 2a Scranton rates?

A. I do not. Mr. Cline and Mr. Kubas recommend increasing Scranton rates beyond current levels in order to reduce the Act 11 subsidy and facilitate keeping Rate Zone 2a rates the same as those of Rate Zone 2.¹²⁹ The Company's proposal for Rate Zone 2a maintains

¹²⁶ OSBA Exhibit JK-8.

¹²⁷ OCA Statement No. 3, p. 45.

¹²⁸ OCA Statement No. 3, Schedule JDM-2.

¹²⁹ I&E Statement No. 4, pp. 47-48; OSBA Statement No. 1, p. 24.

1 rates at current levels, inclusive of DSIC, in accordance with a pre-existing agreement that
2 currently applies to Scranton. Company witness Dr. Chard addressed issues related to
3 wastewater rates for the Scranton system in PAWC Statement No. 2. The Company
4 maintains its proposal for Rate Zone 2a charges.

5 **EBMA CSS Wastewater Operations Rates – Rate Zone 2b**

6 **Q. What is Mr. Cline’s position regarding Rate Zone 2b rates?**

7 A. Mr. Cline states that the Company’s proposed EBMA CSS Wastewater revenues will not
8 recover the full cost of providing wastewater service and that it is not reasonable to require
9 water customers to subsidize wastewater customers to the extent PAWC has requested.¹³⁰
10 While he agrees with the Company’s proposal to not adjust the \$35.00 residential service
11 charge per EDU under proposed rates,¹³¹ he makes the following recommendations to
12 increase rates that will move Rate Zone 2b further towards consolidation in future base rate
13 cases. First, Mr. Cline recommends a residential usage rate of \$1.97 per hundred gallons,
14 which is approximately the midpoint between the existing rate and the Company’s
15 proposed usage rate for residential Rate Zone 2 customers.¹³² Second, he recommends a
16 \$50 non-residential service charge per EDU to match the customer charge rate proposed
17 by the Company in Rate Zone 2.¹³³ Third, he recommends a non-residential usage rate of
18 \$1.685 per hundred gallons, which is approximately the midpoint between the existing rate
19 and the Company’s proposed usage rate for non-residential Rate Zone 2 customers.¹³⁴

¹³⁰ I&E Statement No. 4, p. 51.

¹³¹ *Id.* at 53.

¹³² *Id.*

¹³³ I&E Statement No. 4, p. 55.

¹³⁴ *Id.* at 55-56.

1 **Q. What is Mr. Kubas' position regarding Rate Zone 2b rates?**

2 A. Mr. Kubas proposed rates with a stated goal of reducing the subsidy reflected under the
3 Company's proposed rates while maintaining a subsidy he believes is necessary to operate
4 the system.¹³⁵ He recommends reducing the residential service charge per EDU from
5 \$35.00 to \$20.00 per month and increasing the volumetric rate to \$1.890 per hundred
6 gallons, resulting in a residential class increase of 32%.¹³⁶ For non-residential customers,
7 he recommends a \$36.70 service charge per EDU and a usage rate of \$1.340 per hundred
8 gallons resulting in a class revenue increase of 58%.¹³⁷ The customer charges are the same
9 prices as those that he proposes for Rate Zones 2 and 2a. He proposes a 50% revenue
10 increase for the bulk class, stating that it does not makes sense for PAWC water customers
11 to subsidize local municipalities that provide service to non-jurisdictional customers.¹³⁸

12 **Q. Do you agree with the increases Mr. Cline and Mr. Kubas proposed for Rate Zone 2b**
13 **rates?**

14 A. No. Mr. Cline and Mr. Kubas both recommend increases greater than those proposed by
15 the Company. This is in part due to a desire to reduce subsidy and, in part, due to moving
16 Rate Zone 2b Elizabeth Borough rates more closely towards those of Rate Zone 2 in order
17 to facilitate consolidating Rate Zone 2b with Rate Zone 2 in a future rate case.¹³⁹ The
18 Company's proposal for Rate Zone 2b is to increase total rates by approximately 30%, in
19 accordance with a pre-existing settlement that currently applies to that zone. Company

¹³⁵ OSBA Statement No. 1, p. 35.

¹³⁶ *Id.* at 36.

¹³⁷ *Id.*

¹³⁸ *Id.* at 38-39.

¹³⁹ OSBA Statement No. 1, p. 35; I&E Statement No. 4, p. 52.

witness Wieczenski provides details about this acquisition in PAWC Statement No. 7. The Company maintains its proposal for Rate Zone 2b charges.

REVENUE CALCULATIONS

Q. What issues related to revenue calculations are you addressing in your rebuttal testimony in this proceeding?

A. I will be addressing issues related to late payment revenues.

Q. What issues do intervenors raise related to late-payment revenues?

A. I&E witness Cline proposes an increase in Other Operating Revenues for the SSS Wastewater Group and the CSS Wastewater Group of \$39,156 and \$55,779, respectively, based on the higher proposed retail revenues that he recommended.¹⁴⁰ OSBA witness Kubas proposes higher miscellaneous revenues for the SSS Operations, CSS Operations, BASA Operations, and EBMA Operations based on the higher proposed retail revenues that he recommended.¹⁴¹

Q. What is your position regarding these proposed increases in late fee revenue?

A. Mr. Cline and Mr. Kubas appear to calculate proposed late fee revenues by using the same method as the Company, but based on their respective proposed retail revenues. I note that their exact amounts are based on proposed rates that the Company does not support. However, I do not disagree with their method of calculation. Changes in late fee revenues should ultimately be based on changes in proposed rates as ordered by the Commission in this proceeding.

¹⁴⁰ I&E Statement No. 4, pp. 44, 48-49.

¹⁴¹ OSBA Statement No. 1, p. 41.

1 **Q. Are there any other issues you wish to comment on related to revenues in your**
2 **rebuttal testimony?**

3 A. Yes. I am sponsoring PAWC Exhibit MWM-1R, which updates the Distribution System
4 Improvement Charge (“DSIC”) percentages and the resulting present revenues applicable
5 to the relevant customer classes. This exhibit updates Schedule FRII.02c of the Company’s
6 Filing Requirement II.2.

7 **Q. Why is the Company updating present revenues?**

8 A. The Company is updating the DSIC rates and the resulting present revenues to ensure that
9 the most current and accurate information available is reflected in this proceeding.

10 **Q. Are these impacts reflected in the Company’s Exhibit 3-A Revised?**

11 A. Yes. Please see PAWC Exhibit 3-A Revised pages 7R, 81R, 140R, and 186R, which
12 update the DSIC adjustment pages originally filed.

13 **Q. What were the DSIC rates reflected at filing, and what do they reflect now?**

14 A. Please see below for the as filed and updated DSIC rates.

TABLE 5
DSIC Rate

	Filed DSIC %	Rebuttal DSIC %
Water, where applicable	1.88%	2.47%
Wastewater, where applicable	0.96%	1.06%

Q. What are the impacts to DSIC present revenues as a result of the updates to the DSIC rate?

A. The impacts to annualized DSIC revenues resulting from the updated DSIC rates are shown below.

TABLE 6 Annualized DSIC Revenue	Filed Present Revenues	Rebuttal Present Revenues	Change
Water	\$16,843,941	\$22,130,068	\$5,286,127
Wastewater SSS	991,201	1,094,451	103,250
Wastewater CSS	809,543	893,871	84,328
BASA WW	120,539	133,095	12,556

Q. What are the impacts to present revenues as a result of the updates to the DSIC rate?

A. The impacts to total present revenues resulting from the updated DSIC rates are shown below. These include changes in late fee revenues related to the updated DSIC rates.

TABLE 7 Annualized Present Revenues	Filed Present Revenues	Rebuttal Present Revenues	Change
Water	\$947,784,779	\$953,098,389	\$5,313,610
Wastewater SSS	108,561,974	108,665,760	103,786
Wastewater CSS	85,758,590	85,843,356	84,766
BASA WW	12,748,475	12,761,096	12,621
EBMA WW	1,767,267	1,767,267	0

Q. Do the updated present revenues impact the rate design structure discussed in your direct testimony and above?

A. No, they do not. The updated present revenues reflect revised DSIC percentages applied to the existing rate design.

CONCLUSION

1

2 **Q. Does this conclude your rebuttal testimony at this time?**

3 **A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the**
4 **proceeding.**

PAWC Exhibit MWM-1R

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.2c

DSIC Adjustment

Water Operations

Description	Proforma Revenues @ 6/30/2027	Exclude DIS/DRS	Exclude Farmington, East Dunkard, Audubon, Manwalamink	Exclude Appalachian, Corner Water	Proforma Revenues @ 6/30/2027 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 6/30/2027 including DSIC
Residential	\$609,084,468		\$3,589,508	\$721,153	\$604,773,807	2.47%	\$14,937,913	\$624,022,381
Residential (Unmetered)	28,440				28,440	2.47%	702	29,142
Commercial	220,210,515		\$1,347,999	\$369,776	218,492,739	2.47%	5,396,771	225,607,286
Industrial	45,800,431	\$3,686,620	8,546	18,050	42,087,215	2.47%	1,039,554	46,839,985
Municipal	24,096,639		51,961	5,473	24,039,205	2.47%	593,768	24,690,407
Sale For Resale	4,362,539	\$3,320,460			1,042,079	2.47%	25,739	4,388,278
Private Fire Protection	\$5,645,786		\$150,319	\$4,723	\$5,490,744	2.47%	\$135,621	\$5,781,407
Public Fire Protection	11,062,318				11,062,318	0.00%	0	11,062,318
Total Water Sales	\$920,291,135	\$7,007,080	\$5,148,332	\$1,119,175	\$907,016,548		\$22,130,068	\$942,421,203

Wastewater SSS General Operations

Description	Proforma Revenues @ 6/30/2027	Exclude Sadsbury, Farmington, Manwalamink	Proforma Revenues @ 6/30/2027 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 6/30/2027 including DSIC
Residential	\$64,841,650	\$843,349	\$63,998,301	1.06%	\$678,382	\$65,520,032
Commercial	23,224,998	428,756	22,796,242	1.06%	241,640	23,466,638
Industrial	2,299,192	0	2,299,192	1.06%	24,371	2,323,563
Municipal	1,860,634	18,983	1,841,651	1.06%	19,522	1,880,156
Bulk WW	12,314,727		12,314,727	1.06%	130,536	12,445,263
Total WW SSS Sales	\$104,541,201	\$1,291,088	\$103,250,113		\$1,094,451	\$105,635,652

PENNSYLVANIA AMERICAN WATER COMPANY

Filing Requirement II.2c

DSIC Adjustment

Wastewater CSS Operations

Description	Proforma Revenues @ 6/30/2027	Proforma Revenues @ 6/30/2027 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 6/30/2027 including DSIC
Residential	\$46,927,095	\$46,927,095	1.06%	\$497,427	\$47,424,522
Commercial	23,335,635	23,335,635	1.06%	247,358	23,582,993
Industrial	2,570,915	2,570,915	1.06%	27,252	2,598,167
Municipal	1,237,717	1,237,717	1.06%	13,120	1,250,837
Bulk WW	10,256,037	10,256,037	1.06%	108,714	10,364,751
Total WW CSS Sales	\$84,327,399	\$84,327,399		\$893,871	\$85,221,270

BASA WW Operations

Description	Proforma Revenues @ 6/30/2027	Proforma Revenues @ 6/30/2027 Subject to DSIC	DSIC Rate	Annualized DSIC Revenue	Proforma Revenues @ 6/30/2027 including DSIC
Residential	\$7,930,574	\$7,930,574	1.06%	\$84,064	\$8,014,638
Commercial	3,723,960	3,723,960	1.06%	39,474	3,763,434
Industrial	388,206	388,206	1.06%	4,115	392,321
Municipal	513,350	513,350	1.06%	5,442	518,792
Bulk WW	0	0	1.06%	0	0
Total BASA WW Sales	\$12,556,090	\$12,556,090		\$133,095	\$12,689,185

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

:
:
:
:
:
:
:

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Max McClellan**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 10-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Max McClellan

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility	)	
Commission	)	
	)	
	)	
v.	)	Docket No. R-2025-3057983
	)	R-2025-3058051
	)	
Pennsylvania American Water Company	)	
	)	
	)	

REBUTTAL TESTIMONY OF
JOHN J. SPANOS
ON BEHALF OF
PENNSYLVANIA-AMERICAN WATER COMPANY

February 27, 2026

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**REBUTTAL TESTIMONY OF JOHN J. SPANOS
PRESIDENT
GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
ON BEHALF OF PENNSYLVANIA-AMERICAN WATER COMPANY**

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway, Suite 200, Mechanicsburg, Pennsylvania 17050 (formerly 207 Senate Avenue, Camp Hill, Pennsylvania 17011).

Q. ARE YOU THE SAME JOHN SPANOS THAT PRESENTED DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes, I am.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. In my rebuttal testimony, I respond to the depreciation-related testimony of David J. Garrett on behalf of the Pennsylvania Office of Consumer Advocate (“OCA”). OCA Witness Garrett has proposed a change to the use of the Average Life Group (“ALG”) procedure to calculate depreciation expense and depreciation annual accrual rates.

Q. PLEASE SUMMARIZE YOUR REBUTTAL TESTIMONY.

A. OCA Witness Garrett has proposed a total water and wastewater reduction in depreciation expense of \$49.9 million (as of the Fully Projected Future Test Year (“FPFTY”)) based on an issue on which the Pennsylvania Public Utility Commission (“Commission” or “PUC”) has already clearly addressed and decided consistently for 40 years. The issue relates to the depreciation procedure that Pennsylvania American Water Company (“PAWC” or “Company”) has been utilizing for developing depreciation rates and expense for 40 years. PAWC uses the Equal Life Group (“ELG”) procedure instead of the ALG procedure. The

1 ALG procedure is most commonly identified in Pennsylvania as the Average Service Life
2 (“ASL”) procedure. The use of the ELG procedure was established with the PUC during
3 the 1980s and has been used by most utilities in Pennsylvania to calculate depreciation
4 expense and annual depreciation accrual rates since that time spanning a period of
5 approximately 40 years.

6 In my testimony, I will address several topics. First, I will describe and compare
7 the ELG and ALG procedures. I discuss the history of ELG and its precedent in
8 Pennsylvania, explain how ELG is more equitable for current and future customers and
9 describe why the recent decisions regarding ELG in other state jurisdictions that OCA
10 Witness Garrett uses to support his ALG proposal are not applicable in this case. Second,
11 I will address an error in Mr. Garrett’s depreciation calculations related to his proposing an
12 ALG procedure but using depreciation reserve balances that are based on historic and
13 projected ELG accruals. Third, I will address the comments related to service life analysis
14 that Mr. Garrett discusses. Finally, I will discuss updated proposed water and wastewater
15 depreciation accrual rates due to revised forecasted data.

16 **II. EQUAL LIFE GROUP VS. AVERAGE LIFE GROUP**

17 **A. Description and Comparison of Procedures**

18 **Q. WHAT IS THE ELG PROCEDURE?**

20 A. For the ELG, a group of property (e.g., a vintage within a property account) is subdivided
21 into groups having equal service lives. The size of these “equal life groups” is based on
22 the estimated survivor characteristics of the account. Depreciation can then be calculated
23 for each equal life group based on the straight line method, meaning that an equal amount

of the group's service value is recorded as depreciation expense in each year of service. The total depreciation for an account is then the summation of the calculated depreciation for each equal life group. Based on the survivor curve estimate for an account, the ELG procedure mathematically estimates the life for each unit in the account and then depreciates each unit over its expected life. The procedure is also known as the Unit Summation Procedure.

Q. HOW DOES THE ELG PROCEDURE DIFFER FROM THE ASL (OR ALG) PROCEDURE?

A. While the ELG procedure calculates depreciation for each equal life group, the ASL or ALG procedure depreciates every asset within an account over the average life of the entire account. Using equal life groups, rather than an average life, as the basis for depreciation provides a more precise calculation that better matches recovery with consumption of assets by depreciating assets that have shorter lives than the average over their shorter lives (and the longer-lived assets over their longer lives) as opposed to depreciating all assets over the average life for the group.

Q. IS ELG SUPPORTED BY DEPRECIATION AUTHORITIES?

A. Yes. ELG is discussed and supported in authoritative depreciation texts and academic literature. For example, Robley Winfrey, who developed the Iowa survivor curves at Iowa State University and is regarded as a pioneer of utility depreciation practices, referred to the ELG procedure as "the only mathematically correct procedure."¹

Depreciation Systems by Wolf and Fitch, also supports the appropriateness of ELG stating, "Application of the equal life group procedure is generally considered to better

¹ Robley Winfrey, *Depreciation of Group Properties*, Bulletin 155 (Ames, IA: Iowa State University Press, 1942, reprinted 1969); p. 71.

1 match the consumption of capital with service provided than does application of the
2 average life procedure."²

3 **Q. ARE OTHER COMMISSIONS STARTING TO IMPLEMENT THE ELG**
4 **PROCEDURE GIVEN THE CURRENT REGULATORY ENVIRONMENT?**

5 A. Yes. The ELG procedure is being utilized for utility assets by the Texas Railroad
6 Commission. It is also used in jurisdictions in Canada. The Federal Communications
7 Commission ("FCC") first adopted ELG in the 1980s in the context of rapid technological
8 change in the telecommunications industry at that time.³

9 ELG has also been adopted recently in Colorado in response to significant
10 technological and regulatory changes facing the gas industry.⁴ New York is also
11 considering ELG for similar reasons in an active case in New York.⁵

12 **Q. PLEASE EXPLAIN HOW DEPRECIATION IS DETERMINED USING THE ELG**
13 **PROCEDURE AND THE ASL PROCEDURE.**

14 A. A simple two-unit example will demonstrate how the ELG procedure more appropriately
15 matches cost recovery to consumption than the ASL procedure. In this example, each unit
16 costs \$1,000. Unit A will be in service for five years, and unit B will be in service for 15
17 years. There is no net salvage for these units.

18 For the ASL procedure, the average service life for the two units is 10 years
19 $([5+15]/2)$, so the annual depreciation rate is 10% $(1/10)$ throughout the lives of both units.

20 For the first five years, the total annual depreciation amount is \$200 $(\$2,000 \times 10\%)$. At

² Frank K. Wolf and W. Chester Fitch, *Depreciation Systems* (Ames, IA: Iowa State University Press, 1994); p. 75.

³ See, *Id.*, pages 172 through 175 for a discussion of the use of the ELG procedure in the telecommunications industry.

⁴ Decision No. C22-0642 in Proceeding No. 22AL-0046G p. 51, lines 161-163.

⁵ New York State Department of Public Service Cases 24-E-0322 and 24-G-0323.

1 the end of year five, the total annual accruals for the account are \$1,000 ($\$200 \times 5$). Unit
2 A is then retired, which results in a reduction in the accumulated depreciation of \$1,000.
3 At the start of year six, Unit B remains in service with an accumulated depreciation balance
4 of \$0. At this point, one-third of Unit B's service life has expired, and its full original cost
5 must still be recovered.

6 For the remaining 10 years, \$100 ($\$1,000 \times 10\%$) of annual expense is accumulated
7 in depreciation, for a total of \$1,000 when Unit B is retired. Thus, at the time of Unit B's
8 retirement, the Company will have fully recovered the total depreciable cost of both units.
9 However, at the end of year five, only one unit remained in service with two-thirds of its
10 life expectancy left but with 100% of that unit's original investment still to be recovered.
11 As a result, the ASL procedure is ineffective in matching cost recovery to the actual
12 consumption of the asset. This is a characteristic deficiency of the ASL procedure.

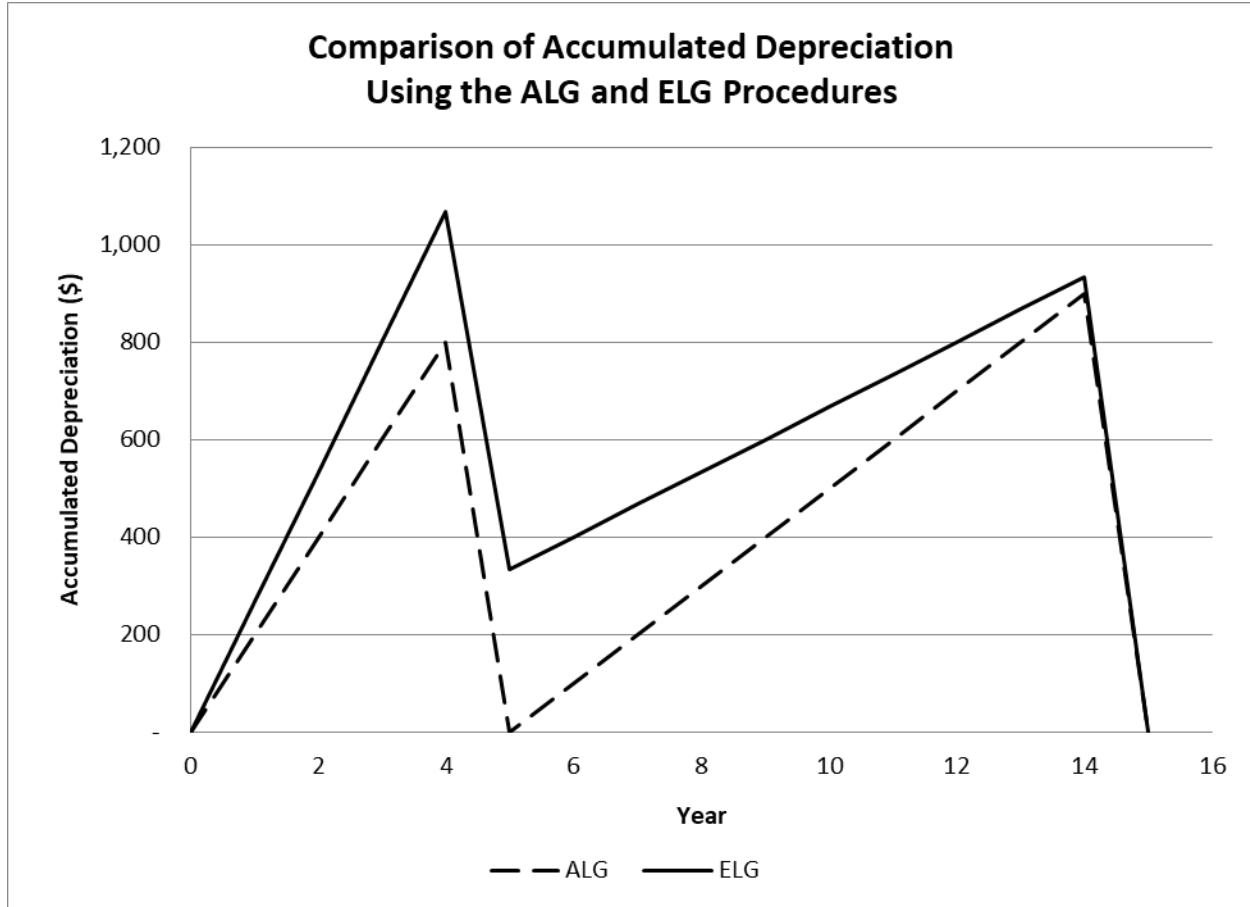
13 For the ELG procedure, the pattern of cost recovery better matches actual
14 consumption. Using the same two-unit example, the annual depreciation expense under
15 the ELG procedure is calculated by summing the annual expense for each equal life group.
16 In this case, there are two equal life groups – one for Unit A, which has a life of five years,
17 and one for Unit B, which has a life of 15 years. The annual depreciation rate for Unit A
18 is 20% ($1/5$) and for Unit B is 6.67% ($1/15$). Thus, the annual accruals for years one
19 through five will be \$200 ($\$1,000 \times 20\%$) for the first equal life group (Unit A) summed
20 with \$66.67 ($\$1,000 \times 6.67\%$) for the second (Unit B), or \$266.67. At the end of year five,
21 when Unit A is retired, the total accruals would be \$1,333.33 ($\$266.67 \times 5$). The retirement
22 of Unit A results in a reduction of \$1,000 in accumulated depreciation, and at the start of
23 year six, the \$1,000 original cost of Unit B remains with \$333.33 in accumulated

1 depreciation. Thus, with one-third of Unit B's life consumed, accumulated depreciation is
2 exactly one-third of the original cost for this unit.

3 In the years six through 15, the annual depreciation expense is \$66.67 for a total of
4 \$666.67 over the 10-year period. After the retirement of Unit B, the accumulated
5 depreciation is \$0 (\$1,000 of accruals less the \$1,000 retirement of Unit B), and the full
6 recovery of both units has been obtained.

7 As this example shows, the ELG procedure better matches the cost recovery of both
8 units with their actual service lives. Figure 1, below, provides a graph of the accumulated
9 depreciation for both procedures. The end of year five provides the best illustration of the
10 difference between the two procedures. Under the ELG procedure, Unit A is fully
11 recovered when retired at the end of year five; Unit B is one-third through its service life
12 and has had one-third of its cost recovered. This contrasts with the ASL procedure, in
13 which accumulated depreciation is \$0 at the end of year five, even though the only unit
14 remaining in service has consumed one-third of its service life. Clearly, the ELG procedure
15 provides a better match regarding the consumption of the service value for the two units.
16 Additionally, rate base under ELG at the end of year 5 is \$667 ($=\$1,000 - \$333$) versus
17 \$1,000 ($=\$1,000 - \$0$) under ASL.

Figure 1. Comparison of Accumulated Depreciation Using the ALG and ELG Procedures



Q. YOU HAVE PROVIDED A SIMPLE TWO-UNIT EXAMPLE DEMONSTRATING HOW ELG WORKS. DO THE SAME PRINCIPLES APPLY TO LARGER PROPERTY GROUPS WITH MANY UNITS?

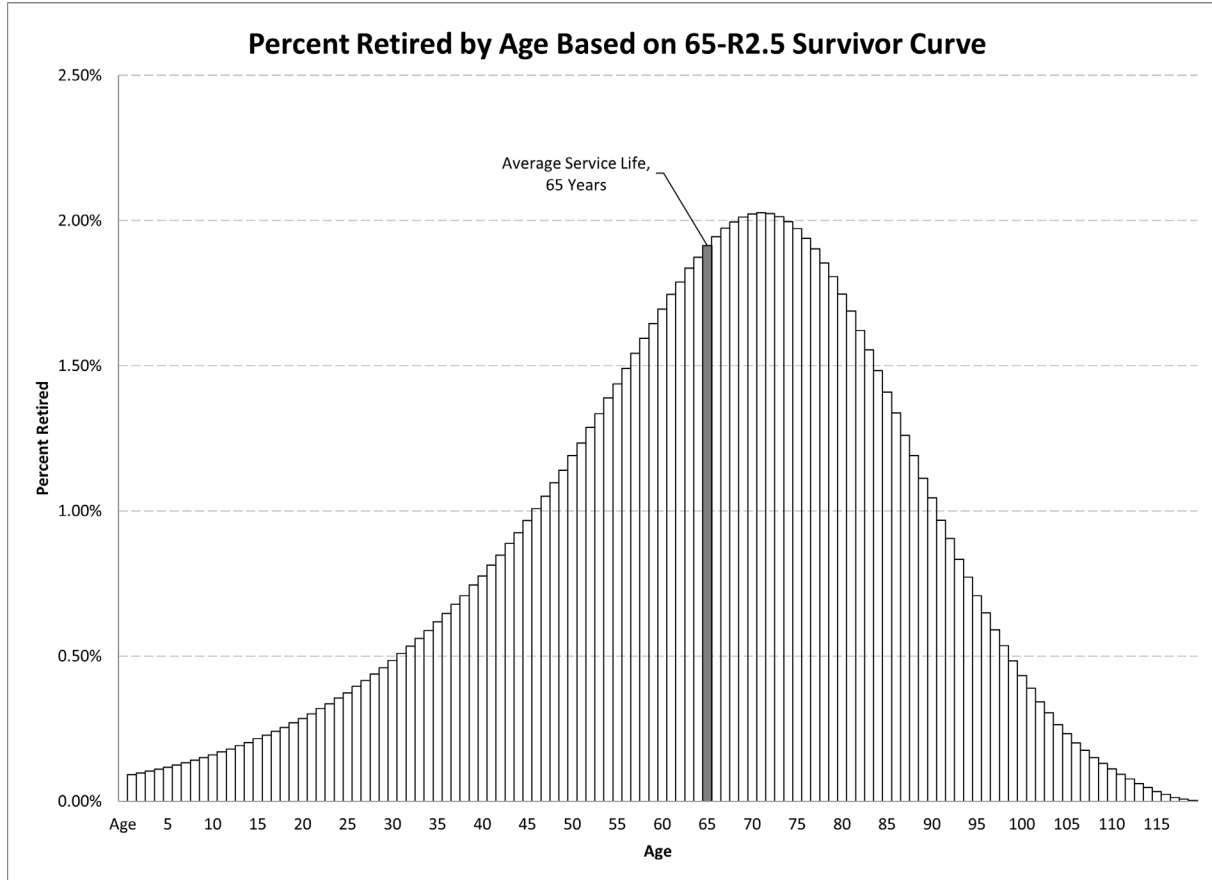
A. Yes. The same principles apply when the ELG procedure is applied to a large group of property with many units, as is typical of utility property. The survivor curve estimated for each property account can be used to divide an account into equal life groups. The survivor curve allows for the calculation of the percentage of the property account that is in each equal life group, which allows for the calculation of ELG annual depreciation accruals for the entire property group. Under the ASL procedure, the depreciation expense

1 for all property in the account is calculated based on the average service life for the entire
2 group.

3 The ELG procedure recognizes the reality of dispersion. Specifically, it recognizes
4 that in actual utility operations only a very small percentage of the account will be retired
5 at the average service life. Figure 2, below, is a chart of the frequency curve for the 65-
6 R2.5 survivor curve which will be used to illustrate a frequency curve. The frequency
7 curve shows the percentage of property in this account that will be retired at each age,
8 based on the estimated survivor curve. This percentage is also the size of each equal life
9 group.

10 The shaded bar in Figure 2 represents the percentage of property that will have a
11 life of 65 years. In other words, this shows the percentage of property that is expected to
12 be in service for the average service life. Only 1.91% of the assets will be in service for
13 exactly 65 years. In contrast, a majority, 98.09%, of the assets will have a service life
14 different than 65 years.

Figure 2. Percent Retired by Age Based on 65-R2.5 Survivor Curve



The ELG procedure recognizes this dispersion and allocates costs for each equal life group over the expected life for that group. The service lives indicated by the 65-R2.5 survivor curves ranges from 1 year to 120 years. As a result, the ELG procedure allocates cost in a manner that approximates the result of each asset being depreciated over its actual life. Conversely, the ASL procedure depreciates every unit of property within an account over the same life, that is, the average life. As Figure 2 shows, this average life will be incorrect most of the time – in this example, the average life will be the wrong life for 98.09% of the assets.

Just as in the case for the two-unit example provided above, the ELG procedure better matches capital recovery with the actual lives forecast by the estimated survivor

1 curve. Consequently, rate base will be higher when the ALG procedure is utilized because
2 of the poor matching of recovery to utilization of the assets.

3 **B. Pennsylvania Precedent**

4 **Q. HAS THE ELG PROCEDURE BEEN PREVIOUSLY ADOPTED IN**
5 **PENNSYLVANIA?**

6 A. Yes. ELG is the predominant method used in Pennsylvania for many years. Most
7 Pennsylvania gas, electric and water utilities have used the ELG procedure since the 1980s.
8 ELG was adopted for PAWC in the 1980s and has been used for depreciation since this
9 approval. Generally, every five years beginning in the mid-1980s, the Company has filed
10 a service life study report with the Commission for approval based on Commission
11 regulations. In 2022, PAWC submitted their most recent five-year service life study report
12 to the Commission and all depreciation parameters and methods, including the use of the
13 ELG procedure, were approved. In PAWC's most recent rate case, Docket Nos. R-2023-
14 3043189 (Water) and R-2023-3043190 (Wastewater), the ELG procedure was approved.
15 Additionally, PAWC submits annual depreciation reports to the Commission each year
16 updating their depreciation accrual rates for book purposes as well as identifying the
17 underlying depreciation parameters and calculation methods and procedures used to
18 determine depreciation expense. Under the Commission's regulation 52 Pa. Code §73.9(c),
19 once such depreciation reports are filed and accepted

20 [i]n subsequent ratemaking proceedings, the most recent annual
21 depreciation report or service life study approved or deemed
22 approved for accounting purposes only under this chapter,
23 constitutes a rebuttable presumption as to the reasonableness of the
24 accrued depreciation claimed for ratemaking purposes, and the
25 burden of proving the unreasonableness of the accrued depreciation
26 shall be on the challenging party.

1 Therefore, the book reserve on the Company books is only appropriate under the ELG
2 procedure for forecasting the future test years.

3 **Q. ARE THE COMPANY'S CURRENT DEPRECIATION RATES BASED ON THE**
4 **ELG PROCEDURE?**

5 A. Yes. The Company's most recent annual depreciation report was filed on June 30, 2025
6 and most recent service life study was filed in August 2022. All past annual depreciation
7 reports, service life studies and past rate cases have been approved for accounting purposes
8 using the ELG procedure. As I mentioned previously, the ELG procedure was again
9 adopted in the Company's most recent rate case, at Docket Nos. R-2023-3043189 (Water)
10 and R-2023-3043190 (Wastewater).

11 **Q. SINCE THE USE OF ELG IS THE PREDOMINANT AND LONGSTANDING**
12 **PRACTICE IN PENNSYLVANIA, HAS OCA WITNESS GARRETT PROVIDED**
13 **EVIDENCE FOR WHY THE COMPANY SHOULD DEVIATE FROM THIS**
14 **PRACTICE?**

15 A. No. OCA Witness Garrett has provided very little evidence to support why the ALG
16 method is more appropriate than ELG. None of Mr. Garrett's arguments support
17 overturning longstanding precedent despite having the burden of doing so under 52 Pa.
18 Code §73.9(c). He appears to disagree with ELG simply because it can produce higher
19 depreciation rates (relative to ALG) in early years to match mortality characteristics, but
20 he provides no evidence for why lower depreciation rates resulting from the use of the ALG
21 procedure are more appropriate.

22 Mr. Garrett has provided minimal justification to support his claim that the
23 Company's approved depreciation rates or calculation procedures, which are based on

1 longstanding precedent, are unreasonable. Further, Mr. Garrett ignores the issue of
2 precedent for PAWC, only arguing that his proposal should be adopted because it results
3 in lower depreciation expense and a short-term reduction in rates for current customers.

4 However, as I will explain, OCA Witness Garrett is incorrect that using the ALG
5 method alone will result in significantly fairer rates for customers.⁶ In fact, the opposite is
6 true. Current customers benefit from the continued use of ELG, because rate base is lower
7 now compared to ASL over the past 40 years. The more precise recovery through ELG
8 benefits customers over time, because shorter-lived assets are correctly recovered over
9 their useful lives, resulting in a lower rate base and lower return on rate base that exceeds
10 the higher annual depreciation expense. Further, the alleged benefit proposed by Mr.
11 Garrett, of lower short-term rates, is the result of the *change* in procedure, not from the
12 procedure itself. Over time, the ASL depreciation rates will result in a higher rate base and
13 higher overall cost to customers.

14 **Q. HAS THE COMMISSION ISSUED A RECENT RULING REGARDING THE ELG**
15 **vs. ALG?**

16 A. Yes. In December of 2025, the Commission issued its Opinion and Order addressing ELG
17 vs. ALG in Docket No. R-2025-3053499.

18 **Q. PLEASE PROVIDE THE EXCERPT FROM THE OPINION AND ORDER IN**
19 **DOCKET NO. R-2025-3053499 ADDRESSING THE ELG vs. ALG ISSUE.**

20 A. In Docket No. R-2025-3053499, the Commission's Opinion and Order addressing ELG vs.
21 ALG is reflected below.

22 Based on our review of the record, the ALJs' Recommended
23 Decision, the Exceptions to the Recommended Decision, and
24 Replies thereto, we agree with the ALJs that the Company presented

⁶ OCA St. 2, p. 4, lines 12-13.

evidence outweighing the evidence presented by the OCA on this issue. Therefore, we find that the ALJs properly recommended that the Commission reject the OCA's proposal to adopt the ASL procedure in this proceeding. Accordingly, we shall deny the OCA's Exception No. 1.⁷

Q. WAS OCA WITNESS GARRETT FROM THE INSTANT CASE ALSO THE OCA WITNESS RELATED TO DEPRECIATION IN DOCKET NO. R-2025-3053499?

A. Yes.

Q. HAS OCA WITNESS GARRETT OFFERED ANY SUPPORT FOR HIS ALG PROPOSAL IN THE INSTANT CASE THAT WAS NOT PROVIDED IN DOCKET NO. R-2025-3053499?

A. No, he has not.

C. Depreciation and Rate Base

Q. HOW DOES MR. GARRETT DISCUSS THE IMPACT OF ELG ON CUSTOMER RATES?

A. OCA Witness Garrett posits that ELG results in "higher rates and accrual amounts during the earlier years."⁸ However, as discussed above, not only does OCA Witness Garrett ignore the impact of depreciation expense on rate base, but he fails to note that any benefit to current customers of his proposal to use ASL depreciation rates only results from the change from ELG to ASL – not from the overall use of the ASL procedure itself.

⁷ Pa. PUC v. Columbia Gas of Pennsylvania, Inc., Docket No. R-2025-3053499 (Opinion and Order entered Dec. 9, 2025), p. 111.

⁸ OCA St. 2, p. 52, lines 4-5.

1 **Q. PLEASE EXPLAIN THIS CONCEPT FURTHER.**

2 A. Depreciation impacts customer rates in two ways. First, depreciation expense is a direct
3 component of the revenue requirement; however, accumulated depreciation⁹ is also a
4 *reduction* to rate base. Second, a higher level of accumulated depreciation results in a
5 lower rate base, a lower return on rate base and, therefore, lower customer rates when
6 compared to a lower level of accumulated depreciation.

7 OCA Witness Garrett implies that a utility has an incentive for higher depreciation
8 because it results in higher customer rates, and thus more cash flow for the Company. He
9 further implies ASL produces fairer rates for customers. However, in the long term, his
10 description of the rate impact is fundamentally incorrect. Higher depreciation expense will,
11 over time, result in higher accumulated depreciation. Because average depreciation rates
12 for a utility are typically in the 2% to 3% range and the return on rate base is higher
13 (typically 7% to 8% or more), higher depreciation expense tends to produce lower customer
14 rates over time. OCA Witness Garrett's suggestion that a utility has an incentive to
15 overcharge for depreciation expense is simply incorrect.

16 The longstanding use of ELG depreciation rates for Pennsylvania utilities has
17 resulted in a lower rate base than if ASL had been used. Customers today pay lower
18 customer rates than if ASL had been used during the years since ELG's adoption. As a
19 result, it has been in customers' interest, not only to use ELG, but also to use it consistently.

20 Over time, ASL will result in higher customer rates than ELG. It is correct to
21 assume that if the Company were to switch from ELG to ASL there would be a *short-term*
22 benefit to current customers. However, this is not because ASL is in customers' best

⁹Accumulated depreciation is the depreciation expense recorded to date, less recorded retirements and cost of removal, plus recorded gross salvage.

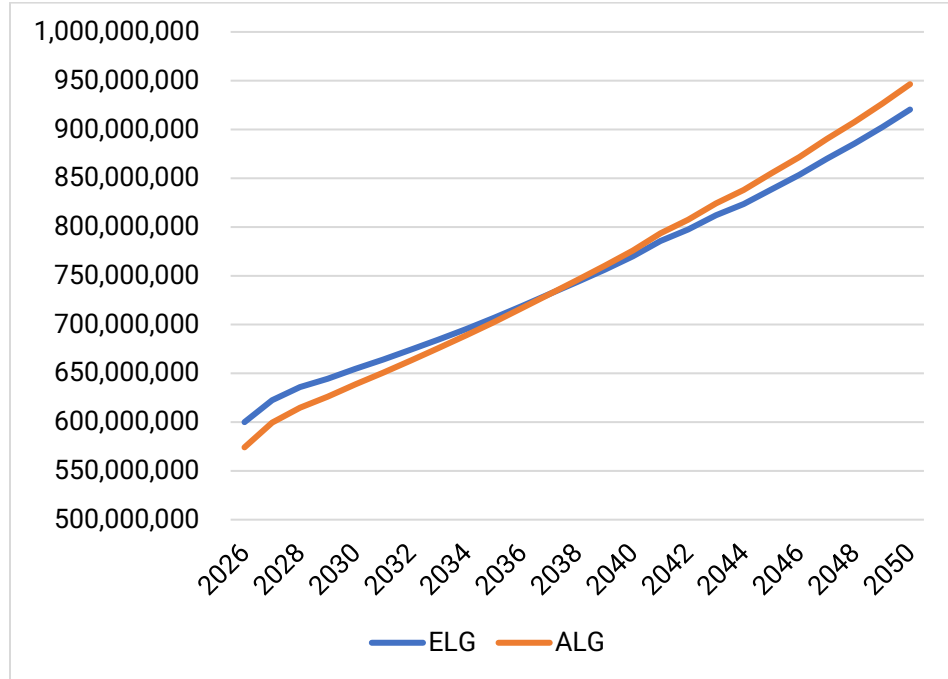
1 interest in the long term, but only because current customers would benefit from both lower
2 ASL depreciation rates and from the lower rate base that exists due to the longstanding use
3 of ELG.

4 OCA Witness Garrett's proposal is therefore not a recommendation that is in the
5 long-term interest of lower customer rates. Instead, Mr. Garrett's proposal provides a
6 short-term subsidy only to current customers who benefit from ELG depreciation rates paid
7 by a previous generation of customers. The costs of a higher rate base will be paid for by
8 future customers who will have to pay higher overall customer rates. Adopting ALG would
9 serve as an intergenerational subsidy to current customers at the expense of other
10 generations of customers.

11 **Q. CAN YOU ILLUSTRATE THIS CONCEPT?**

12 A. Yes, this concept is illustrated in Exhibit JJS-1R, which forecasts plant and reserve
13 balances for PAWC through 2050 under two scenarios: one adopting the ALG procedure
14 and the other maintaining the currently-approved ELG procedure. Figure 3 below shows
15 a high-level estimate of the Company's revenue requirement for the period 2025 through
16 2050 under each of these scenarios. This demonstrates that while ELG leads to higher
17 depreciation expenses in the short term, it results in lower revenue requirements over the
18 long term. The ELG approach is arguably more beneficial to customers as it provides more
19 stable and lower rates over time.

Figure 3. Comparison of Forecasted Revenue Requirement



D. Intergenerational Inequity

Q. PLEASE EXPLAIN THE CONCEPT OF “INTERGENERATIONAL EQUITY.”

A. Intergenerational equity is a ratemaking principle in which customers receiving the benefit from the use of an asset (e.g., from electric utility property used to provide electric service) by the same customers who pay for the cost of that asset – no more, no less. There are two related concepts when considering intergenerational equity as it pertains to depreciation. The first is the inequity that results when customers pay for assets from which they receive no service. For example, if an asset is retired before becoming fully depreciated, then customers subsequent to the retirement will have to pay for an asset from which they are not receiving service. This is less equitable, as one generation of customers bears the cost of an asset from which they receive no service. Depreciation rates should be designed to avoid such an outcome. In real-world operations, circumstances can change such that

1 assets are retired earlier than expected. However, this situation is different than *designing*
2 depreciation rates to include intergenerational inequity, which should be avoided.

3 The second concept is related to the distribution of depreciation charges over the
4 life of an asset. For example, if depreciation expense is higher in the earlier years of an
5 asset's life and lower in later years (or vice versa), this also is less equitable because one
6 generation of customers pays a higher share than the next.

7 In my professional opinion, the first concept related to intergenerational equity can
8 be more detrimental to customers than the second. That is, there is greater inequity
9 resulting from a customer paying for an asset from which they received no service than the
10 inequity resulting from one generation paying a somewhat different share of the same asset
11 than another generation.

12 **Q. HOW DOES THE ELG PROCEDURE CALCULATE DEPRECIATION**
13 **EXPENSE?**

14 A. The ELG procedure calculates depreciation expense for assets with like lives within a
15 depreciable group in accordance with the Iowa Survivor Curve proposed for the account
16 and summing that depreciation expense for each similar life group of assets to develop an
17 annual depreciation accrual rate applicable to the depreciable group. This procedure is
18 designed to more appropriately match the recovery of the assets' costs to the period of time
19 over which they are providing service to rate payers.

20 **Q. HOW DOES THE ALG PROCEDURE CALCULATE DEPRECIATION**
21 **EXPENSE?**

22 A. The ALG procedure calculates depreciation expense by applying the same average service
23 life from the proposed Iowa Survivor Curve to all assets within a depreciable group rather

1 than grouping assets within a depreciable group by like lives. The ALG procedure operates
2 with the assumption that some of the assets within a depreciable group will retire prior the
3 average service life applied to the depreciable group and other assets will survive longer
4 than the average service life applied to the depreciable group. Continuing, the ALG
5 procedures assumes the over-recovery of the assets surviving longer than the average
6 service life will offset the amount of the under-recovery of the assets retiring prior to
7 reaching the average service life of the depreciable group.

8 **Q. DOES THE USE OF ELG VS. ALG OR VICE VERSA IMPACT THE TOTAL**
9 **AMOUNT OF ASSET COST TO BE RECOVERED?**

10 A. No. Both procedures are designed to recover the total service value of an asset over the
11 asset's service life.

12 **Q. WOULD CHANGING FROM THE USE OF ELG TO ALG CREATE**
13 **INTERGENERATIONAL INEQUITY?**

14 A. Yes.

15 **Q. HOW WOULD CHANGING FROM THE USE OF ELG TO ALG CREATE**
16 **INTERGENERATIONAL INEQUITY?**

17 A. The intergenerational inequity that would be developed from changing to ALG from ELG
18 after approximately 40 years of using the ELG procedure is that future customers would
19 be paying less than current and past customers of the recovery of the same assets from
20 which they are receiving service. The ELG procedure more accurately aligns the recovery
21 of the service cost of the assets by recovering more of the service cost of the assets earlier
22 in the assets lives when the assets are providing a higher level of service. Therefore, the
23 level of depreciation reserve, or service costs recovered to date, is greater as of the FPFTY

1 date than if the ALG procedure had been utilized over the past 40 years. This means that
2 if the procedure is now changed to ALG and the future amount of service cost to be
3 recovered equally each year over the remaining years of the of the asset's average service
4 life would be less than if the ALG had been used for the previous 40 years. In short, future
5 customers will be paying less for the same assets than current or past customers. The fact
6 that generations of customers would be paying different amounts of recovery for the same
7 assets is the very definition of intergenerational inequity.

8 **Q. DOES THE CONTINUED USE OF THE ELG PROCEDURE PRODUCE**
9 **INTERGENERATIONAL INEQUITY?**

10 A. No, quite the opposite. The very nature of the ELG procedure more precisely calculates
11 depreciation expense for assets with like lives within a depreciable group and sums that
12 expense to develop an annual depreciation accrual rate applicable to the depreciable group.
13 As a result, it more appropriately matches the recovery of the asset's cost to the period of
14 time over which it is providing service to rate payers.

15 In contrast, there is a stronger argument that the ALG procedure results in
16 intergenerational inequity. Because depreciation expense on shorter-lived assets occurs
17 over the average service life, recovery for these assets is deferred. ELG produces a more
18 equitable recovery by recovering these costs over the actual, shorter, service lives.

19 **Q. DOES THE USE OF THE ELG PROCEDURE REQUIRE THE CALCULATION**
20 **OF ANNUAL DEPRECIATION RATES TO BE UPDATED MORE FREQUENTLY**
21 **THAN THE ALG PROCEDURE TO PREVENT INTERGENERATIONAL**
22 **INEQUITY?**

1 A. No. Regardless of the procedure selected, the calculation of depreciation expense and
2 annual depreciation accrual rates should be updated regularly to prevent intergenerational
3 inequity.

4 **Q. HOW FREQUENTLY DOES PENNSYLVANIA REGULATION REQUIRE THE**
5 **CALCULATION OF DEPRECIATION RATES?**

6 A. Pennsylvania regulation requires utilities operating within the state to calculate and file
7 updated depreciation rates annually. This annual requirement alleviates concern for the
8 development of generational inequity.¹⁰

9 **III. RATE BASE FOR FORECASTED TEST YEAR**

10 A. **Errors in OCA Witness Garrett's Calculations**

11 **Q. HAS OCA WITNESS GARRETT CLEARLY EXPRESSED THE AMOUNT BY**
12 **WHICH HIS PROPOSAL TO CHANGE FROM THE ELG PROCEDURE TO ALG**
13 **PROCEDURE WOULD REDUCE ANNUAL DEPRECIATION EXPENSE?**

14 A. No. First, OCA Witness Garrett references a \$1.4 million increase to the Company's
15 annual depreciation accrual in the 2027 Study.¹¹ Second, OCA Witness Garrett asserts that
16 "even if no other adjustments are made to the depreciation study except the adoption of the
17 majority-view ALG method, it would result in a decrease of \$1.4 million to the Company's
18 proposed annual depreciation accrual."¹² Lastly, OCA Witness Garrett presents
19 comparison charts displaying the difference between the "PAWC Accrual" and the "OCA
20 Accrual" as of the 2027 Study¹³ and on Exhibit DJG-14 displaying "OCA's Adjustment"

¹⁰ Bulletin 155, p. 71.

¹¹ OCA St. 2, p. 47, lines 10-11.

¹² OCA St. 2, p. 47, lines 16-18.

¹³ OCA St. 2, p. 6, line 6.

1 to the Company's proposed "Identified as Lancaster Position" Annual Accrual as a \$49.9
2 million reduction.

3 **Q. DOES OCA WITNESS GARRETT EXPLAIN WHY THERE IS JUSTIFICATION**
4 **TO REDUCE TOTAL WATER AND WASTEWATER DEPRECIATION**
5 **EXPENSE BY 19 PERCENT IN THIS CASE?**

6 A. No. The Company has followed the approved depreciation practices for 40 years and has
7 not changed any operational practices or created any changes in the life expectancy or
8 created new recovery patterns that would dictate drastic changes for matching asset
9 utilization with asset recovery. Depreciation expense is not a tool to manipulate in a
10 regulated environment.

11 **Q. HOW ARE YOU GOING TO PROCEED GIVEN THE LEVEL OF**
12 **UNCERTAINTY PRESENTED ABOVE RELATED TO OCA WITNESS**
13 **GARRETT'S PROPOSED REDUCTION TO DEPRECIATION EXPENSE AS OF**
14 **THE 2027 STUDY (OR JUNE 30, 2027)?**

15 A. The remainder of my testimony will be presented based on the understanding OCA Witness
16 Garrett's intention was to propose the \$49.9 million reduction to depreciation expense as
17 of the 2027 Study presented on page 5 and on Exhibit DJG-14.

18 **Q. IF THE ALG PROCEDURE WERE TO BE ADOPTED IN THIS CASE, ARE OCA**
19 **WITNESS GARRETT'S STATED RATES CORRECT?**

20 A. No. OCA Witness Garrett's proposed ALG rates for the Future Test Year ("FTY") and
21 FPFTY are incorrect because he is using depreciation reserve balances that are based on
22 projected ELG accruals.

1 **Q. WHAT IS THE APPROPRIATE PROCESS FOR CALCULATING THE**
2 **PROPOSED DEPRECIATION EXPENSE AND ANNUAL DEPRECIATION**
3 **ACCRUAL RATES DURING A RATE CASE IN PENNSYLVANIA?**

4 A. Pennsylvania provides for the calculation of proposed depreciation expense and annual
5 depreciation accrual rates as of a FPFTY date. In the instant case, the FPFTY date is
6 June 30, 2027.

7 **Q. PLEASE EXPLAIN HOW THE FPFTY LEVELS OF PLANT AND**
8 **ACCUMULATED DEPRECIATION (OR “RESERVE”) ARE DEVELOPED.**

9 A. The process begins with the calculation of depreciation expense and annual depreciation
10 accrual rates as of a Historical Test Year (“HTY”) which is completed using historical, or
11 actual, levels of Plant and Reserve. In the instant case, the HTY date is June 30, 2025.
12 Once depreciation expense and annual depreciation accrual rates are calculated as of the
13 HTY date, they are utilized along with projected levels of plant activity to develop the plant
14 values and bring forward the reserve to a FTY date at which the levels of depreciation
15 expense and annual depreciation accrual rates are calculated again. In the instant case, the
16 FTY date is June 30, 2026. The final step to calculate the proposed depreciation expense
17 and annual depreciation accrual rates is to utilize the FTY depreciation expense and annual
18 depreciation accrual rates along with projected levels of plant activity to develop the plant
19 values and bring forward the reserve to a FPFTY date where the proposed levels of
20 depreciation expense and annual depreciation rates are calculated. In the instant case, the
21 FPFTY date is June 30, 2027.

22 **Q. IS IT IMPORTANT TO MAINTAIN A CONSISTENT PROCESS AND**
23 **CONSISTENT PROCEDURES DURING THE PROCESS DESCRIBED ABOVE?**

1 A. Yes, it is. Maintaining a consistent process and procedures eliminates the possibility of
2 increasing or decreasing swings in the levels of depreciation expense and annual
3 depreciation accrual rates such as what OCA Witness Garrett is proposing.

4 **Q. HAS OCA WITNESS GARRETT FOLLOWED THE ABOVE DESCRIBED**
5 **PENNSYLVANIA PROCESS WHEN CALCULATING HIS PROPOSED LEVELS**
6 **OF DEPRECIATION EXPENSE AND ANNUAL DEPRECIATION ACCRUAL**
7 **RATES?**

8 A. No.

9 **Q. PLEASE DESCRIBE HOW OCA WITNESS GARRETT HAS DEVIATED FROM**
10 **THE PENNSYLVANIA PROCESS DESCRIBED ABOVE.**

11 A. Although OCA Witness Garrett has calculated depreciation expense and rates as of each
12 test period, he does not reflect or use the results of each test year calculation to develop the
13 reserve for each subsequent depreciation calculation. He has completely skipped portions
14 of the process calculating depreciation for each test period with reserve levels developed
15 from the ELG procedure and applies his proposed ALG alternative procedure to calculate
16 depreciation expense and annual depreciation accrual rates as of June 30, 2027.

17 **Q. WHY ARE OCA WITNESS GARRETT'S PROPOSALS NOT APPROPRIATE?**

18 A. There are two primary reasons why OCA Witness Garrett's proposals are not appropriate.
19 First, OCA witness Garrett's proposals are contradictory to the well- established precedent
20 in Pennsylvania rate cases for the calculation of proposed depreciation expense and annual
21 depreciation accrual rates. Second, OCA Witness Garrett's proposal creates inconsistency
22 due to the level of reserve that has been developed in this rate case (and over the past 40
23 years) using the ELG procedure. OCA Witness Garrett's method of calculating

1 depreciation expense and annual depreciation accrual rates as of each test period date using
2 the ALG procedure is a clear contradiction in appropriate forecasting models and
3 deliberately creates higher book reserve in order to artificially lower depreciation expense
4 as of the FPFTY. If OCA Witness Garrett followed the more appropriate approach, he
5 would forecast the book reserve for the FTY and FPFTY using his recommended ALG
6 procedure which will lower the book reserve as of each test year which would result in
7 higher depreciation expense than he has proposed in his testimony. Consequently, OCA
8 Witness Garrett has erred in his statement that the difference between the two procedures
9 is \$49.9 million as of June 30, 2027 because he has applied an inappropriate methodology
10 for forecasted test years and utilizes past approved calculations to misrepresent the true
11 procedural changes.

12 **Q. HOW IS SUCH A RADICAL PROPOSED REDUCTION TO DEPRECIATION**
13 **EXPENSE AND ACCRUAL RATES HARMFUL TO PENNSYLVANIA**
14 **AMERICAN WATER COMPANY?**

15 A. Major swings in depreciation expense without major revenue or operational changes can
16 affect the ability to make necessary improvements to the infrastructure which in turn makes
17 it difficult to provide reliable and quality service.

18 **B. ELG in Other Jurisdictions**

19 **Q. HAS OCA WITNESS GARRETT PROVIDED DECISIONS REGARDING ELG**
20 **PROCEDURE FROM OTHER JURISDICTIONS TO SUPPORT HIS PROPOSED**
21 **USE OF THE ALG PROCEDURE?**

22 A. Yes. OCA Witness Garrett cites decisions from Indiana and Kentucky to support his
23 proposal of the ALG procedure in this case.

1 **Q. WAS THE INDIANA DECISION REFERENCED IN OCA WITNESS GARRETT’S**
2 **DIRECT TESTIMONY BASED ON A “CHANGE IN LANDSCAPE” AND A**
3 **“HIGHER THAN AVERAGE INVESTMENT CYCLE”?**

4 A. Yes. I have provided an excerpt from the Duke Energy Indiana decision referenced by
5 OCA Witness Garrett below, including decommissioning of electric generation assets,
6 citing to both “a changed landscape” and “a higher than average investment cycle” as the
7 basis of the Indiana Utility Regulatory Commission decision.

8 While we have determined in the past that the ELG methodology was
9 appropriate and acknowledge the weight given to precedent in many prior
10 decisions, we always evaluate each case as it comes before us and do not
11 need to approve the same methodology based on prior decisions, especially
12 in light of a changed landscape. The use of ELG in a higher than average
13 investment cycle has the effect of unnecessarily increasing the near term
14 depreciation expense as compared to the use of ALG.¹⁴

15 **Q. DOES “A CHANGED LANDSCAPE” EXIST FOR PAWC?**

16 A. No. PAWC is operating within the same landscape that has existed for its most recent rate
17 cases. The ELG procedure has been proposed and approved in each of those rate cases
18 since the 1980s.

19 **Q. IS PENNSYLVANIA AMERICAN WATER COMPANY EXPERIENCING “A**
20 **HIGHER THAN AVERAGE INVESTMENT CYCLE”?**

21 A. No, the Company’s capital investment level through the FPFTY is generally consistent
22 with prior cycles. In addition, a portion of the Company’s growth is related to acquisitions.

23 **Q. DOES PAWC HAVE ELECTRIC GENERATION ASSETS THAT ARE**
24 **REQUIRED TO BE RETIRED SOONER THAN PLANNED, WHICH IS A MAJOR**
25 **ASSET INVESTMENT?**

¹⁴ Final Order, Cause No. 45253, p. 90

1 A. No. There are no electric generation assets included in the PAWC asset mix, nor are there
2 any decommissioning costs associated with the retirement of these electric generation
3 assets that change the entire asset investment basis.

4 **Q. GIVEN “A CHANGED LANDSCAPE” AND “A HIGHER THAN AVERAGE**
5 **INVESTMENT CYCLE” HAVE NOT BEEN SUBSTANTIATED IN THIS CASE,**
6 **IS THERE A NEED TO CHANGE THE PROCEDURE UTILIZED TO**
7 **CALCULATE DEPRECIATION?**

8 A. No.

9 **Q. ARE THERE ANY OTHER ISSUES THAT OCA WITNESS GARRETT STATES**
10 **ARE APPLICABLE FOR CHANGING FROM THE ELG PROCEDURE THAT DO**
11 **NOT APPLY IN PENNSYLVANIA?**

12 A. Yes. In OCA Witness Garrett’s testimony, he states, “In order for the ELG method to be
13 properly applied, a utility would need to revise depreciation each year¹⁵.” Not only is the
14 statement incorrect, as ELG does not need to be revised each year, but in Pennsylvania, all
15 utilities conduct annual depreciation updates based on Pennsylvania regulations as I
16 discussed earlier in my testimony.

17 **IV. SERVICE LIFE ANALYSIS**

18 **Q. DID OCA WITNESS GARRETT PROPOSE CHANGES TO ANY OF THE**
19 **SERVICE LIVES FOR ANY ASSET CLASS PROPOSED BY PENNSYLVANIA**
20 **AMERICAN WATER COMPANY?**

¹⁵ OCA St. 2, p. 49, line 29 and p. 50, line 1.

1 A. No. OCA Witness Garrett inappropriately downplays the importance of service lives and
2 survivor curve analysis on depreciation expense in order to emphasize a drastic change in
3 depreciation procedure.

4 **Q. DO THE SERVICE LIVES AND DEPRECIATION PROCEDURE TOGETHER**
5 **AFFECT THE DEPRECIATION EXPENSE AND RATE?**

6 A. Yes. The development of the remaining life depreciation rate is based on both the
7 depreciation procedure and the survivor curve for proper systematic and rational recovery.
8 OCA Witness Garrett fails to consider how the life component coupled with alternative
9 depreciation procedure will affect the book reserve. Consequently, the different procedure
10 proposed by OCA Witness Garrett will inaccurately represent the depreciation rate when
11 he maintained the ELG developed book reserve by the life characteristics previously
12 established. Thus, the book reserve will be forecasted with rates that are applied from a
13 different procedure.

14 **V. CONCLUSION REGARDING DEPRECIATION RECOMMENDATIONS**

15 **Q. IS THERE ANYTHING IN THE TESTIMONY OF THE OCA WITNESS THAT**
16 **SHOULD INFLUENCE THE COMMISSION TO ACCEPT HIS DEPRECIATION**
17 **RECOMMENDATIONS?**

18 A. No. As my rebuttal testimony explains, PAWC's proposed depreciation rates were
19 prepared in accordance with current precedent and practice before the Commission. OCA
20 Witness Garrett incorrectly calculated depreciation rates for the forecasted test years,
21 inaccurately presented all the components of the ELG procedure, presented circumstances
22 in other jurisdictions that are not applicable and has not properly addressed how
23 depreciation affects customers. The Commission should approve the depreciation rates

recommended in the Company's filing.

VI. UPDATED PROPOSED WATER AND WASTEWATER

DEPRECIATION ACCRUAL RATES

Q. HAVE YOU PREPARED UPDATED PROPOSED DEPRECIATION ACCRUAL RATES RELATED TO WATER AND WASTEWATER ASSETS BASED ON PLANT ADJUSTMENTS DEVELOPED BY PAWC SINCE THE INITIAL FILING IN THE INSTANT CASE?

A. Yes. The updated Table 2 schedules reflecting the revised proposed deprecation annual accrual rates for PAWC's Water and Wastewater entities for each test period are attached to this rebuttal testimony as Exhibit JJS-2R through Exhibit JJS-7R.

Q. WHAT WERE THE PLANT ADJUSTMENTS DEVELOPED BY PAWC SINCE THE INITIAL FILING IN THE INSTANT CASE?

A. The plant adjustments were Distribution System Improvement Charge ("DSIC") related adjustments reflecting a \$5,034,651.05 increase to water plant and a \$4,628,515.47 increase to wastewater plant as of June 30, 2025 (HTY Test Year).

Q. WHAT IS THE IMPACT TO DEPRECIATION OF THE PLANT ADJUSTMENTS?

A. The impact to the proposed annual depreciation accruals as of June 30, 2027 (FPFTY Test Year) is an increase of \$78,184 related to Water and an increase of \$67,779 related to Wastewater. The proposed composite depreciation rate for both water and wastewater remained unchanged.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

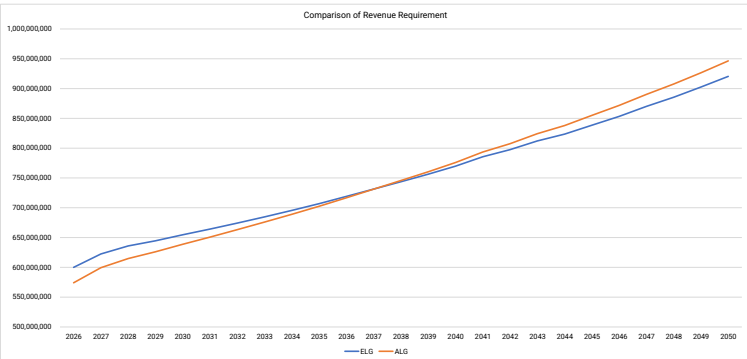
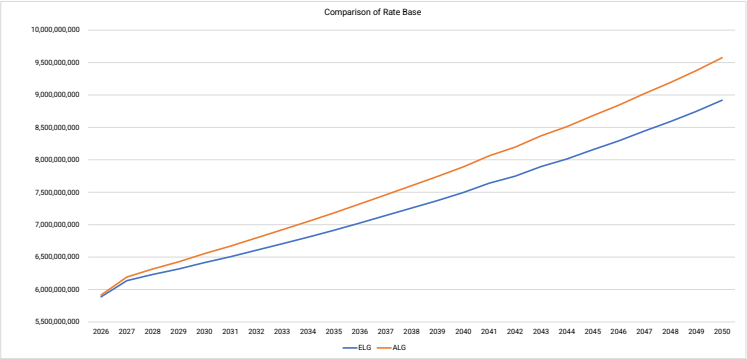
A. Yes, it does.

PAWC Exhibit JJS-1R

PENNSYLVANIA-AMERICAN WATER COMPANY

Assumptions
0 Future Net Salvage
6.0% Rate of Return

EQUAL LIFE GROUP										AVERAGE LIFE GROUP											
TEST YEAR	AVERAGE ORIGINAL COST	BOOK RESERVE	COMPOSITE		FUTURE ACCRUALS	EXPENSE	RATE	RETURN	REVENUE REQUIREMENT	RATE BASE	BOOK RESERVE	COMPOSITE		FUTURE ACCRUALS	EXPENSE	RATE	RETURN	REVENUE REQUIREMENT	RATE BASE	RETIREMENTS	NET SALVAGE
			REMAINING	LIFE								REMAINING	LIFE								
2026	6,992,541,594	1,335,591,081	43.8		5,656,950,513				599,974,380	5,886,121,090	1,335,591,081	56.0		5,656,950,513				574,127,610	5,914,215,405	124,117,136	-
2027	7,236,676,728	1,340,556,638	44.7		5,886,121,090	129,084,693	1.79	470,889,687	599,974,380	5,886,121,090	1,312,464,323	56.8		5,914,215,405	100,990,378	1.40	473,137,232	574,127,610	5,914,215,405	124,117,136	-
2028	7,536,520,222	1,399,706,907	44.7		6,136,813,315	131,568,085	1.75	490,945,065	622,513,150	6,136,813,315	1,344,178,487	56.5		6,192,341,735	104,133,980	1.38	495,387,339	599,521,319	6,192,341,735	72,419,815	-
2029	7,862,963,692	1,449,960,130	44.8		6,232,913,561	137,287,662	1.79	486,633,085	635,620,767	6,232,913,561	1,366,710,677	56.4		6,316,192,814	109,536,849	1.43	505,295,425	614,832,274	6,316,192,814	87,004,459	-
2029	7,834,774,890	1,519,036,396	44.7		6,316,738,463	139,273,632	1.78	505,259,079	644,532,711	6,316,738,463	1,408,476,565	56.1		6,426,296,325	111,993,054	1.43	514,103,866	628,096,020	6,426,296,325	70,227,366	-
2030	7,993,516,041	1,578,079,673	44.6		6,415,436,368	141,420,101	1.77	513,234,909	654,655,010	6,415,436,368	1,440,596,823	55.9		6,552,919,218	114,497,083	1.43	524,233,537	638,730,620	6,552,919,218	82,376,825	-
2031	8,156,366,610	1,650,393,197	44.6		6,505,973,413	143,728,234	1.76	520,477,873	664,206,107	6,505,973,413	1,486,307,527	55.8		6,670,059,083	117,125,414	1.44	533,604,727	650,730,141	6,670,059,083	71,414,710	-
2032	8,329,333,244	1,724,486,759	44.6		6,604,836,445	145,986,795	1.75	528,366,916	674,263,711	6,604,836,445	1,534,108,396	55.6		6,795,224,848	119,604,062	1.44	543,617,588	663,222,050	6,795,224,848	71,803,193	-
2033	8,508,337,061	1,802,876,822	44.4		6,705,460,239	148,216,655	1.74	536,436,819	684,653,474	6,705,460,239	1,586,462,766	55.3		6,921,874,295	122,191,002	1.44	553,749,944	675,940,946	6,921,874,295	69,836,632	-
2034	8,696,979,502	1,890,509,426	44.2		6,806,470,477	151,010,513	1.74	544,517,638	696,528,151	6,806,470,477	1,648,192,508	55.0		7,048,787,394	125,107,652	1.44	563,902,962	689,010,644	7,048,787,394	63,377,969	-
2035	8,894,006,524	1,981,563,458	44.1		6,913,243,066	153,841,673	1.73	553,028,445	706,901,118	6,913,243,066	1,713,482,457	54.7		7,181,324,068	128,077,589	1.44	574,505,925	702,583,514	7,181,324,068	62,787,640	-
2036	9,096,302,344	2,070,587,010	43.9		7,025,715,334	156,932,664	1.73	562,057,227	718,989,891	7,025,715,334	1,776,800,643	54.4		7,319,501,701	131,227,299	1.44	585,560,136	716,787,435	7,319,501,701	67,909,112	-
2037	9,299,158,037	2,158,657,700	43.7		7,140,480,337	160,155,365	1.72	571,238,427	731,363,792	7,140,480,337	1,839,203,747	54.2		7,459,934,290	134,487,778	1.45	596,794,743	731,262,521	7,459,934,290	72,084,675	-
2038	9,506,193,997	2,250,262,540	43.6		7,255,650,557	163,245,359	1.72	580,474,445	743,719,804	7,255,650,557	1,905,199,438	53.9		7,600,963,659	137,636,210	1.45	608,079,639	745,715,703	7,600,963,659	71,640,519	-
2039	9,722,212,027	2,350,139,620	43.3		7,372,072,407	166,570,287	1.71	589,765,793	756,338,080	7,372,072,407	1,979,485,823	53.5		7,742,726,204	140,979,592	1.45	619,418,096	760,397,688	7,742,726,204	66,693,207	-
2040	9,945,641,821	2,450,610,269	43.0		7,495,031,532	170,250,596	1.71	599,602,223	769,853,119	7,495,031,532	2,054,296,727	53.1		7,891,345,093	144,590,831	1.45	631,307,607	775,896,438	7,891,345,093	69,779,927	-
2041	10,151,907,456	2,511,877,007	43.0		7,640,030,448	174,396,802	1.72	611,202,436	785,599,238	7,640,030,448	2,089,736,575	53.1		8,062,170,880	148,569,932	1.46	644,973,670	793,543,602	8,062,170,880	113,130,084	-
2042	10,361,713,545	2,614,609,809	42.9		7,747,103,735	177,737,016	1.72	619,768,299	797,505,315	7,747,103,735	2,166,821,581	53.0		8,195,091,964	151,889,219	1.47	655,607,357	807,496,576	8,195,091,964	75,004,214	-
2043	10,576,670,467	2,683,213,578	43.3		7,895,456,888	180,478,998	1.71	631,636,551	812,115,549	7,895,456,888	2,229,441,636	53.3		8,369,228,831	154,695,294	1.46	669,536,306	824,233,090	8,369,228,831	111,875,229	-
2044	10,801,426,264	2,789,255,150	43.0		8,012,171,114	182,536,193	1.69	640,973,689	823,509,882	8,012,171,114	2,290,011,483	53.0		8,511,414,781	157,064,469	1.45	680,913,182	837,977,651	8,511,414,781	76,494,622	-
2045	11,043,784,791	2,888,608,760	42.9		8,155,176,031	186,147,329	1.69	652,414,082	838,561,411	8,155,176,031	2,363,819,466	52.8		8,679,965,325	160,601,702	1.45	694,397,226	854,998,928	8,679,965,325	86,793,719	-
2046	11,293,494,995	3,002,329,835	42.6		8,291,164,761	190,054,653	1.68	663,293,181	853,347,824	8,291,164,761	2,451,855,300	52.5		8,841,639,295	164,369,413	1.46	707,331,144	871,700,357	8,841,639,295	76,333,579	-
2047	11,546,353,100	3,101,700,060	42.6		8,444,653,039	194,476,663	1.68	675,572,243	864,653,039	8,444,653,039	2,525,312,831	52.3		9,021,040,269	168,563,968	1.46	721,683,222	890,247,190	9,021,040,269	96,106,438	-
2048	11,800,165,495	3,210,894,406	42.4		8,589,271,089	198,355,264	1.68	687,141,687	885,496,951	8,589,271,089	2,608,505,798	52.1		9,191,659,697	172,353,885	1.46	735,332,776	907,686,661	9,191,659,697	86,160,918	-
2049	12,057,980,608	3,311,715,900	42.3		8,746,264,707	202,806,753	1.68	699,701,177	902,509,030	8,746,264,707	2,683,066,995	51.9		9,374,923,612	176,536,457	1.46	749,993,889	926,532,346	9,374,923,612	101,987,259	-
2050	12,296,952,928	3,377,806,241	42.5		8,919,144,686	206,905,329	1.68	713,531,575	920,436,904	8,919,144,686	2,722,733,654	52.2		9,574,219,273	180,489,647	1.47	765,937,542	946,427,189	9,574,219,273	140,812,988	-
4,132,389,334										3,477,314,747										15,348,407,364	



PAWC Exhibit JJS-2R

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP		SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,572.16					
TOTAL INTANGIBLE PLANT			3,186,576.48					
NONDEPRECIABLE PLANT								
303.20	POWER AND PUMPING LAND	NONDEPR.	6,940,309.49					
303.30	PURIFICATION LAND	NONDEPR.	737,643.74					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,359,019.40					
303.61	OFFICE LAND	NONDEPR.	6,485,143.71					
TOTAL NONDEPRECIABLE PLANT			27,922,507.97					
DEPRECIABLE PLANT								
303.14	WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	155,025.17	131,860	23,165	1,469	0.95	15.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	15,016,672.62	8,880,058	6,136,615	2,634,187	17.54	2.3
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5	123,415,865.35	11,111,635	112,304,230	3,536,239	2.87	31.8
304.20	POWER AND PUMING STRUCTURES							
	LARGE STRUCTURES	75-S0.5	56,902,088.69	8,685,597	48,216,493	1,703,178	2.99	28.3
	OTHER STRUCTURES	55-R3	76,998,499.16	8,956,383	68,042,116	2,040,014	2.65	33.4
	TOTAL ACCOUNT 304.20		133,900,587.85	17,641,980	116,258,609	3,743,192	2.80	31.1
304.30	PURIFICATION BUILDINGS							
	LARGE STRUCTURES	55-S1	359,356,537.10	114,899,600	244,456,937	9,062,538	2.52	27.0
	OTHER STRUCTURES	60-R3	72,988,764.31	15,269,651	57,719,113	1,341,037	1.84	43.0
	TOTAL ACCOUNT 304.30		432,345,301.41	130,169,251	302,176,050	10,403,575	2.41	29.0
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	28,441,581.66	7,744,675	20,696,907	1,034,372	3.64	20.0
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	1,403,438.95	611,973	791,466	131,911	9.40	6.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	968,751.90	294,546	674,206	84,276	8.70	8.0
304.61	OFFICE BUILDINGS							
	LARGE STRUCTURES	55-S0	29,028,974.19	7,836,073	21,192,901	1,073,520	3.70	19.7
	OTHER OTHER STRUCTURES	50-R3	14,996,300.60	4,307,217	10,689,084	337,561	2.25	31.7
	TOTAL ACCOUNT 304.61		44,025,274.79	12,143,290	31,881,985	1,411,081	3.21	22.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF JUNE 30, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)
					AMOUNT (6)	RATE (7)	
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	55-S0.5	*	59,397,331.61	18,838,567	40,558,765	1,422,158	2.39
OTHER OTHER STRUCTURES	45-R3		9,322,958.33	4,449,540	4,873,418	148,061	1.59
TOTAL ACCOUNT 304.62			68,720,289.94	23,288,107	45,432,183	1,570,219	2.28
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,101,931.50	4,606,571	495,360	20,674	0.41
TOTAL ACCOUNT 304.00			838,323,023.35	207,612,028	630,710,996	21,935,539	2.62
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	130-R2	*	141,430,066.33	20,732,787	120,697,280	2,024,922	1.43
OTHER RESERVOIRS	75-R3		13,870,315.05	3,245,844	10,624,471	247,339	1.78
TOTAL ACCOUNT 305.00			155,300,381.38	23,978,631	131,321,751	2,272,261	1.46
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,313,633	7,015,479	282,915	2.29
OTHER RESERVOIRS	50-S0.5		5,495,248.38	1,882,918	3,612,330	139,287	2.53
TOTAL ACCOUNT 306.00			17,824,360.54	7,196,551	10,627,809	422,202	2.37
307.00 WELLS AND SPRINGS	55-S0		12,806,670.67	4,610,082	8,196,589	276,505	2.16
310.00 POWER GENERATION EQUIPMENT	45-S0.5		26,827,156.17	7,450,040	19,377,116	706,792	2.63
PUMPING EQUIPMENT							
311.20 ELECTRIC PUMPING EQUIPMENT	39-S0		17,440,625.02	4,871,360	12,569,265	566,011	3.25
311.50 OTHER	39-S0		26,858,699.91	2,512,607	24,346,093	1,027,856	3.83
311.52 SOURCE OF SUPPLY	39-S0		11,405,624.54	3,076,779	8,328,846	369,708	3.24
311.53 WATER TREATMENT	39-S0		48,154,022.10	25,951,902	22,202,120	1,339,347	2.78
311.54 TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,655,682	7,177,105	324,570	3.30
TOTAL ACCOUNT 311.00			113,691,758.80	39,068,330	74,623,429	3,627,492	3.19
320.10 PURIFICATION SYSTEM							
LARGE STRUCTURES	50-S1	*	224,431,802.90	93,400,131	131,031,671	5,610,552	2.50
OTHER LARGE STRUCTURES	55-R3		15,760,523.81	5,532,416	10,228,108	303,080	1.92
TOTAL ACCOUNT 320.10			240,192,326.71	98,932,547	141,259,779	5,913,632	2.46
320.18 LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-
320.19 LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,277,360	1,092,831	159,320	3.65
320.20 CHEMICAL TREATMENT	42-R0.5		161,577,432.18	37,203,361	124,374,071	6,078,921	3.76
320.29 CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-
320.30 GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	7,023,790	16,987,266	3,069,342	12.78
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		15,642,496.15	10,576,647	5,065,849	334,581	2.14
TOTAL ACCOUNT 320.00			445,904,915.57	157,125,119	288,779,796	15,555,796	3.49
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		129,552,398.40	45,891,024	83,661,374	2,257,155	1.74
330.10 ELEVATED TANKS AND STANDPIPES	65-S0.5		17,524,082.30	2,937,094	14,586,988	351,099	2.00
330.20 GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	3,757,146	15,363,619	375,200	1.96
330.30 BELOW GRADE FACILITIES	65-S0.5		818,707.23	195,228	623,479	15,615	1.91
330.40 CLEARWELL	65-S0.5		13,078,108.59	3,337,128	9,740,981	246,573	1.89
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,298,707	619,867	71,372	2.45
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		44,191,417.34	32,712,210	11,479,207	2,014,038	4.56
TOTAL ACCOUNT 330.00			227,204,052.95	91,128,537	136,075,515	5,331,052	2.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
					AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00 MAINS AND ACCESSORIES	90-R2	3,552,342,125.68	388,550,701	3,163,791,425	54,016,768	1.52	58.6
333.00 SERVICES	65-R2.5	794,328,204.91	169,642,467	624,685,738	15,010,037	1.89	41.6
334.00 METERS AND METER INSTALLATIONS	20-L1.5	275,993,311.11	74,141,878	201,851,433	18,582,693	6.73	10.9
335.00 FIRE HYDRANTS	60-R2	160,552,807.64	22,934,002	137,618,806	3,649,151	2.27	37.7
340.00 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	10,036,437.01	1,961,233	8,075,204	627,208	6.25	12.9
COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	20,853,007.40	6,223,762	14,629,245	5,824,535	27.93	2.5
COMPUTER SOFTWARE	5-SQ	93,058,716.42	27,859,322	65,199,394	26,134,104	28.08	2.5
COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	409,163	287,544	95,848	13.76	3.0
OTHER OFFICE EQUIPMENT	10-SQ	181,996.26	97,960	84,036	44,295	24.34	1.9
TOTAL ACCOUNT 340.00		124,826,864.26	36,551,440	88,275,423	32,725,990	26.22	2.7
341.00 TRANSPORTATION EQUIPMENT							
NOT CLASSIFIED	10-L2.5	38,598.10	3,470	35,128	4,410	11.43	8.0
LIGHT DUTY TRUCKS	10-L2.5	76,802,269.04	40,802,341	35,999,928	5,987,995	7.80	6.0
EQUIPMENT	10-L2.5	15,276,635.39	14,316,342	960,293	245,312	1.61	3.9
AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
OTHER	10-L2.5	7,642,782.41	7,087,034	555,748	107,639	1.41	5.2
TOTAL ACCOUNT 341.00		101,782,675.15	64,231,577	37,551,097	6,345,356	6.23	5.9
342.00 STORES EQUIPMENT	20-SQ	470,568.37	126,699	343,869	29,413	6.25	11.7
343.00 TOOLS AND WORK EQUIPMENT	20-SQ	75,325,425.10	15,103,437	60,221,988	4,086,774	5.43	14.7
344.00 LABORATORY EQUIPMENT	20-SQ	2,547,012.56	601,021	1,945,992	265,337	10.42	7.3
345.00 POWER OPERATED EQUIPMENT	21-S0.5	3,021,112.26	1,577,820	1,443,292	134,599	4.46	10.7
346.00 COMMUNICATION EQUIPMENT							
EQUIPMENT	15-SQ	5,523,676.62	872,699	4,650,978	386,795	7.00	12.0
NON-TELEPHONE	15-SQ	10,938,618.54	2,657,115	8,281,504	788,976	7.21	10.5
REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,743,663.34	2,299,258	3,444,405	713,350	12.42	4.8
TELEPHONE	10-SQ	223,455.04	126,659	96,796	29,085	13.02	3.3
TOTAL ACCOUNT 346.00		22,429,413.54	5,955,731	16,473,683	1,918,206	8.55	8.6
347.00 MISCELLANEOUS EQUIPMENT	25-SQ	28,164,309.11	6,507,077	21,657,232	1,418,552	5.04	15.3
348.00 OTHER TANGIBLE EQUIPMENT	25-SQ	795,575.13	543,172	252,403	32,395	4.07	7.8
TOTAL DEPRECIABLE PLANT		6,997,576,244.55	1,335,591,081	5,661,985,162	190,978,566	2.73	
AMORTIZATION OF NET SALVAGE					27,671,543		
TOTAL UTILITY PLANT IN SERVICE		7,028,685,329.00	1,335,591,081	5,661,985,162	218,650,109		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

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PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

DEPRECIABLE GROUP		SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	AMOUNT	RATE	(8)
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	15,572.16					
TOTAL INTANGIBLE PLANT			3,225,641.35					
NONDEPRECIABLE PLANT								
303.20	POWER AND PUMPING LAND	NONDEPR.	6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.	2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,379,019.40					
303.61	OFFICE LAND	NONDEPR.	6,496,092.38					
TOTAL NONDEPRECIABLE PLANT			29,855,786.43					
DEPRECIABLE PLANT								
303.14	WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	155,025.17	133,333	21,692	1,469	0.95	14.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	15,691,832.42	11,619,274	4,072,558	1,625,806	10.36	2.5
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5	123,422,703.32	15,443,604	107,979,099	3,431,250	2.78	31.5
304.20	POWER AND PUMING STRUCTURES							
	LARGE STRUCTURES	75-S0.5	56,902,088.69	10,490,580	46,411,510	1,678,391	2.95	27.7
	OTHER STRUCTURES	55-R3	80,622,783.96	10,904,625	69,718,159	2,082,385	2.58	33.5
	TOTAL ACCOUNT 304.20		137,524,872.65	21,395,205	116,129,669	3,760,776	2.73	30.9
304.30	PURIFICATION BUILDINGS							
	LARGE STRUCTURES	55-S1	364,806,611.16	122,886,694	241,919,917	9,213,105	2.53	26.3
	OTHER STRUCTURES	60-R3	75,971,038.86	16,446,346	59,524,693	1,391,674	1.83	42.8
	TOTAL ACCOUNT 304.30		440,777,650.02	139,333,040	301,444,610	10,604,779	2.41	28.4
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	28,441,581.66	8,792,092	19,649,490	1,022,337	3.59	19.2
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	1,403,438.95	743,896	659,543	131,909	9.40	5.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	968,751.90	378,827	589,925	84,275	8.70	7.0
304.61	OFFICE BUILDINGS							
	LARGE STRUCTURES	55-S0	29,028,974.19	8,873,754	20,155,220	1,056,579	3.64	19.1
	OTHER OTHER STRUCTURES	50-R3	15,321,845.30	4,701,637	10,620,208	337,630	2.20	31.5
	TOTAL ACCOUNT 304.61		44,350,819.49	13,575,391	30,775,428	1,394,209	3.14	22.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET ORIGINAL COST AS OF JUNE 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)
					AMOUNT (6)	RATE (7)	
304.62 STORES, SHOP AND GARAGE BUILDINGS							
LARGE STRUCTURES	55-S0.5	*	59,397,331.61	20,288,067	1,400,369	2.36	27.9
OTHER OTHER STRUCTURES	45-R3		9,332,330.21	4,594,965	148,108	1.59	32.0
TOTAL ACCOUNT 304.62			68,729,661.82	24,883,032	1,548,477	2.25	28.3
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,587,736.60	4,589,096	42,283	0.76	23.6
TOTAL ACCOUNT 304.00			851,207,216.41	229,134,183	22,020,295	2.59	28.2
305.00 COLLECTING AND IMPOUNDING RESERVOIRS							
LARGE RESERVOIRS	130-R2	*	164,029,413.96	19,629,651	2,388,832	1.46	60.4
OTHER RESERVOIRS	75-R3		11,419,518.61	1,152,502	182,507	1.60	56.3
TOTAL ACCOUNT 305.00			175,448,932.57	20,782,153	2,571,339	1.47	60.2
306.00 LAKE, RIVER AND OTHER INTAKES							
LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,558,434	277,881	2.25	24.4
OTHER RESERVOIRS	50-S0.5		8,189,556.38	1,996,091	215,036	2.63	28.8
TOTAL ACCOUNT 306.00			20,518,668.54	7,554,525	492,917	2.40	26.3
307.00 WELLS AND SPRINGS	55-S0		14,361,759.23	4,957,929	314,660	2.19	29.9
310.00 POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,188,777	688,880	2.57	27.1
PUMPING EQUIPMENT							
ELECTRIC PUMPING EQUIPMENT	39-S0		23,802,037.88	5,828,049	796,624	3.35	22.6
OTHER	39-S0		29,631,344.42	2,910,197	1,129,977	3.81	23.6
SOURCE OF SUPPLY	39-S0		11,405,624.54	3,446,321	357,066	3.13	22.3
WATER TREATMENT	39-S0		48,154,022.10	27,290,584	1,274,113	2.65	16.4
TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,980,164	312,661	3.18	21.9
TOTAL ACCOUNT 311.00			122,825,816.17	42,455,315	3,870,441	3.15	20.8
PURIFICATION SYSTEM							
LARGE STRUCTURES	50-S1	*	239,312,276.61	98,601,308	6,096,430	2.55	23.1
LARGE STRUCTURES	55-R3		18,215,878.03	5,385,625	361,050	1.98	35.5
OTHER OTHER STRUCTURES							
TOTAL ACCOUNT 320.10			257,528,154.64	103,986,933	6,457,480	2.51	23.8
320.18 LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	-	-
320.19 LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,436,872	933,319	3.64	5.9
320.20 CHEMICAL TREATMENT	42-R0.5		163,913,196.68	43,183,291	120,729,906	5,512,962	3.36
320.29 CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	-	-
320.30 GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	10,245,118	13,765,938	2,497,624	10.40
320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	10,952,554	9,682,327	536,886	2.60
TOTAL ACCOUNT 320.00			470,568,892.84	171,916,182	298,652,711	15,164,152	3.22
330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		136,254,296.33	49,403,016	86,851,280	2,330,633	1.71
330.10 ELEVATED TANKS AND STANDPIPES	65-S0.5		17,848,701.45	3,290,822	14,557,879	353,272	1.98
330.20 GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,131,913	14,988,852	369,995	1.94
330.30 BELOW GRADE FACILITIES	65-S0.5		818,707.23	210,865	607,842	15,368	1.88
330.40 CLEARWELL	65-S0.5		19,670,178.17	3,591,759	16,078,419	392,195	1.99
330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,370,212	548,362	71,491	2.45
330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		48,464,875.26	33,858,975	14,605,900	2,573,742	5.31
TOTAL ACCOUNT 330.00			245,096,097.53	96,857,562	148,238,534	6,106,696	2.49

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

DEPRECIABLE GROUP		SURVIVOR	NET ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	DEPRECIATION	ACCRUALS	ANNUAL ACCRUAL		REMAINING
		(2)	JUNE 30, 2026	RESERVE	(5)	AMOUNT	RATE	LIFE
			(3)	(4)		(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,725,844,610.81	433,417,045	3,292,427,566	55,987,515	1.50	58.8
333.00	SERVICES	65-R2.5	848,924,361.60	170,320,585	678,603,777	16,180,471	1.91	41.9
334.00	METERS AND METER INSTALLATIONS	20-L1.5	304,648,441.13	93,096,299	211,552,142	19,304,555	6.34	11.0
335.00	FIRE HYDRANTS	60-R2	165,982,560.56	25,923,563	140,058,998	3,698,517	2.23	37.9
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,047,341.52	2,637,160	7,410,182	627,104	6.24	11.8
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	22,888,705.33	9,250,048	13,638,657	6,511,584	28.45	2.1
	COMPUTER SOFTWARE	5-SQ	88,254,942.97	33,961,388	54,293,555	23,435,513	26.55	2.3
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	505,030	191,677	95,839	13.76	2.0
	OTHER OFFICE EQUIPMENT	10-SQ	58,898.31	6,407	52,491	11,236	19.08	4.7
	TOTAL ACCOUNT 340.00		121,946,595.30	46,360,033	75,586,562	30,681,276	25.16	2.5
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	7,882	30,716	4,203	10.89	7.3
	LIGHT DUTY TRUCKS	10-L2.5	82,028,852.87	46,569,736	35,459,117	6,479,136	7.90	5.5
	EQUIPMENT	10-L2.5	15,276,635.39	14,562,296	714,339	200,712	1.31	3.6
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,221,254	464,560	101,927	1.33	4.6
	TOTAL ACCOUNT 341.00		107,052,290.93	70,383,558	36,668,732	6,785,978	6.34	5.4
342.00	STORES EQUIPMENT	20-SQ	477,262.57	161,753	315,510	29,730	6.23	10.6
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	82,451,352.20	19,386,766	63,064,586	4,389,326	5.32	14.4
344.00	LABORATORY EQUIPMENT	20-SQ	2,539,076.96	866,063	1,673,014	211,267	8.32	7.9
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,785,262	1,306,597	120,089	3.88	10.9
346.00	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,779.62	1,347,776	4,173,004	367,101	6.65	11.4
	NON-TELEPHONE	15-SQ	13,878,764.28	3,585,121	10,293,643	984,954	7.10	10.5
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	12,716,948.75	3,337,980	9,378,969	1,273,684	10.02	7.4
	TELEPHONE	10-SQ	213,745.05	143,617	70,128	25,870	12.10	2.7
	TOTAL ACCOUNT 346.00		32,330,237.70	8,414,494	23,915,744	2,651,609	8.20	9.0
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,099,482.83	7,890,954	20,208,529	1,203,256	4.28	16.8
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	14,545,575.13	855,364	13,690,211	602,054	4.14	22.7
TOTAL DEPRECIABLE PLANT			7,382,578,726.54	1,474,403,795	5,908,174,931	194,702,298	2.64	
AMORTIZATION OF NET SALVAGE						26,968,684		
TOTAL UTILITY PLANT IN SERVICE			7,415,660,154.32	1,474,403,795	5,908,174,931	221,670,982		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PAWC Exhibit JJS-4R

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

DEPRECIABLE GROUP		SURVIVOR CURVE	NET ORIGINAL COST	BOOK	FUTURE ACCRUALS	CALCULATED		COMPOSITE
			AS OF JUNE 30, 2027	DEPRECIATION RESERVE		ANNUAL ACCRUAL	RATE	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT								
301.00	ORGANIZATION	NONDEPR.	805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.	2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	<u>15,572.16</u>					
TOTAL INTANGIBLE PLANT			3,225,641.35					
NONDEPRECIABLE PLANT								
303.20	POWER AND PUMPING LAND	NONDEPR.	6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.	2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.	2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.	5,379,019.40					
303.61	OFFICE LAND	NONDEPR.	<u>6,496,092.38</u>					
TOTAL NONDEPRECIABLE PLANT			29,855,786.43					
DEPRECIABLE PLANT								
303.14	WATER RIGHTS - HIBERNIA	25-SQ	1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	* 155,025.17	134,809	20,216	1,468	0.95	13.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ	16,371,260.42	13,327,260	3,044,000	1,244,093	7.60	2.4
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5	123,422,703.32	19,562,061	103,860,642	3,333,970	2.70	31.2
304.20	POWER AND PUMING STRUCTURES							
	LARGE STRUCTURES	75-S0.5	* 56,902,088.69	12,341,242	44,560,848	1,657,990	2.91	26.9
	OTHER STRUCTURES	55-R3	<u>80,622,783.96</u>	<u>12,957,946</u>	<u>67,664,838</u>	<u>2,045,543</u>	2.54	33.1
	TOTAL ACCOUNT 304.20		137,524,872.65	25,299,188	112,225,686	3,703,533	2.69	30.3
304.30	PURIFICATION BUILDINGS							
	LARGE STRUCTURES	55-S1	* 446,975,678.36	130,945,249	316,030,429	11,285,566	2.52	28.0
	OTHER STRUCTURES	60-R3	<u>79,818,178.14</u>	<u>17,498,361</u>	<u>62,319,817</u>	<u>1,463,015</u>	1.83	42.6
	TOTAL ACCOUNT 304.30		526,793,856.50	148,443,610	378,350,246	12,748,581	2.42	29.7
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	* 28,441,581.66	9,825,291	18,616,291	1,010,812	3.55	18.4
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ	1,403,438.95	875,824	527,615	131,904	9.40	4.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ	968,751.90	463,103	505,649	84,275	8.70	6.0
304.61	OFFICE BUILDINGS							
	LARGE STRUCTURES	55-S0	* 29,028,974.19	9,917,838	19,111,136	1,033,559	3.56	18.5
	OTHER OTHER STRUCTURES	50-R3	<u>15,321,845.30</u>	<u>5,070,910</u>	<u>10,250,935</u>	<u>331,492</u>	2.16	30.9
	TOTAL ACCOUNT 304.61		44,350,819.49	14,988,748	29,362,071	1,365,051	3.08	21.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

DEPRECIABLE GROUP		SURVIVOR CURVE	NET ORIGINAL COST	BOOK	FUTURE ACCRUALS	CALCULATED		COMPOSITE
			AS OF JUNE 30, 2027	DEPRECIATION RESERVE		ANNUAL ACCRUAL	RATE	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS							
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	21,575,638	37,821,694	1,383,448	2.33
	OTHER OTHER STRUCTURES	45-R3		14,056,880.57	4,690,258	9,366,623	275,922	1.96
	TOTAL ACCOUNT 304.62			73,454,212.18	26,265,896	47,188,317	1,659,370	2.26
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		6,231,993.48	4,586,916	1,645,077	70,315	1.13
	TOTAL ACCOUNT 304.00			942,592,230.13	250,310,637	692,281,594	24,107,811	2.56
305.00	COLLECTING AND IMPOUNDING RESERVOIRS							
	LARGE RESERVOIRS	130-R2	*	180,995,575.98	22,527,171	158,468,405	2,596,022	1.43
	OTHER RESERVOIRS	75-R3		11,419,518.61	1,352,984	10,066,535	180,570	1.58
	TOTAL ACCOUNT 305.00			192,415,094.59	23,880,155	168,534,940	2,776,592	1.44
306.00	LAKE, RIVER AND OTHER INTAKES							
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,871,850	6,457,262	272,718	2.21
	OTHER RESERVOIRS	50-S0.5		8,189,556.38	2,189,022	6,000,534	210,270	2.57
	TOTAL ACCOUNT 306.00			20,518,668.54	8,060,872	12,457,796	482,988	2.35
307.00	WELLS AND SPRINGS	55-S0		14,361,759.23	5,289,150	9,072,609	305,094	2.12
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,911,505	17,916,451	671,718	2.50
	PUMPING EQUIPMENT							
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		27,390,102.05	7,081,155	20,308,947	895,902	3.27
311.50	OTHER	39-S0		32,417,015.56	3,322,524	29,094,492	1,233,772	3.81
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,803,321	7,602,304	344,801	3.02
311.53	WATER TREATMENT	39-S0		48,154,022.10	28,566,664	19,587,358	1,214,043	2.52
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	3,292,848	6,539,939	300,917	3.06
	TOTAL ACCOUNT 311.00			129,199,551.48	46,066,512	83,133,040	3,989,435	3.09
320.10	PURIFICATION SYSTEM							
	LARGE STRUCTURES							
	LARGE STRUCTURES	50-S1	*	293,129,033.34	101,452,087	191,676,947	7,730,498	2.64
	OTHER OTHER STRUCTURES	55-R3		21,108,697.53	5,052,491	16,056,207	429,455	2.03
	TOTAL ACCOUNT 320.10			314,237,730.87	106,504,578	207,733,154	8,159,953	2.60
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,595,944	774,247	159,203	3.64
320.20	CHEMICAL TREATMENT	42-R0.5		167,558,149.79	48,495,558	119,062,592	5,242,777	3.13
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	12,899,016	11,112,040	2,034,065	8.47
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	11,526,826	9,108,055	509,089	2.47
	TOTAL ACCOUNT 320.00			530,923,422.18	183,133,336	347,790,088	16,105,087	3.03
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		165,939,183.31	53,054,521	112,884,662	2,923,561	1.76
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		18,098,701.47	3,647,939	14,450,762	353,449	1.95
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,502,857	14,617,908	364,457	1.91
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	226,261	592,446	15,142	1.85
330.40	CLEARWELL	65-S0.5		19,670,178.17	3,983,199	15,686,979	385,806	1.96
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,441,720	476,854	71,535	2.45
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		53,416,355.07	35,285,415	18,130,940	3,252,002	6.09
	TOTAL ACCOUNT 330.00			279,982,464.34	103,141,912	176,840,551	7,365,952	2.63

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

DEPRECIABLE GROUP		SURVIVOR	NET ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
(1)		CURVE	AS OF	DEPRECIATION	ACCRUALS	ANNUAL ACCRUAL		REMAINING
		(2)	JUNE 30, 2027	RESERVE	(5)	AMOUNT	RATE	LIFE
			(3)	(4)		(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,879,550,724.06	495,236,105	3,384,314,619	57,498,628	1.48	58.9
333.00	SERVICES	65-R2.5	903,539,574.73	174,290,411	729,249,164	17,284,826	1.91	42.2
334.00	METERS AND METER INSTALLATIONS	20-L1.5	336,244,982.97	111,989,336	224,255,647	20,303,215	6.04	11.0
335.00	FIRE HYDRANTS	60-R2	171,740,199.12	28,756,523	142,983,676	3,777,502	2.20	37.9
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,028,092.80	3,277,350	6,750,743	600,090	5.98	11.2
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	24,026,537.41	11,720,410	12,306,127	6,294,551	26.20	2.0
	COMPUTER SOFTWARE	5-SQ	82,506,778.19	36,401,179	46,105,599	22,591,585	27.38	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	6,584,096.28	794,836	5,789,260	655,483	9.96	8.8
	OTHER OFFICE EQUIPMENT	10-SQ	37,508.31	6,252	31,256	8,302	22.13	3.8
	TOTAL ACCOUNT 340.00		123,183,012.99	52,200,027	70,982,985	30,150,011	24.48	2.4
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	12,082	26,516	4,111	10.65	6.5
	LIGHT DUTY TRUCKS	10-L2.5	87,782,007.23	52,533,751	35,248,256	6,924,709	7.89	5.1
	EQUIPMENT	10-L2.5	15,276,635.39	14,762,420	514,215	155,768	1.02	3.3
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,323,470	362,344	87,798	1.14	4.1
	TOTAL ACCOUNT 341.00		112,805,445.29	76,654,113	36,151,331	7,172,386	6.36	5.0
342.00	STORES EQUIPMENT	20-SQ	477,133.85	191,361	285,773	30,698	6.43	9.3
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	89,129,608.72	23,609,896	65,519,713	4,665,932	5.23	14.0
344.00	LABORATORY EQUIPMENT	20-SQ	2,409,469.39	943,085	1,466,384	181,076	7.52	8.1
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,905,602	1,186,257	109,779	3.55	10.8
346.00	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,521.40	1,818,790	3,701,731	341,816	6.19	10.8
	NON-TELEPHONE	15-SQ	16,484,382.67	4,598,270	11,886,113	1,169,873	7.10	10.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	19,797,455.43	4,145,987	15,651,468	2,057,010	10.39	7.6
	TELEPHONE	10-SQ	191,017.10	141,625	49,392	22,985	12.03	2.1
	TOTAL ACCOUNT 346.00		41,993,376.60	10,704,672	31,288,704	3,591,684	8.55	8.7
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	27,210,868.42	7,798,107	19,412,761	1,212,380	4.46	16.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	29,260,575.13	1,550,209	27,710,366	1,197,868	4.09	23.1
TOTAL DEPRECIABLE PLANT			7,875,927,085.29	1,630,028,418	6,245,898,665	204,226,223	2.59	
AMORTIZATION OF NET SALVAGE						27,701,563		
TOTAL UTILITY PLANT IN SERVICE			7,909,008,513.07	1,630,028,418	6,245,898,665	231,927,786		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PAWC Exhibit JJS-5R

**PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS**

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025**

DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)
DEPRECIABLE PLANT						
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	44,122,686.00	2,186,103	41,936,583	1,131,922	2.57
354.30 STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	7,972,095	17,870,232	568,045	2.20
354.40 STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	58,204,719	76,138,709	2,525,945	1.88
355.00 POWER GENERATING EQUIPMENT	35-S0.5	3,221,469.85	403,339	2,818,131	124,896	3.88
360.10 COLLECTION SEWERS - FORCE MAINS	75-R3	17,661,475.66	922,431	16,739,045	276,283	1.56
361.10 COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	431,430,305.78	155,653,100	275,777,206	6,034,902	1.40
361.20 MANHOLES	50-S2.5	45,615,744.34	15,700,062	29,915,682	1,783,765	3.91
363.00 SERVICES	47-R3	17,730,019.68	5,721,277	12,008,742	493,647	2.78
364.00 FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,078,538	1,529,393	212,228	8.14
371.00 PUMPING EQUIPMENT	30-S0.5	17,941,888.08	5,547,207	12,394,681	717,245	4.00
380.00 TREATMENT EQUIPMENT	35-S1.5	83,691,499.79	32,056,562	51,634,938	2,795,947	3.34
381.00 PLANT SEWERS	50-R3	1,576,345.41	863,246	713,099	30,869	1.96
382.00 OUTFALL SEWER LINES	50-R3	499,404.31	67,342	432,063	10,804	2.16
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,813,550.82	3,813,206	7,000,345	625,975	5.79
390.00 OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	686,146	3,508,726	231,691	5.52
391.00 TRANSPORTATION EQUIPMENT	14-L4	10,425,804.23	4,510,202	5,915,602	767,106	7.36
392.00 STORES EQUIPMENT	25-SQ	176,309.22	21,615	154,694	7,353	4.17
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,130,163.88	915,299	4,214,865	247,602	4.83
394.00 LABORATORY EQUIPMENT	15-SQ	451,556.68	270,779	180,778	13,718	3.04
395.00 POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,079,120	1,230,564	98,691	4.27
396.00 COMMUNICATION EQUIPMENT	15-SQ	2,954,453.33	1,123,923	1,830,530	217,730	7.37
397.00 MISCELLANEOUS EQUIPMENT	15-SQ	2,843,994.54	809,600	2,034,395	197,094	6.93
TOTAL DEPRECIABLE PLANT		865,584,912.91	299,605,910	565,979,003	19,113,458	2.21
NONDEPRECIABLE PLANT						
353.20 LAND AND LAND RIGHTS - COLLECTION		3,775,136.07				
353.30 LAND AND LAND RIGHTS - SPP		1,153,570.00				
353.40 LAND AND LAND RIGHTS - TDP		148,041.59				
TOTAL NONDEPRECIABLE PLANT		5,076,747.66				
AMORTIZATION OF NET SALVAGE					2,418,412	
TOTAL UTILITY PLANT		870,661,660.57	299,605,910	565,979,003	21,531,870	

PAWC Exhibit JJS-6R

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	45,597,319.21	3,248,778	42,348,541	1,160,838	2.55	36.5
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	8,547,965	17,294,362	552,626	2.14	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	60,890,483	73,452,945	2,446,154	1.82	30.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	580,901.31	5,460	575,441	21,585	3.72	26.7
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	546,012	3,586,785	158,838	3.84	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	18,472,204.30	1,307,019	17,165,185	284,615	1.54	60.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	435,539,418.25	162,292,654	273,246,764	5,985,321	1.37	45.7
361.20	MANHOLES	50-S2.5	46,230,150.96	17,827,911	28,402,240	1,594,623	3.45	17.8
363.00	SERVICES	47-R3	19,377,932.29	5,605,509	13,772,423	561,423	2.90	24.5
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,291,714	1,316,216	194,799	7.47	6.8
371.00	PUMPING EQUIPMENT	30-S0.5	18,747,260.65	6,237,126	12,510,135	731,221	3.90	17.1
380.00	TREATMENT EQUIPMENT	35-S1.5	86,429,367.57	34,600,254	51,829,114	2,797,267	3.24	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	894,142	682,203	30,529	1.94	22.3
382.00	OUTFALL SEWER LINES	50-R3	499,404.31	78,129	421,275	10,721	2.15	39.3
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	4,439,311	6,374,240	610,937	5.65	10.4
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	929,496	3,265,376	229,792	5.48	14.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,490,097.23	5,283,039	5,207,058	720,750	6.87	7.2
392.00	STORES EQUIPMENT	25-SQ	176,309.22	29,593	146,716	7,319	4.15	20.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,223,191.88	1,172,183	4,051,009	251,459	4.81	16.1
394.00	LABORATORY EQUIPMENT	15-SQ	2,906,361.97	322,319	2,584,043	188,834	6.50	13.7
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,182,561	1,127,123	93,443	4.05	12.1
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,033,833.33	1,347,460	1,686,373	221,717	7.31	7.6
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,857,284.25	1,009,373	1,847,911	197,654	6.92	9.3
TOTAL DEPRECIABLE PLANT			881,981,971.23	319,088,491	562,893,478	19,052,465	2.16	
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
TOTAL NONDEPRECIABLE PLANT			5,076,747.66					
AMORTIZATION OF NET SALVAGE						2,231,729		
TOTAL UTILITY PLANT			887,058,718.89	319,088,491	562,893,478	21,284,194		

PAWC Exhibit JJS-7R

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONSTABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAU RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
DEPRECIABLE PLANT								
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	52,088,576.75	4,455,504	47,633,073	1,321,782	2.54	36.0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	9,108,324	16,734,003	537,518	2.08	31.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	63,499,153	70,844,275	2,374,439	1.77	29.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	916,528.02	6,569	909,959	34,744	3.79	26.2
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	704,712	3,428,085	154,298	3.73	22.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	19,688,492.70	1,620,523	18,067,970	301,089	1.53	60.0
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	446,520,630.86	168,351,585	278,169,046	6,071,082	1.36	45.8
361.20	MANHOLES	50-S2.5	47,464,749.96	19,749,944	27,714,806	1,483,953	3.13	18.7
363.00	SERVICES	47-R3	20,405,422.50	6,032,584	14,372,838	574,456	2.82	25.0
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,486,522	1,121,408	176,827	6.78	6.3
371.00	PUMPING EQUIPMENT	30-S0.5	20,823,240.57	6,960,958	13,862,283	806,722	3.87	17.2
380.00	TREATMENT EQUIPMENT	35-S1.5	102,976,841.05	37,384,038	65,592,803	3,226,118	3.13	20.3
381.00	PLANT SEWERS	50-R3	1,576,345.41	924,718	651,627	29,957	1.90	21.8
382.00	OUTFALL SEWER LINES	50-R3	2,024,404.31	40,235	1,984,169	48,219	2.38	41.1
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	5,050,279	5,763,272	592,899	5.48	9.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	1,171,495	3,023,377	228,937	5.46	13.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,874,996.23	6,015,248	4,859,748	702,850	6.46	6.9
392.00	STORES EQUIPMENT	25-SQ	176,309.22	37,539	138,770	7,284	4.13	19.1
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,507,986.02	1,428,063	4,079,923	265,949	4.83	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	3,175,548.30	507,125	2,668,423	207,985	6.55	12.8
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,280,867	1,028,817	88,397	3.83	11.6
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,214,063.33	1,573,184	1,640,879	234,374	7.29	7.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,898,821.99	1,210,118	1,688,704	200,247	6.91	8.4
TOTAL DEPRECIABLE PLANT			924,577,546.31	338,599,287	585,978,258	19,670,126	2.13	
NONDEPRECIABLE PLANT								
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
TOTAL NONDEPRECIABLE PLANT			5,076,747.66					
AMORTIZATION OF NET SALVAGE						2,034,275		
TOTAL UTILITY PLANT			929,654,293.97	338,599,287	585,978,258	21,704,401		

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

PENNSYLVANIA PUBLIC UTILITY COMMISSION	: : : : : : :	DOCKET NOS. R-2025-3057983 (WATER) R-2025-3058051 (WASTEWATER)
v.		
PENNSYLVANIA-AMERICAN WATER COMPANY		

VERIFICATION

I, **John J. Spanos**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 11-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



John J. Spanos

**REBUTTAL TESTIMONY
OF
GREGORY R. HERBERT**

**CONCERNING
COST OF SERVICE ALLOCATION**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF GREGORY R. HERBERT

INTRODUCTION

1

2 **Q. Please state your name and address.**

3 A. My name is Gregory R. Herbert. My business address is 300 Sterling Parkway, Suite
4 200, Mechanicsburg, Pennsylvania (formerly 207 Senate Avenue, Camp Hill,
5 Pennsylvania.)

6 **Q. By whom are you employed?**

7 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

8 **Q. Have you previously submitted testimony on behalf of Pennsylvania-American**
9 **Water Company (“PAWC” or the “Company”) in this proceeding before the**
10 **Pennsylvania Public Utility Commission (“Commission”)?**

11 A. Yes. My direct testimony is set forth in PAWC Statement No. 12. I sponsored Exhibits
12 Nos. 12-A through 12-E.

13 **Q. What is the purpose of your rebuttal testimony in this proceeding?**

14 A. I will address the direct testimonies and exhibits of Office of Consumer Advocate
15 (“OCA”) witness Jerome D. Mierzwa and Office of Small Business Advocate
16 (“OSBA”) witnesses Joseph Kubas and Rodger Cathcart concerning cost of service
17 allocation issues.

18 **Q. Do you have any revisions to your exhibits accompanying your rebuttal**
19 **testimony?**

20 A. Yes, I do. During the discovery process, the Company determined that Schedule D of
21 the water cost-of-service study (“COSS”) in Exhibit 12-A inadvertently duplicated a
22 portion of the Wastewater Allocation for the Industrial class totaling \$1,838,332 in the

1 data presented for the Industrial Contract Sales class. There were no impacts on the
2 overall results of the class cost allocation study as a result of this error, and the
3 corrected Schedule D of Exhibit 12-A is attached to my rebuttal testimony as PAWC
4 Exhibit GRH-1R.

5 **COST OF SERVICE STUDY FOR WATER OPERATIONS**

6 **Q. Do any parties propose revisions to PAWC's Water COSS presented in Exhibit**
7 **12-A?**

8 A. Yes. OCA witness Mierzwa agrees with PAWC's use of the base-extra capacity
9 method for allocating costs to customer classifications. However, Mr. Mierzwa
10 contends that the system-wide demand factors used in the Company's Water COSS to
11 functionalize costs between facilities used to meet average day demand and,
12 respectively, maximum day and maximum hour demand, are not appropriate,
13 purportedly because they are out of date. Mr. Mierzwa developed a revised COSS
14 employing different extra capacity factors. The effect of using those revised extra
15 capacity factors is to shift costs from the class with higher maximum day and
16 maximum hour demand (the residential class) to other classes with lower demand
17 ratios, principally the industrial class.

18 **Q. Please respond to Mr. Mierzwa's criticisms of the extra capacity demand ratios**
19 **used in the Company's Water COSS.**

20 A. The ratios of average demand to extra capacity (maximum day and maximum hour)
21 demands for classes of general service (i.e., other than fire protection) are weighted
22 by ratios derived from system-wide maximum day and maximum hour demand
23 factors.

1 The use of the system-wide maximum day factor of 1.4 to derive the weighting
2 factors for average demand and maximum day extra demand is shown on
3 Exhibit No. 12-A, Schedule E, page 5. The use of the average day to maximum day
4 extra capacity demand ratio to weight the individual class demand ratios is shown on
5 page 4 of the same schedule.

6 As I explained in my direct testimony, the system-wide maximum day demand
7 factor reflects the maximum daily send-out of the Company since 1987. (PAWC was
8 established in its current form in 1987 by the merger of American Water Works
9 Company Inc.'s three Pennsylvania water utility subsidiaries.) Specifically, the
10 Company's actual maximum day send out was 1.4 times average day send out in each
11 of the years 1988, 1995, 1996, 1999 and 2003. Mr. Mierzwa rejects the use of these
12 experienced system-wide maximum day factors and, instead, recommends truncating
13 the data set to include data for only the last 14 years. On that basis, he proposes using
14 a maximum day factor of 1.2, which was experienced in 2023 and is the highest
15 maximum day factor within that limited 14-year window.

16 **Q. What is the error in Mr. Mierzwa's approach to developing a system-wide**
17 **maximum day factor?**

18 A. Mr. Mierzwa disregards the fact that a water system must be designed to meet the
19 highest peak demand that potentially could be experienced – not just the highest peak
20 demand that was experienced within a recent historical period. As described in my
21 direct testimony, peak demands can vary based on contingencies that do not recur on
22 a regular or predictable basis. The facilities needed to produce and distribute water
23 have a long lead-time to design and construct and have a correspondingly long service

1 life. Given those inherent characteristics of water utility facilities, responsible
2 waterworks practice necessitates building a system that can meet peak demands
3 whenever they may occur because the system cannot be expanded (or contracted) to
4 meet only those demands that appear within a limited historical study period, such as
5 the 14-year look-back that Mr. Mierzwa has selected. Since its formation, PAWC has
6 actually experienced a system-wide maximum day factor of 1.4 several times.

7 Additionally, as PAWC Exhibit GRH-2R shows, the water usage on the
8 maximum day of 2022, 2023 and 2024 in several areas within the Company's overall
9 water operations was more than 1.4 times the average usage for that year. Given
10 PAWC's obligation to furnish safe and reliable service, the Company must be
11 prepared to meet customers' peak demands whenever they occur and, therefore, it is
12 not reasonable to ignore the maximum day ratios that the Company has actually
13 experienced by imposing an arbitrary limit on the data set that is examined to
14 determine the system-wide maximum day ratio.

15 **Q. Does the American Water Works Association ("AWWA") M1 Manual, Seventh**
16 **Edition ("AWWA Manual"), address system-wide maximum day demand**
17 **factors for use in the base extra capacity method?**

18 A. The AWWA Manual does not directly prescribe a specific system-wide maximum day
19 factor. However, in my direct testimony, I described the concept of a diversity ratio.
20 Specifically, the diversity ratio is the non-coincident peaking factor divided by the
21 system peaking factor. In Appendix A, the AWWA Manual recommends that a
22 reasonable diversity ratio should be between 1.1 and 1.4. This is significant because
23 if the system-wide maximum day demand factor of 1.2 proposed by Mr. Mierzwa were

1 used to calculate the diversity factor for PAWC, it would yield a diversity factor
2 outside the range of reasonableness identified by the AWWA Manual. In contrast, the
3 1.4 system-wide maximum day demand factor I employed in the Water COSS
4 produces a diversity factor that is reasonable based on the range recommended in the
5 AWWA manual.

6 **Q. Please explain the calculation of a diversity ratio using the Company's system-**
7 **wide maximum day factor and the factor proposed by Mr. Mierzwa.**

8 A. As described in my direct testimony, the Company's non-coincident peaking factor
9 (the dividend, which is divided by the system-wide maximum day factor to derive the
10 diversity factor) is calculated based on the non-coincident maximum day volumes
11 found on Schedule E in Exhibit 12-A. The total average daily consumption (in 100
12 gallons) shown in this schedule totals 1,206,606. The maximum day extra capacity
13 (in 100 gallons) totals 1,143,107. The factors (column 3) that produce this amount
14 were obtained from a demand study completed by the Company from January 2013
15 through October 2015. If these volumes of average day and maximum day extra
16 capacity are added together, the sum equals the non-coincident maximum day volume
17 (in 100 gallons) of 2,349,713. The ratio of the non-coincident peak volume (in 100
18 gallons) of 2,349,713 to average day volume (in 100 gallons) of 1,206,606 equals 1.95.
19 This non-coincident ratio is then divided by the system-wide peaking factor
20 (coincident peaking factor) to develop the diversity ratio. The Company's system-
21 wide peaking factor of 1.4 produces a diversity factor of 1.39 (1.96/1.40), which is
22 reasonable based on the recommended range of diversity ratios set forth in the AWWA
23 Manual. In contrast, Mr. Mierzwa's peaking factor of 1.20 produces a diversity factor

1 of 1.62 (1.97/1.20), which is outside the bounds set for reasonable diversity ratios in
2 the AWWA Manual. In summary, calculating the diversity ratios using the system-
3 wide maximum day factors of PAWC and Mr. Mierzwa, respectively, supports the
4 reasonableness of the system-wide maximum day factor I used in the COSS and
5 highlights the concerns associated with the maximum day factor proposed by Mr.
6 Mierzwa.

7 **Q. Please address Mr. Mierzwa's proposal to use a maximum hour demand factor**
8 **of 1.5 in lieu of the 2.1 factor you employed in the Water COSS.**

9 A. Mr. Mierzwa suggests the cost of service study should use the system-wide maximum
10 hour factor of 1.5 instead of the 2.1 that I applied in the COSS. Mr. Mierzwa rejects
11 the 2.1 factor because, in his estimation, the analysis is outdated. PAWC calculated
12 this factor through a review of its actual historic peak-hour usage. Additionally, the
13 Company analyzed updated maximum hour demand data and developed updated
14 maximum hour extra capacity factors based on recent years of hourly send out reads.
15 However, as stated in my direct testimony, there were significant data gaps for the set
16 of treatment facilities studied in the system-wide demand analysis that created
17 challenges to accurately measure maximum hour demand. For these reasons, the
18 Company maintains that it is reasonable to use a maximum hour ratio of 2.1 in the
19 Water COSS until there are at least three years of accurate hourly reads, after which
20 such data can be used to calculate system hour demands in PAWC's future rate cases.
21 As such, Mr. Mierzwa's recommendation to alter the system-wide maximum hour
22 ratio using the results of the Company's analysis with data gaps should be rejected.

1 **Q. Is the cost of furnishing service to Rider Demand Industrial Service (“DIS”) and**
2 **Rider Demand Resale Service (“DRS”) customers subsidized by other water**
3 **customers as OSBA witness Cathcart claims?**

4 A. No. Riders DIS and DRS authorize the Company to negotiate contracts at rates, with
5 specified minimum and maximum levels, designed to retain or attract industrial and
6 resale load for which the customer or applicant for service has a viable competitive
7 alternative to service from the Company which the customer intends to select to the
8 detriment of the Company and its other customers. In approving Riders DIS and DRS,
9 the Commission found that those riders create benefits for all of the Company’s water
10 customers by preserving or attracting incremental sales that, because of competitive
11 forces, could not otherwise be made.

12 As explained by Company witness Don Wieczenski in PAWC Statement No.
13 7-R, the Rider DIS and DRS customers have competitive options to water service from
14 PAWC and the negotiated contract rate is necessary to maintain those customers.
15 Other water customers benefit from the contribution that Rider DIS and DRS revenues
16 provide to offset the fixed costs that otherwise would be borne entirely by those non-
17 contract customers. In that regard, as shown in Table 1 below, the variable cost to
18 produce 100 gallons of water is \$0.1146. By comparison, the Rider DIS and DRS
19 contracts impose commodity based rates ranging from \$0.0720 to \$0.6321 per 100
20 gallons during the fully projected future test year ending June 30, 2027.

21 **Table 1 – Calculation of Variable Cost to Produce 100 Gallons of Water**

Account	Account Description	Total Cost	Source
610.1 – SOS	Purchased Water	\$2,795,785	Exh. 12-A, Sch D
615.1 – SOS	Purchased Power	4,187,873	Exh. 12-A, Sch D

616.1 – SOS	Purchased Fuel	101,095	Exh. 12-A, Sch D
615.3 – WT	Purchased Power	15,927,690	Exh. 12-A, Sch D
618.3 – WT	Chemicals	22,493,515	Exh. 12-A, Sch D
675.3 - WT	Msc. Exp. – Waste Disposal	4,216,691	Exh. 12-A, Sch D
675.4 – WT	Misc. Exp. – Waste Disposal	214,697	Exh. 12-A, Sch D
615.5 – T&D	Purchased Power	<u>1,122,853</u>	Exh. 12-A, Sch D
	Total Variable Cost	\$51,060,199	
	Total Consumption (100 Gallon Units)	445,466,846	Exh. 12-A, Sch E
	Variable Cost Per 100 Gallons of Usage*	\$0.1146	

**Variable Cost Per 100 Gallons = Total Variable Cost ÷ Total Consumption*

Accordingly, the revenues derived from Rider DIS and DRS contract customers cover the incremental or variable costs to produce 100 gallons of water and provide a meaningful contribution to the total fixed costs incurred by the Company to furnish water service.

COST OF SERVICE STUDIES FOR WASTEWATER OPERATIONS

Q. OSBA witness Kubas recommends that the Company continue to provide separate COSSs for the Company’s Water Operations, Wastewater Sanitary Sewer System (“SSS”) Operations and Wastewater Combined Sewer System (“CSS”) Operations. Do you agree?

A. Yes. The Company’s Water Operations, Wastewater SSS Operations and Wastewater CSS Operations each have unique cost of service elements that require the operations to remain separate.

1 **Q. Mr. Kubas also recommends that the Company continue to separate the Bulk**
2 **User/VA class and the Bulk Contract classes from the other classes in the**
3 **Wastewater SSS COSS. Do you agree?**

4 A. Yes. Since these classes of customers are unique, I agree that the Company should
5 continue to separate these classes in its next base rate case.

6 **Q. Do you agree with Mr. Kubas’ recommendation that the Company include**
7 **Commercial customers (excluding Special Rate customers) as a separate**
8 **customer class in the wastewater COSSs in future rate cases?**

9 A. Yes, as it will be more informative to all parties for evaluating cost allocation and rate
10 design for the Commercial class.

11 **Q. Please expound on Mr. Kubas’ recommendation to evaluate how the Special Rate**
12 **customers, other named customers and Bulk Customers are grouped in the**
13 **Wastewater SSS COSS.**

14 A. Mr. Kubas notes that the following Special Rate customers are classified differently
15 for rate design and cost-of-service purposes: Knouse Foods, Penn State Special
16 Metals, PSC Metals, Ipsco Kopper Tubilers, and Victory Brewing. Specifically, Mr.
17 Kubas observes that those customers are classified as Large Industrial customers in
18 Exhibit 10-B, but are included in the main Industrial class (within the broader
19 Non-Residential class) in the Wastewater SSS COSS. This treatment is consistent
20 with how these Special Rate customers were grouped in the Company’s 2023 and 2022
21 rate case wastewater COSSs. Cleveland Cliffs and Victory Brewing are grouped in
22 the Large Industrial class, which is also consistent with 2023 rate case cost-of-service
23 classifications.

1 Regarding the other customers and Bulk Customers referenced by Mr. Kubas,
2 the WW SSS COSS aligns with the classifications used in Exhibit 10-B. My
3 understanding is that the Company maintains multiple accounts for some customers,
4 and individual accounts may fall into different customer classes. Considering Mr.
5 Kubas' concerns, I do not object to his recommendation that the Company further
6 evaluate how the Special Rate customers, other named customers, and Bulk Customers
7 should be classified and grouped within the Wastewater SSS COSS in future rate
8 cases.

9 **Q. Mr. Mierzwa recommends that the Company provide separate COSSs for the**
10 **Butler Area Sewer Authority and Elizabeth Borough Municipal Authority**
11 **systems acquisitions in the next rate case. How do you respond?**

12 A. I disagree with maintaining separate COSSs in future rate cases for the reasons
13 discussed in the direct testimony of Company witness Dr. Christina E. Chard (PAWC
14 Statement No. 2).

15 **WASTEWATER CUSTOMER CHARGE**

16 **Q. Do any parties take issue with the Company's proposed customer charge**
17 **calculations in the wastewater cost of service studies?**

18 A. Yes. Mr. Mierzwa takes issue with the SSS and CSS cost of service studies' customer
19 charge calculation. Mr. Mierzwa disagrees with including infiltration and inflow
20 ("I/I") costs in the customer charge calculation because I/I is largely a function of
21 precipitation and does not vary directly with the addition or subtraction of a customer.
22 As a result of his changes to exclude I/I costs from the customer charge calculations
23 for the Company's wastewater operations, he recommends the Wastewater SSS

1 Operations customer charge should be \$13.55 and the Wastewater CSS Operations
2 customer charge should be \$4.59.

3 **Q. Do you agree with Mr. Mierzwa's recommendations to alter the customer charge**
4 **calculations for Wastewater SSS and CSS Operations?**

5 A. No, I do not. As Mr. Mierzwa acknowledges, I/I is primarily driven by precipitation.
6 Because of this, there is no meaningful relationship between I/I and an individual
7 customer's wastewater flow. For that reason, it is inappropriate to recover I/I-related
8 costs through volumetric charges. Additionally, stormwater fees that I have helped
9 utilities develop or reviewed for other utilities are structured as fixed charges rather
10 than volumetric rates. This reflects the fact that the drivers of I/I are largely
11 independent of customer usage. Lastly, changes in customer counts could influence
12 I/I in ways unrelated to customer wastewater volumes. Adding customers can increase
13 impervious surface area within a service territory, which would increase I/I.
14 Conversely, if a customer leaves the system and the associated impervious surface is
15 removed, I/I could decrease. For these reasons, Mr. Mierzwa's proposal to exclude
16 I/I costs from the customer charge calculation is not supported by cost-causation
17 principles and should be rejected.

18 **CONCLUSION**

19 **Q. Does this complete your rebuttal testimony at this time?**

20 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during
21 the proceeding.

PAWC Exhibit GRH-1R

**ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027**

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
635.3	Contract Services -Testing	6	310,109	171,698	85,103	20,365	3,220	8,861	440	8	4,483	2,595	13,336
636.3	Contract Services -Other	6	2,664,447	1,475,224	731,202	174,972	27,669	76,135	3,782	67	38,517	22,298	114,581
641.3	Rental of Building	6	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
642.3	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	0
650.3	Transportation	6	100,008	55,371	27,445	6,567	1,039	2,858	142	3	1,446	837	4,301
675.3	Miscellaneous Expenses												
	Waste Disposal	1	4,216,691	2,221,429	1,070,642	317,191	55,012	157,263	7,812	32	79,559	50,206	257,545
	Other	6	4,091,722	2,265,463	1,122,888	268,700	42,491	116,919	5,808	103	59,149	34,243	175,960
	Total Operation		65,484,820	35,112,066	17,095,868	4,707,676	793,520	2,243,036	111,421	902	1,134,744	698,867	3,586,721
	---Maintenance---												
601.4	Salaries and Wages												
	Power and Pumping	5A	540,457	320,079	154,348	42,205	-	-	-	-	-	3,818	20,006
	Purification and Laboratory	2	2,491,716	1,369,586	680,906	160,407	28,568	78,610	3,905	70	39,769	21,191	108,706
620.4	Materials and Supplies	7	576,224	321,098	158,729	38,504	5,429	14,939	742	13	7,557	4,753	24,460
631.4	Contract Services - Engineering	7	106,577	59,390	29,358	7,122	1,004	2,763	137	2	1,398	879	4,524
636.4	Contract Services	7	1,253,377	698,439	345,260	83,752	11,809	32,494	1,614	29	16,439	10,338	53,204
636.4	Contract Services - Other	7	-	-	-	-	-	-	-	-	-	-	-
650.4	Transportation	7	2,369	1,320	653	158	22	61	3	0	31	20	101
675.4	Miscellaneous Expenses - Waste Disposal	1	214,697	113,106	54,513	16,150	2,801	8,007	398	2	4,051	2,556	13,113
	Total Maintenance		5,185,417	2,883,018	1,423,765	348,298	49,634	136,874	6,799	116	69,244	43,554	224,114
	Total Water Treatment Expenses		\$ 70,670,237	\$ 37,995,084	\$ 18,519,633	\$ 5,055,974	\$ 843,154	\$ 2,379,911	\$ 118,220	\$ 1,017	\$ 1,203,989	\$ 742,421	\$ 3,810,835
	<u>Transmission & Distribution Expenses</u>												
	---Operation---												
601.5	Salaries and Wages												
	Supervision and Engineering	12	\$ 3,120,950	\$ 1,984,292	\$ 788,429	\$ 128,064	\$ 7,942	\$ 79,108	\$ 4,032	\$ 123	\$ 10,793	\$ 20,894	\$ 97,274
	Mains	8	2,915,337	1,723,511	802,302	145,228	9,296	82,117	4,598	81	12,941	21,734	113,529
	Storage Facilities	4	123,688	75,231	34,185	5,477	-	3,329	196	3	-	843	4,423
	Meters	10	505,764	393,794	98,199	4,108	301	9,078	89	58	138	-	-
	Services	11	239,572	213,550	21,336	473	33	1,401	6	6	8	2,758	-
615.5	Purchased Power	1	1,122,853	591,539	285,099	84,464	14,649	41,877	2,080	9	21,186	13,369	68,581
620.5	Materials and Supplies	12	1,137,820	723,423	287,441	46,689	2,895	28,841	1,470	45	3,935	7,618	35,464
631.5	Contract Services -Engineering	12	11,252	7,154	2,843	462	29	285	15	0	39	75	351
636.5	Contract Services -Other	12	529,907	336,913	133,867	21,744	1,348	13,432	685	21	1,833	3,548	16,516
641.5	Rental of Building	12	0	0	0	0	0	0	0	0	0	0	0
642.5	Rental of Equipment	12	0	0	0	0	0	0	0	0	0	0	0
650.5	Transportation	12	39,304	24,989	9,929	1,613	100	996	51	2	136	263	1,225
675.5	Miscellaneous Expenses	12	2,154,695	1,369,950	544,329	88,415	5,483	54,616	2,783	85	7,451	14,425	67,158
	Total Operation		11,901,142	7,444,348	3,007,959	526,735	42,076	315,079	16,003	434	58,460	85,529	404,521

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
---Maintenance---													
601.6	Salaries and Wages	13	210,023	134,380	38,260	4,935	314	3,658	151	9	403	1,246	26,667
	Supervision and Engineering	4	33,704	20,500	9,315	1,492	-	907	53	1	-	230	1,205
	Structures and Improvements	8	1,358,802	803,307	373,943	67,689	4,333	38,273	2,143	38	6,031	10,130	52,914
	Mains	11	781,158	696,311	69,570	1,541	106	4,569	19	21	28	8,994	-
	Services	10	727,879	566,735	141,324	5,911	433	13,064	128	83	199	-	-
	Meters	4	-	-	-	-	-	-	-	-	-	-	-
	Storage Facilities	9	360,004	-	-	-	-	-	-	-	-	-	360,004
	Fire Hydrants	13	5,548,770	3,550,299	1,010,813	130,376	8,289	96,655	3,987	244	10,647	32,926	704,535
	Other	13	1,408,788	901,392	256,637	33,101	2,104	24,540	1,012	62	2,703	8,360	178,876
620.6	Materials and Supplies	13	1,993,103	1,275,258	363,081	46,831	2,977	34,718	1,432	88	3,824	11,827	253,067
636.6	Contract Services	13	54,951	35,160	10,010	1,291	82	957	39	2	105	326	6,977
637.6	Contract Services - Engineering	13	21,904	14,015	3,990	515	33	382	16	1	42	130	2,781
650.6	Transportation	13	2,809,449	1,797,585	511,794	66,012	4,197	48,938	2,018	123	5,391	16,671	356,720
675.6	Miscellaneous Expenses												
	Total Maintenance		15,308,536	9,794,941	2,788,738	359,694	22,868	266,662	10,999	673	29,373	90,841	1,943,747
	Total Transmission and Distribution Expenses		\$ 27,209,678	\$ 17,239,289	\$ 5,796,697	\$ 886,429	\$ 64,944	\$ 581,741	\$ 27,002	\$ 1,107	\$ 87,833	\$ 176,369	\$ 2,348,268
<u>Customer Accounting Expenses</u>													
601.7	Salaries and Wages	15	\$ 2,865,897	\$ 2,650,135	\$ 202,793	\$ 2,495	\$ 123	\$ 9,849	\$ 26	\$ 32	\$ 37	\$ 407	\$ -
	Meter Reading and Other Expense	10	1,612,067	1,255,174	312,997	13,092	960	28,934	284	185	441	-	-
	Meter Services	14	20,275	18,627	1,425	18	1	69	0	0	0	122	12
620.7	Materials and Supplies	14	17,893	16,439	1,258	15	1	61	0	0	0	108	10
636.7	Contract Services -Other	14	-	-	-	-	-	-	-	-	-	-	-
642.7	Rental of Equipment	14	166	153	12	0	0	1	0	0	0	1	0
650.7	Transportation	22	11,419,649	10,355,047	993,254	24,537	-	6,154	-	-	-	40,657	-
670.7	Bad Debt	DA	300,000	300,000	-	-	-	-	-	-	-	-	-
670.7	Bad Debt - AMP Program	14	2,984,193	2,741,661	209,797	2,581	128	10,189	27	33	38	18,001	1,738
675.7	Miscellaneous Expenses												
	Total Customer Accounting Expenses		19,220,140	17,337,236	1,721,537	42,738	1,212	55,256	337	250	516	59,296	1,761
<u>Administrative and General Expenses</u>													
601.8	Salaries and Wages	16	\$ 27,316,537	18,216,288	5,688,488	1,052,851	138,430	538,499	25,255	762	191,125	174,132	1,290,709
603.8	Salaries of Officers	16	-	-	-	-	-	-	-	-	-	-	-
604.8	Employees Pension and Benefits	17	12,191,942	7,838,518	2,696,867	510,164	65,929	262,989	12,284	389	90,917	78,796	635,090
615.8	Purchased Power	16	152,910	101,969	31,842	5,894	775	3,014	141	4	1,070	975	7,225

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
621	Materials and Supplies	16	975,990	650,848	203,243	37,617	4,946	19,240	902	27	6,829	6,222	46,116
631.8	Contract Services -Engineering	16	288,826	192,606	60,146	11,132	1,464	5,694	267	8	2,021	1,841	13,647
632.8	Contract Services -Accounting	16	761,589	507,873	158,596	29,354	3,859	15,013	704	21	5,329	4,855	35,985
633.8	Contract Services -Legal	16	2,312,134	1,541,868	481,487	89,116	11,717	45,580	2,138	65	16,177	14,739	109,249
634.8	Contract Services -Management												
	Customer Related	14	22,797,396	20,944,600	1,602,720	19,718	974	77,836	206	252	292	137,517	13,281
	Employee Related	17	7,581,393	4,874,276	1,677,010	317,239	40,997	163,536	7,638	242	56,536	48,998	394,922
	Water Quality Related	2	2,198,532	1,208,435	600,788	141,533	25,207	69,360	3,446	61	35,089	18,698	95,915
	Other	16	41,351,934	27,575,923	8,611,266	1,593,811	209,556	815,182	38,230	1,154	289,326	263,602	1,953,883
636.8	Contract Services -Other	16	3,285,653	2,191,069	684,216	126,638	16,650	64,771	3,038	92	22,989	20,945	155,247
636.8	Contract Services -Other H2O Grant & Discount	DA	92,000	92,000									
641.8	Rental of Buildings	16	116,323	77,571	24,224	4,483	589	2,293	108	3	814	742	5,496
642.8	Rental of Equipment	16	63,914	42,621	13,310	2,463	324	1,260	59	2	447	407	3,020
650.8	Transportation	16	3,157,441	2,105,569	657,516	121,696	16,001	62,244	2,919	88	22,092	20,127	149,189
656.8	Insurance -Vehicles	16	265,288	176,910	55,244	10,225	1,344	5,230	245	7	1,856	1,691	12,535
657.8	Insurance -General Liability	16	12,891,647	8,596,916	2,684,600	496,878	65,330	254,137	11,919	360	90,199	82,179	609,132
658.8	Insurance -Workers Comp	17	711,942	457,726	157,482	29,791	3,850	15,357	717	23	5,309	4,601	37,086
659.8	Insurance -Other	16	4,960,083	3,307,678	1,032,904	191,175	25,136	97,780	4,586	138	34,704	31,619	234,364
660.8	Advertising	14	-	-	-	-	-	-	-	-	-	-	-
666.8	Amortization of Rate Case Exp.	20	1,342,488	845,533	306,014	58,641	6,929	31,466	1,547	39	9,641	10,083	72,596
667.8	Regulatory Commission	20	46,165	29,076	10,523	2,017	238	1,082	53	1	332	347	2,496
675.8	Miscellaneous Expenses	16	9,308,507	6,207,465	1,938,435	358,774	47,172	183,501	8,606	260	65,129	59,338	439,828
	Total Administrative and General Expenses		154,170,634	107,783,338	29,376,921	5,211,208	687,417	2,735,063	125,008	3,998	948,219	982,452	6,317,011
	Total Operation & Maintenance Expenses		\$ 283,822,137	\$ 187,092,121	\$ 58,707,518	\$ 12,081,209	\$ 1,751,835	\$ 6,188,665	\$ 292,260	\$ 6,578	\$ 2,461,479	\$ 2,091,385	\$ 13,149,088

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
DEPRECIATION EXPENSE													
303.00	Comprehensive Planning Studies/Waste Handling	18	\$ 1,294,143	\$ 792,636	\$ 310,423	\$ 58,814	\$ 6,156	\$ 31,717	\$ 1,615	\$ 38	\$ 8,544	\$ 10,125	\$ 74,076
304.15	Other Water Source Structures	2	3,955,340	2,174,074	1,080,867	254,630	45,349	124,785	6,199	110	63,128	33,639	172,559
304.20	Power and Pumping Structures	5A	3,850,551	2,280,445	1,099,671	300,696	-	-	-	-	-	27,201	142,539
304.30	Purification Buildings	2	13,130,322	7,217,154	3,588,093	845,280	150,543	414,242	20,578	367	209,564	111,668	572,834
304.36	Waste Handling & Treatment Structures	1	1,154,859	608,401	293,225	86,872	15,067	43,071	2,139	9	21,789	13,750	70,536
304.39	Purification Buildings - Tank Painting	2	84,275	46,322	23,030	5,425	966	2,659	132	2	1,345	717	3,677
304.61	Office Buildings	16	1,385,657	924,038	288,554	53,407	7,022	27,316	1,281	39	9,695	8,833	65,472
304.62	Stores, Shop and Garage Bldgs.	16	1,686,675	1,124,775	351,239	65,009	8,547	33,250	1,559	47	11,801	10,752	79,696
304.63	Misc. Structures and Improvements	16	52,050	34,710	10,839	2,006	264	1,026	48	1	364	332	2,459
305.00	Collecting & Impounding Reservoirs	1	4,066,837	2,142,483	1,032,593	305,919	53,057	151,674	7,534	31	76,731	48,422	248,392
306.00	Lake, River and Other Intakes	2	497,046	273,204	135,827	31,998	5,699	15,681	779	14	7,933	4,227	21,685
307.00	Wells and Springs	2	321,600	176,769	87,883	20,703	3,687	10,146	504	9	5,133	2,735	14,030
310.00	Power Generation Equipment	5A	704,962	417,506	201,329	55,052	-	-	-	-	-	4,980	26,096
311.00	Pumping Equipment Other	5	2,611,856	1,482,365	714,501	150,151	19,876	78,119	4,096	73	27,669	21,775	113,232
311.52	Pumping Equipment Source of Supply	2	344,801	189,522	94,223	22,197	3,953	10,878	540	10	5,503	2,932	15,043
311.53	Pumping Equipment Water Treatment	2	1,214,043	667,305	331,759	78,155	13,919	38,301	1,903	34	19,376	10,325	52,965
311.54	Pumping Equipment Transmission and Distribution	8	300,917	177,898	82,813	14,990	960	8,476	475	8	1,336	2,243	11,718
320.00	Purification System	2	17,544,951	9,643,679	4,794,468	1,129,477	201,158	553,517	27,497	490	280,023	149,213	765,430
330.00	Distr. Reservoirs and Standpipes	4	8,430,681	5,127,823	2,330,099	373,324	-	226,875	13,351	236	-	57,489	301,484
331.00	Mains and Accessories												
	10-inch and Over	3	26,956,254	14,750,861	7,336,133	1,727,635	307,689	846,653	42,059	749	428,320	245,192	1,270,964
	Under 10-inch	4	43,142,217	26,240,545	11,923,786	1,910,408	-	1,160,983	68,322	1,206	-	294,187	1,542,780
333.00	Services	11	21,835,785	19,464,037	1,944,688	43,086	2,963	127,714	525	586	772	251,415	-
334.00	Meters	10	24,090,494	18,757,143	4,677,382	195,649	14,346	432,382	4,242	2,763	6,587	-	-
335.00	Fire Hydrants	9	5,214,758	-	-	-	-	-	-	-	-	-	5,214,758
340.00	Office Furniture	16	600,090	400,176	124,965	23,129	3,041	11,830	555	17	4,199	3,825	28,354
340.00	Computers and Peripheral Equipment	16	6,294,551	4,197,580	1,310,799	242,608	31,898	124,086	5,819	176	44,041	40,125	297,418
340.00	Other Office Equipment	16	8,302	5,536	1,729	320	42	164	8	0	58	53	392
340.00	Computer Software	16	23,288,865	15,530,397	4,849,752	897,614	118,019	459,100	21,531	650	162,944	148,457	1,100,401
341.00	Transportation Equipment	16	2,323,604	1,549,517	483,875	89,558	11,775	45,806	2,148	65	16,257	14,812	109,791
342.00	Stores Equipment	16	30,706	20,477	6,394	1,183	156	605	28	1	215	196	1,451
343.00	Tools and work Equipment	16	4,781,676	3,188,705	995,752	184,298	24,232	94,263	4,421	133	33,456	30,481	225,935
344.00	Laboratory Equipment	2	188,932	103,848	51,629	12,163	2,166	5,961	296	5	3,015	1,607	8,242
345.00	Power Operated Equipment	16	110,155	73,458	22,939	4,246	558	2,172	102	3	771	702	5,205
346.00	Communication Equipment	16	3,704,400	2,470,314	771,417	142,777	18,773	73,026	3,425	103	25,918	23,614	175,033
347.00	Miscellaneous Equipment	16	1,321,427	881,206	275,178	50,931	6,696	26,050	1,222	37	9,246	8,424	62,438
348.00	Other Tangible Equipment	16	1,197,868	798,809	249,448	46,169	6,070	23,614	1,107	33	8,381	7,636	56,599
	Citizens Acquisition CIAC and CAC	4A	(411,296)	(243,585)	(117,461)	(32,119)	-	-	-	-	-	(2,905)	(15,225)
Total Depreciation Expense			\$ 227,310,354	\$ 143,690,134	\$ 51,759,837	\$ 9,393,760	\$ 1,084,649	\$ 5,206,137	\$ 246,040	\$ 8,046	\$ 1,494,115	\$ 1,589,178	\$ 12,838,459

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
	Amortizations	19	\$ 1,321,989	\$ 810,080	\$ 316,692	\$ 59,920	\$ 6,318	\$ 32,487	\$ 1,654	\$ 39	\$ 8,770	\$ 10,343	\$ 75,687
	Amortizations - AMP	DA	\$ (53,274)	\$ (53,274)									
	Taxes, Other Than Income												
	Local Property and Miscellaneous	19	\$ 3,030,888	\$ 1,857,247	\$ 726,070	\$ 137,377	\$ 14,486	\$ 74,483	\$ 3,792	\$ 88	\$ 20,106	\$ 23,713	\$ 173,525
	Federal and State Payroll Taxes	17	5,101,618	3,279,963	1,128,482	213,474	27,587	110,045	5,140	163	38,043	32,971	265,748
	State Capital Stock Tax	19		-	-	-	-	-	-	-	-	-	-
	Other Taxes and Licenses	20	44,327	27,918	10,104	1,936	229	1,039	51	1	318	333	2,397
	PUC and OCA Assessments	20A	7,588,022	4,838,852	1,751,268	335,591	-	180,072	8,856	222	-	57,705	415,456
	Public Utility Realty Taxes	19	2,161,310	1,324,393	517,757	97,963	10,330	53,113	2,704	63	14,338	16,910	123,740
	Total Taxes Other Than Income Taxes		\$ 17,926,165	\$ 11,328,374	\$ 4,133,682	\$ 786,340	\$ 52,631	\$ 418,753	\$ 20,543	\$ 537	\$ 72,806	\$ 131,632	\$ 980,867
	Total O&M, Depreciation, Amort, and Taxes Other than Inc.		530,327,371	342,867,434	114,917,728	22,321,230	2,895,433	11,846,042	560,497	15,199	4,037,170	3,822,538	27,044,101
	Federal and State Income Taxes	19	90,975,564	\$ 55,747,393	\$ 21,793,829	\$ 4,123,515	\$ 434,802	\$ 2,235,689	\$ 113,831	\$ 2,650	\$ 603,515	\$ 711,777	\$ 5,208,562
	Utility Operating Income Available for Return	19	425,889,619	260,973,770	102,024,822	19,303,669	2,035,465	10,466,072	532,885	12,407	2,825,273	3,332,086	24,383,169
	Total Cost of Service - Water		\$ 1,047,192,554	\$ 659,588,597	\$ 238,736,380	\$ 45,748,414	\$ 5,365,700	\$ 24,547,803	\$ 1,207,213	\$ 30,257	\$ 7,465,957	\$ 7,866,401	\$ 56,635,833
469	Other Water Revenues - Intercompany Rent	20	(452,840)	(285,210)	(103,223)	(19,780)	(2,337)	(10,614)	(522)	(13)	(3,252)	(3,401)	(24,488)
470	Other Water Revenues - Late Payment Fees	23	(5,660,494)	(4,797,314)	(630,201)	(127,439)	-	(53,137)	(16,643)	(981)	-	(34,779)	-
471	Other Water Revenues - Misc. Service Revenues	14	(4,432,821)	(4,072,555)	(311,640)	(3,834)	(189)	(15,135)	(40)	(49)	(57)	(26,739)	(2,582)
472	Other Water Revenues - Rents from Other Properties	20	(860,939)	(542,241)	(196,247)	(37,606)	(4,443)	(20,179)	(992)	(25)	(6,183)	(6,466)	(46,556)
	Other Water Revenues	20	(30,937)	(19,485)	(7,052)	(1,351)	(160)	(725)	(36)	(1)	(222)	(232)	(1,673)
	Unrecovered Public Fire	9	(42,421,655)	-	-	-	-	-	-	-	-	-	(42,421,655)
	Reallocate Unrecovered Public Fire	21	42,421,655	33,048,648	8,241,189	344,719	25,276	761,824	-	-	-	-	-
	Total Cost of Service Related to Sales of Water		<u>\$ 1,035,754,523</u>	<u>\$ 682,920,439</u>	<u>\$ 245,729,206</u>	<u>\$ 45,903,121</u>	<u>\$ 5,383,847</u>	<u>\$ 25,209,837</u>	<u>\$ 1,188,981</u>	<u>\$ 29,187</u>	<u>\$ 7,456,244</u>	<u>\$ 7,794,783</u>	<u>\$ 14,138,879</u>
	Wastewater Allocation	DA	53,010,182	38,603,876	11,227,453	1,838,332		1,034,699	-	-	-	305,822	-
	Total Allocation		53,010,182	38,603,876	11,227,453	1,838,332	-	1,034,699	-	-	-	305,822	-
	Total Cost of Service Including WW Alloc.		<u>\$ 1,088,764,705</u>	<u>\$ 721,524,315</u>	<u>\$ 256,956,659</u>	<u>\$ 47,741,454</u>	<u>\$ 5,383,847</u>	<u>\$ 26,244,536</u>	<u>\$ 1,188,981</u>	<u>\$ 29,187</u>	<u>\$ 7,456,244</u>	<u>\$ 8,100,605</u>	<u>\$ 14,138,879</u>

PAWC Exhibit GRH-2R

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle				
1/1/2022		58211	1015	7	4013	724	7077				
1/2/2022		59241	997	7	3899	689	7089				
1/3/2022		59838	1010	7	3379	1023	7103				
1/4/2022		60618	992	7	3538	809	7483				
1/5/2022		53667	848	7	4026	697	8109				
1/6/2022		58931	1134	7	4074	840	6912				
1/7/2022		60644	1163	7	4149	790	6884				
1/8/2022		58464	878	7	4430	759	7342				
1/9/2022		58190	881	7	4222	774	7246				
1/10/2022		61164	1033	7	3914	796	7784				
1/11/2022		60743	1061	7	4079	825	7739				
1/12/2022		61795	1340	7	4145	782	7894				
1/13/2022		62834	1036	7	4351	844	7479				
1/14/2022		57162	1004	7	4030	957	7668				
1/15/2022		60603	1214	7	4019	901	7321				
1/16/2022		62252	1124	7	3946	748	7718				
1/17/2022		62854	1081	7	3950	860	7457				
1/18/2022		61600	1275	7	4275	890	7431				
1/19/2022		62465	1260	7	4514	871	7919				
1/20/2022		61988	1117	7	4369	867	7679				
1/21/2022		63158	1395	7	4225	901	7685				
1/22/2022		64145	1127	7	4182	1017	7494				
1/23/2022		64089	1135	7	4221	863	7811				
1/24/2022		67695	1212	7	4045	968	7469				
1/25/2022		66707	1045	7	4103	937	7775				
1/26/2022		65871	1344	7	4116	985	8091				
1/27/2022		66668	1023	7	4001	1024	7873				
1/28/2022		66329	1080	7	4147	981	8717				
1/29/2022		66288	1035	7	4113	1015	7829				
1/30/2022		68137	1090	7	4024	936	8120				
1/31/2022		68611	1024	7	4150	995	9089				
2/1/2022		67094	1159	7	4513	908	9318				
2/2/2022		67221	1056	7	4492	1014	8617				

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle		
2/3/2022	68294	1032	7	3881	849	8479		
2/4/2022	67416	1087	7	3903	930	8453		
2/5/2022	65783	1028	7	4291	1066	7583		
2/6/2022	68604	968	7	3883	1032	8231		
2/7/2022	67630	934	7	3524	951	8255		
2/8/2022	65704	1118	7	3895	994	7967		
2/9/2022	66909	1273	7	4105	860	8230		
2/10/2022	64913	1046	7	4118	1071	8084		
2/11/2022	62495	1054	7	4112	918	8063		
2/12/2022	66558	901	7	4113	966	8409		
2/13/2022	65065	880	7	4088	1004	7459		
2/14/2022	64647	908	7	3948	898	8389		
2/15/2022	66026	1246	7	3921	1078	7943		
2/16/2022	65754	983	7	3837	878	7976		
2/17/2022	62349	889	7	3579	1074	8375		
2/18/2022	64242	1107	7	3007	911	7918		
2/19/2022	63021	981	7	4118	998	8044		
2/20/2022	64128	1007	7	4043	912	8249		
2/21/2022	64851	970	7	4035	1068	8817		
2/22/2022	63133	948	7	4010	865	8766		
2/23/2022	62950	1018	7	4003	1025	9223		
2/24/2022	64378	1000	7	4074	864	8237		
2/25/2022	61768	1211	7	4079	1019	8520		
2/26/2022	61981	1115	7	4084	868	8644		
2/27/2022	63389	841	7	4110	1089	8893		
2/28/2022	65965	919	7	4067	852	8549		
3/1/2022	60982	1241	7	3981	1011	8187		
3/2/2022	59996	1075	7	3060	852	7645		
3/3/2022	61223	991	7	4005	1034	8187		
3/4/2022	60382	1334	7	4129	825	8038		
3/5/2022	61136	1020	7	4166	875	7617		
3/6/2022	62142	931	7	4177	869	8230		
3/7/2022	62548	968	7	4033	822	7670		

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle		
3/8/2022	56516	1081	7	3727	938	8002		
3/9/2022	60182	1229	7	3834	762	8709		
3/10/2022	58789	1114	7	3532	950	7694		
3/11/2022	59735	1125	7	3544	724	7638		
3/12/2022	59090	814	7	3566	780	7600		
3/13/2022	57035	991	7	3645	842	7447		
3/14/2022	55984	966	7	3307	1091	7958		
3/15/2022	68588	1137	7	3297	968	8400		
3/16/2022	63579	1125	7	3328	788	8179		
3/17/2022	58883	1053	7	3770	957	8147		
3/18/2022	63985	1143	7	3611	919	7759		
3/19/2022	57773	1036	7	3688	828	8051		
3/20/2022	61875	977	7	3420	869	7567		
3/21/2022	55736	1013	7	3351	1039	7832		
3/22/2022	64418	974	7	3491	1014	7759		
3/23/2022	58574	1122	7	3404	732	8304		
3/24/2022	60900	1105	7	3442	835	7663		
3/25/2022	62262	1119	7	3313	897	7570		
3/26/2022	60427	1029	7	3349	969	7626		
3/27/2022	61005	1006	7	3399	884	7437		
3/28/2022	62352	976	7	3763	765	8028		
3/29/2022	60942	1059	7	3738	912	8038		
3/30/2022	63263	979	7	3724	1028	7444		
3/31/2022	60208	1006	7	3463	1127	7883		
4/1/2022	64452	934	7	2978	638	7725		
4/2/2022	60551	914	7	3211	789	7946		
4/3/2022	59468	1026	7	3421	847	7892		
4/4/2022	63000	948	7	3409	983	7913		
4/5/2022	61253	985	7	3443	975	7284		
4/6/2022	59623	1082	7	3415	703	8021		
4/7/2022	64821	1008	7	4176	808	6937		
4/8/2022	58288	1083	7	3674	994	7714		
4/9/2022	59164	1156	7	3655	992	7412		

Sum of Value		Column Labels					
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle
4/10/2022		61347	948	7	3719	715	7365
4/11/2022		60090	969	7	3266	785	7906
4/12/2022		61630	1051	7	3417	950	7628
4/13/2022		60931	1064	7	3846	957	7886
4/14/2022		62194	844	7	3839	935	7399
4/15/2022		58516	937	7	3892	666	7242
4/16/2022		61665	888	7	3854	851	7516
4/17/2022		63517	925	7	3867	932	7311
4/18/2022		60455	980	7	4252	864	7482
4/19/2022		61076	1001	7	3742	731	7587
4/20/2022		62533	1127	7	3792	878	7873
4/21/2022		59909	1150	7	3843	916	7541
4/22/2022		62164	1096	7	3919	1071	7376
4/23/2022		61028	951	7	3813	716	7585
4/24/2022		64585	901	7	4001	914	7518
4/25/2022		64064	962	7	3772	962	8476
4/26/2022		60062	1103	7	3600	1070	7863
4/27/2022		58330	1132	7	3790	883	7426
4/28/2022		64246	920	7	3737	924	7137
4/29/2022		58750	945	7	3721	842	7230
4/30/2022		61461	830	7	3738	1092	7538
5/1/2022		59844	786	7	3746	799	6891
5/2/2022		61837	774	7	3976	740	7784
5/3/2022		64122	1000	7	3729	804	7556
5/4/2022		60573	1088	7	3726	885	7496
5/5/2022		58886	876	7	3472	860	7143
5/6/2022		62141	937	7	3444	854	6743
5/7/2022		58827	654	7	3263	849	6554
5/8/2022		61448	814	7	3414	853	7110
5/9/2022		61661	914	7	3374	897	7142
5/10/2022		61211	926	7	3623	846	7415
5/11/2022		63561	828	7	3600	944	7726
5/12/2022		64491	824	7	3534	881	7365

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle		
5/13/2022	63727	812	7	3506	929	8290		
5/14/2022	64506	880	7	3546	771	7347		
5/15/2022	66125	802	7	3605	940	7480		
5/16/2022	63871	800	7	3558	817	7898		
5/17/2022	59924	971	7	3467	902	8141		
5/18/2022	63619	1110	7	3486	881	7274		
5/19/2022	62300	995	7	3368	873	6910		
5/20/2022	65858	834	7	3420	790	8120		
5/21/2022	65182	936	7	3867	850	7886		
5/22/2022	64515	816	7	3882	848	7033		
5/23/2022	62049	939	7	4086	843	8268		
5/24/2022	61077	905	7	3667	855	7482		
5/25/2022	63701	900	7	3559	793	7888		
5/26/2022	63811	851	7	3259	868	7769		
5/27/2022	62078	791	7	3340	770	6881		
5/28/2022	58893	743	7	3665	835	7171		
5/29/2022	61297	742	7	3710	915	7150		
5/30/2022	65231	752	7	3653	952	7538		
5/31/2022	68617	743	7	4351	931	8127		
6/1/2022	67696	892	7	3884	908	8069		
6/2/2022	58544	1003	7	3927	790	7193		
6/3/2022	62037	944	7	3787	890	7629		
6/4/2022	61120	669	7	3778	864	7196		
6/5/2022	63479	742	7	3666	936	7215		
6/6/2022	65572	736	7	3515	774	7614		
6/7/2022	63314	634	7	3338	855	7398		
6/8/2022	60284	696	7	3436	827	7204		
6/9/2022	59199	781	7	3550	827	7477		
6/10/2022	62259	766	7	3582	817	7306		
6/11/2022	62296	853	7	3566	791	7175		
6/12/2022	62385	756	7	3555	821	7286		
6/13/2022	65485	635	13	3810	897	7350		
6/14/2022	59036	734	13	3505	876	7558		

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle		
6/15/2022	64426	973	13	3612	961	8243		
6/16/2022	64585	979	13	3240	746	8001		
6/17/2022	64983	831	13	3687	888	7671		
6/18/2022	65119	1007	13	4008	957	7347		
6/19/2022	63663	529	13	3956	946	7515		
6/20/2022	65688	1173	1	3810	685	7646		
6/21/2022	68281	1065	1	3760	1022	8045		
6/22/2022	70842	519	1	3775	920	8126		
6/23/2022	63235	1665	1	3817	684	9484		
6/24/2022	70052	938	1	3745	1030	9038		
6/25/2022	69577	785	1	3491	908	8122		
6/26/2022	66157	933	1	3511	816	7648		
6/27/2022	67273	884	7	3644	910	8597		
6/28/2022	66652	1201	7	3893	923	7993		
6/29/2022	69174	1072	7	3759	978	7884		
6/30/2022	69586	1014	7	3806	726	8130		
7/1/2022	65182	826	7	3753	999	8598		
7/2/2022	56527	818	7	3675	890	6859		
7/3/2022	72485	990	7	3596	687	7475		
7/4/2022	66389	855	7	3611	1063	7489		
7/5/2022	66939	982	7	3450	977	7212		
7/6/2022	63935	1056	7	3198	727	7770		
7/7/2022	67696	1110	7	3737	989	7788		
7/8/2022	64485	1059	7	3771	1467	7981		
7/9/2022	66543	810	7	3446	950	7933		
7/10/2022	68277	944	7	3729	759	6975		
7/11/2022	72415	820	7	4061	1022	9271		
7/12/2022	71219	1039	7	3928	1177	8127		
7/13/2022	72785	1066	7	3728	1186	8340		
7/14/2022	71850	1097	7	4081	677	8479		
7/15/2022	68495	1125	7	3552	1541	8111		
7/16/2022	66910	882	7	3712	1024	7366		
7/17/2022	66768	828	7	3846	831	7011		

Sum of Value		Column Labels					
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	
7/18/2022	60148	1014	7	3955	837	6960	
7/19/2022	65033	1187	7	3825	1079	7460	
7/20/2022	64027	1137	7	3986	1065	8257	
7/21/2022	67150	970	7	3908	865	7575	
7/22/2022	64507	999	7	2981	764	8075	
7/23/2022	67498	923	7	2999	1076	6710	
7/24/2022	64515	911	7	3435	980	7062	
7/25/2022	64925	1062	7	3693	838	7577	
7/26/2022	64147	860	7	3294	748	7448	
7/27/2022	59748	757	7	3200	1073	7686	
7/28/2022	63634	1218	7	3244	1019	7060	
7/29/2022	62994	1029	7	3389	732	7576	
7/30/2022	60519	843	7	3481	869	7406	
7/31/2022	64223	1026	7	3456	1048	7019	
8/1/2022	61729	816	7	3638	922	7902	
8/2/2022	62497	768	7	3745	755	7161	
8/3/2022	63548	965	7	3814	974	7926	
8/4/2022	64510	1087	7	3241	996	7655	
8/5/2022	63108	965	7	3105	892	7114	
8/6/2022	61998	1076	7	3530	895	7152	
8/7/2022	63860	1134	7	3635	812	7442	
8/8/2022	63651	729	7	4012	924	7730	
8/9/2022	63633	857	7	3851	924	7504	
8/10/2022	60664	923	7	3878	947	7376	
8/11/2022	67043	890	7	3776	806	7987	
8/12/2022	65912	922	7	4011	705	7315	
8/13/2022	61888	839	7	3937	929	7291	
8/14/2022	67276	1132	7	3839	558	7395	
8/15/2022	64450	1083	7	4074	907	7604	
8/16/2022	64708	727	7	4221	917	7675	
8/17/2022	67004	772	7	3373	1014	7437	
8/18/2022	64486	1029	7	3718	666	7692	
8/19/2022	66252	1092	7	3825	765	7437	

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle		
8/20/2022	66582	726	7	3710	994	7314		
8/21/2022	63152	737	7	4075	925	6680		
8/22/2022	61545	1020	6	4084	983	7651		
8/23/2022	61353	1138	6	4033	751	7156		
8/24/2022	62885	1185	6	4112	937	7798		
8/25/2022	63282	932	6	4042	1171	7578		
8/26/2022	64837	805	6	3775	947	7873		
8/27/2022	63843	1042	6	3713	764	7126		
8/28/2022	68087	871	6	3815	840	7395		
8/29/2022	65194	1095	6	3658	1057	8200		
8/30/2022	60933	1241	6	3762	1048	7486		
8/31/2022	63650	894	6	3721	665	7198		
9/1/2022	64160	906	6	3854	919	7668		
9/2/2022	63116	1165	6	4024	1017	7967		
9/3/2022	63892	1077	6	3894	967	7292		
9/4/2022	56715	897	6	4033	675	5584		
9/5/2022	60936	838	6	4088	820	7614		
9/6/2022	60146	1083	6	4404	1009	7562		
9/7/2022	61009	1117	6	4230	973	7048		
9/8/2022	59471	1058	6	3601	868	8220		
9/9/2022	62260	1020	6	4272	827	7594		
9/10/2022	61673	815	6	3960	912	7047		
9/11/2022	61364	786	6	3831	964	7685		
9/12/2022	60349	1098	6	3957	1005	7588		
9/13/2022	60178	1070	6	3916	749	7488		
9/14/2022	59946	783	6	3757	1062	7506		
9/15/2022	62324	813	6	4142	927	7757		
9/16/2022	58993	1054	6	3822	801	7720		
9/17/2022	61379	971	6	4079	903	7021		
9/18/2022	62542	749	6	3912	906	7270		
9/19/2022	61066	830	6	4049	848	7614		
9/20/2022	59352	837	6	3654	984	7313		
9/21/2022	61869	1051	6	4368	813	7474		

Sum of Value		Column Labels					
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	
9/22/2022	60033	955	6	3934	882	7071	
9/23/2022	60286	1075	6	3752	849	7132	
9/24/2022	60054	691	6	3691	886	6690	
9/25/2022	60081	905	6	3883	859	6991	
9/26/2022	60415	1065	6	3810	886	6881	
9/27/2022	59358	1091	6	3858	901	7265	
9/28/2022	58422	798	6	3915	829	6692	
9/29/2022	60393	1043	6	3802	911	7194	
9/30/2022	59886	852	6	3631	826	7045	
10/1/2022	58875	800	6	3529	715	6974	
10/2/2022	60827	1110	6	3288	1008	7091	
10/3/2022	60002	1357	6	3912	769	6972	
10/4/2022	61684	1215	6	3750	784	7272	
10/5/2022	58388	1105	6	4164	879	7201	
10/6/2022	60444	833	6	4056	849	6959	
10/7/2022	59466	778	6	4080	908	7143	
10/8/2022	58082	865	6	3870	773	6450	
10/9/2022	58292	795	6	3821	878	6516	
10/10/2022	60219	862	6	3518	824	7059	
10/11/2022	60318	1010	6	4223	908	7224	
10/12/2022	59784	1067	6	3740	915	6819	
10/13/2022	58959	947	6	3957	937	7080	
10/14/2022	58225	989	6	4027	854	6912	
10/15/2022	58611	915	6	4461	763	6667	
10/16/2022	61196	1041	6	4339	784	6970	
10/17/2022	56985	851	6	3930	1038	7681	
10/18/2022	61516	802	6	3579	659	6887	
10/19/2022	56846	930	6	3415	864	6900	
10/20/2022	59547	770	6	3778	835	7106	
10/21/2022	56422	898	6	3988	844	6993	
10/22/2022	58542	896	6	4043	847	6645	
10/23/2022	60851	939	6	4002	799	7000	
10/24/2022	59700	799	6	3926	926	7075	

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle				
10/25/2022		60966	1036	6	3505	899	7297				
10/26/2022		58536	853	6	3400	820	6858				
10/27/2022		58103	871	6	3312	884	7409				
10/28/2022		59817	869	6	3550	810	6774				
10/29/2022		56716	901	6	3446	815	7130				
10/30/2022		58800	877	6	3270	834	7027				
10/31/2022		57080	863	6	3530	1045	7217				
11/1/2022		59491	837	6	3538	669	6870				
11/2/2022		59393	886	6	3563	1114	7425				
11/3/2022		58758	861	6	4442	663	6921				
11/4/2022		57066	924	6	4253	814	7197				
11/5/2022		60104	947	6	4053	977	6871				
11/6/2022		58992	882	6	3985	1000	7186				
11/7/2022		58925	851	6	3774	838	6913				
11/8/2022		58964	883	6	3908	705	7426				
11/9/2022		59985	846	6	3708	944	7027				
11/10/2022		56330	881	6	4234	975	6988				
11/11/2022		57748	873	6	3924	955	7075				
11/12/2022		59602	857	6	3882	890	6622				
11/13/2022		58012	824	6	3245	970	6799				
11/14/2022		58292	906	6	3949	935	7707				
11/15/2022		55901	956	6	3852	855	6774				
11/16/2022		58185	831	6	3730	793	7654				
11/17/2022		58485	908	6	4165	879	7589				
11/18/2022		58191	877	6	3654	832	7177				
11/19/2022		54234	885	6	3862	962	7587				
11/20/2022		62097	880	6	3999	901	6896				
11/21/2022		62321	944	6	3850	908	8049				
11/22/2022		63131	943	6	3370	894	8243				
11/23/2022		63050	930	6	3547	780	7657				
11/24/2022		62893	931	6	3961	816	7076				
11/25/2022		61059	878	6	3900	761	6627				
11/26/2022		58741	990	6	3900	772	6635				

Sum of Value		Column Labels					
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	
11/27/2022	59930	872	6	3706	752	7164	
11/28/2022	61207	912	6	4464	1025	7342	
11/29/2022	59415	899	6	3845	938	7152	
11/30/2022	58243	920	6	3771	899	6997	
12/1/2022	59506	910	6	3651	823	7410	
12/2/2022	58415	936	6	3677	828	6859	
12/3/2022	59687	844	6	3883	858	6863	
12/4/2022	58953	942	6	3509	925	7126	
12/5/2022	60728	919	6	4428	853	7127	
12/6/2022	58478	1030	6	3948	898	6903	
12/7/2022	60728	815	6	3942	730	7257	
12/8/2022	59079	833	6	4033	818	7317	
12/9/2022	58523	934	6	4048	829	7147	
12/10/2022	59859	857	6	3841	801	7174	
12/11/2022	58845	823	6	3685	765	7011	
12/12/2022	60945	877	6	4191	771	7412	
12/13/2022	60968	969	6	4032	915	7078	
12/14/2022	57642	884	6	3814	644	7064	
12/15/2022	58768	901	6	4144	715	6967	
12/16/2022	56626	926	6	3920	932	7282	
12/17/2022	58316	860	6	3981	610	7021	
12/18/2022	59066	860	6	3693	765	7011	
12/19/2022	59035	852	6	4609	989	7431	
12/20/2022	60273	1039	6	3707	1162	7033	
12/21/2022	60068	1054	6	4157	709	7009	
12/22/2022	59997	893	6	6434	932	7769	
12/23/2022	61920	838	6	6031	943	7259	
12/24/2022	64897	988	6	5125	1039	7179	
12/25/2022	68006	980	6	5072	1044	7534	
12/26/2022	74496	1087	6	5080	1047	7357	
12/27/2022	74887	1072	6	2869	1141	8495	
12/28/2022	75570	1220	6	3820	1130	8853	
12/29/2022	77625	1102	6	4706	993	9261	

Sum of Value		Column Labels					
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle
12/30/2022		76202	1109	6	4383	955	8562
12/31/2022		75980	949	6	4457	1025	9044
Grand Total		22773723	351592	2423	1395729	325266	2759422

Average Day	62.3938	0.9633	0.0066	3.8239	0.8911	7.5601
Maximum Day	77.6250	1.6650	0.0130	6.4340	1.5410	9.4840
Max Day/Ave Day	1.2441	1.7285	1.9583	1.6826	1.7292	1.2545

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
Row Labels							
1/1/2022	4184	1645	698	1471	201	1994	382
1/2/2022	4306	1770	698	1455	230	2142	404
1/3/2022	4667	1654	699	1458	227	2131	396
1/4/2022	5437	1901	697	1495	225	2087	394
1/5/2022	4299	1666	708	1452	223	1875	398
1/6/2022	4548	1686	741	1471	279	1685	397
1/7/2022	3475	1755	752	1521	230	1711	389
1/8/2022	4094	1795	756	1469	239	1713	393
1/9/2022	4771	1814	753	1493	251	1667	416
1/10/2022	3522	1834	759	1473	246	1775	405
1/11/2022	4958	1924	778	1487	292	1720	398
1/12/2022	4761	1844	822	1563	258	1868	412
1/13/2022	5211	1774	861	1556	244	1796	407
1/14/2022	5832	2165	863	1550	238	1684	405
1/15/2022	3075	1985	813	1451	619	1642	522
1/16/2022	4754	2104	721	1482	236	1648	517
1/17/2022	4530	1844	718	1537	227	1697	516
1/18/2022	5332	2035	721	1565	258	1704	395
1/19/2022	4166	2024	718	1446	298	1961	406
1/20/2022	6258	2042	720	1646	238	1990	407
1/21/2022	3941	2405	767	1504	317	1822	401
1/22/2022	4826	2350	801	1631	274	1890	398
1/23/2022	4715	2970	820	1715	305	1780	422
1/24/2022	3890	3114	827	1918	234	1839	417
1/25/2022	5861	2253	829	1932	244	1842	410
1/26/2022	3564	2063	879	1854	262	1820	417
1/27/2022	3517	1838	907	1744	309	1839	417
1/28/2022	5407	2521	908	1712	287	1855	413
1/29/2022	3352	2034	908	1609	296	1804	420
1/30/2022	5999	2278	885	1720	314	1818	429
1/31/2022	4397	1958	880	1591	364	1918	432
2/1/2022	5940	2299	879	1688	309	1939	419
2/2/2022	4042	2293	870	1941	286	2122	429

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
2/3/2022	4812	2131	863	1589	288	2118	439
2/4/2022	4175	1881	827	1728	323	1984	434
2/5/2022	3780	1971	790	1709	284	2111	433
2/6/2022	4030	1922	797	1645	279	2028	448
2/7/2022	5784	2158	810	1662	276	2112	453
2/8/2022	4357	2291	867	1654	308	1933	450
2/9/2022	4834	2161	929	1690	261	1942	441
2/10/2022	5695	2188	895	1758	264	1920	426
2/11/2022	5692	1852	860	1730	258	1896	417
2/12/2022	4448	1960	837	1662	297	1844	418
2/13/2022	4465	1979	841	1725	271	1860	433
2/14/2022	5850	2019	816	1572	268	1910	422
2/15/2022	5140	2081	830	1773	264	1901	433
2/16/2022	4986	2209	826	1633	311	1904	427
2/17/2022	6883	2289	843	1851	261	1907	430
2/18/2022	4289	1793	840	1710	241	1868	433
2/19/2022	5142	1909	828	1741	295	1835	423
2/20/2022	5435	1709	790	1857	265	1852	430
2/21/2022	5167	2109	793	2280	260	1912	425
2/22/2022	6333	1929	792	1870	292	1919	410
2/23/2022	7035	2127	811	1761	243	1887	411
2/24/2022	5072	1883	818	1776	240	1927	435
2/25/2022	5174	2047	823	1869	228	1904	438
2/26/2022	6722	1680	820	1899	225	1878	432
2/27/2022	4959	1587	793	2129	307	1880	451
2/28/2022	4028	2095	786	2071	260	1945	450
3/1/2022	5640	1972	790	1727	245	1940	453
3/2/2022	3297	1974	873	1677	245	1954	452
3/3/2022	3969	1992	925	1732	292	2045	453
3/4/2022	5013	2048	888	1776	251	2234	430
3/5/2022	2900	2050	805	1750	239	1881	420
3/6/2022	3207	1749	792	1712	240	1886	493
3/7/2022	4279	1679	735	1571	282	2071	498

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
Row Labels							
3/8/2022	4095	1918	756	1836	235	2099	449
3/9/2022	4486	2068	882	1621	24	1871	459
3/10/2022	2845	1989	890	1616	236	1844	437
3/11/2022	2845	2008	838	1655	286	1862	465
3/12/2022	2965	1640	786	1622	250	1869	466
3/13/2022	3966	1610	756	1574	245	1686	469
3/14/2022	4646	1839	773	1752	259	1998	494
3/15/2022	4644	1788	793	1889	322	2384	468
3/16/2022	5990	1900	805	1742	317	2391	475
3/17/2022	4656	1959	815	1737	276	2365	470
3/18/2022	4580	1889	851	1733	272	2133	437
3/19/2022	6171	1629	866	1743	251	1874	458
3/20/2022	4289	1469	861	1733	273	1898	474
3/21/2022	4098	2119	864	1757	273	2119	474
3/22/2022	4706	1869	864	1744	314	1967	482
3/23/2022	6756	1939	798	1699	262	2104	458
3/24/2022	4140	1706	777	1679	261	1903	453
3/25/2022	4500	1986	777	1724	248	2015	446
3/26/2022	4516	1625	781	1667	293	1963	449
3/27/2022	4516	1639	760	1609	258	1970	462
3/28/2022	5788	1962	764	1745	258	2121	460
3/29/2022	5334	1788	764	1749	269	2379	461
3/30/2022	5474	1960	765	1737	327	2963	461
3/31/2022	5923	1980	760	1719	265	2940	461
4/1/2022	5015	1759	763	1187	271	2819	459
4/2/2022	4417	1669	789	1262	273	2879	462
4/3/2022	4417	2179	791	1266	327	2815	467
4/4/2022	4414	2051	804	1300	290	3092	441
4/5/2022	4366	2026	836	1489	270	2863	472
4/6/2022	4662	1452	863	1383	263	2889	477
4/7/2022	5627	2646	864	1437	316	2779	497
4/8/2022	4303	1821	853	1289	268	2739	482
4/9/2022	4305	1539	791	1175	262	2700	462

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
4/10/2022	4308	1657	795	1187	257	2678	469
4/11/2022	4053	1999	790	1282	304	2793	467
4/12/2022	5592	1897	792	1324	276	2763	465
4/13/2022	4614	2009	791	1330	267	2897	447
4/14/2022	4391	1491	799	1256	262	2957	448
4/15/2022	4396	1989	835	1293	305	2734	442
4/16/2022	4396	1679	851	1206	249	2764	443
4/17/2022	4380	1679	811	1189	247	2612	443
4/18/2022	4949	1539	799	1233	261	2784	445
4/19/2022	4616	1871	800	1376	299	1906	443
4/20/2022	4329	1802	799	1303	250	1891	465
4/21/2022	4698	1884	797	1273	241	1852	454
4/22/2022	5249	1811	802	1286	237	2590	445
4/23/2022	5314	2558	800	1243	272	2598	447
4/24/2022	5428	1988	797	1273	239	3099	463
4/25/2022	5002	1929	799	1517	242	3250	461
4/26/2022	5555	1915	804	1490	227	3124	462
4/27/2022	5205	1675	814	1171	406	3081	456
4/28/2022	5446	1673	793	1310	339	3000	451
4/29/2022	5835	1967	759	1329	243	3021	446
4/30/2022	4339	1989	768	1251	226	3108	443
5/1/2022	4732	1648	771	1243	277	2979	447
5/2/2022	5883	1960	774	1301	351	3324	457
5/3/2022	5021	2017	767	1422	287	3224	447
5/4/2022	4937	2059	770	1374	345	3144	451
5/5/2022	5115	2118	768	1323	342	3408	452
5/6/2022	6150	2117	760	1351	314	3083	448
5/7/2022	4227	1552	757	1293	317	3069	454
5/8/2022	4134	1767	755	1313	333	2825	468
5/9/2022	4611	1619	757	1300	291	2497	482
5/10/2022	5377	1698	758	1389	242	2259	484
5/11/2022	6276	1949	779	1354	243	2356	482
5/12/2022	5036	1759	777	1309	247	2136	521

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
5/13/2022	6996	1619	844	1295	356	2134	495
5/14/2022	4409	1959	857	1339	259	2034	460
5/15/2022	4535	1609	833	1322	279	2137	485
5/16/2022	6304	1599	826	1341	244	2289	459
5/17/2022	4347	1849	807	1356	289	2142	494
5/18/2022	6370	2024	807	1368	235	2127	509
5/19/2022	4828	2026	792	1340	238	2305	506
5/20/2022	5932	2091	768	1346	235	2307	435
5/21/2022	6685	1889	693	1312	352	1977	457
5/22/2022	5721	1743	814	1264	328	1985	465
5/23/2022	4926	1944	862	1427	240	2336	450
5/24/2022	6686	1731	865	1352	245	2156	437
5/25/2022	4255	2208	895	1367	298	2199	489
5/26/2022	6866	2126	918	1453	235	2088	496
5/27/2022	4775	1799	983	1346	388	2002	474
5/28/2022	6206	1837	797	1289	226	1938	454
5/29/2022	4483	1730	760	1291	288	1943	459
5/30/2022	4800	1589	757	1352	343	2106	497
5/31/2022	6068	1928	769	1354	345	2446	497
6/1/2022	5416	2567	785	1334	342	2369	469
6/2/2022	6899	1857	786	1276	356	2426	434
6/3/2022	5928	1780	793	1298	350	2356	446
6/4/2022	5695	1698	827	1334	354	2141	443
6/5/2022	4341	1746	824	1282	326	1956	457
6/6/2022	6324	1770	849	1318	283	1988	452
6/7/2022	5240	1708	853	1257	264	1958	439
6/8/2022	5814	1867	858	1196	234	2207	445
6/9/2022	5706	1663	855	1128	226	2136	443
6/10/2022	5597	1709	811	1216	438	1938	440
6/11/2022	5182	1629	723	1142	389	1939	446
6/12/2022	4641	1599	719	1166	236	1809	490
6/13/2022	6881	1739	747	1236	244	1920	462
6/14/2022	4659	1829	757	1236	415	1921	446

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
6/15/2022	6887	2079	770	1211	248	2058	356
6/16/2022	6439	1788	816	1237	237	2251	516
6/17/2022	5025	1729	857	1271	249	2154	464
6/18/2022	5590	1993	863	1258	220	2119	454
6/19/2022	4741	1854	805	1193	210	1883	452
6/20/2022	6871	1727	792	1198	280	2017	464
6/21/2022	4982	1729	792	1312	269	2243	465
6/22/2022	7100	1996	818	1276	243	2351	461
6/23/2022	5939	1962	859	1199	241	2245	459
6/24/2022	5757	1978	865	1338	436	2148	462
6/25/2022	6952	1708	864	1238	235	2372	460
6/26/2022	4564	1829	864	1224	357	2790	462
6/27/2022	6762	1678	860	1185	284	2513	461
6/28/2022	5483	1748	867	1225	406	2141	459
6/29/2022	6062	1968	865	1287	352	2151	452
6/30/2022	6962	1948	863	1260	365	2260	459
7/1/2022	5484	2247	846	1269	336	2283	505
7/2/2022	6042	2078	864	1386	335	2184	426
7/3/2022	5868	1570	828	1156	336	2637	431
7/4/2022	5548	1999	797	1199	237	2261	443
7/5/2022	5903	2098	784	1189	246	2261	445
7/6/2022	6964	1728	788	1128	231	2292	458
7/7/2022	5898	2229	831	1305	235	2544	453
7/8/2022	7151	2184	822	1255	222	2278	440
7/9/2022	7111	1739	827	1332	326	2382	427
7/10/2022	4526	1839	829	1376	237	2272	442
7/11/2022	6322	2329	829	1382	253	2460	463
7/12/2022	7095	1926	827	1322	272	2280	432
7/13/2022	7066	2215	843	1371	263	2166	432
7/14/2022	7106	1932	860	1311	261	2571	439
7/15/2022	6953	2147	878	1436	272	2164	443
7/16/2022	4554	2130	878	1403	220	2140	433
7/17/2022	5739	1659	779	1412	246	1944	442

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
7/18/2022	6248	1738	834	1295	243	2550	433
7/19/2022	4916	1808	834	1288	400	2245	444
7/20/2022	6855	2100	835	1308	264	2955	475
7/21/2022	6871	2295	837	1527	311	2643	447
7/22/2022	5775	1770	833	1537	452	2278	486
7/23/2022	5982	2180	824	1449	238	2686	457
7/24/2022	5265	1918	793	1306	255	2655	414
7/25/2022	5763	2059	791	1480	338	2523	460
7/26/2022	7043	1658	791	1441	360	2279	450
7/27/2022	6278	1859	794	1392	397	2238	441
7/28/2022	7093	2136	791	1405	510	2072	439
7/29/2022	7248	2309	792	1398	501	1939	443
7/30/2022	8168	2158	792	1389	399	1731	447
7/31/2022	7795	1509	792	1315	361	1960	469
8/1/2022	7955	2278	780	1359	354	2657	457
8/2/2022	8630	2128	794	1369	333	2385	475
8/3/2022	8454	1848	796	1381	318	2396	476
8/4/2022	8282	2139	762	1355	393	2396	469
8/5/2022	8457	2089	736	1338	378	2256	453
8/6/2022	7339	1659	789	1274	333	2009	436
8/7/2022	7925	1699	790	1235	276	2158	435
8/8/2022	7522	2059	792	1341	282	2377	441
8/9/2022	8162	1469	793	1294	271	2386	428
8/10/2022	7761	2269	792	1299	284	2080	417
8/11/2022	6968	1896	790	1428	272	1813	425
8/12/2022	5778	2108	786	1359	271	2002	418
8/13/2022	7009	1878	792	1295	268	2045	402
8/14/2022	5015	1719	791	1279	269	1757	398
8/15/2022	7168	1770	793	1397	271	1823	389
8/16/2022	7090	2005	792	1360	349	1919	403
8/17/2022	5222	1802	791	1296	281	1814	419
8/18/2022	6682	1920	792	1368	282	1846	423
8/19/2022	7215	2128	796	1399	261	1767	411

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
8/20/2022	6707	2148	788	1349	241	1717	400
8/21/2022	5592	1971	760	1357	272	1761	415
8/22/2022	7179	2108	761	1413	359	2774	415
8/23/2022	7156	1898	834	1388	440	1900	428
8/24/2022	5947	1929	833	1481	499	1855	451
8/25/2022	7187	2158	832	1536	450	1687	445
8/26/2022	6890	2170	835	1504	382	1800	407
8/27/2022	5343	2198	770	1157	425	1466	393
8/28/2022	7129	2180	755	1599	438	1652	421
8/29/2022	5762	2199	756	1425	397	1689	402
8/30/2022	7170	2238	756	1590	522	1888	394
8/31/2022	7099	1920	758	1400	329	1723	376
9/1/2022	5649	2359	806	1468	359	1622	412
9/2/2022	7184	1739	854	1427	396	1493	392
9/3/2022	6408	2589	835	1435	265	1533	360
9/4/2022	5545	2019	734	1407	259	1464	380
9/5/2022	6791	1589	719	1360	269	1607	398
9/6/2022	6487	1849	718	1422	322	1620	408
9/7/2022	5889	2219	721	1387	139	1613	390
9/8/2022	5263	2102	731	1385	276	1628	389
9/9/2022	7176	1856	756	1424	290	1600	381
9/10/2022	6343	1964	762	1381	273	1565	378
9/11/2022	4622	1955	750	1325	270	1613	384
9/12/2022	6300	1759	760	1402	274	1643	388
9/13/2022	5733	2048	742	1437	265	1587	340
9/14/2022	5573	2010	797	1381	264	1617	332
9/15/2022	6511	1950	807	1405	275	1587	323
9/16/2022	5837	2157	843	1483	264	1623	310
9/17/2022	5312	1970	841	1395	266	1828	313
9/18/2022	6378	2098	771	865	278	1780	325
9/19/2022	5811	1989	759	1646	359	1914	314
9/20/2022	5172	1828	728	1495	351	1901	313
9/21/2022	6178	2039	795	1391	337	1901	309

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
9/22/2022	6460	2086	823	1381	335	1707	317
9/23/2022	4959	1919	831	1372	305	1625	311
9/24/2022	4742	1839	827	1355	309	1447	305
9/25/2022	6418	1936	790	1352	336	1736	325
9/26/2022	5302	1580	789	1403	272	1802	317
9/27/2022	5733	1719	821	1411	273	2160	314
9/28/2022	5172	2166	849	1399	270	2046	309
9/29/2022	5707	1899	854	1371	270	2156	310
9/30/2022	6176	1759	804	1393	263	2037	310
10/1/2022	4605	2322	829	1418	261	2063	306
10/2/2022	4579	1403	836	1401	274	2678	319
10/3/2022	5759	1678	863	1415	272	2160	319
10/4/2022	6123	2199	899	1474	393	2165	327
10/5/2022	6807	1519	900	1538	426	2610	323
10/6/2022	5644	2066	897	1373	334	2154	329
10/7/2022	6924	2236	902	1399	410	2014	319
10/8/2022	4526	1925	784	1279	274	2012	338
10/9/2022	5761	1869	779	1364	272	2403	338
10/10/2022	5652	1798	777	1362	279	2663	337
10/11/2022	6401	1259	776	1392	318	2157	329
10/12/2022	6461	2061	777	1392	271	2040	327
10/13/2022	5538	1977	516	1335	261	2153	331
10/14/2022	6929	1968	821	1364	263	2034	315
10/15/2022	4656	1779	863	1322	268	2019	307
10/16/2022	5841	1806	835	1282	274	2001	324
10/17/2022	5941	2017	794	1330	366	2138	348
10/18/2022	6301	2127	799	1346	368	2009	328
10/19/2022	6323	2078	777	1329	356	2147	335
10/20/2022	5821	2075	756	1328	374	1994	338
10/21/2022	5890	2136	753	1401	339	2147	338
10/22/2022	6034	1898	755	1323	359	1994	331
10/23/2022	5844	1625	757	1313	346	2163	348
10/24/2022	6308	1621	717	1347	352	2157	332

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
10/25/2022	5903	2403	759	1370	395	2120	326
10/26/2022	8108	1660	757	1356	348	2622	338
10/27/2022	7063	2309	753	1350	362	1986	342
10/28/2022	5404	1899	757	1358	322	1493	325
10/29/2022	5942	1609	755	1288	266	1674	324
10/30/2022	5303	1959	756	1281	361	1465	339
10/31/2022	6629	2119	772	1324	300	1597	325
11/1/2022	6246	1839	863	1313	553	1662	348
11/2/2022	5856	2079	868	1344	343	1603	343
11/3/2022	6630	2219	847	1352	268	1565	337
11/4/2022	5913	2030	802	1388	267	1701	334
11/5/2022	6867	2146	800	1305	273	1602	352
11/6/2022	4918	2008	766	1359	369	1686	332
11/7/2022	6961	1928	797	1352	443	1694	343
11/8/2022	5126	2027	956	1343	481	1639	334
11/9/2022	4766	2048	826	1337	433	1738	341
11/10/2022	6731	1981	822	1387	505	1571	330
11/11/2022	5970	2199	817	1350	467	1636	326
11/12/2022	5034	1736	817	1297	258	1515	333
11/13/2022	4400	1905	830	1294	271	1558	326
11/14/2022	5367	1827	772	1431	347	1561	315
11/15/2022	6554	2108	756	1355	351	1723	320
11/16/2022	4747	2079	754	1359	355	1772	317
11/17/2022	5527	2115	757	1344	421	1547	317
11/18/2022	5471	1853	756	1357	405	1580	312
11/19/2022	4690	1800	757	1335	342	1487	314
11/20/2022	5625	1977	738	1326	352	1581	324
11/21/2022	5512	1761	740	1373	374	1627	320
11/22/2022	6028	2295	737	1444	272	1676	324
11/23/2022	5205	2318	719	1374	425	1468	336
11/24/2022	4721	1889	751	1270	265	1333	329
11/25/2022	5789	1909	727	1287	292	1304	320
11/26/2022	5315	1809	739	1280	249	1303	322

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
Row Labels							
11/27/2022	4774	1379	677	1350	260	1305	328
11/28/2022	5136	1959	720	1423	268	1322	348
11/29/2022	6531	2119	728	1368	303	1483	373
11/30/2022	4688	1769	692	1370	256	1328	389
12/1/2022	6243	1970	735	1519	253	1394	376
12/2/2022	4796	2716	775	1328	239	1365	365
12/3/2022	4712	2328	769	1324	244	1333	337
12/4/2022	4760	1902	774	1318	215	1458	340
12/5/2022	5449	1999	778	1370	209	1451	333
12/6/2022	5746	1836	754	1453	237	1714	341
12/7/2022	5054	1900	746	1359	473	1650	346
12/8/2022	7251	2028	749	1413	206	1318	363
12/9/2022	5496	1908	770	1366	206	1333	369
12/10/2022	4827	1955	790	1312	201	1336	355
12/11/2022	5141	1678	792	1325	255	1437	346
12/12/2022	6414	1698	792	1358	356	1346	337
12/13/2022	4692	1716	788	1351	268	1518	353
12/14/2022	6058	1808	763	1363	281	1314	351
12/15/2022	5251	2036	749	1230	319	1437	369
12/16/2022	4928	2457	755	1361	300	1350	343
12/17/2022	5972	1628	756	1417	300	1332	360
12/18/2022	4675	1738	755	1241	307	1497	364
12/19/2022	5030	1598	756	1314	318	1323	349
12/20/2022	6145	1858	728	1371	275	1466	352
12/21/2022	5402	1724	709	1396	268	1442	359
12/22/2022	5911	1859	736	1383	233	1368	359
12/23/2022	5989	1686	892	1362	248	1587	391
12/24/2022	4921	2049	935	1359	274	1516	413
12/25/2022	6653	2279	934	1459	264	1320	396
12/26/2022	4821	2139	1012	1603	314	1629	390
12/27/2022	7106	2419	1092	1826	296	1541	389
12/28/2022	5035	3195	1102	1835	300	1693	388
12/29/2022	6921	2304	1089	1712	315	1622	376

Sum of Value	PA33 - Butler	PA41 - Indiana	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane
Row Labels							
12/30/2022	6254	2328	1080	1634	304	1628	404
12/31/2022	4999	1988	956	1459	237	1527	418
Grand Total	2026929	709676	293489	522585	108275	740449	150127
Average Day	5.5532	1.9443	0.8041	1.4317	0.2966	2.0286	0.4113
Maximum Day	8.6300	3.1950	1.1020	2.2800	0.6190	3.4080	0.5220
Max Day/Ave Day	1.5541	1.6432	1.3705	1.5925	2.0867	1.6800	1.2691

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
1/1/2022	8645	2798	1641	478	729	1854	1772
1/2/2022	8185	3056	1620	538	771	1918	1384
1/3/2022	9626	2999	1728	584	731	1939	1793
1/4/2022	9411	2933	1576	562	784	2003	1643
1/5/2022	9291	2913	1738	517	719	1801	1549
1/6/2022	8500	2787	1537	591	676	1728	1692
1/7/2022	8899	2742	1531	584	803	2073	1580
1/8/2022	9434	2736	1723	575	766	1722	1660
1/9/2022	9575	2783	1635	586	783	1571	1609
1/10/2022	9212	3026	1693	627	754	2506	1610
1/11/2022	9740	2794	1698	572	721	1700	1517
1/12/2022	9643	2848	1712	567	828	1965	1566
1/13/2022	10473	2895	1604	589	1058	2017	1645
1/14/2022	9861	2907	1445	577	845	1987	1853
1/15/2022	9206	2917	1664	575	957	2106	1905
1/16/2022	9307	2931	1690	615	936	1958	1837
1/17/2022	10616	2968	1706	672	975	2006	1753
1/18/2022	10164	2974	1700	648	977	2248	1947
1/19/2022	9245	2918	1624	616	910	2185	1562
1/20/2022	9558	2789	1578	631	904	2138	1916
1/21/2022	9028	2847	1635	605	941	2579	1596
1/22/2022	10231	2977	1633	604	921	1545	1744
1/23/2022	9141	3023	1525	645	1002	2101	1514
1/24/2022	9692	3034	1483	690	883	2186	1554
1/25/2022	9321	2883	1430	617	869	2161	1693
1/26/2022	9762	2758	1418	705	801	1973	1707
1/27/2022	9259	2688	1453	670	871	1996	1580
1/28/2022	9124	2805	1331	638	878	2094	1719
1/29/2022	9260	2942	1494	633	846	1937	1749
1/30/2022	9450	2816	1433	625	944	2286	1494
1/31/2022	10761	2827	1441	643	810	1982	1841
2/1/2022	9368	2707	1460	659	841	1847	1757
2/2/2022	9264	2934	1351	638	911	2680	1961

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
2/3/2022	9130	2712	1392	621	820	1916	1257
2/4/2022	9147	2758	1420	623	915	2098	1734
2/5/2022	9463	2700	1444	621	862	2273	1792
2/6/2022	9532	2935	1541	625	869	1859	1446
2/7/2022	9582	2806	1337	637	905	2161	1816
2/8/2022	9156	2943	1344	604	785	2000	1605
2/9/2022	9433	2861	1490	619	930	2126	1769
2/10/2022	8838	2678	1390	618	795	1700	1644
2/11/2022	9343	2712	1305	618	869	2206	1597
2/12/2022	8844	2788	1506	589	758	2081	1794
2/13/2022	9011	2960	1613	618	823	1920	1464
2/14/2022	9743	2772	1625	637	834	1832	1699
2/15/2022	8838	2763	1509	658	815	1825	1607
2/16/2022	9096	2745	1460	606	722	2000	1405
2/17/2022	8943	2729	1638	571	818	2355	1642
2/18/2022	9039	2620	1353	456	701	1764	1725
2/19/2022	9069	2603	1388	643	842	2141	1706
2/20/2022	8877	2759	1648	635	774	1811	1766
2/21/2022	9431	2730	1458	614	769	1884	1806
2/22/2022	9455	2790	1431	524	822	1928	1448
2/23/2022	8746	2665	1597	673	713	2037	1904
2/24/2022	8881	2635	1429	618	732	2015	1354
2/25/2022	8803	2484	1200	640	796	1538	1935
2/26/2022	8568	2735	1567	595	748	2237	1608
2/27/2022	8903	2737	1480	624	784	1978	1939
2/28/2022	9516	2740	1464	628	834	1766	1413
3/1/2022	8536	2718	1540	572	690	2057	1626
3/2/2022	9184	2636	1265	608	848	1972	1607
3/3/2022	8971	2620	1374	570	706	2190	1581
3/4/2022	8468	2666	1304	588	700	2167	1630
3/5/2022	9157	2739	1375	554	825	2189	1749
3/6/2022	8654	2658	1685	570	737	1746	1660
3/7/2022	9084	2770	1436	572	778	2080	1658

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
Row Labels							
3/8/2022	8585	2623	1593	575	805	2233	1626
3/9/2022	9036	2765	1253	577	702	1942	1512
3/10/2022	8588	2512	1437	603	778	1950	1625
3/11/2022	8796	2627	1058	619	702	2052	1493
3/12/2022	8126	2794	1478	592	825	1748	1534
3/13/2022	8627	2922	1617	614	785	2139	1602
3/14/2022	9730	2776	1529	643	873	2136	1634
3/15/2022	9080	2661	1300	642	829	2041	1537
3/16/2022	8157	2509	1419	643	719	1962	1790
3/17/2022	9198	2677	1498	624	774	1825	1512
3/18/2022	8411	2750	1317	608	759	2304	1485
3/19/2022	9225	2613	1552	601	742	2234	1730
3/20/2022	8546	2800	1488	552	773	1937	1599
3/21/2022	8909	2835	1552	630	818	1720	1464
3/22/2022	8840	2699	1347	614	685	2239	1736
3/23/2022	8980	2568	1452	614	811	1951	1451
3/24/2022	8039	2788	1456	563	784	1805	1628
3/25/2022	8532	2766	1250	600	737	1920	1565
3/26/2022	8632	2621	1399	578	829	2321	1710
3/27/2022	8649	2742	1537	573	830	2005	1581
3/28/2022	8514	2801	1437	595	847	1846	1711
3/29/2022	8511	2502	1389	588	794	1975	1463
3/30/2022	8491	2800	1550	597	743	1933	1634
3/31/2022	8414	2722	1195	545	792	2143	1573
4/1/2022	8597	2634	1514	624	759	1688	1599
4/2/2022	8809	2568	1306	581	792	2116	1683
4/3/2022	8810	2597	1686	587	878	2033	1543
4/4/2022	8989	2520	1438	644	785	1713	1726
4/5/2022	8609	2774	1447	580	797	2290	1466
4/6/2022	8396	2447	1341	592	775	1624	1578
4/7/2022	8430	2581	1437	484	713	1818	1596
4/8/2022	8359	2464	1339	669	815	2006	1575
4/9/2022	8794	2688	1339	583	767	2007	1552

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
4/10/2022	8385	2745	1473	556	822	1721	1622
4/11/2022	8612	2698	1544	557	833	1949	1701
4/12/2022	8505	2601	1422	576	824	1819	1339
4/13/2022	8957	2627	1457	516	742	2218	1487
4/14/2022	8933	2577	1419	551	816	1796	1791
4/15/2022	8853	2711	1314	553	792	1920	1539
4/16/2022	8561	3057	1361	573	764	2210	1704
4/17/2022	8608	2869	1526	553	795	1933	1665
4/18/2022	9116	2747	1531	463	859	1860	1570
4/19/2022	8479	2559	1372	494	718	2005	1616
4/20/2022	8816	2784	1542	525	769	2280	1498
4/21/2022	8692	2698	1416	483	789	1817	1500
4/22/2022	8525	2599	1295	608	656	2180	1757
4/23/2022	8783	2669	1454	610	749	2008	1676
4/24/2022	8832	2837	1679	578	810	2085	1697
4/25/2022	8593	2767	1374	583	711	1804	1824
4/26/2022	9240	2619	1426	558	787	2106	1356
4/27/2022	8659	2759	1580	540	680	1849	1439
4/28/2022	8148	2746	1463	544	709	2002	1569
4/29/2022	8821	2760	1457	551	690	2038	1697
4/30/2022	8947	2867	1401	513	725	2232	1716
5/1/2022	8939	2948	1759	571	845	1647	1536
5/2/2022	8632	2749	1268	595	715	2336	1654
5/3/2022	8645	2779	1535	514	735	2068	1225
5/4/2022	9149	2702	1497	510	749	2061	1552
5/5/2022	8573	2734	1409	551	792	2005	1635
5/6/2022	8130	2669	1283	509	682	1853	1522
5/7/2022	7797	2680	1481	576	682	2191	1681
5/8/2022	7979	2633	1560	547	738	1917	1623
5/9/2022	9658	2806	1642	545	827	2075	1555
5/10/2022	9422	2811	1404	558	690	1821	1529
5/11/2022	9165	3094	1523	551	804	2462	1574
5/12/2022	9781	2811	1510	570	697	2095	1693

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
5/13/2022	9224	2820	1479	508	813	1819	1636
5/14/2022	9532	2866	1485	567	727	2157	1718
5/15/2022	9527	2990	1621	536	790	1926	1471
5/16/2022	9614	2957	1433	514	815	2139	1524
5/17/2022	9215	2852	1364	553	896	2182	1955
5/18/2022	9297	3104	1513	553	749	2263	1436
5/19/2022	9593	2903	1296	546	802	2021	1702
5/20/2022	9843	2854	1379	571	693	2669	1537
5/21/2022	9900	3332	1633	573	881	2064	1852
5/22/2022	10349	3418	1729	592	890	2190	1738
5/23/2022	9788	3206	1564	571	813	2397	1545
5/24/2022	8888	3075	1493	596	802	2342	1644
5/25/2022	9109	3335	1319	556	718	2341	1650
5/26/2022	8917	3202	1603	582	799	1923	1700
5/27/2022	8861	3206	1301	566	680	2273	1730
5/28/2022	8898	2775	1457	586	713	2076	1766
5/29/2022	8538	3076	1463	575	888	2105	1616
5/30/2022	9294	3290	1802	611	891	1916	1998
5/31/2022	10228	3203	1716	621	812	2257	1739
6/1/2022	10073	3210	1425	602	816	2604	1663
6/2/2022	9294	3055	1445	551	706	2150	1818
6/3/2022	9301	3044	1513	560	825	2214	1718
6/4/2022	9639	3179	1518	580	756	2290	1799
6/5/2022	9242	3265	1661	566	815	2137	1669
6/6/2022	9954	3459	1585	568	820	1866	1555
6/7/2022	9401	3192	1498	506	772	2497	1671
6/8/2022	9297	3072	1495	492	718	2394	1539
6/9/2022	9371	2893	1503	557	768	2077	1818
6/10/2022	8925	3193	1191	516	720	1778	1459
6/11/2022	9251	2979	1510	564	686	2029	1600
6/12/2022	8942	3126	1569	556	737	2105	1726
6/13/2022	9054	3075	1542	554	770	1976	1731
6/14/2022	9035	3104	1483	566	759	2158	1574

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
6/15/2022	9197	3383	1577	568	849	2209	1755
6/16/2022	9249	3129	1434	549	700	2535	1436
6/17/2022	8989	3093	1494	577	781	1781	1785
6/18/2022	8848	2947	1499	657	728	2174	1652
6/19/2022	9170	3001	1558	625	777	2052	1710
6/20/2022	9707	3230	1615	584	838	1980	1608
6/21/2022	9466	3084	1625	569	744	2251	1624
6/22/2022	8818	3012	1358	587	714	2032	1431
6/23/2022	8824	3004	1433	563	755	2170	1550
6/24/2022	9020	2961	1503	629	747	1846	1824
6/25/2022	9760	3135	1697	629	799	2205	1714
6/26/2022	9575	3225	1648	554	779	2108	1639
6/27/2022	9107	3262	1618	554	726	1794	1833
6/28/2022	8958	3206	1475	557	840	2493	1742
6/29/2022	9948	3024	1637	574	785	2506	1510
6/30/2022	9650	3359	1650	548	786	1737	1751
7/1/2022	10349	3627	1469	512	811	2319	1839
7/2/2022	9406	3450	1503	657	802	2280	1772
7/3/2022	9218	3152	1354	602	801	2114	1949
7/4/2022	9503	3522	1697	603	920	2095	2032
7/5/2022	9428	3399	1602	617	772	2346	1544
7/6/2022	9625	3593	1522	603	784	2017	1626
7/7/2022	9602	3196	1633	633	848	1903	1918
7/8/2022	9706	3732	1473	599	807	2330	1646
7/9/2022	9237	2859	1645	621	817	2299	1933
7/10/2022	9205	3286	1680	616	910	2223	1814
7/11/2022	9604	3520	1647	625	794	2430	2034
7/12/2022	9937	4470	1684	589	836	2044	1610
7/13/2022	10210	3180	1604	619	845	2304	1752
7/14/2022	10255	4046	1752	582	790	2566	1743
7/15/2022	10125	4174	1607	576	810	2417	1592
7/16/2022	10050	4035	1673	629	774	2335	1828
7/17/2022	9704	3541	1629	594	781	2552	1690

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
7/18/2022	9656	3293	1443	607	769	2186	1635
7/19/2022	10301	3908	1685	530	788	2123	1548
7/20/2022	10290	4418	1718	652	748	2588	1626
7/21/2022	10992	4322	1882	574	782	2202	1612
7/22/2022	10684	4774	1517	620	743	2499	1862
7/23/2022	10881	4533	1605	636	783	2313	1734
7/24/2022	10470	4678	1580	571	895	2308	1724
7/25/2022	10389	4285	1468	547	764	2532	1560
7/26/2022	10457	4086	1474	617	759	2515	1697
7/27/2022	11205	4227	1543	628	803	2018	1816
7/28/2022	10004	3722	1469	604	737	2280	1535
7/29/2022	9058	3537	1601	585	753	2326	1762
7/30/2022	9734	3743	1604	619	804	2483	1761
7/31/2022	9725	4347	1594	610	805	2238	1600
8/1/2022	9276	3394	1624	616	802	2578	1652
8/2/2022	9590	3557	1536	565	792	2099	1617
8/3/2022	10021	3453	1559	556	821	2605	1522
8/4/2022	9701	4255	1707	540	769	2138	1504
8/5/2022	9841	3775	1508	584	766	2570	1720
8/6/2022	9696	3405	1695	599	828	2543	1737
8/7/2022	9610	3516	1661	636	904	1985	1541
8/8/2022	10590	3577	1629	636	839	1955	1805
8/9/2022	10032	3596	1611	543	758	2284	1585
8/10/2022	10171	3934	1673	615	801	2391	1649
8/11/2022	10019	2978	1615	629	778	2540	1895
8/12/2022	9652	3887	1643	637	909	2600	1640
8/13/2022	9623	3485	1690	678	860	2435	1529
8/14/2022	9721	3626	1759	564	1000	2291	1816
8/15/2022	10445	3987	1799	557	897	2542	1650
8/16/2022	9213	3841	1684	550	749	2289	1541
8/17/2022	9545	3939	1728	574	760	2281	1914
8/18/2022	9973	3627	1555	598	659	2221	1454
8/19/2022	10466	3923	1620	638	640	2466	1544

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
8/20/2022	10295	3742	1697	645	692	2400	1863
8/21/2022	9832	3640	1680	591	696	2302	1836
8/22/2022	9763	3327	1305	573	593	2277	1811
8/23/2022	9463	3418	1445	622	660	1777	1456
8/24/2022	9944	3583	1646	602	659	2459	1515
8/25/2022	10559	3837	1647	616	648	1778	1905
8/26/2022	10206	4007	1406	587	601	2197	1646
8/27/2022	10281	3795	1513	597	653	2601	1800
8/28/2022	9871	3666	1720	551	673	2156	1580
8/29/2022	11338	3988	1289	526	732	2374	1680
8/30/2022	10452	3911	1533	549	640	2470	1507
8/31/2022	9632	3512	1372	558	593	2313	1490
9/1/2022	10676	3865	1553	541	687	2416	1764
9/2/2022	10166	4030	1354	570	653	2310	1432
9/3/2022	10729	3551	1484	568	516	2482	2014
9/4/2022	10460	3479	1332	507	603	2202	1875
9/5/2022	9630	3573	1630	471	668	2115	1714
9/6/2022	10015	3148	1447	475	592	1994	1487
9/7/2022	9317	2998	1432	487	633	2051	1559
9/8/2022	10388	3037	1491	484	643	1889	1642
9/9/2022	9990	3177	1338	525	548	2381	1546
9/10/2022	9558	4032	1381	590	578	1875	1802
9/11/2022	9601	3441	1460	582	630	2086	1578
9/12/2022	9962	3249	1385	545	563	1886	1451
9/13/2022	9692	3363	1375	487	547	1955	1598
9/14/2022	9575	3422	1468	517	586	1952	1479
9/15/2022	9763	3456	1436	500	615	2391	1621
9/16/2022	9658	3027	1479	503	540	2157	1505
9/17/2022	9634	3385	1354	541	589	2130	1721
9/18/2022	9612	3623	1529	554	640	2005	1781
9/19/2022	10801	3624	1543	544	632	2206	1494
9/20/2022	10979	3157	1340	535	592	1869	1603
9/21/2022	9812	3371	1431	609	565	2150	1558

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
9/22/2022	9483	3275	1568	543	546	2072	1407
9/23/2022	9382	3253	1274	550	566	2268	1618
9/24/2022	9834	3019	1431	582	614	2050	1652
9/25/2022	9773	3289	1487	561	667	1794	1760
9/26/2022	10088	3096	1477	492	584	1940	1417
9/27/2022	9726	3044	1407	491	581	2079	1559
9/28/2022	9037	3236	1404	526	549	1956	1430
9/29/2022	10754	3147	1289	512	599	2009	1661
9/30/2022	9246	3109	1346	503	598	2120	1376
10/1/2022	9359	2804	1160	552	593	2140	1383
10/2/2022	9420	2859	1429	526	615	1815	1488
10/3/2022	8997	2956	1356	584	570	2033	1507
10/4/2022	9874	2827	1380	497	541	1982	1465
10/5/2022	9115	2760	1377	467	617	1995	1451
10/6/2022	9684	2936	1361	583	584	2058	1449
10/7/2022	10036	2789	1445	551	594	2045	1662
10/8/2022	8936	2992	1304	626	651	2125	1462
10/9/2022	8691	2989	1298	588	619	2289	1435
10/10/2022	10349	3075	1388	509	583	2022	1729
10/11/2022	9617	3122	1356	541	576	2092	1417
10/12/2022	9140	3094	1338	575	581	2102	1416
10/13/2022	8233	2974	1449	501	617	1902	1520
10/14/2022	9768	2783	1454	538	542	2116	1682
10/15/2022	10010	2727	1369	540	598	1954	1808
10/16/2022	9387	2932	1460	524	616	1918	1591
10/17/2022	9330	2996	1392	506	563	1867	1568
10/18/2022	8736	2976	1333	531	631	2147	1442
10/19/2022	9358	2809	1386	553	637	2074	1653
10/20/2022	9243	2960	1360	514	561	2026	1554
10/21/2022	9191	2923	1375	524	562	1921	1504
10/22/2022	8806	2650	1368	547	578	2071	1650
10/23/2022	8909	2884	1433	561	609	1995	1404
10/24/2022	9888	2902	1417	520	572	1827	1487

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
10/25/2022	9383	2654	1402	529	608	1849	1692
10/26/2022	8561	2815	1352	565	604	2019	1228
10/27/2022	9038	2871	1423	535	583	2027	1466
10/28/2022	8595	2704	1433	535	560	2320	1500
10/29/2022	9790	2794	1398	541	608	1907	1551
10/30/2022	8887	2872	1505	552	633	1958	1359
10/31/2022	9130	2918	1423	522	573	1820	1600
11/1/2022	8873	2799	1496	516	645	1817	1288
11/2/2022	9413	2786	1431	557	606	1960	1438
11/3/2022	9414	2662	1481	519	571	1894	1671
11/4/2022	8624	3066	1462	507	545	1890	1239
11/5/2022	8568	2416	1451	551	618	2178	1553
11/6/2022	10028	3077	1477	541	630	1682	1562
11/7/2022	9115	2814	1561	559	587	1920	1634
11/8/2022	8797	2728	1529	491	566	2045	1198
11/9/2022	9000	2824	1368	599	643	1645	1575
11/10/2022	8386	2912	1387	564	582	1882	1257
11/11/2022	8740	2772	1372	598	529	1755	1548
11/12/2022	8643	2827	1413	597	569	2011	1569
11/13/2022	8707	3032	1419	600	653	1857	1445
11/14/2022	9020	3102	1416	610	561	1857	1473
11/15/2022	8907	2636	1392	527	586	1682	1434
11/16/2022	10337	2704	1354	579	612	1884	1448
11/17/2022	10979	2791	1387	573	567	2046	1412
11/18/2022	8318	2896	1328	555	549	1716	1481
11/19/2022	8882	2772	1387	532	620	2063	1580
11/20/2022	10137	2837	1581	512	615	1877	1510
11/21/2022	8835	2939	1481	538	602	1567	1389
11/22/2022	9242	2881	1367	490	598	1944	1612
11/23/2022	9582	3208	1349	456	691	1872	1400
11/24/2022	9407	3218	1555	544	639	2000	1727
11/25/2022	9447	2787	1459	536	620	2000	1754
11/26/2022	8915	2967	1503	561	591	1689	1765

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
11/27/2022	8226	3012	1574	521	657	1754	1345
11/28/2022	8972	3138	1503	520	617	1804	1676
11/29/2022	8915	2861	1381	509	589	1865	1380
11/30/2022	7691	2923	1390	501	676	1872	1421
12/1/2022	8603	2788	1415	541	616	1873	1410
12/2/2022	8813	2878	1349	495	551	1870	1572
12/3/2022	8140	2860	1406	497	596	1822	1416
12/4/2022	9259	2963	1446	496	674	1802	1471
12/5/2022	8785	2890	1411	538	574	1882	1485
12/6/2022	8443	2851	1260	502	665	1884	1398
12/7/2022	8021	2721	1307	491	636	2298	1409
12/8/2022	8519	2902	1377	521	608	1429	1492
12/9/2022	8692	2529	1385	498	565	1797	1433
12/10/2022	9295	2818	1400	492	618	1842	1669
12/11/2022	8746	2812	1473	490	710	1807	1491
12/12/2022	8902	2884	1477	514	629	1922	1288
12/13/2022	8787	2817	1413	484	577	2217	1416
12/14/2022	8599	2637	1277	509	650	1807	1277
12/15/2022	8821	2859	1487	468	684	1708	1388
12/16/2022	9113	2730	1385	552	597	1929	1718
12/17/2022	8124	2871	1469	447	694	1907	1016
12/18/2022	8978	2922	1432	545	717	1918	1741
12/19/2022	9029	3020	1558	534	647	2065	1703
12/20/2022	8788	2922	1430	521	739	2184	1203
12/21/2022	8843	2954	1548	510	651	2090	1433
12/22/2022	8664	2776	1533	502	662	2247	1593
12/23/2022	9274	2761	1725	507	688	1919	1539
12/24/2022	8709	3198	1946	505	846	2127	1927
12/25/2022	9115	3098	1677	658	702	1990	1663
12/26/2022	9254	2809	1755	524	801	2139	1965
12/27/2022	10155	2990	1470	427	720	2135	1952
12/28/2022	9759	3066	1503	523	886	2166	1957
12/29/2022	8919	2930	1494	606	786	2245	2193

Sum of Value	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono
Row Labels							
12/30/2022	9478	2627	1528	581	897	2115	1983
12/31/2022	9449	3066	1575	587	788	2025	1953
Grand Total	3395546	1114340	543594	207649	267083	755368	591367
Average Day	9.3029	3.0530	1.4893	0.5689	0.7317	2.0695	1.6202
Maximum Day	11.3380	4.7740	1.9460	0.7050	1.0580	2.6800	2.1930
Max Day/Ave Day	1.2188	1.5637	1.3067	1.2392	1.4459	1.2950	1.3536

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
1/1/2022	1500	9066	5270	2351	3416	3359
1/2/2022	1676	9542	5609	2484	2263	3303
1/3/2022	1624	10675	5707	2489	3915	3348
1/4/2022	1672	9971	6119	2442	3911	3427
1/5/2022	1629	10385	6006	2364	3896	3431
1/6/2022	1585	10111	5646	2531	3862	3363
1/7/2022	1831	10138	5742	2338	3772	3424
1/8/2022	1586	10493	6083	2546	3870	3408
1/9/2022	1728	10062	5373	2487	3936	3405
1/10/2022	1587	10264	6912	2304	3996	3506
1/11/2022	1679	10428	6555	2548	2935	3678
1/12/2022	1723	11347	6100	2573	3992	3510
1/13/2022	1616	10516	6144	2407	3740	3570
1/14/2022	1498	9939	6231	2549	4091	3539
1/15/2022	1757	11181	6053	2434	3574	3582
1/16/2022	1574	9919	5799	2564	3993	3580
1/17/2022	2147	10607	6264	2560	3288	3719
1/18/2022	1846	10198	6401	2571	3821	3766
1/19/2022	1729	11377	6279	2530	3842	3626
1/20/2022	1877	10951	6146	2512	3879	3719
1/21/2022	1746	10361	6254	2521	3835	3639
1/22/2022	1769	10536	6174	2602	3390	3735
1/23/2022	1722	10618	6068	2659	3545	3789
1/24/2022	1873	10875	6082	2772	3678	3644
1/25/2022	1682	10407	6334	2667	3948	3560
1/26/2022	1725	11010	6013	2763	4040	3650
1/27/2022	1680	10377	6230	2530	4090	3733
1/28/2022	1592	10254	6127	2491	3908	3669
1/29/2022	1740	10688	6066	2635	3921	3553
1/30/2022	1684	10494	6312	2745	4012	3776
1/31/2022	1747	10713	6084	2714	3872	3970
2/1/2022	1530	10472	6205	2615	3384	4105
2/2/2022	1809	10761	6559	2652	4011	3911

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
Row Labels						
2/3/2022	1698	10253	6077	2509	3996	4087
2/4/2022	1640	10318	5991	2516	3518	3868
2/5/2022	1546	10374	6048	2692	3577	3948
2/6/2022	1811	10385	6442	2833	3926	3885
2/7/2022	1708	10414	6421	2772	4154	3658
2/8/2022	1696	10848	6450	2706	3931	3473
2/9/2022	1622	10647	6095	2625	4049	3590
2/10/2022	1693	10915	6138	2620	3924	3558
2/11/2022	1563	10128	6225	2503	3822	3412
2/12/2022	1517	10332	6142	2648	4263	3565
2/13/2022	1713	10184	6012	2586	3720	3481
2/14/2022	1727	10306	5936	2648	3911	3469
2/15/2022	1753	10194	6208	2486	3565	3574
2/16/2022	1632	10419	6150	2666	3146	3501
2/17/2022	1746	10454	6462	2554	3983	3605
2/18/2022	1614	10160	6025	2489	3446	3580
2/19/2022	1536	9698	5995	2580	3823	3678
2/20/2022	1634	10089	5828	2651	3743	3677
2/21/2022	1636	10701	6173	2638	3730	3751
2/22/2022	1571	10040	6081	2577	4001	3381
2/23/2022	1643	10135	6179	2427	4228	3687
2/24/2022	1566	10366	5800	2555	4240	3649
2/25/2022	1590	9923	5963	2407	3814	3570
2/26/2022	1627	11074	5892	2673	3512	3626
2/27/2022	1672	10628	6125	2637	3791	3810
2/28/2022	1671	10243	6211	2654	3971	3774
3/1/2022	1542	10669	5895	2476	3546	3728
3/2/2022	1605	10462	5876	2603	3807	3758
3/3/2022	1599	10026	6353	2495	3646	3607
3/4/2022	1581	10214	5973	2522	3946	3705
3/5/2022	1641	10543	5838	2632	3580	3694
3/6/2022	1755	10096	5740	2616	3630	3713
3/7/2022	1849	10373	6247	2487	3911	3653

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
Row Labels						
3/8/2022	1554	9698	6072	2569	3568	3559
3/9/2022	1644	10236	5635	2455	3677	3580
3/10/2022	1541	10113	5699	2507	3789	3177
3/11/2022	1612	9968	5827	2521	3793	3176
3/12/2022	1672	9890	5623	2490	3537	4075
3/13/2022	1694	9931	5607	2678	3569	3890
3/14/2022	1700	10125	5884	2534	3997	3920
3/15/2022	1492	10636	6109	2364	3917	3786
3/16/2022	1600	9973	6109	2354	2745	3729
3/17/2022	1591	10438	5690	2343	3797	3544
3/18/2022	1537	10052	5844	2356	4015	3506
3/19/2022	1751	9962	5978	2464	3999	3491
3/20/2022	1501	9845	5699	2385	3693	3498
3/21/2022	1745	10175	5678	2476	3866	3733
3/22/2022	1534	9984	5851	2284	3671	3681
3/23/2022	1601	9658	5847	2373	3572	3376
3/24/2022	1549	9796	5384	2327	3282	3713
3/25/2022	1617	9836	5813	2283	3581	3632
3/26/2022	1589	9770	5619	2419	3952	3485
3/27/2022	1575	9372	5773	2414	3495	3454
3/28/2022	1684	10173	5388	2416	3890	3458
3/29/2022	1585	10091	6002	2499	3952	3563
3/30/2022	1673	9528	5527	2414	4022	3428
3/31/2022	1626	10406	5844	2265	3961	3053
4/1/2022	1677	9797	5795	2375	3064	3318
4/2/2022	1652	10037	5653	2381	3367	3242
4/3/2022	1707	9843	5390	2497	3405	3421
4/4/2022	1710	10004	5859	2535	4108	3778
4/5/2022	1630	10056	5908	2287	3912	2738
4/6/2022	1671	10199	5811	2404	2886	3521
4/7/2022	1627	9931	5455	2289	3478	3322
4/8/2022	1584	10103	5736	2365	3630	3324
4/9/2022	1523	9458	5636	2269	3742	3034

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
4/10/2022	1551	9555	5896	2613	4206	3318
4/11/2022	1682	10441	5836	2350	4100	3218
4/12/2022	1359	10411	6043	2367	4002	3315
4/13/2022	1947	10281	6458	2343	3608	3172
4/14/2022	1739	10902	5932	2382	4200	3360
4/15/2022	1648	10248	6083	2456	3653	3189
4/16/2022	1712	9908	5787	2482	3856	3164
4/17/2022	1629	9695	5352	2378	3802	3230
4/18/2022	1764	10132	5638	2515	3949	3152
4/19/2022	1735	10374	5879	2390	3461	3261
4/20/2022	1850	10486	5672	2382	4117	3267
4/21/2022	1700	10361	6075	2340	3928	3223
4/22/2022	1624	10285	6098	2344	3832	3603
4/23/2022	1587	9848	5404	2479	4175	3880
4/24/2022	1766	10321	6149	2534	3940	3631
4/25/2022	1812	10566	6377	2512	4048	3276
4/26/2022	1799	10414	6048	2347	2840	3698
4/27/2022	1662	10148	6257	2394	3314	3461
4/28/2022	1684	10775	6099	2439	4796	3144
4/29/2022	1649	10242	5896	2324	5233	3145
4/30/2022	1672	10968	6088	2441	5389	3299
5/1/2022	1755	10964	5983	2515	4926	3530
5/2/2022	1777	10722	5959	2397	4611	3454
5/3/2022	1719	10176	5757	2373	4086	3236
5/4/2022	1719	10567	6190	2305	4036	3133
5/5/2022	1718	11012	5665	2513	4221	3267
5/6/2022	1609	9905	5032	2248	4561	3328
5/7/2022	1638	9747	5278	2260	2835	3220
5/8/2022	1700	9840	5906	2535	3696	3478
5/9/2022	1804	11059	6293	2468	4138	3608
5/10/2022	1709	10214	6274	2453	3957	3374
5/11/2022	1764	10299	6463	2527	3882	3435
5/12/2022	1843	11783	6661	2544	3922	3439

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
5/13/2022	1658	10699	6451	2196	3673	3398
5/14/2022	1558	10221	6287	2477	3440	3314
5/15/2022	1830	11081	6478	2534	3847	3478
5/16/2022	1731	10319	6142	2418	3861	3472
5/17/2022	1727	11047	6183	2482	3749	3262
5/18/2022	1935	11072	6493	2508	3691	3658
5/19/2022	1727	10974	6528	2539	3240	3632
5/20/2022	1667	10331	6443	2439	3685	3658
5/21/2022	1939	11080	6690	2728	3027	3815
5/22/2022	1915	10290	6723	2651	4196	3879
5/23/2022	1770	10136	6369	2629	4334	3395
5/24/2022	1747	10044	6229	2468	4548	3485
5/25/2022	1751	10433	6350	2491	4493	4005
5/26/2022	1693	10345	6550	2607	4249	3507
5/27/2022	1682	9740	6291	2405	4332	3094
5/28/2022	1666	10571	6334	2525	3700	3271
5/29/2022	1579	10120	6366	2569	4583	3499
5/30/2022	2027	11354	6821	2680	4418	3706
5/31/2022	1885	11572	7304	2853	4708	3633
6/1/2022	1775	11849	7096	2623	4261	3764
6/2/2022	1706	10717	6682	2459	3857	3578
6/3/2022	1721	10772	6892	2551	4572	3440
6/4/2022	1804	11260	6811	2560	3943	3379
6/5/2022	1961	11407	6768	2675	4174	3496
6/6/2022	1798	11473	6930	2605	5128	3612
6/7/2022	1699	11143	6752	2407	4917	3872
6/8/2022	1674	9662	6821	2464	4352	3584
6/9/2022	1711	11424	6936	2402	4861	3534
6/10/2022	1724	11451	6857	2477	4703	3220
6/11/2022	1668	10270	6308	2383	4007	3568
6/12/2022	1572	10452	6364	2384	4227	3623
6/13/2022	1821	11757	7031	2455	4307	3740
6/14/2022	1808	10964	6672	2468	4645	3473

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
6/15/2022	1754	11239	7063	2570	4535	3190
6/16/2022	1676	10427	6773	2443	4278	3433
6/17/2022	1689	11488	7050	2617	4337	3534
6/18/2022	1705	10618	6627	2452	4379	3354
6/19/2022	1857	10710	6499	2597	4654	3319
6/20/2022	1753	11133	6886	2710	4791	3385
6/21/2022	1808	11555	7023	2718	4696	3728
6/22/2022	1852	11520	6847	2534	4600	3783
6/23/2022	1653	10113	6384	2296	3701	3449
6/24/2022	1513	10622	6732	2412	4669	3381
6/25/2022	1687	11283	7118	2589	4863	3617
6/26/2022	1960	10655	6808	2542	4663	3649
6/27/2022	1701	10950	6459	2447	4724	3837
6/28/2022	1691	10340	7506	2490	4534	3846
6/29/2022	1654	11049	7094	2654	4623	3620
6/30/2022	1843	11550	7504	2633	5076	3289
7/1/2022	1491	11599	7343	2535	5302	3495
7/2/2022	1654	10702	6993	2417	5097	3743
7/3/2022	1679	10631	7298	2581	5238	3273
7/4/2022	1835	11586	7019	2531	4781	3490
7/5/2022	1554	10830	7149	2505	5236	3615
7/6/2022	1718	11525	7511	2636	5475	3268
7/7/2022	1746	11381	7522	2544	5644	3354
7/8/2022	1657	11022	7578	2616	4991	3567
7/9/2022	1681	11582	7303	2418	4627	3728
7/10/2022	1888	11534	7402	2681	4759	4096
7/11/2022	1769	11245	7889	2671	5233	4010
7/12/2022	1671	11888	7751	2647	5071	3667
7/13/2022	1866	11527	7852	2717	4956	3697
7/14/2022	1862	10638	7745	2840	5614	3000
7/15/2022	1978	12140	7758	2716	5790	3943
7/16/2022	1648	10841	7424	2505	5594	3705
7/17/2022	1704	10482	7084	2531	4709	3430

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
7/18/2022	1601	10665	7376	2446	5395	3400
7/19/2022	1651	11701	7838	2674	4598	3473
7/20/2022	1808	11826	7703	2814	4980	3723
7/21/2022	1707	11916	7632	2671	5458	3387
7/22/2022	1863	11964	7922	2738	5485	3864
7/23/2022	1838	12163	8330	2774	5540	3698
7/24/2022	1863	11492	7762	2786	5351	3687
7/25/2022	1712	11336	7753	2719	5649	3668
7/26/2022	1781	11549	7795	2784	6092	3593
7/27/2022	1805	11952	7788	2780	5713	3651
7/28/2022	1473	10870	7686	2552	5266	3611
7/29/2022	1684	10691	7174	2416	4428	3422
7/30/2022	1733	10435	7143	2525	4763	3481
7/31/2022	1535	10652	7372	2577	4952	3500
8/1/2022	1805	10835	6866	2424	4631	3480
8/2/2022	1564	10851	7539	2720	4462	3615
8/3/2022	1739	11462	7529	2677	5252	3579
8/4/2022	1700	11289	7944	2542	4661	3704
8/5/2022	1611	11062	7757	2569	4491	3321
8/6/2022	1611	11091	7454	2528	4828	3221
8/7/2022	1684	11131	7574	2656	5043	3372
8/8/2022	1620	12037	8187	2778	4967	3609
8/9/2022	1686	11820	7933	2586	5160	3561
8/10/2022	1743	11692	8058	2718	4950	3522
8/11/2022	1746	11738	8343	2729	4709	3566
8/12/2022	1731	11403	7815	2581	4879	3533
8/13/2022	1683	11840	7781	2767	4395	3629
8/14/2022	1942	11105	7373	2629	4672	3544
8/15/2022	1784	11035	7771	2745	5177	3690
8/16/2022	1763	11867	7922	2677	4997	3599
8/17/2022	1748	11850	8052	2698	5041	3752
8/18/2022	1723	11461	7823	2664	5238	3745
8/19/2022	1796	11887	7739	2636	5520	3713

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
8/20/2022	1763	11849	8159	2859	5461	3693
8/21/2022	1691	11010	8147	2600	4872	3713
8/22/2022	1691	11490	7804	2683	4962	3736
8/23/2022	1714	11636	7413	2853	4815	3555
8/24/2022	1857	11747	8156	2838	5009	3554
8/25/2022	1821	12014	8421	2864	4903	3697
8/26/2022	1764	11950	7931	2802	5324	3779
8/27/2022	1748	11879	7865	2772	4900	3692
8/28/2022	1928	11816	7877	2982	5101	3721
8/29/2022	1780	11759	8265	2995	5423	3648
8/30/2022	1694	11463	8152	2725	5386	4163
8/31/2022	1673	11351	7317	2809	5453	4081
9/1/2022	1697	11414	7676	2659	5355	3648
9/2/2022	1617	11282	7645	2692	4943	4163
9/3/2022	1737	11243	7038	2662	5022	4081
9/4/2022	1656	10785	7264	2562	4974	3600
9/5/2022	1712	10912	6823	2705	4805	3636
9/6/2022	1590	10906	6853	2392	4637	3729
9/7/2022	1519	10774	6930	2546	3968	3644
9/8/2022	1604	10768	6823	2567	4489	3424
9/9/2022	1653	11144	6866	2526	4465	3405
9/10/2022	1713	10709	6817	2643	4317	3474
9/11/2022	1606	10433	6460	2519	4288	3983
9/12/2022	1636	10731	7091	2631	4503	3317
9/13/2022	1703	11087	7147	2541	4390	3593
9/14/2022	1591	11021	7078	2556	4356	3430
9/15/2022	1325	10700	7463	2558	4599	3919
9/16/2022	1659	11013	6848	2287	4814	3724
9/17/2022	1723	10825	6884	2380	4437	3632
9/18/2022	1777	11010	6972	2616	4154	3380
9/19/2022	1747	10973	7589	2424	4936	3350
9/20/2022	1699	11126	7345	2420	4554	4081
9/21/2022	1689	11124	7387	2513	4389	3124

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
9/22/2022	1573	10761	6766	2333	3954	3985
9/23/2022	1574	10643	6872	2238	4808	3570
9/24/2022	1615	10584	6647	2340	4057	3327
9/25/2022	1606	10459	6850	2469	4193	3420
9/26/2022	1739	10708	7002	2415	3670	3611
9/27/2022	1628	11177	6984	2395	4428	3805
9/28/2022	1589	10774	6876	2324	4481	3326
9/29/2022	1458	10647	7067	2511	4285	3504
9/30/2022	1709	10580	6701	2352	4289	3427
10/1/2022	1481	10378	6428	2347	4515	3593
10/2/2022	1697	10310	6738	2360	3673	3539
10/3/2022	1618	10571	6439	2378	3788	3690
10/4/2022	1640	10637	5964	2406	4389	3400
10/5/2022	1812	10502	7508	2296	3621	3228
10/6/2022	1644	10338	6858	2347	4174	3659
10/7/2022	1600	10963	6837	2512	4314	3586
10/8/2022	1565	10087	6527	2311	4044	3583
10/9/2022	1517	10724	6794	2426	4223	3726
10/10/2022	1810	10338	6921	2577	4294	3452
10/11/2022	1672	10374	6812	2476	4023	3809
10/12/2022	1611	11042	6883	2380	4670	3667
10/13/2022	1567	10191	6919	2300	4709	3519
10/14/2022	1548	10423	6669	2404	3453	3355
10/15/2022	1497	10263	6631	2353	3868	3347
10/16/2022	1673	9966	6950	2399	3942	3416
10/17/2022	1591	10540	6852	2446	4133	3406
10/18/2022	1678	10629	6704	2428	4148	3452
10/19/2022	1586	10567	6305	2327	4010	3396
10/20/2022	1573	9698	6819	2331	4065	3430
10/21/2022	1569	10694	7058	2465	3784	3441
10/22/2022	1501	10014	6795	2359	4470	3547
10/23/2022	1671	10655	6687	2453	3904	3371
10/24/2022	1757	10334	6343	2372	3732	3435

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
10/25/2022	1547	10427	6659	2389	4088	3549
10/26/2022	1612	10624	6758	2461	4079	3579
10/27/2022	1724	10599	6582	2389	4032	3394
10/28/2022	1529	10210	6770	2424	3879	3360
10/29/2022	1543	10159	6278	2401	3528	3327
10/30/2022	1658	10230	6617	2494	3728	3149
10/31/2022	1580	9776	6698	2396	3647	3500
11/1/2022	1594	9536	6485	2460	4183	2982
11/2/2022	1586	10436	6607	2406	4085	2990
11/3/2022	1568	9873	6945	2431	3760	3187
11/4/2022	1538	10714	6513	2401	4393	3493
11/5/2022	1546	10277	6705	2438	4184	3511
11/6/2022	1690	10633	7057	2570	3796	3387
11/7/2022	1582	10571	7129	2549	4304	3365
11/8/2022	1602	10017	6553	2375	4246	3715
11/9/2022	1532	10796	6522	2300	4297	3462
11/10/2022	1514	10081	6559	2370	4240	3347
11/11/2022	1526	10139	6782	2248	4298	3296
11/12/2022	1486	10479	6789	2295	4023	3279
11/13/2022	1646	10171	6600	2444	4136	3361
11/14/2022	1601	11185	6314	2354	3624	3396
11/15/2022	1557	11293	6476	2325	3811	3389
11/16/2022	1710	10877	6537	2395	3585	3396
11/17/2022	1600	10577	6393	2378	3917	3205
11/18/2022	1576	10257	6476	2355	4368	3425
11/19/2022	1617	10464	6345	2389	3649	3386
11/20/2022	1805	10431	6214	2438	3672	3158
11/21/2022	1706	11025	6361	2512	4044	3259
11/22/2022	1594	10801	6431	2494	3873	3594
11/23/2022	1694	11062	6346	2427	4136	3464
11/24/2022	1606	10665	5883	2486	3783	3574
11/25/2022	1604	10351	6130	2394	3855	2912
11/26/2022	1528	10415	5209	2348	4138	3049

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
11/27/2022	1596	10868	6045	2818	3901	3285
11/28/2022	1665	10625	6188	2536	4075	3540
11/29/2022	1562	10494	6342	2297	4050	3303
11/30/2022	1560	10541	6242	2245	4244	3184
12/1/2022	1605	10732	6447	2455	3925	3529
12/2/2022	1542	11042	6463	2302	4276	3457
12/3/2022	1572	10622	6375	2291	4157	3563
12/4/2022	1663	10774	6479	2427	4034	3651
12/5/2022	1664	10627	6639	2562	4204	3550
12/6/2022	1577	10650	6813	2374	4138	3389
12/7/2022	1553	10788	6350	2261	3418	3526
12/8/2022	1576	10831	6596	2425	4143	3275
12/9/2022	1535	10516	6517	2338	4214	3098
12/10/2022	1535	10899	6359	2384	4047	2806
12/11/2022	1616	10625	6486	2429	4021	3140
12/12/2022	1650	10683	6593	2578	4252	3306
12/13/2022	1588	11246	6773	2331	4254	3294
12/14/2022	1610	10759	6422	2493	4104	3051
12/15/2022	1682	10700	6466	2568	4119	3736
12/16/2022	1578	10739	6309	2506	3228	3704
12/17/2022	1589	11281	6204	2551	4223	3525
12/18/2022	1749	10838	6277	2699	4301	3528
12/19/2022	1656	11283	6082	2934	4656	3170
12/20/2022	1670	10986	6181	2647	4565	3496
12/21/2022	1632	11319	5928	2499	4445	3188
12/22/2022	1594	10954	5945	2503	4553	3551
12/23/2022	1605	10762	5459	2318	3774	3291
12/24/2022	1837	11865	5705	2819	3920	3212
12/25/2022	1650	11895	5616	2821	4059	3445
12/26/2022	1856	12316	5779	2807	4200	3290
12/27/2022	1715	12723	6826	2835	4508	3577
12/28/2022	1790	12338	6000	2743	4830	3737
12/29/2022	1715	12096	6350	2707	4425	3654

Sum of Value	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing	PA64 - Royersford	PA65 - Coatesville
Row Labels						
12/30/2022	1654	11792	6018	2629	4458	3660
12/31/2022	1659	11478	5883	2552	4326	3731
Grand Total	611440	3907536	2399483	918693	1540982	1285150
Average Day	1.6752	10.7056	6.5739	2.5170	4.2219	3.5210
Maximum Day	2.1470	12.7230	8.4210	2.9950	6.0920	4.1630
Max Day/Ave Day	1.2817	1.1884	1.2810	1.1899	1.4430	1.1823

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
1/1/2022	131	1723	4262	1827	1282	276	19
1/2/2022	129	1557	4393	1858	1069	316	19
1/3/2022	122	1640	5369	1875	1308	282	16
1/4/2022	120	1398	5988	1821	1208	325	17
1/5/2022	117	1455	5544	1863	1151	259	28
1/6/2022	114	1394	5578	1867	1277	283	20
1/7/2022	122	1360	5370	1840	997	295	20
1/8/2022	121	1301	4893	1844	1321	303	20
1/9/2022	130	1526	4703	1903	1090	299	19
1/10/2022	117	1565	4851	1927	1305	286	18
1/11/2022	110	1272	5545	1890	1272	302	22
1/12/2022	124	1161	5430	2071	1437	308	21
1/13/2022	115	1300	5632	1980	1255	315	170
1/14/2022	116	1486	5336	1908	1034	328	23
1/15/2022	128	1381	4979	1888	1353	334	23
1/16/2022	132	1546	4806	1920	1283	344	23
1/17/2022	141	1504	4685	1995	1308	347	24
1/18/2022	120	2033	5702	1931	1548	383	21
1/19/2022	117	1763	5900	1954	1123	398	17
1/20/2022	113	1534	5898	1978	1338	384	22
1/21/2022	116	1571	5556	2038	1353	413	22
1/22/2022	126	1555	5135	2079	1159	348	21
1/23/2022	134	1518	4868	2110	1394	374	21
1/24/2022	116	1684	5798	2169	1338	341	17
1/25/2022	115	1653	5808	2039	1181	373	26
1/26/2022	120	1498	5844	2034	1383	314	17
1/27/2022	118	1418	5750	1935	1253	345	22
1/28/2022	120	1476	5888	2318	1244	318	22
1/29/2022	126	1453	5828	2123	1314	332	21
1/30/2022	135	1600	5431	2132	1236	353	21
1/31/2022	123	1904	5448	2332	1376	344	22
2/1/2022	119	1546	5892	2231	1135	321	22
2/2/2022	109	1489	5561	2190	1549	309	16

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
2/3/2022	118	1358	5594	2122	1187	310	19
2/4/2022	118	1506	5460	2043	1315	308	19
2/5/2022	128	1544	4963	2092	1066	352	19
2/6/2022	127	1651	4857	2060	1402	346	19
2/7/2022	124	1799	5058	2069	1109	389	18
2/8/2022	113	1451	5872	1861	1392	307	22
2/9/2022	112	1496	5754	1966	1272	325	17
2/10/2022	117	1439	5751	1973	1151	308	20
2/11/2022	117	1549	5853	1959	1352	291	19
2/12/2022	125	1383	5464	1940	1077	319	19
2/13/2022	138	1628	4788	1870	1406	308	19
2/14/2022	127	1658	4906	1938	1128	286	22
2/15/2022	132	1491	5405	1906	1340	295	87
2/16/2022	123	1565	5405	1985	1188	300	27
2/17/2022	125	1358	5499	1863	1247	304	21
2/18/2022	125	1502	5172	1734	1340	294	21
2/19/2022	131	1581	5205	1902	1071	314	21
2/20/2022	143	1578	4732	1906	1287	311	20
2/21/2022	129	1792	5181	1937	1311	320	22
2/22/2022	116	1727	5667	1916	1114	284	17
2/23/2022	112	1482	5653	2041	1203	291	23
2/24/2022	111	1538	5630	2009	1225	283	18
2/25/2022	114	1440	5568	2016	1216	316	18
2/26/2022	130	1502	5263	1865	1044	314	18
2/27/2022	132	1426	4536	1942	1340	315	18
2/28/2022	116	1728	5280	1982	1281	304	22
3/1/2022	116	1461	5540	1865	1051	295	22
3/2/2022	115	1362	4975	1884	1313	282	17
3/3/2022	111	1505	5359	1847	1302	295	18
3/4/2022	119	1431	5310	1865	1052	268	18
3/5/2022	125	1255	5573	1817	1331	304	18
3/6/2022	138	1582	4543	1787	1181	310	18
3/7/2022	118	1785	5175	1874	1235	302	22

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
3/8/2022	114	1304	5243	1901	1258	259	17
3/9/2022	114	1476	5565	1825	844	301	17
3/10/2022	122	1681	5528	1873	1433	305	19
3/11/2022	114	1354	5401	1862	1261	269	19
3/12/2022	135	1438	4839	1781	1235	290	19
3/13/2022	132	1540	4117	1701	1125	296	19
3/14/2022	117	1702	4775	1918	1302	295	17
3/15/2022	124	1478	5203	1927	1237	293	17
3/16/2022	118	1486	5446	1933	1152	289	18
3/17/2022	119	1639	5632	1845	1322	291	19
3/18/2022	121	1429	5253	1884	1354	301	19
3/19/2022	132	1213	5095	1776	1253	294	19
3/20/2022	141	1561	4541	1750	1283	316	19
3/21/2022	123	1814	4891	1872	1340	313	17
3/22/2022	122	1386	5763	1827	1266	269	22
3/23/2022	127	1330	5740	1839	1034	301	16
3/24/2022	119	1281	5818	1733	1260	292	18
3/25/2022	120	1395	5646	1817	1226	267	18
3/26/2022	134	1337	5159	1756	991	294	18
3/27/2022	146	1472	4792	1967	1331	294	17
3/28/2022	122	1609	5398	1895	1169	298	21
3/29/2022	118	1399	5701	1897	1214	280	17
3/30/2022	126	1371	5611	1854	1266	278	16
3/31/2022	123	1331	5707	1840	1086	288	17
4/1/2022	120	1338	5125	1867	1543	285	17
4/2/2022	133	1286	4742	1835	1199	297	18
4/3/2022	147	1459	4188	1739	1129	290	18
4/4/2022	128	1537	5036	1859	1271	280	21
4/5/2022	121	1440	5283	1815	1033	278	17
4/6/2022	122	1407	5335	1774	1277	272	17
4/7/2022	128	1389	4870	1771	1181	278	19
4/8/2022	129	1341	5163	1897	1066	291	19
4/9/2022	142	1356	5096	1828	1228	276	19

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
4/10/2022	139	1413	5228	1805	1108	290	19
4/11/2022	126	1663	5401	1881	1157	291	16
4/12/2022	123	1483	5469	1882	1277	273	22
4/13/2022	119	1403	5644	1807	1232	289	22
4/14/2022	116	1443	4982	1846	1095	286	19
4/15/2022	128	1506	4563	1870	1273	295	19
4/16/2022	140	1421	3987	1780	1111	296	19
4/17/2022	135	1242	4670	1750	1223	318	19
4/18/2022	131	1845	4667	1807	1302	317	16
4/19/2022	113	1606	5431	1821	1134	226	16
4/20/2022	112	1453	5885	1850	1260	302	22
4/21/2022	114	1531	6248	1787	1084	361	21
4/22/2022	121	1605	6130	1893	1389	280	21
4/23/2022	129	1271	5621	1759	1019	291	20
4/24/2022	144	1506	5275	1845	1363	301	20
4/25/2022	121	2023	6409	1976	1263	307	16
4/26/2022	118	1357	6093	1945	1215	306	22
4/27/2022	118	1422	6235	1774	1283	343	17
4/28/2022	117	1458	5845	1868	1039	278	23
4/29/2022	124	1378	5947	1790	1292	207	23
4/30/2022	132	1439	5210	1787	1184	289	23
5/1/2022	141	1547	5261	1836	1212	304	23
5/2/2022	121	1528	5503	1801	1344	290	16
5/3/2022	119	1479	6391	1762	1149	282	21
5/4/2022	125	1304	5693	1804	1290	278	20
5/5/2022	116	1343	5672	1824	1181	290	20
5/6/2022	112	1464	6034	1838	1206	273	20
5/7/2022	123	1315	5654	1767	1057	281	19
5/8/2022	126	1531	5282	1830	1280	295	19
5/9/2022	120	1516	5602	1821	1249	316	22
5/10/2022	140	1571	6026	2021	1294	281	17
5/11/2022	120	1260	6005	1934	1327	318	23
5/12/2022	137	1472	6033	1889	1182	309	25

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
5/13/2022	123	1429	5931	2008	1347	287	25
5/14/2022	128	1381	5510	1874	1149	287	25
5/15/2022	136	1531	5333	1950	1473	298	25
5/16/2022	122	1738	5601	1952	1298	312	21
5/17/2022	118	1467	5646	1872	1300	324	16
5/18/2022	120	1432	5983	1885	1362	295	16
5/19/2022	128	1557	5344	1915	1121	283	19
5/20/2022	121	1447	5778	1883	1348	281	19
5/21/2022	137	1443	5684	1897	1302	297	19
5/22/2022	151	1697	6039	2087	1473	372	18
5/23/2022	124	1645	5600	2051	1287	295	18
5/24/2022	115	1659	5779	1956	1426	343	22
5/25/2022	118	1602	6055	1917	1347	288	22
5/26/2022	191	1776	5908	1991	1326	300	18
5/27/2022	214	1509	5935	1943	1287	275	18
5/28/2022	144	1622	4675	1926	1167	310	18
5/29/2022	150	1792	4127	1977	1635	323	19
5/30/2022	166	1721	4935	2083	1491	361	19
5/31/2022	144	2112	5930	2176	1326	345	18
6/1/2022	138	1713	6723	2082	1448	377	21
6/2/2022	124	1608	6673	2007	1139	358	18
6/3/2022	130	1582	5912	1993	1390	340	18
6/4/2022	145	1454	5974	1961	1289	322	17
6/5/2022	151	1760	5613	2040	1251	304	17
6/6/2022	143	1868	5759	2098	1396	339	20
6/7/2022	127	1647	5904	2026	1196	322	17
6/8/2022	121	1812	6005	1892	1281	289	16
6/9/2022	127	1688	6036	1900	1229	343	19
6/10/2022	141	1476	6147	1983	1124	335	19
6/11/2022	130	1402	5541	1961	1238	294	18
6/12/2022	135	1610	4855	1927	1328	293	18
6/13/2022	136	1655	5745	2032	1255	341	16
6/14/2022	112	1556	6198	2049	1276	338	22

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
6/15/2022	131	1583	6183	1947	1391	329	15
6/16/2022	125	1489	6122	2001	1200	292	19
6/17/2022	133	1522	6407	1988	1283	279	19
6/18/2022	149	1478	5762	1978	1114	295	19
6/19/2022	173	1617	5493	1961	1447	334	19
6/20/2022	140	1841	5858	2177	1213	322	17
6/21/2022	148	1582	6348	2111	1271	300	22
6/22/2022	119	1629	6231	2068	1421	288	16
6/23/2022	124	1440	6220	1972	1164	294	23
6/24/2022	135	1491	6051	1945	1289	307	23
6/25/2022	155	1502	5337	2047	1351	292	22
6/26/2022	151	1711	5130	2008	1229	316	22
6/27/2022	137	1894	4902	1984	1300	324	28
6/28/2022	139	1366	5543	2086	1399	305	22
6/29/2022	141	1619	5796	2069	1310	265	28
6/30/2022	158	1762	5603	2000	1343	351	25
7/1/2022	143	1533	4992	2252	1396	319	24
7/2/2022	157	1577	5229	2239	1181	308	24
7/3/2022	150	1952	4882	2066	1329	315	24
7/4/2022	48	1779	4662	2039	1347	364	24
7/5/2022	141	2178	6002	2046	1363	328	23
7/6/2022	123	1685	6003	2004	1265	295	23
7/7/2022	128	1429	6773	1942	1429	309	24
7/8/2022	128	1596	6534	2091	1326	297	23
7/9/2022	133	1355	6332	2079	1432	294	23
7/10/2022	140	1517	5953	2026	1402	311	23
7/11/2022	131	1955	6214	2127	1304	345	28
7/12/2022	134	1517	6482	2027	1455	324	23
7/13/2022	139	1414	6530	2027	1268	308	22
7/14/2022	137	1592	6571	2040	1390	317	18
7/15/2022	145	1459	6514	1992	1219	317	17
7/16/2022	130	1618	6272	2059	1377	321	17
7/17/2022	132	1424	5634	1969	1320	295	17

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
7/18/2022	124	1788	5753	1914	1171	318	21
7/19/2022	133	1584	6219	1859	1365	282	21
7/20/2022	141	1529	6696	1945	1312	325	23
7/21/2022	143	1506	6725	1996	1248	312	24
7/22/2022	153	1616	6388	1999	1371	305	24
7/23/2022	187	1577	6204	1996	1306	316	24
7/24/2022	158	1609	5118	2114	1253	331	23
7/25/2022	129	1741	5888	2040	1341	360	23
7/26/2022	144	1572	6217	1952	1320	307	23
7/27/2022	132	1525	5939	1875	1165	329	27
7/28/2022	135	1432	6241	1995	1402	313	25
7/29/2022	131	1471	6144	2006	1069	300	26
7/30/2022	142	1656	5428	1975	1420	320	25
7/31/2022	147	1566	5359	1992	1279	353	26
8/1/2022	133	1820	6422	1964	1263	316	25
8/2/2022	129	1425	6355	2090	1417	305	26
8/3/2022	142	1411	6390	2002	1226	364	26
8/4/2022	140	1530	6306	2019	1380	329	25
8/5/2022	129	1523	6256	1984	1385	316	26
8/6/2022	138	1336	6212	1940	1094	363	25
8/7/2022	150	1679	5666	1928	1400	331	25
8/8/2022	159	1979	6159	1930	1280	326	23
8/9/2022	139	1511	6415	1961	1286	338	27
8/10/2022	125	1520	6402	2017	1418	329	21
8/11/2022	137	1454	6136	2043	1180	298	26
8/12/2022	140	1556	6308	2072	1399	310	26
8/13/2022	150	1503	5863	1997	1273	330	26
8/14/2022	179	1541	4817	1930	1257	319	26
8/15/2022	127	1773	6109	2131	1367	310	22
8/16/2022	132	1491	6258	1957	1161	327	27
8/17/2022	133	1456	6146	1869	1445	290	32
8/18/2022	143	1570	6399	1904	1307	322	25
8/19/2022	145	1429	6054	1842	1234	312	25

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
8/20/2022	152	1539	6496	1894	1445	331	25
8/21/2022	144	1601	5751	1860	1129	313	24
8/22/2022	140	1658	6395	1896	1411	294	22
8/23/2022	151	1546	6410	1873	1240	309	27
8/24/2022	136	1411	6620	1927	1213	303	22
8/25/2022	135	1426	6901	1921	1380	323	23
8/26/2022	144	1509	6653	1998	1109	312	23
8/27/2022	161	1442	6468	1948	1321	314	23
8/28/2022	168	1483	5930	1970	1243	325	22
8/29/2022	173	1792	6133	2026	1341	332	22
8/30/2022	139	1493	6599	1935	1276	295	24
8/31/2022	150	1371	6717	1911	1217	297	23
9/1/2022	179	1467	6682	1967	1364	312	23
9/2/2022	157	1470	6225	1994	1171	310	23
9/3/2022	179	1412	5198	1863	1288	300	23
9/4/2022	209	1558	4843	1825	1207	308	23
9/5/2022	156	1557	4652	1665	1256	311	22
9/6/2022	144	1504	5883	2147	1337	300	22
9/7/2022	130	1488	6431	2005	1116	288	18
9/8/2022	159	1390	6474	1886	1348	302	22
9/9/2022	137	1268	5973	1817	1304	293	22
9/10/2022	140	1227	5556	1886	1079	318	22
9/11/2022	140	1423	5542	1884	1389	305	21
9/12/2022	127	1637	6074	1901	1318	304	18
9/13/2022	129	1366	5740	1863	1314	287	23
9/14/2022	132	1468	6513	1907	1367	305	17
9/15/2022	127	1122	6570	1902	1133	277	23
9/16/2022	131	1467	6282	1941	1358	298	23
9/17/2022	138	1312	5677	1952	1239	295	22
9/18/2022	147	1523	5386	1883	1287	312	22
9/19/2022	135	1657	5782	1866	1331	309	18
9/20/2022	135	1357	6466	1923	1350	306	22
9/21/2022	139	1344	6120	1908	1150	291	23

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
9/22/2022	126	1334	6469	1934	1333	292	19
9/23/2022	130	1344	6214	1872	1227	307	19
9/24/2022	133	1157	5601	1798	1164	297	19
9/25/2022	144	1400	5101	1807	1369	309	18
9/26/2022	132	1741	6166	1865	1124	303	22
9/27/2022	127	1360	6264	1863	1336	302	18
9/28/2022	133	1478	6535	1895	1165	310	17
9/29/2022	141	1363	6675	1747	1146	314	20
9/30/2022	137	1266	6013	1728	1323	292	20
10/1/2022	141	1252	5411	1827	1141	313	20
10/2/2022	147	1246	5590	1882	1314	300	20
10/3/2022	133	1709	6073	1834	1268	299	18
10/4/2022	149	1275	6063	1831	1151	294	17
10/5/2022	149	1256	6191	1892	1199	297	21
10/6/2022	133	1200	5935	1873	1342	297	21
10/7/2022	135	1419	5666	1840	1219	310	21
10/8/2022	137	1084	5538	1881	1156	291	20
10/9/2022	139	1427	5204	1756	1328	314	20
10/10/2022	136	1653	5647	1902	1191	309	18
10/11/2022	120	1359	5238	1891	1312	307	22
10/12/2022	117	1363	6192	1864	1145	304	18
10/13/2022	116	1290	5731	1878	1346	285	20
10/14/2022	118	1285	5909	1883	1111	300	18
10/15/2022	129	1316	5639	1820	1285	316	18
10/16/2022	135	1325	4966	1805	1143	311	18
10/17/2022	125	1636	5792	1906	1326	323	18
10/18/2022	121	1219	5852	1819	1289	324	18
10/19/2022	119	1398	5734	1851	1078	276	23
10/20/2022	117	1418	6013	1851	1371	292	22
10/21/2022	118	1392	5972	1803	1205	291	21
10/22/2022	132	1158	5291	1786	1164	302	21
10/23/2022	133	1559	5249	1920	1357	313	21
10/24/2022	120	1530	5180	1896	1145	306	18

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
10/25/2022	115	1263	6324	1873	1291	304	21
10/26/2022	115	1231	5990	1837	1270	296	23
10/27/2022	121	1220	6310	1892	1161	297	22
10/28/2022	116	1219	6143	1891	1300	304	22
10/29/2022	124	1263	5613	1893	1073	300	22
10/30/2022	132	1294	5112	1915	1388	314	22
10/31/2022	117	1581	5473	1931	1171	292	22
11/1/2022	114	1248	5961	1888	1205	303	23
11/2/2022	118	1197	5820	1841	1227	301	22
11/3/2022	111	1150	5878	1838	1151	296	22
11/4/2022	118	1267	6148	1917	1274	296	22
11/5/2022	127	1269	5580	1819	1166	294	22
11/6/2022	135	1346	5571	1989	1249	319	22
11/7/2022	121	1486	5805	1928	1376	315	19
11/8/2022	115	1149	5778	1912	1089	305	23
11/9/2022	112	1391	5748	1832	1280	303	17
11/10/2022	110	1199	5556	1848	1075	186	21
11/11/2022	116	1196	5735	1782	1328	353	21
11/12/2022	126	1339	4444	1757	1030	364	21
11/13/2022	134	1249	5984	1896	1372	336	20
11/14/2022	121	1533	5381	1995	1122	299	17
11/15/2022	114	1320	5878	2005	1188	300	23
11/16/2022	119	1218	5749	1840	1297	315	18
11/17/2022	119	1315	5614	1909	1215	286	20
11/18/2022	117	1310	5629	1936	1143	304	20
11/19/2022	128	1101	5843	1952	1317	308	20
11/20/2022	133	1452	5607	1914	1129	322	20
11/21/2022	128	1639	5594	1961	1330	322	19
11/22/2022	127	1454	5847	2014	1214	318	19
11/23/2022	135	1709	6058	1941	1269	323	20
11/24/2022	142	1394	4745	2117	1268	339	20
11/25/2022	129	1472	4255	2219	1166	289	20
11/26/2022	131	1758	3770	2311	1321	314	20

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
11/27/2022	131	1284	4413	2265	1151	310	21
11/28/2022	122	1608	4679	2025	1358	311	21
11/29/2022	111	1280	5782	1912	1124	290	21
11/30/2022	113	1292	5651	1914	1343	301	18
12/1/2022	111	1170	5910	1856	1267	266	20
12/2/2022	110	1230	6128	1991	1126	311	20
12/3/2022	121	1176	5598	1835	1345	291	20
12/4/2022	130	1389	5215	1985	1123	306	20
12/5/2022	116	1543	5494	2062	1353	302	21
12/6/2022	112	1377	6480	2029	1267	293	17
12/7/2022	115	1421	5565	2002	1131	282	22
12/8/2022	113	1149	6131	2007	1335	303	18
12/9/2022	114	1225	5982	2076	1224	299	18
12/10/2022	116	1141	5439	2033	1107	299	18
12/11/2022	124	1342	5401	1900	1366	312	19
12/12/2022	114	1517	5292	1918	1116	310	22
12/13/2022	213	1239	6051	1868	1365	185	16
12/14/2022	150	1358	6072	1861	1288	286	24
12/15/2022	114	1306	5533	1981	1149	364	20
12/16/2022	109	1239	5926	1919	1293	298	20
12/17/2022	124	1365	5614	1914	1291	322	20
12/18/2022	128	1338	4914	1943	1328	322	20
12/19/2022	115	1507	5406	1895	1203	305	17
12/20/2022	113	1302	5953	1922	1348	304	23
12/21/2022	116	1285	5351	1906	1144	311	16
12/22/2022	117	1220	5661	1929	1306	300	21
12/23/2022	135	1224	4822	1730	1338	311	21
12/24/2022	133	1629	4918	2043	1302	343	21
12/25/2022	133	1052	4437	2285	1529	339	21
12/26/2022	137	1595	4633	2342	1613	323	21
12/27/2022	124	1982	5031	2367	1548	346	20
12/28/2022	117	1596	5631	2400	1451	362	22
12/29/2022	114	1940	4392	2336	1574	410	23

Sum of Value	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs
Row Labels							
12/30/2022	117	1406	5445	2214	1550	365	23
12/31/2022	130	1450	4476	2180	1368	316	23
Grand Total	47547	541279	2059520	707495	461256	112616	7745
Average Day	0.1303	1.4830	5.6425	1.9383	1.2637	0.3085	0.0212
Maximum Day	0.2140	2.1780	6.9010	2.4000	1.6350	0.4130	0.1700
Max Day/Ave Day	1.6428	1.4687	1.2230	1.2382	1.2938	1.3386	8.0116

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
1/1/2022	125	5	17	60	44232	178460
1/2/2022	121	5	17	70	45611	180441
1/3/2022	139	5	17	65	46572	188160
1/4/2022	136	5	16	74	48750	191995
1/5/2022	137	5	18	53	47564	182408
1/6/2022	133	5	19	81	48486	186571
1/7/2022	131	5	15	77	47326	186485
1/8/2022	129	5	15	66	47182	186141
1/9/2022	135	5	21	64	47748	185661
1/10/2022	132	5	17	52	48485	191469
1/11/2022	134	5	15	73	48564	191780
1/12/2022	143	9	13	59	49882	196523
1/13/2022	134	9	13	57	47032	194686
1/14/2022	137	6	21	110	50530	191922
1/15/2022	139	5	15	42	49730	192100
1/16/2022	137	5	23	80	50295	194554
1/17/2022	139	5	16	49	51838	198610
1/18/2022	139	5	16	77	53079	201803
1/19/2022	136	4	13	67	53294	201284
1/20/2022	139	5	15	67	53060	202479
1/21/2022	146	4	18	70	53254	200676
1/22/2022	143	5	14	59	53123	201770
1/23/2022	140	5	19	68	53823	202679
1/24/2022	147	5	19	58	52982	206755
1/25/2022	145	5	12	73	52211	205158
1/26/2022	143	5	15	73	53171	204215
1/27/2022	148	4	15	80	52700	202112
1/28/2022	145	5	21	66	54129	206746
1/29/2022	145	5	12	65	54255	203853
1/30/2022	150	5	19	60	56427	211397
1/31/2022	152	5	19	73	57312	213931
2/1/2022	159	5	16	68	55713	210649
2/2/2022	150	5	15	77	55345	210647

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
2/3/2022	134	4	15	56	54271	206438
2/4/2022	142	5	16	77	55207	205910
2/5/2022	135	4	23	66	54335	202903
2/6/2022	147	5	16	63	53427	206083
2/7/2022	142	5	18	81	54443	208182
2/8/2022	148	4	16	57	54648	204977
2/9/2022	146	5	18	68	54206	206883
2/10/2022	143	5	14	62	53093	202972
2/11/2022	141	5	14	77	53036	200070
2/12/2022	138	5	15	42	52323	202097
2/13/2022	140	5	19	81	51899	198483
2/14/2022	144	5	16	64	52388	201475
2/15/2022	153	4	13	79	53357	202700
2/16/2022	146	5	16	53	49918	198010
2/17/2022	145	4	13	96	52756	201668
2/18/2022	148	5	66	74	52726	196545
2/19/2022	165	5	27	81	50940	196487
2/20/2022	160	5	16	47	51409	198190
2/21/2022	159	5	15	50	52957	203893
2/22/2022	145	4	17	67	53325	201722
2/23/2022	151	5	13	72	51976	202157
2/24/2022	138	5	13	71	52432	200024
2/25/2022	139	5	15	47	51813	196457
2/26/2022	135	5	15	71	51439	198618
2/27/2022	134	5	18	63	50867	198339
2/28/2022	134	5	13	54	51684	201482
3/1/2022	137	5	21	67	51070	195421
3/2/2022	137	5	16	55	50748	190247
3/3/2022	135	5	10	64	50771	194015
3/4/2022	128	4	14	75	50551	193654
3/5/2022	131	5	13	52	49715	191721
3/6/2022	134	5	17	51	49258	190719
3/7/2022	128	5	17	63	50337	195122

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
3/8/2022	134	5	11	61	50734	187760
3/9/2022	123	5	17	62	49784	191281
3/10/2022	125	4	9	53	49601	187015
3/11/2022	135	5	19	69	49447	186931
3/12/2022	128	6	16	34	48818	184578
3/13/2022	124	5	17	56	48438	183518
3/14/2022	132	5	11	92	50330	189251
3/15/2022	132	5	19	52	50204	201770
3/16/2022	139	5	14	67	50795	195797
3/17/2022	134	5	15	68	49422	191117
3/18/2022	132	5	12	53	49230	194056
3/19/2022	127	5	11	53	48498	189193
3/20/2022	128	5	17	47	48777	188613
3/21/2022	136	4	15	52	49840	186700
3/22/2022	125	5	14	72	50124	195769
3/23/2022	125	5	19	57	49145	190151
3/24/2022	133	5	11	52	48476	187183
3/25/2022	132	4	12	54	48415	190102
3/26/2022	130	5	14	49	47097	186609
3/27/2022	128	5	16	51	47308	186479
3/28/2022	128	5	16	47	48613	193070
3/29/2022	136	5	14	55	49458	192648
3/30/2022	131	5	13	57	47708	192908
3/31/2022	125	4	13	51	48694	191560
4/1/2022	130	4	13	58	48420	191368
4/2/2022	128	5	12	50	47617	186678
4/3/2022	126	5	16	44	46436	184917
4/4/2022	139	5	14	52	48880	193683
4/5/2022	135	5	16	51	49136	190093
4/6/2022	133	4	15	53	48193	186687
4/7/2022	127	5	14	68	48571	193505
4/8/2022	130	5	16	44	48075	185660
4/9/2022	126	5	19	43	47796	184946

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
4/10/2022	126	5	25	51	47025	187149
4/11/2022	130	5	23	50	48391	189366
4/12/2022	142	4	16	65	48966	192097
4/13/2022	146	5	18	44	48728	192316
4/14/2022	138	5	16	56	48533	191755
4/15/2022	133	5	21	50	48161	186237
4/16/2022	124	5	23	50	47053	187517
4/17/2022	122	5	22	41	45670	187172
4/18/2022	134	5	21	42	47143	188776
4/19/2022	127	5	22	49	48063	188411
4/20/2022	136	5	19	63	48320	192464
4/21/2022	128	5	21	49	47511	188447
4/22/2022	146	5	18	63	48913	194043
4/23/2022	131	5	18	51	46888	189857
4/24/2022	140	5	22	48	47974	196715
4/25/2022	139	5	23	51	49122	199145
4/26/2022	135	5	22	54	47506	191298
4/27/2022	137	5	19	53	48145	188669
4/28/2022	136	5	23	54	47991	194938
4/29/2022	138	5	16	68	48332	190918
4/30/2022	140	5	18	54	47525	192854
5/1/2022	130	5	22	48	47717	190334
5/2/2022	137	4	19	48	48915	195763
5/3/2022	141	5	23	74	48563	195260
5/4/2022	143	4	22	41	48128	191877
5/5/2022	147	5	17	63	49159	190702
5/6/2022	136	4	17	56	47989	190829
5/7/2022	155	5	14	42	46109	180430
5/8/2022	160	5	12	58	47400	187391
5/9/2022	162	5	16	60	48781	193700
5/10/2022	153	6	13	71	49153	193197
5/11/2022	148	5	12	53	49790	198643
5/12/2022	158	5	16	65	50615	200142

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
5/13/2022	149	5	16	66	49778	198548
5/14/2022	135	5	16	57	49722	195012
5/15/2022	138	6	16	37	50236	199447
5/16/2022	138	5	13	72	49432	197656
5/17/2022	153	5	20	68	49163	192315
5/18/2022	150	5	12	59	49041	198449
5/19/2022	150	5	17	61	49176	193767
5/20/2022	147	7	12	66	50007	201028
5/21/2022	154	6	16	61	50347	202970
5/22/2022	168	7	24	53	50622	202692
5/23/2022	160	6	13	65	50429	198587
5/24/2022	149	5	14	64	50143	196501
5/25/2022	157	5	13	57	50050	198741
5/26/2022	148	8	14	82	50174	200360
5/27/2022	144	5	16	54	48814	192009
5/28/2022	149	5	17	55	47943	188430
5/29/2022	157	6	13	54	48835	190840
5/30/2022	172	8	16	56	50050	201463
5/31/2022	174	6	20	57	51802	212824
6/1/2022	310	5	14	59	50205	209594
6/2/2022	150	6	15	37	49386	195037
6/3/2022	148	5	15	98	49507	198506
6/4/2022	149	5	15	25	49273	196273
6/5/2022	145	5	19	62	48925	197105
6/6/2022	152	5	12	79	50621	205047
6/7/2022	145	5	15	68	49716	198780
6/8/2022	154	5	10	37	49051	193312
6/9/2022	145	5	14	45	48269	193673
6/10/2022	150	4	13	59	49467	196018
6/11/2022	141	5	14	69	48537	192311
6/12/2022	144	5	19	48	46561	189796
6/13/2022	157	5	16	114	48990	201694
6/14/2022	141	5	16	78	49455	192940

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
6/15/2022	146	6	14	57	50647	204175
6/16/2022	139	5	14	49	48978	199343
6/17/2022	144	4	14	35	49690	200555
6/18/2022	139	5	11	62	47000	196600
6/19/2022	153	5	14	62	46909	194476
6/20/2022	158	5	15	40	49196	203554
6/21/2022	149	5	15	53	50012	206873
6/22/2022	146	4	14	50	50638	210140
6/23/2022	151	5	16	47	49288	198429
6/24/2022	146	5	20	48	48854	205961
6/25/2022	146	5	17	72	49260	208015
6/26/2022	141	5	20	55	49432	201181
6/27/2022	154	5	14	47	50366	205225
6/28/2022	153	5	17	54	49509	203274
6/29/2022	167	6	17	90	50521	208718
6/30/2022	158	5	17	78	52189	212451
7/1/2022	158	6	17	49	52394	208309
7/2/2022	132	5	18	59	49080	192576
7/3/2022	140	5	24	34	48074	206951
7/4/2022	153	5	19	61	48911	202924
7/5/2022	147	5	15	42	49404	204784
7/6/2022	160	14	18	45	52408	206228
7/7/2022	161	5	15	47	51696	210704
7/8/2022	166	5	21	54	52654	209741
7/9/2022	149	7	22	55	52303	208767
7/10/2022	161	7	0	43	52195	208084
7/11/2022	178	5	18	46	52935	220391
7/12/2022	204	5	18	50	51610	217365
7/13/2022	139	6	16	48	53126	219640
7/14/2022	181	5	16	53	52843	219267
7/15/2022	170	6	19	45	53807	218460
7/16/2022	167	6	19	48	51521	208255
7/17/2022	159	6	19	47	51235	204200

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
7/18/2022	143	4	18	40	51226	199254
7/19/2022	165	5	18	43	52066	207104
7/20/2022	160	5	18	66	53447	213832
7/21/2022	164	7	18	68	54548	217302
7/22/2022	162	6	16	47	54402	213488
7/23/2022	161	5	18	68	52963	214682
7/24/2022	146	6	18	41	51744	207244
7/25/2022	143	5	19	37	51105	208729
7/26/2022	154	5	21	53	52106	209599
7/27/2022	160	5	14	37	52134	205141
7/28/2022	156	4	18	56	52383	206597
7/29/2022	146	5	13	37	51886	203028
7/30/2022	153	5	22	51	51133	201367
7/31/2022	149	6	23	48	50447	203882
8/1/2022	158	4	23	41	51198	204204
8/2/2022	170	3	11	46	52079	205610
8/3/2022	210	4	19	54	52470	209996
8/4/2022	124	4	19	49	52839	210510
8/5/2022	155	4	15	40	51736	206042
8/6/2022	152	4	21	53	51399	202470
8/7/2022	153	4	18	59	49748	203882
8/8/2022	169	3	17	37	51424	209602
8/9/2022	156	4	17	49	50112	206749
8/10/2022	165	4	19	38	50453	205125
8/11/2022	166	3	18	73	50976	209896
8/12/2022	166	3	23	27	50841	207375
8/13/2022	153	3	18	65	50292	202648
8/14/2022	154	4	18	32	49840	203594
8/15/2022	151	4	15	43	51654	209521
8/16/2022	149	3	21	67	51490	207948
8/17/2022	157	4	18	69	51388	208121
8/18/2022	167	4	20	49	50594	206156
8/19/2022	155	4	20	66	51822	211051

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
8/20/2022	149	6	20	63	50146	210067
8/21/2022	138	5	19	38	49230	200566
8/22/2022	168	4	22	46	49372	203741
8/23/2022	180	3	18	61	47768	198894
8/24/2022	180	3	19	59	49273	204653
8/25/2022	188	3	20	52	49367	207755
8/26/2022	160	4	21	57	50325	208746
8/27/2022	144	5	20	39	50993	205220
8/28/2022	148	4	18	46	49104	209291
8/29/2022	159	4	24	68	51428	211139
8/30/2022	149	3	16	49	49026	204683
8/31/2022	153	3	18	55	48243	202051
9/1/2022	153	3	19	62	49166	205536
9/2/2022	154	4	22	71	49772	205010
9/3/2022	138	4	19	38	46751	200893
9/4/2022	139	5	20	44	46481	187679
9/5/2022	149	4	22	39	45711	192973
9/6/2022	144	4	19	49	47026	194880
9/7/2022	148	3	23	64	47223	193536
9/8/2022	155	4	19	66	48820	194892
9/9/2022	150	3	16	55	49233	199297
9/10/2022	142	3	14	55	47907	194917
9/11/2022	142	4	14	49	46889	192024
9/12/2022	150	3	13	64	48222	195310
9/13/2022	151	3	14	49	48270	194246
9/14/2022	154	3	13	72	48322	194338
9/15/2022	160	3	13	43	48867	199413
9/16/2022	157	4	16	56	48200	194060
9/17/2022	153	3	14	50	47244	193618
9/18/2022	149	4	16	42	47800	196104
9/19/2022	154	3	21	38	47837	198219
9/20/2022	154	3	12	49	48269	195280
9/21/2022	153	3	15	49	47869	197317

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
9/22/2022	154	3	13	49	48467	194449
9/23/2022	151	3	14	62	46397	190778
9/24/2022	142	5	18	43	45487	186458
9/25/2022	147	4	8	35	46410	190698
9/26/2022	166	3	19	60	48030	192398
9/27/2022	172	3	12	49	49296	195016
9/28/2022	158	3	18	56	48981	191130
9/29/2022	152	3	10	51	48131	195112
9/30/2022	153	3	14	59	47224	190576
10/1/2022	141	4	14	38	47238	186976
10/2/2022	148	4	14	46	46451	188451
10/3/2022	147	3	30	64	47716	191265
10/4/2022	146	4	16	49	47595	193883
10/5/2022	153	3	14	49	47895	191734
10/6/2022	155	3	16	60	47900	192554
10/7/2022	154	3	14	65	47362	193727
10/8/2022	148	3	11	48	46136	183850
10/9/2022	148	4	18	42	45629	186442
10/10/2022	158	3	13	38	47523	192994
10/11/2022	159	3	15	49	48108	192791
10/12/2022	169	3	15	42	46929	192320
10/13/2022	154	3	22	57	46552	187852
10/14/2022	151	3	12	66	46603	188901
10/15/2022	147	3	13	47	44959	185294
10/16/2022	151	4	13	34	45050	188428
10/17/2022	159	3	16	63	46456	188438
10/18/2022	162	4	13	49	46762	191194
10/19/2022	159	3	13	56	46177	185854
10/20/2022	161	3	14	47	46895	189066
10/21/2022	155	4	11	60	46933	187131
10/22/2022	146	4	10	40	45774	185857
10/23/2022	148	4	19	41	44850	188143
10/24/2022	160	3	12	56	45473	187751

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
10/25/2022	158	3	12	49	45481	190655
10/26/2022	149	3	19	61	46472	189385
10/27/2022	150	3	6	65	44748	187408
10/28/2022	158	3	16	51	45865	186291
10/29/2022	155	3	15	51	45469	182678
10/30/2022	141	3	16	40	46127	184424
10/31/2022	149	3	13	43	46767	185952
11/1/2022	147	4	11	49	46691	186553
11/2/2022	153	3	13	50	45890	187759
11/3/2022	144	3	15	51	45758	187262
11/4/2022	148	3	16	49	45757	186095
11/5/2022	136	4	16	58	45015	187805
11/6/2022	150	4	15	39	46278	188736
11/7/2022	155	3	10	42	46185	189960
11/8/2022	146	3	15	49	46141	186385
11/9/2022	146	3	10	70	46678	188158
11/10/2022	150	3	15	46	45703	183734
11/11/2022	130	3	7	52	45745	185417
11/12/2022	138	4	7	59	45282	183400
11/13/2022	133	4	26	39	44822	182526
11/14/2022	142	3	16	101	45755	186413
11/15/2022	144	4	17	49	45334	183902
11/16/2022	142	3	7	61	45548	186317
11/17/2022	139	3	14	50	45573	188142
11/18/2022	139	4	15	65	45103	183556
11/19/2022	134	3	12	45	44792	179602
11/20/2022	139	4	15	43	44418	188685
11/21/2022	161	3	16	35	44991	190242
11/22/2022	172	4	18	49	44704	192224
11/23/2022	155	3	11	34	46268	193428
11/24/2022	142	4	16	55	42261	185831
11/25/2022	138	4	16	31	41512	181959
11/26/2022	139	4	13	59	41148	177727

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
11/27/2022	141	4	13	53	42097	179988
11/28/2022	141	4	20	39	43613	186932
11/29/2022	147	3	9	49	43855	185291
11/30/2022	143	3	14	37	44444	181091
12/1/2022	147	3	14	53	44031	185583
12/2/2022	154	3	14	46	44446	184494
12/3/2022	144	3	12	47	42467	181564
12/4/2022	145	4	15	30	43320	183049
12/5/2022	150	3	16	57	43912	187490
12/6/2022	142	3	15	49	44263	185335
12/7/2022	146	3	15	53	43935	184475
12/8/2022	144	3	13	56	44391	186771
12/9/2022	148	4	14	58	44225	183439
12/10/2022	141	4	14	50	42756	182596
12/11/2022	142	5	17	39	42993	181615
12/12/2022	142	4	16	74	44183	187889
12/13/2022	149	4	11	49	44892	187893
12/14/2022	144	3	14	56	45338	183781
12/15/2022	143	4	14	43	44981	185230
12/16/2022	143	4	10	61	44743	183039
12/17/2022	143	4	17	64	43262	182600
12/18/2022	139	4	13	95	43207	183074
12/19/2022	147	4	16	66	43224	185852
12/20/2022	169	4	17	119	45012	189033
12/21/2022	159	4	12	60	45640	187347
12/22/2022	152	4	16	111	45077	190871
12/23/2022	153	4	15	71	45271	189869
12/24/2022	159	4	16	101	46007	195993
12/25/2022	159	4	20	97	46146	200558
12/26/2022	151	4	20	66	47494	208875
12/27/2022	200	4	20	134	47538	214486
12/28/2022	155	4	20	136	51489	218828
12/29/2022	158	4	20	59	52081	221263

Sum of Value	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels						
12/30/2022	160	4	20	56	51764	217393
12/31/2022	157	5	20	48	51220	213510
Grand Total	53832	1631	5959	20766	17838887	71556449
Average Day	0.1475	0.0045	0.0163	0.0569	48.8737	196.0451
Maximum Day	0.3100	0.0140	0.0660	0.1360	57.3120	221.2630
Max Day/Ave Day	2.1019	3.1330	4.0426	2.3904	1.1727	1.1286

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
1-Jan		69,079	949	6	4,352	972	8,091	6,294	2,266		
2-Jan		70,662	986	6	4,385	946	8,260	4,820	2,047		
3-Jan		69,336	933	6	3,947	903	7,650	6,623	2,116		
4-Jan		68,321	878	6	3,617	938	7,487	5,256	2,096		
5-Jan		63,949	858	6	3,926	885	8,368	5,851	1,969		
6-Jan		60,557	970	6	3,540	894	7,843	7,028	2,107		
7-Jan		64,537	929	6	3,644	943	8,104	4,832	2,048		
8-Jan		64,820	929	6	3,907	936	8,161	5,281	2,107		
9-Jan		64,731	824	6	3,699	879	8,112	6,233	2,026		
10-Jan		61,530	888	6	3,721	899	7,864	6,004	2,197		
11-Jan		63,752	1,020	6	3,446	839	7,647	5,785	2,217		
12-Jan		65,357	1,048	6	3,642	840	7,323	5,139	2,275		
13-Jan		62,406	885	6	3,618	945	7,251	5,971	1,967		
14-Jan		58,443	941	6	3,622	994	7,034	4,692	2,136		
15-Jan		64,184	821	6	3,538	936	7,631	5,912	2,019		
16-Jan		63,138	890	6	3,491	954	8,043	5,635	2,237		
17-Jan		63,773	1,021	6	4,031	902	7,331	5,915	2,776		
18-Jan		58,051	938	6	3,722	928	7,515	6,055	2,119		
19-Jan		62,513	885	6	3,595	972	7,457	5,022	2,559		
20-Jan		59,797	971	6	3,974	994	7,097	6,762	1,829		
21-Jan		62,166	842	6	3,386	948	7,500	4,669	1,899		
22-Jan		62,569	881	6	3,653	987	7,183	5,010	1,617		
23-Jan		61,740	1,003	6	4,230	901	7,780	6,548	2,032		
24-Jan		60,875	983	6	3,670	877	7,243	4,730	1,799		
25-Jan		60,961	828	6	3,815	972	7,699	6,413	2,069		
26-Jan		59,777	946	6	3,982	955	7,095	5,378	2,215		
27-Jan		61,862	922	6	3,601	827	7,616	5,094	1,858		
28-Jan		58,802	897	6	3,784	1,047	7,413	7,151	1,729		
29-Jan		61,743	1,002	6	3,646	825	7,313	4,785	2,024		
30-Jan		62,068	996	6	4,091	897	7,404	5,073	2,116		
31-Jan		61,670	928	6	3,606	930	7,379	6,197	2,455		
1-Feb		61,636	935	6	3,836	956	7,345	4,702	1,628		
2-Feb		60,518	929	6	3,709	964	7,594	5,956	1,987		
3-Feb		61,734	1,030	6	3,656	964	7,517	6,126	2,125		
4-Feb		62,195	989	6	3,622	943	7,398	4,679	2,046		
5-Feb		63,430	999	6	3,374	1,020	7,883	4,771	1,997		
6-Feb		63,365	1,198	6	4,534	993	7,983	5,423	2,006		
7-Feb		61,126	821	6	4,123	964	7,678	6,231	2,056		
8-Feb		61,687	1,024	6	3,734	999	7,661	4,703	2,055		

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
9-Feb		61,409	1,042	6	3,592	987	7,697	5,285	1,846		
10-Feb		60,963	958	6	3,365	981	7,281	5,852	2,057		
11-Feb		59,737	1,000	6	3,345	984	7,383	4,747	2,005		
12-Feb		63,116	1,006	6	3,529	948	7,754	4,779	2,017		
13-Feb		61,182	901	6	4,190	964	7,933	4,785	2,196		
14-Feb		59,324	988	6	3,580	959	7,119	5,662	1,817		
15-Feb		60,678	982	6	3,341	968	7,577	4,262	2,035		
16-Feb		60,559	809	6	3,694	954	7,127	6,321	2,029		
17-Feb		60,897	1,025	6	3,720	984	7,076	4,425	1,929		
18-Feb		60,037	998	6	3,622	930	7,137	4,368	2,069		
19-Feb		60,416	976	6	3,179	931	7,323	4,303	1,379		
20-Feb		60,019	986	6	3,206	962	8,130	6,310	1,859		
21-Feb		60,048	955	6	3,483	955	7,007	5,440	2,409		
22-Feb		59,225	931	6	3,330	954	7,322	4,775	2,079		
23-Feb		58,319	1,033	6	3,709	980	7,186	5,627	1,948		
24-Feb		59,973	904	6	3,521	925	7,401	5,620	1,966		
25-Feb		58,639	973	6	3,071	914	7,006	4,718	1,825		
26-Feb		59,742	861	6	3,090	947	7,173	4,716	1,768		
27-Feb		59,850	921	6	3,648	941	6,935	5,129	1,964		
28-Feb		56,600	913	6	3,082	905	7,476	5,307	1,733		
1-Mar		59,961	1,076	6	3,248	967	7,119	6,045	2,018		
2-Mar		56,448	962	6	3,423	950	7,386	6,916	1,929		
3-Mar		59,585	941	6	3,363	993	6,867	5,148	1,964		
4-Mar		56,465	823	6	3,410	839	7,389	4,637	1,836		
5-Mar		59,792	934	6	3,340	865	6,769	4,669	1,778		
6-Mar		58,230	942	6	3,861	832	7,597	4,982	1,836		
7-Mar		57,409	911	6	3,310	818	7,317	6,024	1,986		
8-Mar		56,979	940	6	3,587	832	7,366	5,082	2,008		
9-Mar		57,179	938	6	3,096	850	7,363	7,056	2,065		
10-Mar		59,665	870	6	3,167	976	7,134	4,980	1,838		
11-Mar		56,105	812	6	3,129	895	7,215	4,701	2,184		
12-Mar		59,173	917	6	3,353	812	7,201	4,507	1,421		
13-Mar		59,922	886	6	3,442	1,005	7,233	6,024	1,645		
14-Mar		58,187	870	6	3,410	773	7,020	5,039	1,578		
15-Mar		59,662	971	6	2,994	1,039	7,434	4,615	1,696		
16-Mar		60,301	908	6	3,737	839	7,007	5,932	1,879		
17-Mar		58,048	943	6	3,493	856	7,190	5,323	1,859		
18-Mar		56,696	792	6	3,440	956	7,070	4,701	1,619		
19-Mar		61,064	899	6	3,237	877	7,354	4,717	1,569		

Sum of Value		Column Labels							
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana	
20-Mar	58,721	939	6	3,602	887	6,833	4,751	1,629	
21-Mar	60,162	936	6	3,303	806	7,549	4,792	2,069	
22-Mar	58,292	933	6	3,287	841	7,097	4,783	1,989	
23-Mar	58,562	926	6	3,717	884	7,487	5,177	1,851	
24-Mar	59,331	929	6	3,448	1,066	7,695	5,403	2,025	
25-Mar	55,560	841	6	3,331	879	7,070	5,002	2,244	
26-Mar	58,058	890	6	3,357	829	7,567	5,404	1,699	
27-Mar	60,649	883	6	3,640	812	7,233	4,706	1,818	
28-Mar	60,483	944	6	3,127	934	7,208	6,193	1,967	
29-Mar	60,296	569	6	2,978	996	7,145	5,419	2,006	
30-Mar	57,299	940	6	3,246	903	7,049	4,957	1,708	
31-Mar	59,317	842	6	3,337	664	7,221	4,891	1,917	
1-Apr	55,031	910	6	3,271	805	7,028	5,236	1,668	
2-Apr	61,043	902	6	3,173	919	6,735	4,979	2,024	
3-Apr	58,596	899	6	3,753	992	7,360	4,484	1,649	
4-Apr	59,227	912	6	3,571	1,065	6,591	4,627	1,737	
5-Apr	58,113	966	6	3,320	725	7,437	5,754	2,066	
6-Apr	58,843	870	6	3,014	781	6,706	5,384	2,026	
7-Apr	58,150	810	6	3,022	975	6,794	4,990	2,005	
8-Apr	60,374	843	6	2,945	1,018	6,772	4,857	1,467	
9-Apr	55,215	886	6	2,781	848	6,733	4,665	1,556	
10-Apr	61,817	809	6	3,778	761	6,640	6,040	1,957	
11-Apr	57,955	817	6	3,078	960	7,803	5,594	2,096	
12-Apr	61,945	825	6	3,052	878	6,262	6,126	1,984	
13-Apr	61,721	1,001	6	3,010	903	8,272	5,842	2,149	
14-Apr	60,914	898	6	2,998	1,085	7,425	5,990	1,819	
15-Apr	58,006	891	6	2,902	931	7,035	6,648	2,079	
16-Apr	61,643	867	6	2,673	774	7,418	5,012	1,419	
17-Apr	55,244	933	6	2,995	1,133	6,858	4,906	1,989	
18-Apr	59,476	800	6	3,278	883	6,762	5,387	2,109	
19-Apr	56,796	772	6	3,525	861	6,785	5,638	1,698	
20-Apr	60,392	864	6	3,732	702	7,033	7,123	1,825	
21-Apr	60,697	805	6	3,296	861	7,223	5,049	2,572	
22-Apr	55,587	869	6	3,218	1,013	6,769	4,678	1,800	
23-Apr	59,198	925	6	3,962	991	6,531	5,333	1,673	
24-Apr	57,443	861	6	3,848	766	6,795	5,495	1,707	
25-Apr	60,372	928	6	3,614	835	7,089	6,690	1,845	
26-Apr	58,353	1,033	6	2,905	1,017	7,064	6,769	2,085	
27-Apr	58,011	1,104	6	3,364	709	7,141	5,389	1,907	

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana
28-Apr	57,488	700	6	3,288	904	6,389	6,648	1,856
29-Apr	59,305	667	6	3,201	991	6,576	5,482	1,765
30-Apr	56,478	678	6	2,973	812	6,656	4,941	1,676
1-May	58,421	754	6	3,501	710	6,844	4,807	1,754
2-May	56,249	1,048	6	3,173	986	6,663	4,996	1,846
3-May	55,882	1,144	6	3,054	956	6,670	4,413	1,836
4-May	58,698	699	6	3,372	683	6,754	6,907	1,875
5-May	56,256	727	6	3,218	1,043	7,152	5,254	1,785
6-May	60,014	663	6	3,093	872	6,513	4,367	1,775
7-May	58,352	997	6	2,853	630	6,407	5,262	2,094
8-May	59,167	1,052	6	3,581	879	6,723	6,100	1,272
9-May	60,880	750	6	3,341	923	6,648	6,386	1,816
10-May	62,501	799	6	3,204	782	7,237	6,764	2,368
11-May	53,396	905	6	3,217	619	6,777	5,716	1,764
12-May	61,509	1,023	6	3,296	801	7,595	6,407	1,886
13-May	57,773	940	6	3,226	803	6,357	6,521	1,894
14-May	59,319	687	6	3,065	986	6,547	4,591	1,644
15-May	60,852	606	6	3,736	774	7,149	5,300	1,804
16-May	62,356	642	6	3,431	657	6,684	7,614	1,674
17-May	60,816	659	6	2,915	1,025	7,182	6,798	2,279
18-May	60,155	921	6	3,638	633	6,982	7,363	1,893
19-May	60,243	1,100	6	3,430	958	7,284	7,583	2,043
20-May	57,909	784	6	3,325	748	6,287	7,091	1,824
21-May	60,301	771	6	3,100	941	6,496	6,147	1,806
22-May	60,369	1,012	6	3,872	1,043	7,026	6,123	1,708
23-May	63,103	826	6	3,131	760	7,515	6,861	1,825
24-May	64,854	1,022	6	3,860	921	7,508	7,515	1,966
25-May	66,210	913	6	3,837	944	7,700	7,450	2,256
26-May	65,295	894	6	3,639	604	7,837	6,910	1,786
27-May	66,915	851	6	3,633	994	7,145	5,546	1,885
28-May	63,271	758	6	3,340	975	7,008	6,226	1,956
29-May	68,408	997	6	3,221	728	7,439	6,118	1,964
30-May	68,054	846	6	3,907	996	8,094	6,466	2,195
31-May	71,298	933	6	3,559	1,002	7,350	6,907	2,266
1-Jun	71,752	830	6	3,706	912	8,390	7,454	2,414
2-Jun	73,549	914	6	3,896	789	7,527	7,213	1,965
3-Jun	69,854	871	6	3,473	996	7,883	7,583	1,984
4-Jun	69,757	871	6	2,968	1,065	7,690	7,152	2,046
5-Jun	69,346	878	6	3,835	676	8,555	7,240	2,044

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
6-Jun		69,929	923	6	3,818	969	8,221	7,607	1,757		
7-Jun		70,439	1,001	6	3,652	1,039	7,696	7,909	1,994		
8-Jun		72,030	829	6	3,557	738	7,679	7,570	2,166		
9-Jun		68,459	941	6	3,573	922	7,425	7,452	1,874		
10-Jun		69,992	927	6	3,507	1,008	7,414	6,787	1,777		
11-Jun		68,794	731	6	3,264	1,037	6,985	7,038	2,189		
12-Jun		65,497	982	6	3,331	709	6,744	7,099	2,009		
13-Jun		62,178	884	6	3,442	741	6,624	6,300	1,994		
14-Jun		62,755	965	6	3,514	775	6,509	6,715	1,269		
15-Jun		61,023	935	6	3,326	945	6,970	5,515	2,107		
16-Jun		60,894	927	6	2,958	978	6,691	5,977	1,798		
17-Jun		61,405	701	6	3,301	530	6,490	5,492	2,056		
18-Jun		63,168	874	6	3,185	962	6,639	5,559	2,284		
19-Jun		67,109	1,009	6	3,612	980	6,970	5,568	1,739		
20-Jun		66,178	957	6	3,047	671	7,497	6,905	2,232		
21-Jun		64,704	914	6	3,350	1,074	7,501	6,977	2,256		
22-Jun		63,940	909	6	2,934	882	6,919	7,303	2,198		
23-Jun		59,008	901	6	2,636	901	7,316	7,044	1,626		
24-Jun		58,129	768	6	2,574	734	6,129	5,740	1,665		
25-Jun		60,479	700	6	2,555	986	6,813	5,846	1,647		
26-Jun		64,995	1,023	6	3,206	894	6,697	7,297	2,254		
27-Jun		58,147	907	6	2,983	635	6,949	5,645	2,016		
28-Jun		59,302	931	6	2,904	926	6,813	6,615	1,575		
29-Jun		58,789	955	6	3,516	610	7,055	7,099	1,754		
30-Jun		60,538	1,000	6	3,544	918	7,632	6,893	1,617		
1-Jul		59,835	760	6	3,453	977	6,817	5,521	1,744		
2-Jul		58,165	658	6	3,483	627	6,286	5,143	1,406		
3-Jul		57,499	850	6	3,426	924	6,510	6,003	2,004		
4-Jul		58,580	732	6	3,436	1,040	6,034	5,591	1,668		
5-Jul		60,468	792	6	3,273	629	7,011	6,100	1,755		
6-Jul		65,911	850	6	3,414	1,369	7,466	6,348	2,119		
7-Jul		61,499	857	6	3,288	487	7,231	7,267	2,389		
8-Jul		62,165	664	6	3,119	1,145	6,579	6,452	1,599		
9-Jul		60,542	678	6	3,279	765	6,752	4,716	1,859		
10-Jul		63,171	1,012	6	3,585	885	7,164	7,099	1,819		
11-Jul		63,640	762	6	3,326	1,047	7,201	7,746	1,759		
12-Jul		65,987	981	6	3,262	916	7,062	7,544	2,079		
13-Jul		61,971	918	6	3,164	1,132	7,403	6,291	2,185		
14-Jul		62,178	869	6	3,449	710	6,865	7,871	2,405		

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana
15-Jul	61,468	653	6	3,060	954	6,843	6,851	1,756
16-Jul	60,892	701	6	2,503	1,029	7,101	5,828	1,814
17-Jul	64,169	998	6	3,485	742	7,111	6,592	1,464
18-Jul	62,633	918	6	3,379	1,057	7,032	6,481	1,517
19-Jul	60,744	752	6	3,642	773	7,302	6,109	2,334
20-Jul	65,810	966	6	3,279	837	6,903	7,214	1,987
21-Jul	61,866	1,086	6	3,145	1,052	7,105	7,101	2,195
22-Jul	59,557	668	6	3,180	593	6,490	5,695	1,426
23-Jul	63,269	668	6	2,665	1,139	6,599	5,559	1,816
24-Jul	64,662	969	6	3,659	721	6,904	6,759	2,095
25-Jul	63,340	906	6	3,440	905	6,980	7,206	2,025
26-Jul	65,014	944	6	3,586	1,128	6,985	5,450	1,685
27-Jul	65,904	941	6	3,663	644	7,175	6,179	2,163
28-Jul	64,440	873	6	3,327	1,015	6,888	7,426	2,125
29-Jul	59,879	693	6	3,703	738	6,508	5,455	1,940
30-Jul	62,766	919	6	3,090	1,082	6,285	5,260	1,424
31-Jul	59,530	1,001	6	2,517	1,345	7,128	6,121	1,876
1-Aug	59,366	857	6	3,448	1,023	6,511	6,439	1,953
2-Aug	63,914	828	6	4,712	921	7,181	4,932	1,559
3-Aug	63,568	816	6	3,378	740	7,158	6,142	2,114
4-Aug	64,330	949	6	3,589	829	6,644	6,815	1,864
5-Aug	64,221	771	6	2,953	804	6,624	4,985	1,599
6-Aug	63,544	814	6	2,874	929	6,522	5,145	1,728
7-Aug	61,557	1,051	6	2,924	892	7,040	6,270	1,754
8-Aug	58,653	858	6	2,794	1,171	6,609	8,306	1,804
9-Aug	64,405	939	6	3,677	877	7,292	6,526	2,149
10-Aug	57,193	952	6	3,494	907	6,901	7,982	1,340
11-Aug	62,379	935	6	3,611	858	7,234	6,737	1,783
12-Aug	61,437	698	6	3,130	871	6,549	7,714	1,847
13-Aug	61,991	695	6	2,798	791	6,376	5,876	1,932
14-Aug	61,456	1,027	6	3,576	940	6,843	5,476	2,481
15-Aug	57,069	884	6	3,336	816	7,237	6,274	1,953
16-Aug	60,307	935	6	3,158	853	7,109	6,401	1,575
17-Aug	60,690	943	6	3,298	905	7,043	6,405	2,044
18-Aug	60,107	1,003	6	3,103	892	6,785	6,223	2,183
19-Aug	61,573	682	6	3,463	831	6,495	6,092	1,734
20-Aug	62,715	894	6	3,001	969	6,647	6,213	1,646
21-Aug	66,208	926	6	3,720	952	7,078	6,226	1,922
22-Aug	65,283	1,221	6	3,535	948	7,120	7,899	1,923

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana
23-Aug	65,233	890	6	3,204	952	7,067	7,390	2,186
24-Aug	60,192	985	6	2,851	857	6,752	7,256	2,381
25-Aug	61,753	986	6	3,293	843	7,115	7,798	1,684
26-Aug	60,369	699	6	3,354	839	6,666	6,299	1,944
27-Aug	63,020	745	6	2,914	915	6,903	6,912	2,141
28-Aug	62,252	976	6	3,693	968	6,926	8,149	2,219
29-Aug	63,176	1,118	6	3,363	912	7,181	6,661	2,083
30-Aug	60,824	982	6	3,046	938	6,819	8,025	2,073
31-Aug	62,936	1,088	6	2,715	877	7,339	6,618	2,079
1-Sep	62,642	937	6	3,609	908	7,291	7,450	2,159
2-Sep	63,336	711	6	2,945	917	7,036	5,657	2,379
3-Sep	64,306	798	6	2,983	830	7,078	7,011	1,869
4-Sep	62,319	1,098	6	2,841	984	7,561	6,242	1,969
5-Sep	66,846	959	6	3,072	939	7,085	7,257	2,339
6-Sep	67,770	1,024	6	3,193	997	7,674	6,957	2,299
7-Sep	62,433	874	6	2,755	779	7,515	8,402	2,243
8-Sep	64,959	835	6	3,274	944	7,000	6,598	2,999
9-Sep	58,444	627	6	3,294	941	7,428	6,760	2,532
10-Sep	59,300	675	6	2,917	981	7,018	7,393	1,846
11-Sep	60,798	1,586	6	3,056	926	6,037	6,301	1,983
12-Sep	60,966	1,555	6	2,432	1,151	7,038	7,356	2,222
13-Sep	60,384	1,249	6	2,735	926	7,063	6,158	2,172
14-Sep	61,380	1,033	6	2,970	888	7,109	6,346	2,326
15-Sep	62,113	992	6	3,045	991	6,666	6,819	1,778
16-Sep	63,837	729	6	2,881	890	6,690	4,837	1,695
17-Sep	63,343	869	6	2,930	919	6,285	5,191	2,171
18-Sep	63,737	1,099	6	3,201	1,026	6,681	7,120	2,037
19-Sep	60,984	947	6	5,855	932	7,134	5,958	2,462
20-Sep	62,071	976	6	2,926	705	6,762	6,768	2,082
21-Sep	60,769	881	6	3,604	1,020	6,978	6,663	1,879
22-Sep	63,379	890	6	3,361	870	7,098	6,416	2,282
23-Sep	61,919	687	6	3,112	868	6,190	5,766	1,902
24-Sep	60,347	772	6	3,115	665	6,478	5,788	2,015
25-Sep	60,023	970	6	3,202	1,050	6,059	6,723	1,662
26-Sep	60,696	928	6	3,173	780	6,223	5,535	2,131
27-Sep	60,130	919	6	3,152	677	6,180	5,544	2,193
28-Sep	58,639	316	6	2,501	1,016	6,497	6,868	2,599
29-Sep	59,491	887	6	2,726	873	6,345	6,078	2,139
30-Sep	58,979	678	6	3,143	617	6,627	6,706	1,919

Sum of Value		Column Labels						
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana
1-Oct	59,574	857	6	3,219	995	6,121	6,088	2,253
2-Oct	59,832	1,017	6	3,336	865	6,753	7,150	2,674
3-Oct	63,598	824	6	3,251	685	7,022	8,048	2,907
4-Oct	62,377	945	6	3,230	992	7,039	6,451	2,469
5-Oct	64,193	869	6	2,883	999	7,125	7,778	2,218
6-Oct	61,042	892	6	3,040	659	6,456	5,205	2,396
7-Oct	59,292	690	6	2,967	904	6,148	5,747	2,202
8-Oct	60,713	754	6	3,001	819	6,030	5,160	2,004
9-Oct	59,065	951	6	3,084	798	5,800	4,972	1,830
10-Oct	61,507	873	6	3,428	940	6,180	5,419	2,185
11-Oct	59,904	783	6	3,532	862	6,521	6,392	2,309
12-Oct	60,901	877	6	3,612	683	6,569	4,982	1,945
13-Oct	60,973	869	6	3,510	997	6,476	5,078	2,460
14-Oct	59,164	678	6	3,107	832	5,813	4,971	2,371
15-Oct	58,476	698	6	3,119	724	5,824	4,964	2,079
16-Oct	59,770	933	6	3,506	856	6,345	6,279	2,031
17-Oct	59,599	954	6	3,222	664	5,431	5,300	2,172
18-Oct	61,108	810	6	3,258	1,132	6,657	4,945	1,889
19-Oct	62,035	770	6	3,017	917	6,293	5,350	2,260
20-Oct	57,496	834	6	2,963	1,294	5,958	5,806	1,960
21-Oct	62,117	694	6	3,289	935	5,539	5,365	1,951
22-Oct	65,389	652	6	2,906	568	5,501	5,117	1,642
23-Oct	63,486	943	6	3,162	951	6,156	5,196	1,971
24-Oct	65,893	784	6	3,344	722	5,810	6,293	1,678
25-Oct	63,129	763	6	3,226	1,015	6,432	6,176	1,843
26-Oct	59,542	811	6	3,202	973	6,439	5,262	1,879
27-Oct	60,207	957	6	3,124	942	5,952	6,551	2,839
28-Oct	56,858	638	6	3,122	599	4,829	7,251	2,259
29-Oct	56,582	663	6	2,937	994	5,738	5,060	2,019
30-Oct	58,926	945	6	3,184	968	6,047	6,275	2,229
31-Oct	58,444	1,023	6	2,991	708	6,315	6,613	1,783
1-Nov	56,487	831	6	3,432	911	5,763	5,746	1,989
2-Nov	61,403	860	6	3,186	959	6,142	5,301	2,296
3-Nov	55,089	897	6	3,213	716	5,699	6,602	2,100
4-Nov	60,686	773	6	3,271	810	6,004	7,022	1,700
5-Nov	58,349	648	6	2,886	1,039	5,955	6,163	2,366
6-Nov	58,730	1,140	6	3,110	720	5,758	5,652	1,913
7-Nov	59,796	832	6	3,109	1,083	5,913	5,584	2,261
8-Nov	57,390	793	6	3,050	1,064	5,629	6,975	2,111

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
9-Nov		58,483	815	6	2,995	776	5,939	5,710	1,922		
10-Nov		56,713	832	6	3,161	746	5,898	5,150	1,630		
11-Nov		57,316	613	6	2,814	1,065	5,564	5,190	2,271		
12-Nov		60,017	726	6	2,781	610	5,715	5,042	2,040		
13-Nov		58,848	954	6	3,424	910	5,670	5,093	2,021		
14-Nov		57,499	700	6	3,238	996	5,805	5,888	1,951		
15-Nov		59,482	904	6	3,498	658	6,153	6,422	2,299		
16-Nov		57,529	896	6	3,474	879	6,433	5,058	1,829		
17-Nov		56,863	907	6	3,521	913	6,394	4,755	2,300		
18-Nov		56,886	663	6	3,580	680	6,190	5,916	1,981		
19-Nov		57,827	642	6	3,066	831	6,188	5,548	2,140		
20-Nov		58,915	934	6	3,647	942	6,114	5,447	2,617		
21-Nov		58,394	924	6	3,589	534	6,218	5,666	1,303		
22-Nov		58,537	820	6	3,674	1,068	6,015	7,061	1,880		
23-Nov		59,108	797	6	3,242	804	6,381	4,841	2,129		
24-Nov		54,338	787	6	3,145	899	5,935	4,570	2,129		
25-Nov		57,148	638	6	3,703	443	5,915	4,515	1,939		
26-Nov		58,433	640	6	3,522	847	6,294	5,288	1,599		
27-Nov		58,119	950	6	4,166	865	6,048	6,341	1,729		
28-Nov		58,893	851	6	3,691	896	5,947	6,658	2,104		
29-Nov		59,820	755	6	3,552	710	5,987	6,980	2,719		
30-Nov		57,307	783	6	3,390	626	6,940	6,042	2,121		
1-Dec		55,256	790	6	3,511	952	7,029	7,155	2,491		
2-Dec		58,997	641	6	3,512	621	6,468	5,636	2,389		
3-Dec		57,702	618	6	3,393	842	5,915	5,666	1,783		
4-Dec		59,735	906	6	3,537	775	6,786	6,310	2,121		
5-Dec		58,161	1,362	6	3,477	694	6,370	5,719	2,139		
6-Dec		60,202	1,397	6	3,273	905	6,906	3,873	2,061		
7-Dec		58,516	996	6	2,967	775	6,467	5,345	2,274		
8-Dec		57,598	1,093	6	3,004	876	7,141	5,417	2,429		
9-Dec		57,221	645	6	2,927	685	6,847	6,529	2,091		
10-Dec		59,944	730	6	2,995	739	6,567	5,159	2,001		
11-Dec		58,281	845	6	2,882	739	6,629	5,256	1,941		
12-Dec		58,220	781	6	3,333	716	6,689	6,014	2,171		
13-Dec		59,092	822	6	3,030	734	6,673	7,389	2,023		

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
14-Dec		57,869	782	6	3,390	701	6,832	5,570	2,002		
15-Dec		57,270	750	6	3,112	702	6,510	5,196	2,312		
16-Dec		58,798	568	6	3,461	680	6,659	6,590	2,251		
17-Dec		59,411	734	6	3,179	773	6,371	5,241	1,604		
18-Dec		58,917	834	6	3,328	745	6,739	5,357	1,883		
19-Dec		58,716	967	6	3,095	743	6,293	5,786	1,842		
20-Dec		58,549	884	6	3,339	691	6,389	6,706	2,233		
21-Dec		59,748	903	6	3,143	755	7,254	5,397	2,172		
22-Dec		60,009	781	6	3,207	681	6,816	4,542	1,904		
23-Dec		60,186	637	6	3,342	727	6,480	5,308	2,079		
24-Dec		59,064	656	6	2,938	696	6,811	5,268	1,711		
25-Dec		58,052	704	6	3,051	665	6,558	5,009	2,011		
26-Dec		57,758	916	6	3,182	603	6,941	4,833	2,054		
27-Dec		59,843	795	6	3,218	684	6,485	5,358	2,147		
28-Dec		58,133	829	6	3,009	643	6,351	7,260	1,719		
29-Dec		59,069	721	6	3,245	708	6,267	5,799	2,274		
30-Dec		57,668	635	6	2,606	651	6,246	5,570	2,472		
31-Dec		56,275	651	6	3,122	715	5,500	5,447	2,562		
Grand Total		22,227,064	320,628	2,190	1,218,652	320,137	2,519,085	2,171,622	726,273		
Max		73,549	914	6	3,896	789	7,527	7,213	1,965		
Avg		60,896	878	6	3,339	877	6,902	5,950	1,990		
Mx/Avg Day		1.21	1.04	1.00	1.17	0.90	1.09	1.21	0.99		

Sum of Value									
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	
1-Jan	721	1,490	350	1,447	408	9,113	2,749	1,460	
2-Jan	719	1,399	138	1,621	413	8,976	2,938	1,569	
3-Jan	741	1,463	259	1,605	406	9,395	2,779	1,449	
4-Jan	749	1,531	198	1,602	405	8,799	2,728	1,494	
5-Jan	776	1,362	276	1,656	412	8,836	2,725	1,560	
6-Jan	799	1,434	243	1,604	417	9,246	2,614	1,362	
7-Jan	803	1,381	255	1,464	384	8,697	2,628	1,491	
8-Jan	831	1,387	269	1,578	389	8,816	2,811	1,549	
9-Jan	864	1,415	314	1,619	392	8,644	2,851	1,480	
10-Jan	864	1,738	316	1,551	411	9,413	2,744	1,533	
11-Jan	860	1,316	314	1,511	407	9,050	2,790	1,390	
12-Jan	862	1,345	313	1,672	401	8,920	2,342	1,416	
13-Jan	863	1,333	306	1,753	391	8,427	2,597	1,308	
14-Jan	792	1,341	264	1,313	381	8,828	2,588	1,530	
15-Jan	756	1,328	282	1,505	376	8,785	2,828	1,568	
16-Jan	743	1,389	218	1,557	380	9,106	2,543	1,474	
17-Jan	738	1,412	313	1,408	363	9,269	3,200	1,527	
18-Jan	743	1,375	229	1,514	357	8,452	2,258	1,412	
19-Jan	791	1,307	306	1,411	363	9,360	2,465	1,501	
20-Jan	851	1,336	329	1,515	352	8,244	2,656	1,397	
21-Jan	870	1,261	297	1,313	374	9,538	2,645	1,492	
22-Jan	858	1,216	213	1,564	399	8,598	2,866	1,572	
23-Jan	901	1,431	207	1,373	384	9,287	2,806	1,518	
24-Jan	899	1,571	219	1,454	379	8,448	2,506	1,378	
25-Jan	886	1,274	202	1,347	399	9,123	2,780	1,583	
26-Jan	863	1,293	298	1,444	408	8,366	2,421	1,474	
27-Jan	865	1,300	323	1,359	391	8,549	2,738	1,323	
28-Jan	801	1,274	223	1,531	363	8,320	2,607	1,474	
29-Jan	749	1,298	217	1,457	358	9,058	2,666	1,460	
30-Jan	773	1,280	284	1,750	390	9,304	2,631	1,504	
31-Jan	778	1,301	264	1,748	405	8,222	2,337	1,470	
1-Feb	835	1,218	222	1,745	401	10,334	2,596	1,456	
2-Feb	864	1,190	220	1,757	395	8,036	2,538	1,468	
3-Feb	865	1,131	211	1,496	404	9,417	2,528	1,459	
4-Feb	797	1,096	280	1,518	393	8,859	2,575	1,526	
5-Feb	793	1,067	242	1,614	392	9,099	2,540	1,522	
6-Feb	827	1,106	316	1,879	407	9,317	2,408	1,655	
7-Feb	865	1,142	315	1,761	401	9,120	2,268	1,411	
8-Feb	878	1,193	253	1,314	413	8,806	2,420	1,479	

Sum of Value		PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels									
9-Feb	878	1,112	1,465	390	403	8,413	2,508	1,464	
10-Feb	752	1,070	1,432	308	370	8,935	2,312	1,436	
11-Feb	747	1,110	1,300	296	368	8,713	2,654	1,498	
12-Feb	772	1,119	1,327	343	377	8,894	2,584	1,579	
13-Feb	817	1,168	1,558	219	380	8,990	2,538	1,472	
14-Feb	829	1,292	1,307	212	395	8,651	2,500	1,498	
15-Feb	881	1,133	1,614	223	458	7,667	2,697	1,467	
16-Feb	888	1,307	1,651	262	409	8,402	2,281	1,565	
17-Feb	905	1,127	1,681	204	380	8,253	2,560	1,325	
18-Feb	811	1,093	1,744	218	343	8,281	2,524	1,538	
19-Feb	777	1,058	1,508	222	352	8,231	2,407	1,530	
20-Feb	777	1,220	1,507	210	401	8,492	2,386	1,459	
21-Feb	782	1,075	1,334	201	411	8,845	2,556	1,522	
22-Feb	772	1,098	1,570	209	404	8,236	2,683	1,434	
23-Feb	778	1,087	1,317	212	393	8,630	2,356	1,439	
24-Feb	776	1,112	1,489	211	380	8,311	2,377	1,441	
25-Feb	779	1,124	1,349	219	397	7,961	2,398	1,487	
26-Feb	780	1,101	1,595	271	383	8,653	2,700	1,503	
27-Feb	796	1,122	1,381	205	373	8,422	2,702	1,586	
28-Feb	805	1,029	1,452	206	381	8,308	2,577	1,422	
1-Mar	803	1,108	1,598	215	401	8,514	2,537	1,557	
2-Mar	807	1,311	1,735	255	426	8,434	2,396	1,416	
3-Mar	802	1,107	1,649	205	401	8,171	2,643	1,346	
4-Mar	809	1,019	1,309	202	399	8,420	2,283	1,375	
5-Mar	807	1,003	1,395	211	374	9,008	2,633	1,623	
6-Mar	795	1,021	1,388	314	348	8,549	2,741	1,531	
7-Mar	793	1,038	1,510	306	374	8,252	2,370	1,533	
8-Mar	790	1,041	1,422	302	409	8,653	2,425	1,480	
9-Mar	791	1,029	1,350	321	405	8,443	2,548	1,509	
10-Mar	792	1,022	1,387	298	413	8,403	2,527	1,337	
11-Mar	881	1,037	1,464	300	382	8,228	2,602	1,468	
12-Mar	866	984	1,278	292	390	8,233	2,492	1,559	
13-Mar	837	1,085	1,548	490	371	8,439	2,411	1,318	
14-Mar	824	874	1,477	537	374	8,666	2,532	1,474	
15-Mar	832	1,140	1,422	467	386	8,194	2,649	1,377	
16-Mar	828	1,226	1,344	563	414	8,514	2,608	1,639	
17-Mar	823	1,143	1,421	265	397	8,452	2,371	1,429	
18-Mar	721	1,061	1,334	214	403	8,418	2,560	1,426	
19-Mar	722	1,054	1,325	211	364	8,432	2,600	1,590	

Sum of Value									
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	
20-Mar	858	1,029	391	1,589	368	8,515	2,596	1,499	
21-Mar	776	1,132	509	1,317	405	8,415	2,556	1,536	
22-Mar	756	1,088	418	1,420	411	9,456	2,428	1,505	
23-Mar	755	1,077	280	1,352	418	8,208	2,458	1,620	
24-Mar	758	1,066	279	1,520	393	7,796	2,336	1,231	
25-Mar	743	1,045	200	1,298	370	8,490	2,523	1,514	
26-Mar	743	1,182	264	1,309	359	8,382	2,650	1,587	
27-Mar	743	1,223	216	1,432	373	8,643	2,567	1,552	
28-Mar	738	1,102	297	1,347	407	8,428	2,378	1,444	
29-Mar	740	1,270	298	1,482	406	8,439	2,440	1,502	
30-Mar	758	1,085	416	1,340	422	8,287	2,528	1,531	
31-Mar	732	1,137	287	1,335	391	8,460	2,412	1,424	
1-Apr	687	1,023	195	1,414	400	8,287	2,413	1,509	
2-Apr	722	1,103	222	1,302	370	8,414	2,605	1,638	
3-Apr	737	1,140	352	2,113	367	8,122	2,789	1,631	
4-Apr	753	1,246	552	2,119	375	8,419	2,219	1,417	
5-Apr	811	1,101	297	1,879	384	8,589	2,582	1,444	
6-Apr	823	1,134	327	2,068	406	7,948	2,617	1,470	
7-Apr	801	1,118	336	1,307	406	8,280	2,852	1,466	
8-Apr	720	1,070	305	1,326	410	8,523	2,622	1,523	
9-Apr	720	1,559	305	1,392	375	8,423	2,606	1,535	
10-Apr	777	1,080	464	1,884	394	7,908	2,667	1,545	
11-Apr	792	1,144	280	2,203	397	8,530	2,693	1,577	
12-Apr	815	1,135	301	2,493	401	9,016	2,741	1,470	
13-Apr	890	1,150	435	2,445	393	8,848	2,702	1,557	
14-Apr	810	1,126	297	2,567	383	8,847	2,844	1,516	
15-Apr	795	1,096	209	2,253	418	8,957	2,694	1,552	
16-Apr	746	1,077	214	2,312	389	9,287	2,697	1,432	
17-Apr	741	1,116	265	2,602	391	8,744	2,861	1,471	
18-Apr	741	1,063	215	2,449	437	8,972	2,537	1,476	
19-Apr	743	1,162	209	2,045	459	9,100	2,793	1,493	
20-Apr	739	1,303	211	2,022	446	9,283	2,788	1,471	
21-Apr	742	1,321	211	2,041	415	9,246	2,784	1,514	
22-Apr	713	1,258	265	2,138	396	8,298	2,744	1,542	
23-Apr	741	1,268	224	2,044	353	8,712	2,802	1,498	
24-Apr	788	1,292	218	1,742	389	9,088	2,801	1,469	
25-Apr	791	1,306	221	1,326	422	8,129	2,555	1,522	
26-Apr	660	1,307	290	1,549	423	7,406	2,676	1,500	
27-Apr	890	1,331	183	1,417	373	9,637	2,547	1,467	

Sum of Value										
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington		
28-Apr	899	1,299	207	1,355	379	8,716	2,735	1,495		
29-Apr	819	1,298	218	1,330	390	8,565	2,909	1,485		
30-Apr	704	1,251	264	1,423	353	8,887	2,749	1,518		
1-May	700	1,291	288	1,668	383	7,837	2,653	1,656		
2-May	700	1,280	318	1,673	375	9,031	2,729	1,464		
3-May	697	1,262	341	1,657	386	9,463	2,801	1,494		
4-May	705	1,312	333	1,328	372	8,653	2,663	1,465		
5-May	746	1,317	331	1,525	379	8,719	2,472	1,444		
6-May	748	1,308	325	1,316	381	8,959	2,408	1,514		
7-May	749	1,257	346	1,455	358	8,982	2,896	1,510		
8-May	752	1,282	278	1,572	382	9,218	2,871	1,579		
9-May	746	1,275	236	1,545	411	8,999	2,790	1,585		
10-May	781	1,286	324	1,438	401	9,190	2,929	1,490		
11-May	908	1,240	333	1,578	384	9,510	2,592	1,640		
12-May	922	1,333	310	1,757	404	8,809	3,140	1,496		
13-May	816	1,240	290	1,819	385	8,886	2,931	1,636		
14-May	761	1,249	307	1,730	365	9,415	3,035	1,705		
15-May	762	1,287	302	1,570	427	9,451	2,887	1,511		
16-May	763	1,349	234	1,873	448	10,061	2,986	1,644		
17-May	763	1,273	374	1,584	455	9,694	3,154	1,604		
18-May	783	1,263	252	1,675	426	9,790	3,091	1,604		
19-May	816	1,290	380	1,807	444	9,205	3,133	986		
20-May	815	1,177	201	2,029	397	9,439	2,679	1,946		
21-May	790	1,259	297	1,762	379	9,471	2,790	1,810		
22-May	890	1,245	247	2,030	424	9,710	3,240	1,640		
23-May	940	1,284	246	2,018	473	9,638	2,752	1,685		
24-May	951	1,306	346	2,138	476	9,182	2,949	1,612		
25-May	951	1,300	380	2,591	464	9,537	3,070	1,691		
26-May	779	1,283	251	2,264	495	10,065	2,978	1,689		
27-May	759	1,258	259	2,433	430	9,824	2,993	1,775		
28-May	724	1,253	240	2,380	358	9,745	3,040	1,839		
29-May	719	1,482	317	2,523	405	9,692	3,174	1,841		
30-May	719	1,287	296	2,746	480	10,302	3,253	1,825		
31-May	742	1,385	418	2,613	507	9,958	3,523	1,963		
1-Jun	782	1,320	514	2,609	525	10,501	3,405	1,686		
2-Jun	866	1,466	540	2,625	505	10,754	3,470	1,679		
3-Jun	863	1,374	507	2,463	418	10,255	3,217	1,635		
4-Jun	841	1,332	366	2,274	440	9,978	3,010	1,710		
5-Jun	802	1,371	456	2,432	403	10,300	2,469	1,820		

Sum of Value									
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	
6-Jun	797	1,246	331	2,259	456	10,367	3,583	1,747	
7-Jun	791	1,393	417	2,127	504	9,923	3,559	1,663	
8-Jun	790	1,485	257	1,942	461	10,752	3,612	1,666	
9-Jun	790	1,370	434	2,037	478	9,854	3,781	1,568	
10-Jun	789	1,260	263	2,032	411	10,236	3,710	1,662	
11-Jun	720	1,336	325	2,160	371	10,333	3,864	1,780	
12-Jun	731	1,339	274	2,275	423	10,276	3,596	1,620	
13-Jun	720	1,171	464	2,426	439	10,019	2,923	1,491	
14-Jun	719	1,363	252	2,532	454	9,471	2,868	1,579	
15-Jun	721	1,283	318	2,421	458	10,014	2,919	1,540	
16-Jun	720	1,295	267	2,548	399	9,488	2,718	1,447	
17-Jun	721	1,179	247	2,645	361	9,398	3,155	1,529	
18-Jun	720	1,257	260	2,692	347	9,806	2,733	1,640	
19-Jun	770	1,306	275	2,589	399	10,226	2,749	1,706	
20-Jun	830	1,368	259	2,430	429	10,192	3,545	1,686	
21-Jun	827	1,358	267	2,276	364	9,659	2,962	1,669	
22-Jun	835	1,266	258	2,603	395	8,719	3,023	1,572	
23-Jun	778	1,357	255	2,046	435	9,833	3,019	1,445	
24-Jun	719	1,183	259	2,206	443	9,041	2,874	1,394	
25-Jun	720	1,275	271	1,891	442	9,571	2,753	1,517	
26-Jun	719	1,364	354	2,021	392	9,565	2,692	1,544	
27-Jun	721	1,272	358	1,740	368	9,239	2,713	1,505	
28-Jun	719	1,304	324	1,806	367	9,610	2,816	1,492	
29-Jun	718	1,366	361	1,822	381	9,645	2,656	1,565	
30-Jun	718	1,308	347	1,870	366	9,753	3,033	1,441	
1-Jul	722	1,301	383	2,018	353	9,720	2,632	1,593	
2-Jul	724	1,181	334	1,880	353	9,674	2,780	1,649	
3-Jul	718	1,352	253	2,563	341	9,411	2,937	1,551	
4-Jul	700	1,179	261	2,271	348	9,910	2,845	1,577	
5-Jul	701	1,314	311	2,463	369	9,894	2,895	1,712	
6-Jul	695	1,329	306	2,398	370	10,458	3,128	1,758	
7-Jul	697	1,363	266	2,392	415	10,612	3,208	1,567	
8-Jul	719	1,276	317	2,200	386	9,878	2,946	1,637	
9-Jul	720	1,354	305	1,810	360	9,721	2,856	1,549	
10-Jul	753	1,495	391	1,757	360	9,966	2,705	1,608	
11-Jul	757	1,460	347	1,849	368	10,036	2,773	1,545	
12-Jul	756	1,602	238	1,967	374	10,230	3,042	1,705	
13-Jul	767	1,320	273	2,483	360	10,006	3,173	1,616	
14-Jul	782	1,376	487	2,557	351	10,686	3,092	1,451	

Sum of Value											
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington			
15-Jul	779	1,396	277	2,525	355	10,223	3,005	1,507			
16-Jul	756	1,404	345	2,406	366	10,143	2,777	1,531			
17-Jul	757	1,395	282	2,180	364	10,043	2,659	1,513			
18-Jul	753	1,440	282	1,899	360	10,042	2,738	1,504			
19-Jul	756	1,451	273	1,878	360	10,036	2,755	1,433			
20-Jul	732	1,373	270	1,857	362	10,014	2,898	1,457			
21-Jul	754	1,398	274	1,873	334	10,520	2,855	1,374			
22-Jul	758	1,365	311	1,714	364	9,313	2,735	1,472			
23-Jul	724	1,339	317	1,845	383	9,933	2,857	1,513			
24-Jul	768	1,424	223	2,398	369	10,053	2,965	1,374			
25-Jul	773	1,370	347	2,360	364	9,693	2,689	1,448			
26-Jul	751	1,592	461	2,286	365	9,973	3,070	1,453			
27-Jul	757	1,454	356	2,340	375	10,083	2,949	1,517			
28-Jul	755	1,327	317	2,422	365	10,149	2,856	1,265			
29-Jul	756	1,415	358	2,466	355	9,252	2,786	1,466			
30-Jul	758	1,335	353	2,501	367	9,882	2,892	1,462			
31-Jul	756	1,381	284	2,638	370	10,316	3,020	1,494			
1-Aug	753	1,414	391	2,585	373	10,031	3,129	1,447			
2-Aug	767	1,284	364	2,615	372	10,175	3,781	1,581			
3-Aug	757	1,416	292	2,732	398	9,791	3,264	1,366			
4-Aug	752	1,472	293	2,351	386	9,680	3,057	1,482			
5-Aug	757	1,308	273	2,146	339	10,534	3,096	1,515			
6-Aug	755	1,274	280	2,153	414	10,053	3,019	1,495			
7-Aug	756	1,413	387	2,069	390	9,826	2,812	1,515			
8-Aug	725	1,532	436	1,477	380	9,162	2,571	1,420			
9-Aug	720	1,398	357	1,574	361	10,363	2,963	1,454			
10-Aug	720	1,353	254	1,460	373	9,330	2,814	1,411			
11-Aug	744	1,333	373	1,637	378	9,196	2,807	1,449			
12-Aug	676	1,251	465	1,942	360	9,834	2,841	1,426			
13-Aug	713	1,275	338	1,690	374	9,623	2,671	1,446			
14-Aug	777	1,363	320	1,942	373	9,772	3,001	1,507			
15-Aug	826	1,430	224	2,043	376	9,684	2,849	1,328			
16-Aug	852	1,479	289	2,165	376	9,924	2,744	1,466			
17-Aug	817	1,550	370	2,154	368	9,686	2,992	1,427			
18-Aug	767	1,524	309	2,029	365	9,823	3,015	1,398			
19-Aug	756	1,376	288	1,724	365	9,368	2,640	1,429			
20-Aug	783	1,383	289	1,949	389	9,732	2,845	1,509			
21-Aug	963	1,422	348	2,475	387	9,945	3,039	1,507			
22-Aug	926	1,457	307	2,274	390	9,745	2,798	1,478			

Sum of Value										
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington		
23-Aug	854	1,421	286	2,012	371	10,141	3,097	1,519		
24-Aug	774	1,510	296	1,960	373	9,194	2,705	1,331		
25-Aug	747	1,462	306	2,150	367	9,733	3,048	1,374		
26-Aug	721	1,480	304	2,156	287	9,421	2,581	1,436		
27-Aug	719	1,388	324	2,153	453	9,853	2,855	1,451		
28-Aug	738	1,422	311	2,292	372	9,957	3,098	1,591		
29-Aug	741	1,454	312	2,309	377	9,840	2,923	1,446		
30-Aug	740	1,543	318	2,343	380	9,743	2,864	1,518		
31-Aug	742	1,381	315	2,158	375	9,845	2,717	1,332		
1-Sep	742	1,416	298	1,995	373	9,892	3,021	1,551		
2-Sep	741	1,398	298	1,581	363	10,016	2,953	1,426		
3-Sep	742	1,390	294	1,855	368	9,989	3,045	1,491		
4-Sep	743	1,398	411	2,175	406	10,053	3,479	1,575		
5-Sep	740	1,472	404	2,438	407	10,466	3,359	1,543		
6-Sep	742	1,481	547	2,330	404	10,782	3,571	1,532		
7-Sep	742	1,418	536	2,404	380	10,205	3,362	1,378		
8-Sep	741	1,429	423	2,273	365	9,989	3,200	1,414		
9-Sep	741	1,453	428	2,159	365	9,907	3,035	1,318		
10-Sep	742	1,386	381	2,294	397	9,410	2,908	1,684		
11-Sep	743	1,407	411	2,278	380	10,106	2,729	1,557		
12-Sep	738	1,465	493	2,508	380	9,353	3,026	1,338		
13-Sep	839	1,426	640	2,324	372	9,387	2,951	1,440		
14-Sep	898	1,441	433	2,303	383	9,848	3,135	1,404		
15-Sep	966	1,431	349	2,295	374	9,736	3,118	1,305		
16-Sep	921	1,391	362	2,189	359	9,705	2,896	1,399		
17-Sep	719	1,382	375	2,163	386	9,797	2,611	1,476		
18-Sep	902	1,410	301	1,984	398	9,334	2,713	1,283		
19-Sep	877	1,417	339	2,027	413	9,847	2,691	1,448		
20-Sep	914	1,543	296	2,464	394	9,534	3,079	1,411		
21-Sep	875	1,445	295	2,613	430	9,522	3,016	1,470		
22-Sep	723	1,450	442	2,152	398	9,383	2,825	1,366		
23-Sep	682	1,377	287	2,204	380	9,393	2,693	1,376		
24-Sep	683	1,374	299	2,193	395	9,258	2,557	1,491		
25-Sep	708	1,410	291	2,228	462	9,473	2,715	1,441		
26-Sep	699	1,453	309	1,887	438	9,388	2,621	1,461		
27-Sep	699	1,431	303	2,253	414	9,933	2,544	1,450		
28-Sep	685	1,528	323	2,236	438	8,857	2,951	1,496		
29-Sep	696	1,430	298	2,149	390	9,615	2,765	1,359		
30-Sep	698	1,391	298	2,155	388	9,306	2,878	1,391		

Sum of Value											
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington			
1-Oct	700	1,412	311	2,151	414	9,730	2,639	1,465			
2-Oct	698	1,451	420	2,253	361	10,292	2,991	1,441			
3-Oct	698	1,513	395	2,293	379	9,717	2,819	1,360			
4-Oct	739	1,424	351	2,627	356	9,468	2,840	1,357			
5-Oct	764	1,378	282	2,431	406	9,689	2,827	1,452			
6-Oct	740	1,464	275	2,529	362	9,106	2,885	1,350			
7-Oct	719	1,393	263	2,181	347	9,499	2,842	1,331			
8-Oct	696	1,392	338	2,040	358	9,474	2,753	1,447			
9-Oct	700	1,412	268	2,889	368	9,945	2,730	1,306			
10-Oct	696	1,408	532	2,365	366	9,453	3,031	1,365			
11-Oct	699	1,424	296	2,134	364	9,259	2,730	1,430			
12-Oct	714	1,424	275	1,781	381	9,128	2,825	1,422			
13-Oct	711	1,384	321	1,289	357	9,425	2,628	1,338			
14-Oct	754	1,294	268	1,282	349	9,608	2,826	1,318			
15-Oct	755	1,292	283	1,242	372	9,178	2,410	1,419			
16-Oct	705	1,356	349	1,284	365	9,766	2,828	1,450			
17-Oct	699	1,372	346	1,290	372	8,719	2,713	1,459			
18-Oct	704	1,358	381	1,290	384	9,392	2,707	1,336			
19-Oct	692	1,379	334	1,295	374	9,451	2,621	1,470			
20-Oct	696	1,394	350	1,290	365	8,674	2,596	1,234			
21-Oct	699	1,347	360	1,287	365	8,828	2,565	1,407			
22-Oct	694	1,299	353	1,240	400	9,616	2,795	1,485			
23-Oct	695	1,335	272	1,283	399	9,282	2,907	1,387			
24-Oct	690	1,415	281	1,288	405	8,936	2,750	1,500			
25-Oct	697	679	267	1,314	381	8,979	2,645	1,442			
26-Oct	688	1,538	289	1,613	380	8,945	2,730	1,392			
27-Oct	685	1,455	268	1,499	370	8,805	2,630	1,215			
28-Oct	694	1,472	366	1,282	360	9,243	2,681	1,440			
29-Oct	689	1,307	353	1,251	386	9,226	2,640	1,439			
30-Oct	691	1,306	353	1,281	443	9,262	2,743	1,478			
31-Oct	692	1,369	338	1,285	416	8,862	2,673	1,286			
1-Nov	691	1,334	339	1,285	386	8,823	2,620	1,498			
2-Nov	690	1,312	417	1,304	369	9,005	2,433	1,539			
3-Nov	716	1,332	386	1,314	371	11,154	2,504	1,192			
4-Nov	740	1,398	279	1,297	369	8,786	2,436	1,413			
5-Nov	714	1,393	345	1,334	381	10,341	2,724	1,425			
6-Nov	712	1,377	302	1,271	382	8,439	2,511	1,467			
7-Nov	713	1,423	272	1,294	369	9,589	2,580	1,386			
8-Nov	712	1,376	272	1,303	382	8,790	2,475	1,320			

Sum of Value									
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington	
9-Nov	715	1,387	262	1,292	386	9,399	2,389	1,455	
10-Nov	712	1,426	265	1,286	370	8,489	2,527	1,339	
11-Nov	699	1,377	268	1,274	368	8,779	2,602	1,305	
12-Nov	697	1,332	277	1,243	402	9,042	2,547	1,430	
13-Nov	699	1,409	306	1,291	385	9,535	2,468	1,505	
14-Nov	699	1,599	447	1,296	386	8,563	2,501	1,327	
15-Nov	663	1,565	358	1,302	391	9,504	2,448	1,449	
16-Nov	648	1,420	345	1,299	381	9,255	2,400	1,368	
17-Nov	671	1,372	354	1,300	374	9,412	2,422	1,301	
18-Nov	682	1,284	373	1,295	375	9,237	2,578	1,381	
19-Nov	683	1,305	359	1,287	397	9,495	2,695	1,429	
20-Nov	685	1,172	274	1,296	388	9,368	2,629	1,478	
21-Nov	685	1,452	273	1,278	386	8,381	2,657	1,323	
22-Nov	680	1,342	336	1,377	386	9,133	2,667	1,406	
23-Nov	684	1,323	278	1,343	379	9,659	2,848	1,525	
24-Nov	684	1,244	261	1,264	374	9,238	2,601	1,028	
25-Nov	685	1,213	270	1,257	377	8,733	2,628	1,340	
26-Nov	683	1,272	263	1,238	389	9,486	2,890	1,620	
27-Nov	685	1,337	353	1,284	385	9,271	2,466	1,547	
28-Nov	692	1,377	381	1,328	387	8,854	2,403	1,438	
29-Nov	691	1,375	377	1,361	382	9,145	2,666	1,379	
30-Nov	689	1,375	297	1,344	392	8,958	2,569	1,460	
1-Dec	690	1,375	382	1,330	393	9,656	2,525	1,834	
2-Dec	667	1,306	336	1,284	392	9,567	2,288	1,777	
3-Dec	699	1,326	303	1,255	424	9,483	2,606	2,014	
4-Dec	705	1,326	299	1,320	425	9,754	2,524	1,897	
5-Dec	705	1,336	298	1,339	421	9,009	2,464	1,904	
6-Dec	721	1,438	222	1,343	427	9,481	2,630	1,876	
7-Dec	755	1,440	216	1,339	425	9,390	2,342	1,704	
8-Dec	764	1,325	219	1,336	397	8,791	2,496	1,986	
9-Dec	748	1,251	217	1,314	399	8,847	2,441	1,923	
10-Dec	760	1,266	240	1,328	417	9,234	2,670	1,862	
11-Dec	753	1,286	312	1,348	422	9,596	2,529	2,003	
12-Dec	757	1,311	304	1,352	436	9,259	2,761	1,802	
13-Dec	688	1,313	215	1,349	427	9,748	2,361	1,968	

Sum of Value										
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington		
14-Dec	682	1,320	331	1,345	412	9,587	2,518	1,977		
15-Dec	683	1,308	293	1,363	405	8,723	2,579	1,822		
16-Dec	685	1,240	284	1,329	395	8,767	2,449	1,838		
17-Dec	685	1,246	309	1,280	414	9,554	2,595	1,915		
18-Dec	684	1,318	235	1,319	414	8,742	2,634	1,865		
19-Dec	680	1,287	243	1,300	424	8,091	2,864	1,892		
20-Dec	683	1,317	236	1,298	414	9,714	2,972	1,895		
21-Dec	685	1,311	216	1,313	410	8,835	2,582	1,795		
22-Dec	680	1,163	225	1,317	399	8,396	2,762	1,832		
23-Dec	685	1,161	231	1,311	427	8,670	2,832	1,822		
24-Dec	683	1,125	218	1,306	420	8,827	2,852	1,975		
25-Dec	671	1,172	202	1,291	404	8,949	2,722	1,881		
26-Dec	670	1,318	220	1,289	413	8,728	2,560	1,819		
27-Dec	689	1,238	225	1,301	419	9,082	2,813	1,850		
28-Dec	697	1,231	233	1,310	417	9,042	2,450	1,894		
29-Dec	700	1,183	220	1,320	411	8,938	2,884	1,677		
30-Dec	699	1,146	205	1,308	401	9,061	2,476	1,792		
31-Dec	670	1,128	216	1,297	393	9,412	2,868	1,870		
Grand Total	277,210	475,609	111,351	647,818	143,237	3,377,912	1,006,997	555,719		
Max	866	1,466	540	2,625	505	10,754	3,470	1,679		
Avg	759	1,303	305	1,775	392	9,255	2,759	1,523		
Mx/Avg Day	1.14	1.13	1.77	1.48	1.29	1.16	1.26	1.10		

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
1-Jan	586	805	2,019	1,283	1,603	10,997	5,514	2,698
2-Jan	582	777	1,960	1,942	1,809	11,142	5,825	2,618
3-Jan	603	825	2,122	1,759	1,629	10,708	5,496	2,660
4-Jan	584	743	2,128	1,426	1,627	11,483	6,084	2,668
5-Jan	520	716	1,982	1,487	1,645	11,433	5,572	2,587
6-Jan	517	834	2,008	1,473	1,558	10,991	5,912	2,437
7-Jan	507	727	2,020	1,477	1,590	11,223	5,836	2,682
8-Jan	526	761	2,025	1,470	1,661	10,920	5,994	2,668
9-Jan	523	795	2,135	1,450	1,645	11,292	5,534	2,693
10-Jan	558	719	2,066	1,354	1,586	11,081	6,135	2,609
11-Jan	441	674	2,232	1,246	1,622	11,415	6,163	2,676
12-Jan	542	724	1,887	1,647	1,730	11,145	5,678	2,603
13-Jan	552	633	1,998	1,320	1,659	10,985	5,864	2,558
14-Jan	526	753	1,909	1,688	1,579	11,101	5,853	2,686
15-Jan	513	685	1,961	1,151	1,663	10,815	5,686	2,745
16-Jan	567	707	2,028	1,629	1,756	11,493	5,692	2,756
17-Jan	534	756	2,160	1,452	1,716	11,295	5,924	2,661
18-Jan	507	648	2,149	1,328	1,618	11,235	5,862	2,684
19-Jan	462	668	1,984	1,347	1,578	10,846	5,742	2,582
20-Jan	442	722	1,949	1,602	1,540	11,287	5,995	2,597
21-Jan	615	686	1,793	1,235	1,568	10,921	5,609	2,647
22-Jan	576	710	2,236	1,456	1,626	10,751	6,217	2,767
23-Jan	566	727	1,785	1,538	1,629	10,969	5,596	2,644
24-Jan	498	655	1,831	1,022	1,552	11,143	5,990	2,632
25-Jan	564	740	1,944	1,450	1,535	11,223	5,652	2,703
26-Jan	582	640	1,992	1,402	1,544	10,880	5,876	2,608
27-Jan	508	672	1,907	1,556	1,561	11,323	5,960	2,538
28-Jan	519	743	2,018	1,322	1,582	10,941	5,950	2,820
29-Jan	545	716	2,003	1,532	1,659	10,457	5,541	2,698
30-Jan	557	689	2,057	1,610	1,602	11,062	6,017	2,764
31-Jan	553	719	2,220	1,360	1,563	10,804	5,803	2,716
1-Feb	566	647	2,124	1,463	1,531	11,224	5,861	2,734
2-Feb	576	687	1,770	1,353	1,556	10,805	6,033	2,663
3-Feb	565	680	2,129	1,414	1,567	10,782	6,008	2,748
4-Feb	567	685	1,929	1,507	1,550	11,077	5,475	2,801
5-Feb	570	782	2,053	1,537	1,670	10,973	5,915	2,780
6-Feb	670	675	2,151	1,668	1,621	10,859	5,867	2,816
7-Feb	659	686	2,318	1,600	1,584	10,836	5,710	2,788
8-Feb	616	703	2,090	1,583	1,600	10,982	6,160	2,686

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
9-Feb	619	638	1,926	1,398	1,578	10,793	5,672	2,665
10-Feb	569	749	2,023	1,553	1,542	10,993	5,999	2,711
11-Feb	562	671	2,052	1,426	1,555	10,786	6,000	2,767
12-Feb	529	696	2,039	1,537	1,586	10,940	5,699	2,673
13-Feb	564	678	2,087	1,553	1,660	10,465	5,569	2,838
14-Feb	593	699	2,075	1,294	1,555	10,677	6,084	2,691
15-Feb	582	619	2,020	1,420	1,554	10,927	6,074	2,649
16-Feb	563	682	2,170	1,529	1,502	10,898	5,897	2,771
17-Feb	559	653	2,043	1,367	1,564	10,591	5,524	2,806
18-Feb	551	671	1,962	1,706	1,647	10,596	5,681	2,783
19-Feb	565	676	2,041	1,744	1,560	10,533	5,745	2,815
20-Feb	567	752	2,018	1,663	1,650	11,074	6,120	2,981
21-Feb	516	608	2,237	1,466	1,534	10,674	5,879	2,847
22-Feb	560	664	2,075	1,398	1,549	10,533	6,091	2,762
23-Feb	586	668	2,198	1,387	1,570	10,962	5,919	2,889
24-Feb	492	622	1,757	1,395	1,506	10,676	5,900	2,885
25-Feb	519	732	1,985	1,584	1,525	10,547	5,874	2,728
26-Feb	569	690	2,115	1,511	1,663	10,783	5,783	2,848
27-Feb	578	619	2,114	1,396	1,600	10,335	5,464	3,065
28-Feb	574	748	1,965	1,405	1,587	10,421	5,997	2,961
1-Mar	563	641	1,788	1,288	1,588	10,857	6,012	2,801
2-Mar	521	644	2,181	1,387	1,576	10,851	5,533	2,751
3-Mar	563	702	1,816	1,378	1,559	10,572	6,016	2,613
4-Mar	574	652	2,216	1,473	1,529	10,244	5,836	2,583
5-Mar	563	690	1,900	1,463	1,684	10,675	5,428	2,952
6-Mar	613	735	2,021	1,361	1,599	10,386	5,942	2,616
7-Mar	537	633	2,011	1,342	1,597	10,773	5,704	2,743
8-Mar	568	610	1,739	1,389	1,584	10,682	6,066	2,612
9-Mar	529	697	2,035	1,471	1,569	10,540	5,619	2,545
10-Mar	577	582	2,035	1,577	1,512	10,208	6,012	2,681
11-Mar	556	587	2,044	1,240	1,592	10,440	5,804	2,722
12-Mar	575	707	2,008	1,436	1,678	10,277	5,296	2,567
13-Mar	573	589	2,053	1,270	1,600	10,203	5,947	2,683
14-Mar	557	676	1,884	1,484	1,634	10,505	5,626	2,701
15-Mar	524	641	1,998	1,304	1,552	10,640	6,031	2,758
16-Mar	580	627	1,958	1,460	1,579	10,567	5,187	2,715
17-Mar	592	704	2,144	1,298	1,547	10,316	6,323	2,766
18-Mar	610	634	1,878	1,521	1,614	10,363	5,692	2,751
19-Mar	571	677	1,970	1,327	1,612	10,494	6,073	2,789

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
20-Mar	612	668	1,796	1,471	1,663	10,166	5,951	2,840
21-Mar	635	659	2,035	1,289	1,577	9,871	5,831	2,588
22-Mar	628	612	2,071	1,376	1,551	10,177	5,876	2,615
23-Mar	621	706	2,011	1,345	1,568	9,943	6,030	2,611
24-Mar	593	584	2,041	1,455	1,569	9,676	5,828	2,597
25-Mar	596	713	2,006	1,339	1,546	9,568	5,326	2,609
26-Mar	606	678	1,964	1,389	1,779	10,294	6,012	2,684
27-Mar	607	675	2,025	1,345	1,712	10,168	5,948	2,770
28-Mar	603	677	1,999	1,550	1,615	9,834	5,888	2,595
29-Mar	585	655	1,984	1,138	1,612	10,263	5,803	2,625
30-Mar	612	628	1,992	1,519	1,550	10,580	6,518	2,720
31-Mar	593	649	2,022	1,192	1,487	10,370	6,518	2,741
1-Apr	547	697	1,931	1,390	1,550	10,147	6,401	2,630
2-Apr	625	700	1,918	1,642	1,566	10,017	5,943	2,686
3-Apr	670	613	2,237	1,381	1,652	10,494	5,907	2,864
4-Apr	642	698	1,784	1,033	1,593	10,889	6,251	2,625
5-Apr	648	583	2,018	1,459	1,601	10,738	6,265	2,764
6-Apr	621	684	1,929	1,367	1,557	10,417	6,111	2,652
7-Apr	588	631	1,996	1,315	1,560	10,203	6,166	2,679
8-Apr	622	656	1,941	1,512	1,601	10,347	6,029	2,671
9-Apr	644	669	1,993	1,310	1,527	10,012	5,464	2,713
10-Apr	639	695	2,165	1,800	1,770	10,660	5,719	2,771
11-Apr	639	678	1,972	1,179	1,809	10,707	6,291	2,766
12-Apr	654	675	1,705	1,430	1,657	11,266	6,288	2,799
13-Apr	659	615	2,093	1,409	1,695	11,439	6,805	2,787
14-Apr	647	683	2,144	1,364	1,649	10,741	6,327	2,781
15-Apr	639	644	2,116	1,560	1,630	10,859	7,124	2,673
16-Apr	615	648	2,266	1,402	1,686	10,331	6,247	2,766
17-Apr	581	660	1,750	1,466	1,594	10,321	6,256	2,849
18-Apr	608	653	1,972	1,296	1,809	10,710	6,275	2,417
19-Apr	630	578	2,234	1,322	1,791	11,005	6,373	2,488
20-Apr	611	640	1,786	1,681	1,943	10,704	6,727	2,597
21-Apr	635	615	2,056	1,376	1,671	11,277	6,931	2,584
22-Apr	616	626	2,068	1,317	1,431	10,507	6,531	2,299
23-Apr	627	712	1,960	1,427	1,566	10,024	6,170	2,623
24-Apr	627	599	2,039	1,418	1,898	10,712	6,016	2,585
25-Apr	621	663	1,957	1,322	1,534	10,557	6,018	2,458
26-Apr	622	699	1,916	1,269	1,614	11,074	6,256	2,572
27-Apr	619	702	1,971	1,386	1,568	10,777	6,682	2,355

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
28-Apr	606	680	2,267	1,196	1,623	10,000	6,179	2,471
29-Apr	591	606	1,898	1,358	1,530	9,913	6,096	2,438
30-Apr	584	649	1,640	1,326	1,545	9,816	5,917	2,507
1-May	648	656	1,931	1,601	1,538	10,691	6,023	2,426
2-May	697	731	2,358	1,118	1,503	10,454	6,065	2,491
3-May	717	679	1,614	1,481	1,608	10,481	6,005	2,477
4-May	692	614	1,925	1,440	1,576	10,391	6,108	2,477
5-May	729	605	1,993	1,326	1,667	10,834	6,233	2,481
6-May	755	646	2,331	1,438	1,644	10,193	6,050	2,564
7-May	756	711	1,552	1,458	1,787	10,381	6,222	2,523
8-May	774	729	2,065	1,456	1,758	10,718	6,156	2,767
9-May	783	720	2,461	1,282	1,551	10,774	6,528	2,481
10-May	609	749	1,877	1,390	1,497	10,922	6,827	2,664
11-May	645	659	1,962	1,649	1,713	11,233	6,618	2,641
12-May	575	678	2,159	1,280	1,751	11,528	6,550	2,626
13-May	568	705	2,310	1,658	1,709	10,490	6,955	2,631
14-May	564	721	2,169	1,413	1,798	10,576	6,265	2,552
15-May	581	706	2,019	1,695	1,875	11,384	6,413	2,884
16-May	561	670	2,278	1,486	1,834	11,891	6,648	2,715
17-May	530	657	2,440	1,489	1,812	11,178	6,701	2,636
18-May	534	667	2,460	1,459	1,767	11,184	6,738	2,685
19-May	508	645	2,242	1,466	1,775	11,110	6,801	2,558
20-May	527	639	2,188	1,387	1,803	10,996	6,690	2,674
21-May	551	802	2,108	1,584	1,867	10,737	6,348	2,686
22-May	565	751	2,343	1,472	1,955	11,916	6,569	2,943
23-May	568	812	2,240	1,517	1,788	11,869	7,025	2,836
24-May	593	735	2,383	1,429	1,877	12,147	6,896	2,821
25-May	576	762	2,313	1,765	1,896	12,006	6,928	2,786
26-May	561	706	2,338	1,456	1,840	12,215	6,902	2,693
27-May	588	747	2,317	1,729	1,961	12,050	6,955	2,849
28-May	614	765	2,330	1,780	1,965	11,290	7,016	2,853
29-May	633	797	2,330	1,715	2,208	11,638	6,985	2,869
30-May	639	790	2,459	1,525	2,059	11,452	7,045	3,026
31-May	593	768	2,427	1,592	1,962	12,709	7,727	3,029
1-Jun	661	818	2,557	1,537	2,054	12,004	7,476	3,075
2-Jun	608	733	2,604	1,694	2,066	12,985	7,608	3,088
3-Jun	619	703	2,594	1,426	1,867	12,557	8,061	3,055
4-Jun	592	764	2,253	1,557	2,198	11,623	7,619	2,923
5-Jun	636	786	2,403	1,394	2,018	12,325	7,058	3,055

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
6-Jun	614	725	2,433	1,433	1,765	12,012	7,293	2,818
7-Jun	604	732	2,307	1,562	1,804	12,750	7,233	2,882
8-Jun	565	709	2,267	1,451	1,778	11,938	7,694	2,851
9-Jun	582	658	2,284	1,541	1,947	12,141	7,557	2,944
10-Jun	585	731	2,348	1,516	1,829	11,846	7,297	2,768
11-Jun	580	756	2,333	1,531	1,874	11,416	7,041	2,884
12-Jun	587	645	2,378	1,445	1,664	11,580	7,288	2,511
13-Jun	606	620	2,134	1,510	1,636	11,024	7,635	2,631
14-Jun	591	586	2,000	1,292	1,563	10,752	6,988	2,443
15-Jun	572	624	2,062	1,576	1,663	10,811	6,640	2,509
16-Jun	565	592	2,022	1,260	1,695	10,888	6,823	2,493
17-Jun	564	645	2,062	1,660	1,705	10,790	6,799	2,550
18-Jun	608	692	1,833	1,434	1,732	10,789	6,867	2,699
19-Jun	524	689	2,095	1,561	1,862	11,642	6,798	2,847
20-Jun	569	651	2,324	1,522	1,673	11,350	7,256	2,552
21-Jun	642	632	2,297	1,374	1,628	11,994	7,287	2,525
22-Jun	597	624	2,016	1,335	1,593	11,155	7,077	2,413
23-Jun	587	589	2,208	1,457	1,550	10,665	6,805	2,450
24-Jun	641	600	1,915	1,354	1,632	10,789	6,846	2,463
25-Jun	599	666	1,856	1,826	1,627	10,499	6,754	2,586
26-Jun	594	589	1,985	1,279	1,627	11,218	6,854	2,529
27-Jun	586	603	2,023	1,565	1,600	10,545	6,809	2,417
28-Jun	603	635	1,861	1,467	1,578	10,604	6,808	2,717
29-Jun	593	610	1,530	1,521	1,686	10,864	6,772	2,706
30-Jun	596	635	2,261	1,579	1,560	10,872	6,924	2,756
1-Jul	617	658	2,380	1,494	1,681	10,936	6,977	2,497
2-Jul	613	659	2,178	2,018	1,617	10,100	6,302	2,591
3-Jul	619	659	2,062	1,563	1,627	10,358	6,289	2,464
4-Jul	674	655	2,073	1,594	1,727	10,388	6,470	2,549
5-Jul	666	670	1,866	1,818	1,812	10,898	6,451	2,694
6-Jul	652	645	2,225	1,319	1,688	10,770	7,265	2,414
7-Jul	619	622	2,112	1,488	1,747	11,310	7,159	2,460
8-Jul	684	679	2,016	1,553	1,773	11,077	7,180	2,464
9-Jul	637	618	2,151	1,423	1,619	10,680	6,909	2,438
10-Jul	662	641	1,954	1,428	1,663	10,904	6,461	2,638
11-Jul	726	630	2,111	1,763	1,663	10,829	6,894	2,460
12-Jul	745	666	2,060	1,505	1,896	11,163	7,181	2,553
13-Jul	751	664	2,137	1,381	1,647	11,453	7,446	2,663
14-Jul	710	628	2,245	1,562	1,808	11,354	7,414	2,632

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
15-Jul	665	664	2,167	1,591	1,711	11,294	7,649	2,589
16-Jul	582	642	2,097	1,538	1,578	10,494	7,015	2,569
17-Jul	604	659	1,850	1,575	1,707	11,801	7,149	2,529
18-Jul	622	649	2,060	1,300	1,682	10,756	7,335	2,587
19-Jul	630	655	2,150	1,546	1,679	11,101	7,236	2,503
20-Jul	611	643	1,985	1,755	1,735	11,154	7,370	2,471
21-Jul	596	632	2,057	1,474	1,681	10,990	7,407	2,469
22-Jul	600	664	2,373	1,579	1,567	10,807	7,007	2,463
23-Jul	600	694	2,322	1,544	1,756	10,811	6,823	2,713
24-Jul	571	671	2,079	1,657	1,631	11,170	6,910	2,506
25-Jul	563	621	2,209	1,321	1,638	10,739	7,100	2,398
26-Jul	618	647	1,990	1,529	1,629	11,467	6,895	2,625
27-Jul	606	629	2,075	1,583	1,566	11,097	7,417	2,560
28-Jul	607	664	2,075	1,612	1,614	11,470	7,375	2,682
29-Jul	612	680	2,077	1,653	1,564	10,844	7,299	2,495
30-Jul	618	701	2,187	1,672	1,472	10,274	7,256	2,603
31-Jul	602	671	1,860	1,476	1,638	11,267	7,092	2,628
1-Aug	602	671	2,172	1,653	1,708	10,698	7,101	2,730
2-Aug	594	651	2,121	1,578	1,643	11,267	7,271	2,789
3-Aug	592	645	2,242	1,296	1,473	11,047	7,177	2,596
4-Aug	587	635	2,042	1,607	1,425	10,960	6,909	2,777
5-Aug	592	694	2,328	1,543	1,761	11,323	6,996	2,703
6-Aug	596	712	1,906	1,541	1,607	11,051	7,073	2,817
7-Aug	617	603	2,349	1,748	1,405	11,390	7,142	2,543
8-Aug	577	619	2,322	1,527	1,639	9,921	6,924	2,480
9-Aug	540	623	2,301	1,375	1,663	11,384	6,923	2,840
10-Aug	587	608	1,776	1,640	1,743	10,529	7,465	2,645
11-Aug	593	611	2,205	1,690	1,724	11,267	7,222	2,561
12-Aug	591	654	2,174	1,741	1,624	10,106	7,125	2,571
13-Aug	606	662	2,002	1,511	1,576	10,775	7,111	2,603
14-Aug	592	619	1,778	1,510	1,727	10,896	7,333	2,661
15-Aug	554	608	2,225	1,847	2,217	10,355	7,467	2,489
16-Aug	571	607	2,016	2,025	1,616	11,032	7,428	2,681
17-Aug	577	616	1,906	1,371	1,604	10,964	7,487	2,496
18-Aug	560	629	2,011	1,867	1,666	11,030	7,344	2,628
19-Aug	587	631	2,027	1,864	1,549	10,441	7,469	2,589
20-Aug	599	672	1,945	1,831	1,645	11,119	6,911	2,709
21-Aug	601	663	2,179	1,521	1,912	11,121	6,881	2,768
22-Aug	559	641	1,984	1,625	1,707	11,013	7,472	2,626

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
23-Aug	585	662	2,112	1,906	1,694	11,477	7,563	2,735
24-Aug	601	621	2,280	1,782	1,654	10,875	7,210	2,524
25-Aug	601	616	1,833	1,650	1,532	11,175	7,203	2,659
26-Aug	576	645	1,985	1,655	1,697	11,168	7,224	2,670
27-Aug	588	683	1,958	1,744	1,691	11,305	7,156	2,846
28-Aug	591	653	2,108	1,827	1,686	11,129	7,078	2,600
29-Aug	457	618	2,134	1,484	1,606	11,132	7,152	2,641
30-Aug	600	612	2,244	1,640	1,695	11,288	7,013	2,626
31-Aug	597	615	2,191	1,341	1,607	11,437	7,264	2,739
1-Sep	584	625	2,141	2,056	1,708	11,353	6,895	2,719
2-Sep	553	640	2,151	1,876	1,614	11,331	7,197	2,658
3-Sep	584	672	2,014	1,741	1,539	10,860	6,909	2,779
4-Sep	591	713	2,077	1,802	1,953	11,830	6,982	2,878
5-Sep	525	656	2,274	1,828	1,553	11,360	7,194	2,905
6-Sep	496	642	2,270	1,611	1,693	12,629	7,728	2,795
7-Sep	604	629	2,171	1,686	1,657	11,129	7,645	2,746
8-Sep	657	600	2,273	1,519	1,543	11,368	7,078	2,608
9-Sep	641	640	1,800	1,630	1,600	11,182	7,260	2,664
10-Sep	659	672	1,981	1,598	1,647	10,734	6,688	2,738
11-Sep	631	634	2,247	1,615	1,586	10,555	6,667	2,537
12-Sep	654	620	1,828	1,430	1,538	10,916	6,714	2,584
13-Sep	603	622	2,007	1,537	1,672	11,133	6,793	2,650
14-Sep	576	603	2,052	1,492	1,843	10,830	6,847	2,589
15-Sep	581	871	2,101	1,606	1,520	10,526	6,989	2,631
16-Sep	592	781	2,078	1,654	1,631	11,221	7,981	2,644
17-Sep	554	657	1,999	1,604	1,618	10,722	6,213	2,726
18-Sep	601	633	2,185	1,492	1,623	10,937	6,181	2,638
19-Sep	552	606	1,948	1,622	1,701	10,729	6,480	2,675
20-Sep	583	633	2,071	1,349	1,541	10,568	6,588	2,720
21-Sep	552	632	2,341	1,685	1,563	10,801	6,558	2,580
22-Sep	566	597	2,319	1,421	1,548	10,810	6,384	2,547
23-Sep	533	605	1,672	1,535	1,491	10,554	6,077	2,610
24-Sep	558	652	2,045	1,674	1,566	10,510	5,990	2,763
25-Sep	531	654	2,237	1,523	1,626	10,463	6,166	2,546
26-Sep	530	605	1,575	1,543	1,524	10,252	6,200	2,721
27-Sep	511	608	2,063	1,605	1,561	10,514	6,665	2,658
28-Sep	560	600	1,904	1,496	1,558	10,760	6,912	2,641
29-Sep	545	600	1,912	1,396	1,568	10,477	6,159	2,685
30-Sep	574	597	1,904	1,554	1,506	10,741	5,955	2,706

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
1-Oct	547	628	1,951	1,752	1,685	9,981	6,646	2,754
2-Oct	573	680	2,253	1,329	1,578	11,053	6,794	2,845
3-Oct	564	628	1,937	1,714	1,596	10,154	6,810	2,703
4-Oct	524	633	2,030	1,444	1,510	10,690	6,879	2,865
5-Oct	592	616	2,079	1,639	1,583	10,813	6,554	2,690
6-Oct	590	595	2,121	1,485	1,607	10,392	6,663	2,687
7-Oct	552	587	2,436	1,390	1,422	10,206	5,807	2,619
8-Oct	535	610	1,488	1,731	1,506	10,173	5,958	2,757
9-Oct	575	619	2,091	1,660	1,635	10,452	6,193	2,707
10-Oct	558	613	2,005	1,325	1,503	10,875	6,130	2,565
11-Oct	555	576	2,084	1,685	1,592	11,016	6,377	2,701
12-Oct	559	680	1,730	1,389	1,539	10,127	6,256	2,600
13-Oct	576	652	2,322	1,524	1,518	10,872	6,191	2,422
14-Oct	542	640	1,785	1,449	1,563	9,918	5,995	2,686
15-Oct	568	594	1,876	1,764	1,669	10,780	6,029	2,747
16-Oct	547	666	2,052	1,374	1,540	10,030	5,837	2,738
17-Oct	571	618	2,081	1,430	1,532	11,012	6,213	2,587
18-Oct	550	621	1,829	1,484	1,512	11,318	6,125	2,684
19-Oct	574	612	1,963	1,407	1,555	9,895	6,114	2,620
20-Oct	556	613	1,988	1,462	1,423	9,260	6,061	2,652
21-Oct	573	589	1,970	1,649	1,518	9,449	5,925	2,675
22-Oct	544	619	1,887	1,480	1,686	9,047	6,003	2,761
23-Oct	599	666	2,029	1,574	1,683	9,625	6,201	2,754
24-Oct	559	769	2,050	1,203	1,671	9,483	6,009	2,618
25-Oct	548	817	1,951	1,519	1,550	9,524	5,825	2,703
26-Oct	572	635	1,992	1,444	1,556	9,482	6,028	2,620
27-Oct	593	600	2,079	1,684	1,681	9,439	6,103	2,630
28-Oct	578	611	1,869	1,515	1,603	8,906	6,302	2,728
29-Oct	543	630	1,860	1,398	1,545	8,494	6,124	2,673
30-Oct	571	677	2,159	1,396	1,553	9,619	4,964	2,648
31-Oct	563	617	1,818	1,492	1,494	10,318	6,500	2,499
1-Nov	537	605	1,918	1,533	1,496	10,451	6,099	2,751
2-Nov	570	612	1,814	1,252	1,570	10,313	6,111	2,576
3-Nov	545	632	1,892	1,319	1,576	10,392	6,082	2,657
4-Nov	559	641	1,763	1,675	1,559	10,238	5,888	2,677
5-Nov	517	639	1,956	1,790	1,703	10,506	6,371	2,863
6-Nov	573	703	2,062	1,703	1,544	10,568	6,071	2,721
7-Nov	588	660	1,896	1,463	1,621	10,914	6,067	2,594
8-Nov	525	621	1,940	1,517	1,469	11,278	6,048	2,659

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
9-Nov	574	621	1,951	1,114	1,545	10,447	5,892	2,640
10-Nov	584	637	1,992	1,347	1,535	10,246	6,264	2,632
11-Nov	537	601	2,002	1,631	1,585	10,671	5,875	2,719
12-Nov	577	640	1,821	1,662	1,616	10,243	6,242	2,766
13-Nov	570	695	1,800	1,441	1,577	9,991	5,998	2,723
14-Nov	542	631	1,980	1,551	1,495	10,195	5,962	2,665
15-Nov	576	635	1,997	1,453	1,509	10,758	5,882	2,693
16-Nov	577	637	1,928	1,380	1,506	10,310	6,322	2,686
17-Nov	535	643	1,962	1,568	1,488	10,807	5,862	2,716
18-Nov	571	645	1,876	1,662	1,572	10,767	5,873	2,743
19-Nov	530	663	1,880	1,779	1,613	10,509	5,872	2,799
20-Nov	578	672	2,196	1,493	1,551	10,500	5,661	2,700
21-Nov	570	646	1,867	1,547	1,567	10,551	5,885	2,708
22-Nov	544	666	1,899	1,593	1,685	10,039	5,877	2,765
23-Nov	571	671	2,137	1,610	1,659	8,802	5,543	2,749
24-Nov	567	711	1,526	1,438	1,544	9,548	5,312	2,663
25-Nov	542	640	1,804	1,667	1,618	8,573	5,481	2,771
26-Nov	574	650	1,881	1,652	1,610	9,374	5,017	2,795
27-Nov	513	661	1,889	1,374	1,691	9,307	6,047	2,718
28-Nov	580	669	1,960	1,696	1,562	9,764	5,890	2,683
29-Nov	589	628	1,935	1,564	1,540	10,090	6,043	2,700
30-Nov	589	656	1,802	1,359	1,594	10,383	5,911	2,612
1-Dec	553	677	1,803	1,528	1,495	10,688	5,924	2,515
2-Dec	572	617	2,013	1,560	1,481	10,693	6,225	2,476
3-Dec	541	638	2,091	1,699	1,627	10,708	5,951	2,592
4-Dec	551	703	1,664	1,545	1,523	10,972	5,890	2,535
5-Dec	558	663	1,969	1,597	1,522	10,851	5,907	2,401
6-Dec	551	652	2,016	1,753	1,592	10,975	6,028	2,523
7-Dec	544	662	1,885	1,593	1,481	10,407	6,420	2,463
8-Dec	535	652	1,900	1,340	1,582	10,680	6,392	2,488
9-Dec	439	642	1,888	1,426	1,445	10,475	6,536	2,544
10-Dec	497	660	1,928	1,608	1,629	10,324	6,445	2,656
11-Dec	547	716	2,054	1,569	1,625	10,169	6,532	2,482
12-Dec	610	691	1,956	1,509	1,589	10,969	6,574	2,584
13-Dec	559	689	2,048	1,389	1,574	10,393	6,448	2,482

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
14-Dec	565	669	1,800	1,305	1,511	10,267	6,430	2,578
15-Dec	583	702	1,917	1,362	1,526	10,509	6,600	2,530
16-Dec	546	666	1,864	2,053	1,465	9,797	6,249	2,609
17-Dec	586	676	1,888	1,707	1,633	10,052	6,118	2,627
18-Dec	493	720	2,001	1,550	1,547	9,373	6,387	2,557
19-Dec	546	666	1,953	1,332	1,603	10,576	6,268	2,489
20-Dec	610	704	2,060	1,809	1,588	10,638	6,266	2,754
21-Dec	594	663	2,114	1,282	1,551	10,182	6,445	2,851
22-Dec	579	670	1,848	1,998	1,595	10,196	6,591	2,660
23-Dec	594	665	1,915	1,620	1,624	10,539	5,996	2,746
24-Dec	545	669	1,960	1,849	1,604	9,741	5,681	2,662
25-Dec	581	704	1,893	1,741	1,509	9,003	5,617	2,498
26-Dec	632	687	2,114	1,665	1,630	9,515	5,452	2,614
27-Dec	540	709	1,770	1,764	1,583	9,986	6,272	2,594
28-Dec	570	667	1,690	1,523	1,559	10,194	6,455	2,491
29-Dec	528	672	2,375	1,425	1,482	10,375	6,397	2,622
30-Dec	577	674	1,863	1,629	1,646	9,748	5,570	2,612
31-Dec	549	682	1,769	1,904	1,467	9,735	5,993	2,567
Grand Total	213,062	242,943	745,267	552,348	596,572	3,918,030	2,338,017	972,728
Max	608	733	2,604	1,694	2,066	12,985	7,608	3,088
Avg	584	666	2,042	1,513	1,634	10,734	6,406	2,665
Mx/Avg Day	1.04	1.10	1.28	1.12	1.26	1.21	1.19	1.16

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
1-Jan	4,457	3,639	130	1,786	4,344	2,180	1,439	313
2-Jan	4,321	3,528	134	1,356	5,044	2,107	1,615	305
3-Jan	4,222	3,779	117	1,748	5,596	2,140	1,432	289
4-Jan	4,451	4,035	110	1,350	5,756	1,971	1,358	290
5-Jan	4,210	3,558	111	1,368	5,661	2,085	1,274	307
6-Jan	4,265	3,456	109	1,192	5,704	1,997	1,366	298
7-Jan	4,138	3,462	124	1,244	5,787	2,074	1,402	327
8-Jan	4,409	3,414	139	1,165	4,675	2,064	1,385	316
9-Jan	4,490	3,669	113	1,546	5,687	2,063	1,190	334
10-Jan	4,426	3,459	112	1,241	5,296	1,992	1,388	306
11-Jan	4,271	3,338	119	1,249	5,803	1,980	1,345	282
12-Jan	4,203	3,239	110	1,230	5,381	2,005	1,200	294
13-Jan	4,265	3,085	113	1,138	5,643	1,945	1,255	294
14-Jan	3,820	3,405	120	1,119	5,090	1,908	1,383	319
15-Jan	4,212	3,615	124	1,368	4,933	1,960	1,221	315
16-Jan	4,230	3,428	131	1,351	5,645	2,105	1,297	319
17-Jan	4,235	3,686	111	1,455	6,386	1,979	1,348	306
18-Jan	4,251	3,489	112	1,229	6,346	1,974	1,340	284
19-Jan	4,269	3,406	112	1,193	5,754	2,008	1,136	308
20-Jan	3,659	3,034	111	1,166	6,031	1,982	1,349	279
21-Jan	4,304	3,231	128	1,163	5,444	1,914	1,218	298
22-Jan	4,319	3,155	126	1,308	4,295	1,956	1,415	305
23-Jan	4,467	3,300	116	1,515	5,535	1,996	1,334	322
24-Jan	4,372	3,449	100	1,293	5,732	1,951	1,138	295
25-Jan	3,789	3,144	114	1,210	6,149	1,974	1,388	314
26-Jan	3,980	3,203	104	1,176	5,660	1,964	1,350	295
27-Jan	4,406	3,426	110	1,122	5,870	1,931	1,155	300
28-Jan	4,271	3,494	117	1,095	5,219	1,961	1,258	298
29-Jan	4,385	3,495	128	1,336	4,412	1,962	1,358	335
30-Jan	4,448	3,514	112	1,490	5,699	2,036	1,175	307
31-Jan	4,054	3,509	103	1,218	5,663	2,006	1,249	270
1-Feb	4,455	3,230	107	1,279	5,638	1,986	1,330	315
2-Feb	4,162	3,208	104	1,082	6,147	1,951	1,286	320
3-Feb	4,331	2,991	116	1,207	5,515	1,952	1,113	325
4-Feb	3,991	3,037	120	1,121	5,419	2,108	1,442	336
5-Feb	4,300	3,175	126	1,513	4,138	2,018	1,309	331
6-Feb	4,387	3,343	107	1,640	5,530	2,061	1,321	347
7-Feb	4,537	3,300	110	1,384	5,747	1,961	1,338	338
8-Feb	4,428	3,296	108	1,197	5,831	2,035	1,122	350

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
9-Feb	4,236	3,243	104	1,191	5,671	2,043	1,353	326
10-Feb	3,968	3,606	109	1,249	5,959	2,046	1,253	304
11-Feb	4,200	3,261	112	1,000	4,983	1,883	1,219	318
12-Feb	4,051	3,440	122	1,499	4,517	2,158	1,435	314
13-Feb	4,462	3,233	106	1,404	5,146	2,052	1,157	309
14-Feb	4,427	3,446	107	1,285	6,193	1,984	1,380	319
15-Feb	4,346	3,527	101	1,096	5,881	1,976	1,257	304
16-Feb	4,417	3,431	105	1,240	5,850	1,972	1,248	293
17-Feb	4,190	3,296	109	1,038	5,814	2,013	1,339	313
18-Feb	4,466	3,017	115	1,277	5,315	2,009	1,098	312
19-Feb	4,310	3,055	120	1,433	4,507	2,041	1,296	302
20-Feb	4,442	3,612	114	1,625	5,179	2,065	1,344	307
21-Feb	4,291	3,016	110	1,378	6,001	1,951	1,299	286
22-Feb	4,162	3,044	107	1,396	5,378	1,953	1,130	302
23-Feb	4,196	3,230	106	1,350	6,173	2,022	1,340	315
24-Feb	3,999	3,635	104	1,062	5,714	1,997	1,216	289
25-Feb	4,347	3,535	113	1,351	5,313	1,988	1,225	293
26-Feb	4,592	3,418	127	1,240	5,249	2,017	1,391	316
27-Feb	4,370	3,039	106	1,588	5,377	2,070	1,109	313
28-Feb	4,397	3,165	105	1,154	5,764	2,004	1,342	299
1-Mar	3,985	3,405	109	1,229	5,858	2,034	1,179	289
2-Mar	4,116	2,868	107	1,370	5,840	1,974	1,335	314
3-Mar	4,119	3,115	103	1,082	5,562	1,873	1,071	282
4-Mar	3,672	3,393	116	1,117	4,692	2,229	1,376	318
5-Mar	3,935	3,421	127	1,394	4,585	2,153	1,282	309
6-Mar	4,547	3,524	117	1,491	4,995	2,109	1,222	293
7-Mar	4,500	3,384	108	1,218	5,598	1,969	1,329	319
8-Mar	4,426	3,109	107	1,235	5,910	1,938	1,202	281
9-Mar	4,385	3,100	111	1,208	6,054	1,985	1,250	307
10-Mar	4,166	3,219	109	1,140	5,549	2,043	1,323	284
11-Mar	4,201	3,073	123	1,274	4,767	2,062	1,160	301
12-Mar	4,409	3,184	124	1,050	3,761	1,952	1,333	282
13-Mar	4,273	3,351	107	1,400	4,676	2,036	1,168	314
14-Mar	4,059	3,258	105	1,238	5,133	1,963	1,310	293
15-Mar	4,252	3,416	102	1,201	5,435	1,987	1,210	312
16-Mar	4,136	3,334	106	1,245	4,894	2,035	1,338	221
17-Mar	4,183	3,585	110	1,188	5,259	2,077	1,190	368
18-Mar	4,226	3,312	111	1,276	4,596	2,005	1,269	315
19-Mar	4,215	3,224	127	1,297	3,902	1,990	1,391	311

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
20-Mar	4,282	3,371	107	1,485	4,916	2,058	1,122	315
21-Mar	4,244	3,166	105	1,354	5,639	2,053	1,369	314
22-Mar	4,422	3,098	102	1,212	5,408	2,038	1,348	292
23-Mar	4,268	3,323	106	1,354	5,254	2,031	1,132	256
24-Mar	4,072	3,358	110	1,188	5,290	2,068	1,327	322
25-Mar	4,097	3,394	111	1,071	5,018	1,985	1,230	305
26-Mar	4,172	3,408	127	1,412	4,567	2,018	1,208	300
27-Mar	4,381	3,526	113	1,444	4,973	2,054	1,351	318
28-Mar	4,319	3,100	106	1,252	5,374	1,974	1,320	301
29-Mar	4,357	3,422	106	1,199	5,748	2,011	1,366	294
30-Mar	4,351	3,364	105	1,341	4,875	1,986	1,668	287
31-Mar	4,243	2,856	104	1,407	5,291	2,054	1,301	294
1-Apr	3,897	2,843	113	1,160	4,742	1,953	1,079	288
2-Apr	3,729	2,894	123	1,344	4,081	2,054	1,411	313
3-Apr	4,439	3,168	112	1,555	5,365	2,019	1,336	273
4-Apr	4,449	2,951	115	1,288	5,757	2,047	1,121	364
5-Apr	4,480	2,935	117	1,407	5,377	2,004	1,358	280
6-Apr	4,430	3,281	110	1,291	5,893	2,019	1,331	302
7-Apr	4,419	3,122	116	1,599	5,206	2,071	1,183	297
8-Apr	4,412	3,363	123	1,077	3,674	2,065	1,296	315
9-Apr	4,436	3,508	123	1,415	4,564	2,056	1,365	312
10-Apr	4,643	3,373	128	1,535	3,934	2,063	1,143	310
11-Apr	4,532	3,212	119	1,699	5,900	2,009	1,339	293
12-Apr	4,321	3,849	127	1,431	6,050	2,016	1,372	313
13-Apr	3,297	3,347	137	1,539	6,278	1,990	1,148	313
14-Apr	4,923	2,953	120	1,283	5,983	2,098	1,411	330
15-Apr	4,864	3,141	112	1,431	4,704	2,052	1,259	286
16-Apr	4,478	3,067	128	1,481	4,652	2,039	1,315	321
17-Apr	4,524	3,466	112	1,401	5,130	2,038	1,333	312
18-Apr	4,707	3,160	112	1,328	6,081	1,976	1,112	289
19-Apr	4,923	2,676	116	1,297	5,570	1,995	1,368	289
20-Apr	5,161	3,406	122	1,265	5,972	2,069	1,299	301
21-Apr	4,777	3,634	126	1,218	6,259	2,016	1,208	292
22-Apr	5,043	3,537	121	1,283	4,757	1,979	1,371	304
23-Apr	4,572	3,332	129	1,459	4,517	1,904	1,165	301
24-Apr	4,256	3,232	118	1,264	5,696	1,984	1,379	321
25-Apr	4,019	1,677	116	1,164	6,411	1,891	1,192	295
26-Apr	4,670	3,702	115	1,289	5,740	1,890	1,300	301
27-Apr	4,622	3,472	111	1,126	6,099	1,921	1,344	296

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
28-Apr	4,807	3,235	105	1,184	6,109	1,915	1,109	285
29-Apr	3,809	3,177	120	1,210	5,012	1,959	1,377	305
30-Apr	4,326	3,376	131	1,439	4,711	1,873	1,144	303
1-May	4,086	3,563	114	1,406	5,598	1,874	1,341	299
2-May	4,530	3,406	111	1,224	5,759	1,893	1,208	298
3-May	4,595	3,430	106	1,336	6,254	1,853	1,297	259
4-May	4,708	3,382	122	1,173	5,796	1,985	1,219	305
5-May	4,452	3,302	112	1,380	6,302	2,019	1,315	324
6-May	4,547	3,333	130	1,183	4,602	1,946	1,357	300
7-May	4,614	3,270	132	1,590	4,737	2,007	1,179	319
8-May	4,568	3,386	122	1,344	5,647	2,058	1,396	336
9-May	4,535	3,223	132	1,328	6,316	2,004	1,320	307
10-May	4,483	2,907	115	1,308	6,346	2,068	1,388	318
11-May	5,044	3,022	125	1,268	6,063	2,030	1,228	313
12-May	5,123	3,461	126	1,243	5,662	2,033	1,332	307
13-May	5,444	3,160	123	1,244	4,725	1,958	1,399	322
14-May	5,526	3,158	137	1,686	4,950	1,972	1,388	316
15-May	4,991	3,228	131	1,281	5,440	2,084	1,335	349
16-May	5,216	3,228	160	1,367	6,129	2,099	1,432	337
17-May	4,762	3,586	131	1,312	5,622	2,067	1,208	311
18-May	4,702	3,747	135	1,493	6,170	2,042	1,420	316
19-May	5,104	3,756	129	1,369	5,667	2,072	1,240	307
20-May	4,807	3,744	138	1,259	4,761	1,999	1,340	329
21-May	4,504	3,343	157	1,490	4,217	1,919	1,341	334
22-May	5,417	3,400	160	1,447	5,787	2,171	1,511	363
23-May	5,915	3,417	148	1,371	6,467	2,218	1,307	351
24-May	5,893	3,736	143	1,108	5,777	2,197	1,425	339
25-May	5,831	3,891	162	1,453	6,322	2,141	1,509	341
26-May	5,600	3,563	165	1,343	5,684	2,129	1,309	338
27-May	5,478	3,635	178	1,529	4,748	2,225	1,531	377
28-May	5,687	3,347	220	1,548	4,823	2,190	1,420	396
29-May	5,479	3,512	272	1,755	4,467	2,301	1,493	397
30-May	5,855	3,887	170	1,831	5,782	2,385	1,504	429
31-May	6,231	3,204	163	1,450	6,126	2,317	1,595	388
1-Jun	6,303	3,632	199	1,394	6,552	2,249	1,350	391
2-Jun	6,226	3,685	161	1,542	6,379	2,288	1,562	410
3-Jun	6,133	4,080	163	1,163	6,197	2,358	1,308	349
4-Jun	5,725	3,821	164	1,571	4,002	2,367	1,627	347
5-Jun	5,883	3,645	164	1,414	5,191	2,367	1,327	381

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
6-Jun	5,785	3,656	146	1,382	5,723	2,235	1,572	349
7-Jun	5,470	4,032	153	1,358	5,959	2,129	1,241	326
8-Jun	6,259	3,923	151	1,541	4,988	2,117	1,479	321
9-Jun	6,220	3,430	141	1,330	5,381	2,079	1,297	318
10-Jun	5,863	3,386	151	1,478	4,580	2,012	1,364	341
11-Jun	5,592	3,781	153	1,541	4,633	2,130	1,365	368
12-Jun	5,516	3,792	121	1,540	5,265	1,989	1,436	359
13-Jun	4,511	3,731	129	1,476	5,853	1,850	1,367	327
14-Jun	4,922	3,171	110	1,308	5,415	1,917	1,325	283
15-Jun	4,802	3,603	130	1,374	5,647	1,929	1,320	335
16-Jun	4,838	3,774	117	1,235	5,921	1,911	1,343	335
17-Jun	4,502	3,763	134	1,364	5,170	1,910	1,132	314
18-Jun	4,115	3,662	147	1,588	3,926	1,981	1,489	334
19-Jun	4,773	3,582	142	1,498	5,404	2,045	1,295	305
20-Jun	5,428	3,470	129	1,564	5,763	2,066	1,467	419
21-Jun	5,446	3,409	112	1,383	6,522	2,015	1,365	325
22-Jun	4,970	3,368	110	1,506	5,838	2,000	1,344	305
23-Jun	4,750	3,304	112	1,283	5,881	1,944	1,134	306
24-Jun	4,182	2,932	124	1,331	4,683	1,844	1,471	325
25-Jun	4,656	3,355	126	1,411	4,463	1,850	1,201	331
26-Jun	4,574	3,501	119	1,474	5,272	2,059	1,481	330
27-Jun	4,124	3,319	119	1,457	6,112	1,897	1,281	315
28-Jun	5,085	3,019	116	1,437	5,713	1,824	1,341	328
29-Jun	4,012	3,179	122	1,361	5,615	1,845	1,382	320
30-Jun	4,678	3,729	121	1,471	5,241	1,954	1,383	342
1-Jul	5,246	3,746	132	1,404	5,668	2,008	1,272	340
2-Jul	4,678	3,345	124	1,604	4,057	1,900	1,388	332
3-Jul	5,063	3,483	125	1,785	4,237	2,056	1,355	347
4-Jul	5,213	3,590	147	1,560	4,388	1,935	1,302	330
5-Jul	5,343	3,580	136	1,779	4,686	1,994	1,491	378
6-Jul	5,229	3,542	128	1,807	4,976	1,998	1,355	348
7-Jul	5,175	3,183	121	1,342	4,768	2,072	1,322	343
8-Jul	4,520	3,079	137	1,396	4,674	1,943	1,506	332
9-Jul	4,743	3,266	120	1,626	4,387	1,927	1,193	340
10-Jul	4,242	3,418	127	1,684	5,257	1,927	1,485	347
11-Jul	5,091	3,263	135	1,438	5,856	1,865	1,405	337
12-Jul	5,569	3,517	127	1,785	5,809	1,923	1,328	341
13-Jul	5,109	3,819	144	1,434	5,943	1,938	1,310	345
14-Jul	4,920	3,664	146	1,349	5,517	1,914	1,371	368

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
15-Jul	5,316	3,815	144	1,440	5,310	2,012	1,280	374
16-Jul	4,390	3,888	138	1,652	4,307	2,040	1,362	329
17-Jul	4,712	3,801	143	1,485	5,283	2,000	1,371	354
18-Jul	5,084	3,819	133	1,566	5,756	1,910	1,294	339
19-Jul	5,268	3,787	135	1,368	6,230	1,969	1,331	326
20-Jul	5,092	3,125	132	1,634	5,812	1,962	1,186	322
21-Jul	4,624	3,120	117	1,314	5,507	1,950	1,406	367
22-Jul	5,167	3,210	133	1,461	5,244	1,937	1,270	336
23-Jul	4,598	3,619	152	1,523	5,001	1,961	1,367	358
24-Jul	5,032	3,730	124	1,701	5,430	1,967	1,241	390
25-Jul	4,662	3,610	141	1,455	5,836	1,943	1,387	326
26-Jul	4,557	3,074	134	1,523	5,808	1,869	1,235	338
27-Jul	5,143	3,693	135	1,397	6,803	2,038	1,253	341
28-Jul	5,115	3,857	127	1,284	6,374	1,921	1,437	379
29-Jul	4,588	4,010	121	1,633	5,203	1,676	1,269	384
30-Jul	4,820	4,214	140	1,772	5,224	2,167	1,358	382
31-Jul	4,925	3,642	129	1,639	5,825	1,926	1,384	373
1-Aug	5,024	3,388	124	1,636	6,110	1,894	1,230	317
2-Aug	4,579	3,770	123	1,424	6,008	1,923	1,451	307
3-Aug	5,328	3,759	128	1,355	6,138	1,957	1,208	315
4-Aug	4,818	3,546	125	1,336	6,063	1,950	1,342	324
5-Aug	4,642	3,754	129	1,503	5,535	1,975	1,391	345
6-Aug	4,946	3,780	143	1,648	4,807	1,928	1,358	324
7-Aug	4,530	3,925	121	1,621	5,240	2,021	1,494	341
8-Aug	4,684	3,522	112	1,352	5,704	1,826	1,384	284
9-Aug	4,966	3,478	116	1,223	5,866	1,935	1,559	367
10-Aug	4,840	3,391	114	1,342	5,780	1,968	1,467	310
11-Aug	4,290	3,310	127	1,354	5,854	2,023	1,349	317
12-Aug	4,928	3,674	137	1,492	5,168	1,891	1,303	336
13-Aug	4,607	3,837	133	1,568	4,931	1,898	1,358	328
14-Aug	4,602	3,936	123	1,555	5,194	1,961	1,394	327
15-Aug	4,680	3,793	113	1,442	6,259	1,890	1,495	309
16-Aug	4,748	3,903	123	1,190	5,999	1,923	1,485	306
17-Aug	4,656	2,797	129	1,347	6,511	2,065	1,400	268
18-Aug	5,248	3,389	131	1,334	5,611	2,132	1,362	306
19-Aug	4,779	3,178	134	1,460	5,259	1,917	1,414	345
20-Aug	5,300	3,215	140	1,474	4,684	1,959	1,255	325
21-Aug	5,015	3,372	150	1,426	5,354	2,027	1,471	318
22-Aug	4,702	3,595	133	1,486	5,953	2,002	1,606	320

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
23-Aug	5,439	3,388	123	1,289	5,870	1,935	1,219	300
24-Aug	4,581	3,459	109	1,281	5,849	1,997	1,394	301
25-Aug	4,923	3,978	112	1,317	5,126	1,885	1,409	311
26-Aug	4,805	4,262	129	1,227	5,025	1,919	1,506	335
27-Aug	5,307	4,056	146	1,359	4,342	1,914	2,109	323
28-Aug	4,623	4,096	111	1,566	5,133	1,913	1,396	334
29-Aug	4,826	3,642	118	1,381	5,794	1,938	1,372	294
30-Aug	4,729	3,512	118	1,103	5,889	1,938	1,374	306
31-Aug	5,171	3,340	126	1,416	5,578	1,882	1,304	312
1-Sep	5,190	3,747	134	1,202	5,424	2,025	1,133	329
2-Sep	4,676	3,588	144	1,214	4,770	2,008	1,414	329
3-Sep	4,829	3,680	157	1,646	4,345	1,859	1,133	333
4-Sep	5,437	3,677	163	1,419	4,281	2,024	1,554	338
5-Sep	5,409	3,835	142	1,639	5,789	2,207	1,387	351
6-Sep	5,301	3,376	132	1,376	5,895	2,107	1,326	343
7-Sep	4,945	3,550	122	1,218	6,140	2,000	1,150	334
8-Sep	5,145	3,458	120	1,126	5,870	1,904	1,348	322
9-Sep	4,843	3,292	120	1,273	5,069	1,837	1,073	336
10-Sep	4,556	3,608	132	1,382	4,526	1,863	1,430	324
11-Sep	4,209	3,600	114	1,428	5,634	1,864	1,136	348
12-Sep	4,436	3,924	107	1,119	6,198	1,900	1,385	406
13-Sep	4,953	3,683	113	1,293	5,949	1,820	1,255	359
14-Sep	5,173	3,624	114	1,258	6,291	1,884	1,338	334
15-Sep	4,697	3,315	118	1,322	5,550	1,979	1,099	341
16-Sep	4,747	3,159	126	1,185	5,293	1,883	1,382	330
17-Sep	5,447	3,383	121	1,136	4,496	1,821	1,224	319
18-Sep	4,264	3,576	117	1,351	5,337	1,866	1,334	348
19-Sep	4,592	3,424	111	1,183	5,831	1,954	1,326	388
20-Sep	4,857	3,214	117	1,485	6,058	1,899	1,302	330
21-Sep	4,557	3,822	123	1,090	5,940	2,090	1,152	356
22-Sep	4,723	3,794	115	1,465	5,160	2,039	1,352	314
23-Sep	4,094	4,012	120	1,135	5,032	2,115	1,173	343
24-Sep	4,021	4,012	126	1,326	4,489	1,996	1,353	313
25-Sep	3,864	3,607	117	1,520	5,587	2,088	1,218	332
26-Sep	4,280	3,595	111	1,291	5,560	2,019	1,331	300
27-Sep	4,943	3,260	110	1,153	6,279	2,070	1,127	321
28-Sep	5,040	3,210	110	1,426	5,988	2,056	1,350	374
29-Sep	4,345	3,078	112	1,166	5,669	1,988	1,230	327
30-Sep	4,396	3,434	118	1,167	4,874	1,886	1,190	324

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
1-Oct	4,476	3,494	137	1,204	4,955	1,863	1,372	327
2-Oct	4,810	3,733	125	1,592	5,538	1,994	1,315	366
3-Oct	4,021	3,493	122	1,163	5,788	1,967	1,262	333
4-Oct	4,086	3,786	120	1,366	5,898	2,026	1,374	336
5-Oct	4,701	3,910	118	1,180	5,930	2,015	1,210	360
6-Oct	4,274	3,689	120	1,336	5,725	1,952	1,226	331
7-Oct	3,894	3,799	122	1,143	5,124	1,807	1,289	322
8-Oct	4,544	3,523	127	1,444	4,272	1,844	1,202	348
9-Oct	3,835	3,484	120	1,541	5,294	1,933	1,386	335
10-Oct	4,158	3,778	112	1,336	5,714	1,822	1,176	319
11-Oct	4,254	3,567	115	1,496	5,646	1,964	1,317	313
12-Oct	4,564	3,366	115	1,333	6,025	1,899	1,186	321
13-Oct	4,460	3,372	115	1,271	5,531	1,885	1,053	306
14-Oct	3,892	3,482	117	1,179	4,704	1,816	1,311	335
15-Oct	3,742	3,681	122	1,427	4,263	1,887	1,107	326
16-Oct	3,901	3,901	117	1,372	5,237	1,921	1,293	326
17-Oct	4,032	3,476	106	1,392	6,097	1,854	1,033	344
18-Oct	3,899	3,437	104	1,446	6,110	1,832	1,272	300
19-Oct	4,124	3,452	111	1,228	6,121	1,942	1,155	318
20-Oct	4,290	3,246	101	1,201	4,878	2,082	1,160	314
21-Oct	3,908	3,457	112	1,233	4,652	2,030	1,180	341
22-Oct	4,049	3,477	124	1,274	3,607	1,824	1,229	324
23-Oct	3,799	3,311	111	1,452	5,611	1,795	1,164	323
24-Oct	4,353	3,690	99	1,218	5,605	1,919	1,174	317
25-Oct	4,077	3,641	110	1,275	5,931	1,943	1,170	303
26-Oct	4,082	3,513	105	1,235	5,145	1,843	1,193	316
27-Oct	4,186	3,449	109	1,239	5,687	1,877	1,171	320
28-Oct	4,220	3,698	117	1,243	4,784	1,833	1,195	332
29-Oct	3,863	3,739	117	1,401	4,089	1,817	1,265	318
30-Oct	3,790	3,612	106	1,380	5,293	1,851	1,166	329
31-Oct	4,457	3,415	106	1,383	5,818	1,843	1,153	315
1-Nov	3,743	3,432	101	1,209	5,964	1,801	1,207	330
2-Nov	3,910	3,385	105	1,223	5,588	1,762	1,151	272
3-Nov	4,062	3,506	105	1,105	5,195	1,827	1,212	363
4-Nov	4,148	3,704	115	1,385	5,065	1,879	1,156	345
5-Nov	3,362	3,750	119	1,360	4,147	1,895	1,285	321
6-Nov	4,027	3,145	110	1,547	5,317	1,848	1,184	360
7-Nov	4,037	3,307	107	1,262	5,795	1,856	1,248	329
8-Nov	3,948	3,492	103	1,166	5,490	1,788	1,221	315

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
9-Nov	4,035	3,586	104	1,344	5,561	1,766	1,220	317
10-Nov	4,376	3,481	106	1,189	5,619	1,824	1,213	310
11-Nov	4,279	3,492	116	1,374	4,944	1,902	1,237	323
12-Nov	3,365	3,839	123	1,322	4,362	1,819	1,270	317
13-Nov	4,235	3,464	112	1,467	5,226	1,813	1,226	311
14-Nov	4,045	3,294	107	1,268	5,512	1,825	1,230	328
15-Nov	3,795	3,657	106	1,213	5,889	1,743	1,231	302
16-Nov	3,873	3,447	101	1,261	5,562	1,779	1,220	341
17-Nov	3,350	3,513	110	1,327	5,416	1,806	1,212	319
18-Nov	3,650	3,767	121	1,353	5,213	1,724	1,236	304
19-Nov	4,082	3,240	118	1,494	3,946	1,761	1,149	345
20-Nov	4,391	3,435	112	1,407	4,487	1,785	1,279	319
21-Nov	4,691	3,629	110	1,297	4,441	1,785	1,242	309
22-Nov	3,415	3,612	118	1,350	5,067	1,609	1,272	313
23-Nov	3,646	4,159	129	1,171	4,971	1,806	1,262	357
24-Nov	4,306	3,215	111	1,544	4,167	1,919	1,214	329
25-Nov	3,790	3,483	125	1,693	4,162	1,888	1,231	337
26-Nov	3,507	3,574	122	1,578	3,917	1,773	1,250	343
27-Nov	3,044	3,629	117	1,452	4,347	1,822	1,251	341
28-Nov	3,763	3,184	103	1,298	5,374	1,698	1,263	325
29-Nov	4,505	3,297	109	1,388	5,235	1,705	1,257	319
30-Nov	4,657	3,303	99	1,142	5,312	1,761	1,242	305
1-Dec	3,578	3,554	107	1,403	5,053	1,685	1,196	310
2-Dec	3,474	3,438	110	1,150	4,900	1,692	1,235	316
3-Dec	3,760	3,534	127	1,474	4,034	1,670	1,272	327
4-Dec	3,421	3,708	106	1,389	5,257	1,759	1,229	335
5-Dec	3,482	3,624	104	1,200	5,188	1,621	1,207	321
6-Dec	3,746	3,728	106	1,439	5,406	1,697	1,217	220
7-Dec	3,628	4,144	103	1,100	5,257	1,748	1,175	211
8-Dec	4,225	3,944	105	1,199	5,494	1,720	1,167	294
9-Dec	4,134	3,771	109	1,245	4,826	1,732	1,187	347
10-Dec	4,032	3,987	122	1,062	4,549	1,640	1,190	335
11-Dec	3,243	3,954	112	1,450	4,858	1,745	1,217	274
12-Dec	4,193	3,715	103	1,379	5,684	1,669	1,248	387
13-Dec	3,651	3,597	108	1,198	5,353	1,693	1,152	294

Sum of Value	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Philipsburg	PA73 - Berwick	PA74 - Frackville
Row Labels								
14-Dec	4,111	3,843	97	1,222	5,269	1,727	1,240	320
15-Dec	4,455	3,870	107	1,240	5,054	1,686	1,124	336
16-Dec	4,149	3,945	113	1,227	4,589	1,778	1,208	310
17-Dec	4,250	3,765	112	1,314	3,751	1,675	1,245	327
18-Dec	3,752	3,599	114	1,454	4,812	1,698	1,277	310
19-Dec	4,131	3,615	105	1,193	5,220	1,677	1,286	305
20-Dec	4,448	3,723	111	1,450	5,296	1,644	1,200	322
21-Dec	4,713	3,640	103	1,347	5,170	1,846	1,195	343
22-Dec	4,622	3,631	116	1,206	5,289	1,827	1,224	338
23-Dec	4,764	3,637	114	1,324	3,838	1,773	1,196	325
24-Dec	4,721	3,837	127	1,490	4,194	1,757	1,232	346
25-Dec	3,922	3,664	116	1,267	3,566	1,679	1,208	336
26-Dec	3,928	3,570	123	1,685	3,757	1,688	1,285	314
27-Dec	4,083	3,572	119	1,366	4,627	1,703	1,246	342
28-Dec	3,535	3,709	115	1,416	5,295	1,718	1,230	324
29-Dec	3,615	3,648	113	1,460	4,797	1,669	1,337	326
30-Dec	4,302	3,608	122	1,384	4,029	1,606	1,280	322
31-Dec	4,016	3,391	123	1,479	3,742	1,774	1,203	310
Grand Total	1,646,488	1,268,933	44,374	495,152	1,945,518	712,542	473,753	117,640
Max	6,226	3,685	161	1,542	6,379	2,288	1,562	410
Avg	4,511	3,477	122	1,357	5,330	1,952	1,298	322
Mx/Avg Day	1.38	1.06	1.32	1.14	1.20	1.17	1.20	1.27

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
1-Jan	23	157	4	16	61	54,020	207,821		
2-Jan	22	150	4	16	33	50,813	205,988		
3-Jan	17	150	4	16	61	49,187	204,171		
4-Jan	16	155	4	16	61	48,827	201,248		
5-Jan	16	149	4	13	54	49,310	197,477		
6-Jan	17	146	4	17	55	49,128	194,148		
7-Jan	17	147	4	16	58	47,874	194,882		
8-Jan	18	147	4	16	39	48,785	196,378		
9-Jan	15	153	4	13	61	48,802	198,296		
10-Jan	17	156	4	18	55	47,697	193,954		
11-Jan	15	148	4	19	57	48,286	195,735		
12-Jan	15	146	4	16	58	47,713	194,471		
13-Jan	168	145	4	15	58	48,363	192,087		
14-Jan	21	142	4	11	49	47,322	185,713		
15-Jan	21	146	5	22	54	47,373	193,063		
16-Jan	21	151	4	16	40	48,098	195,268		
17-Jan	17	154	4	12	68	47,898	198,142		
18-Jan	17	150	4	19	48	47,141	188,109		
19-Jan	18	146	4	20	75	47,232	191,403		
20-Jan	18	140	3	13	51	46,561	188,641		
21-Jan	18	145	4	21	60	45,147	187,375		
22-Jan	17	148	4	11	48	45,638	188,276		
23-Jan	16	156	4	22	38	43,917	190,339		
24-Jan	17	151	4	14	63	46,278	187,217		
25-Jan	17	153	4	13	40	45,905	190,382		
26-Jan	18	156	4	20	61	46,545	186,981		
27-Jan	17	156	4	18	39	45,762	188,975		
28-Jan	17	147	4	19	78	45,578	186,873		
29-Jan	17	146	5	16	43	45,231	186,627		
30-Jan	17	155	4	18	38	47,276	193,214		
31-Jan	14	154	4	14	55	46,569	190,316		
1-Feb	16	154	4	15	55	46,268	190,853		
2-Feb	17	152	4	20	48	45,980	188,055		
3-Feb	17	151	4	16	56	46,985	191,341		
4-Feb	16	153	4	18	57	47,083	189,418		
5-Feb	16	155	4	15	37	48,200	192,366		
6-Feb	20	150	4	24	66	49,117	197,867		
7-Feb	16	152	4	19	43	47,979	193,397		
8-Feb	15	153	4	24	27	47,473	191,108		

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
9-Feb	16	149	4	4	20	101	46,564	188,807	
10-Feb	16	159	4	4	18	53	46,593	189,554	
11-Feb	16	151	4	4	15	37	45,695	184,606	
12-Feb	16	152	6	6	15	57	45,197	188,828	
13-Feb	15	152	4	4	23	51	46,777	189,604	
14-Feb	15	159	2	2	23	60	47,210	188,417	
15-Feb	16	164	4	4	17	74	43,288	183,885	
16-Feb	17	155	4	4	19	33	46,050	189,110	
17-Feb	17	150	4	4	17	71	45,126	185,101	
18-Feb	17	150	4	4	17	60	45,120	184,293	
19-Feb	17	145	4	4	16	46	45,107	182,676	
20-Feb	15	159	4	4	18	36	45,242	188,917	
21-Feb	16	157	5	5	15	63	45,683	187,061	
22-Feb	16	155	4	4	15	42	45,910	184,274	
23-Feb	16	155	5	5	20	54	45,550	185,731	
24-Feb	16	157	4	4	24	51	45,269	185,183	
25-Feb	16	146	3	3	16	49	43,942	180,697	
26-Feb	15	152	4	4	25	46	44,997	184,840	
27-Feb	16	149	5	5	19	58	44,720	184,091	
28-Feb	17	152	4	4	14	57	45,250	181,584	
1-Mar	15	157	4	4	17	49	45,263	186,304	
2-Mar	16	149	4	4	20	63	45,223	183,643	
3-Mar	16	143	3	3	18	69	47,367	185,233	
4-Mar	16	144	4	4	18	44	44,196	177,663	
5-Mar	16	149	4	4	21	50	43,920	181,928	
6-Mar	21	148	4	4	23	46	45,127	183,913	
7-Mar	15	154	4	4	21	60	45,026	183,002	
8-Mar	17	156	5	5	16	51	44,777	181,802	
9-Mar	16	153	4	4	22	57	44,729	183,335	
10-Mar	16	154	4	4	17	45	43,768	181,836	
11-Mar	15	143	4	4	17	51	43,677	177,262	
12-Mar	15	142	5	5	17	41	42,660	177,003	
13-Mar	16	147	5	5	17	55	44,025	183,170	
14-Mar	16	148	4	4	23	56	43,684	179,998	
15-Mar	16	152	4	4	30	58	44,525	183,032	
16-Mar	16	156	4	4	21	61	44,800	184,785	
17-Mar	16	152	4	4	19	58	43,860	181,778	
18-Mar	16	147	4	4	23	61	43,222	177,063	
19-Mar	15	153	4	4	25	46	44,172	182,406	

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
20-Mar	16	155	5	21	36	44,294	181,563		
21-Mar	17	164	4	21	69	44,444	183,717		
22-Mar	16	163	4	16	54	44,522	182,311		
23-Mar	17	153	4	16	48	44,225	181,800		
24-Mar	17	154	4	26	63	43,968	181,592		
25-Mar	17	150	4	25	49	43,132	175,407		
26-Mar	17	154	4	27	43	43,367	180,516		
27-Mar	16	154	5	14	56	44,849	185,000		
28-Mar	15	170	4	26	56	44,782	184,563		
29-Mar	16	170	4	20	53	44,485	183,908		
30-Mar	16	163	4	23	56	45,120	181,953		
31-Mar	16	159	4	24	45	44,223	181,966		
1-Apr	16	155	4	22	63	43,420	174,931		
2-Apr	16	159	5	17	32	43,636	181,068		
3-Apr	15	161	4	29	50	44,044	183,378		
4-Apr	16	173	4	20	46	44,700	183,402		
5-Apr	16	171	4	19	53	44,171	183,942		
6-Apr	16	161	4	23	39	44,323	182,984		
7-Apr	16	163	4	22	51	42,867	179,592		
8-Apr	17	166	4	30	53	43,001	179,756		
9-Apr	17	161	5	28	45	41,723	173,695		
10-Apr	17	171	4	19	34	44,919	187,039		
11-Apr	15	167	5	18	65	45,740	187,079		
12-Apr	15	173	5	24	48	46,771	192,439		
13-Apr	18	180	4	28	60	46,780	193,945		
14-Apr	15	171	4	22	45	46,010	191,229		
15-Apr	14	167	4	23	54	44,572	186,400		
16-Apr	14	181	7	27	38	45,109	186,784		
17-Apr	16	175	5	27	49	44,518	180,838		
18-Apr	14	172	5	22	56	45,929	187,294		
19-Apr	18	179	4	24	59	46,058	185,082		
20-Apr	16	174	5	24	45	46,233	192,721		
21-Apr	16	178	5	21	63	45,964	191,705		
22-Apr	15	167	5	26	34	45,190	180,521		
23-Apr	15	166	4	29	53	44,829	183,845		
24-Apr	15	180	5	30	43	46,569	185,694		
25-Apr	15	182	4	21	74	46,202	186,044		
26-Apr	15	177	4	21	45	46,357	186,691		
27-Apr	16	166	4	26	53	46,152	186,944		

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
28-Apr	16	160	4	29	48	45,076	183,468		
29-Apr	15	160	4	23	55	43,682	180,345		
30-Apr	15	164	4	34	25	43,660	176,558		
1-May	14	151	5	28	59	44,508	181,833		
2-May	14	133	4	23	48	44,497	181,102		
3-May	15	127	4	24	50	43,461	179,935		
4-May	15	134	4	26	54	43,789	183,760		
5-May	15	141	4	24	47	44,292	181,971		
6-May	15	129	4	29	36	44,458	181,952		
7-May	14	131	5	33	42	44,400	182,017		
8-May	13	137	5	29	52	45,999	188,229		
9-May	15	147	5	25	55	47,039	191,368		
10-May	16	153	5	25	71	46,802	194,040		
11-May	15	151	4	39	46	47,457	184,510		
12-May	14	143	5	24	62	47,146	194,522		
13-May	14	136	5	8	45	46,125	187,257		
14-May	15	140	5	19	44	45,225	186,051		
15-May	15	144	6	23	55	48,077	193,140		
16-May	15	149	5	23	53	48,563	199,281		
17-May	15	144	5	9	57	47,056	194,309		
18-May	17	146	5	19	55	46,689	194,925		
19-May	17	147	5	19	55	47,530	195,230		
20-May	17	142	7	19	47	45,000	187,170		
21-May	16	143	5	12	42	46,766	189,098		
22-May	14	152	5	22	43	49,085	198,676		
23-May	15	149	5	19	59	48,488	201,647		
24-May	15	144	7	15	65	47,851	204,208		
25-May	14	150	6	19	58	48,301	208,530		
26-May	14	148	5	15	46	48,903	204,748		
27-May	14	138	6	12	60	49,249	205,082		
28-May	14	146	7	18	37	49,029	200,614		
29-May	15	176	6	23	46	50,745	208,896		
30-May	16	171	6	24	71	51,487	214,085		
31-May	16	166	6	13	49	52,229	219,190		
1-Jun	16	169	8	11	50	53,079	222,391		
2-Jun	16	176	5	13	85	51,744	223,442		
3-Jun	16	167	5	19	37	48,260	214,519		
4-Jun	17	156	5	12	50	48,628	209,527		
5-Jun	16	156	4	20	70	51,015	213,961		

Sum of Value										
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total			
6-Jun	14	164	6	13	41	51,673	215,868			
7-Jun	15	174	5	18	53	51,199	216,119			
8-Jun	16	150	6	6	47	48,887	214,684			
9-Jun	15	138	7	10	62	47,888	208,934			
10-Jun	15	144	6	18	48	46,550	206,657			
11-Jun	16	153	6	18	41	47,249	206,394			
12-Jun	20	140	6	25	39	47,098	202,355			
13-Jun	15	146	4	12	46	46,397	195,482			
14-Jun	15	129	3	10	40	44,894	191,503			
15-Jun	15	143	3	10	36	44,938	191,243			
16-Jun	15	136	3	18	41	45,153	190,289			
17-Jun	16	145	3	14	40	44,002	188,500			
18-Jun	16	145	3	20	37	44,337	190,586			
19-Jun	16	166	4	14	55	48,109	202,439			
20-Jun	16	165	4	14	55	49,041	205,730			
21-Jun	14	152	5	23	46	48,499	203,859			
22-Jun	17	136	4	12	131	48,710	199,023			
23-Jun	17	137	3	17	76	46,949	190,830			
24-Jun	17	133	3	12	35	45,847	183,043			
25-Jun	17	140	4	15	39	45,768	187,261			
26-Jun	15	142	3	12	41	46,401	197,122			
27-Jun	14	142	3	12	36	46,112	186,295			
28-Jun	17	141	3	13	56	45,880	188,756			
29-Jun	16	148	3	20	42	47,942	190,587			
30-Jun	16	143	3	21	44	48,213	195,526			
1-Jul	16	140	3	9	47	28,876	173,982			
2-Jul	16	127	3	9	42	27,189	165,241			
3-Jul	16	124	3	17	28	46,523	187,151			
4-Jul	15	140	3	17	54	44,722	185,724			
5-Jul	27	151	3	17	28	47,856	194,037			
6-Jul	32	149	3	20	36	50,804	205,330			
7-Jul	32	154	4	13	51	49,113	198,754			
8-Jul	31	135	3	10	44	46,190	192,514			
9-Jul	31	130	3	12	30	45,097	186,652			
10-Jul	22	149	3	23	42	46,140	194,993			
11-Jul	15	163	3	9	42	47,570	198,890			
12-Jul	20	158	4	24	40	45,031	201,196			
13-Jul	15	152	3	16	49	47,491	198,978			
14-Jul	15	144	5	10	35	47,373	200,319			

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
15-Jul	14	141	5	10	47	46,518	196,414		
16-Jul	14	139	5	24	51	45,355	189,811		
17-Jul	11	141	4	10	43	48,098	199,090		
18-Jul	16	146	5	10	34	47,397	196,541		
19-Jul	16	149	4	11	44	47,590	196,332		
20-Jul	15	154	5	13	39	47,873	201,053		
21-Jul	15	146	5	31	44	47,026	195,916		
22-Jul	14	134	4	12	43	45,810	187,482		
23-Jul	14	141	5	17	52	46,599	193,302		
24-Jul	17	146	5	19	29	47,749	200,124		
25-Jul	11	142	4	17	46	47,279	197,300		
26-Jul	16	144	5	8	58	48,183	199,101		
27-Jul	14	149	4	18	72	47,865	202,964		
28-Jul	14	142	5	19	77	47,986	202,392		
29-Jul	14	127	5	14	38	46,600	190,682		
30-Jul	14	132	4	19	40	45,874	193,325		
31-Jul	12	154	5	15	84	47,454	194,584		
1-Aug	10	148	5	11	70	48,291	195,319		
2-Aug	13	143	5	21	73	47,478	200,224		
3-Aug	13	142	5	11	71	47,977	199,413		
4-Aug	13	143	5	27	44	47,330	198,507		
5-Aug	12	127	5	8	47	47,033	196,377		
6-Aug	12	129	5	21	37	46,785	194,231		
7-Aug	16	130	6	10	32	46,081	194,027		
8-Aug	12	142	4	20	90	46,113	189,162		
9-Aug	16	141	4	26	58	46,023	198,488		
10-Aug	13	132	5	16	74	45,799	188,734		
11-Aug	13	164	4	18	40	46,478	194,674		
12-Aug	12	159	5	14	32	45,323	192,107		
13-Aug	12	165	5	9	42	44,749	189,083		
14-Aug	15	143	5	16	48	46,655	193,950		
15-Aug	11	164	5	9	39	45,912	190,218		
16-Aug	14	174	5	20	43	45,979	193,527		
17-Aug	13	174	5	15	41	46,852	193,992		
18-Aug	13	159	5	11	53	45,498	192,519		
19-Aug	12	153	5	12	44	44,787	189,478		
20-Aug	12	161	6	18	49	44,914	191,913		
21-Aug	11	142	5	17	41	47,143	201,262		
22-Aug	15	145	5	17	45	47,109	202,070		

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
23-Aug	26	132	5	8	44	46,802	201,943		
24-Aug	18	128	4	17	45	46,658	192,811		
25-Aug	18	128	4	9	46	46,931	196,131		
26-Aug	17	126	5	9	47	45,806	191,400		
27-Aug	17	133	5	19	31	46,209	196,693		
28-Aug	18	138	6	12	48	47,000	199,036		
29-Aug	10	143	5	15	47	46,778	197,489		
30-Aug	16	143	4	11	59	46,802	195,884		
31-Aug	12	138	5	11	94	46,749	196,452		
1-Sep	12	140	5	21	18	45,471	197,222		
2-Sep	12	126	5	6	50	45,948	194,073		
3-Sep	12	129	5	19	28	45,442	194,770		
4-Sep	12	145	5	15	42	46,497	197,695		
5-Sep	15	146	6	22	56	48,155	206,786		
6-Sep	13	137	5	6	55	45,485	206,730		
7-Sep	12	146	5	15	53	49,078	202,467		
8-Sep	12	136	5	10	48	47,453	201,052		
9-Sep	12	126	4	15	46	49,306	194,207		
10-Sep	12	135	5	13	39	48,128	192,208		
11-Sep	15	137	5	15	52	45,822	191,155		
12-Sep	11	142	4	14	46	47,376	195,379		
13-Sep	12	135	5	17	48	46,551	193,282		
14-Sep	13	140	3	15	42	46,538	195,502		
15-Sep	13	136	5	15	60	46,438	193,897		
16-Sep	13	125	5	3	40	45,926	193,586		
17-Sep	13	124	4	19	40	45,052	189,915		
18-Sep	12	138	5	18	46	46,259	194,193		
19-Sep	12	135	4	17	38	47,090	195,755		
20-Sep	12	142	4	6	56	46,206	193,672		
21-Sep	13	137	4	19	32	47,092	194,605		
22-Sep	13	128	4	13	55	46,576	194,984		
23-Sep	13	122	4	15	34	46,364	188,495		
24-Sep	14	128	4	15	49	45,095	186,135		
25-Sep	11	129	5	13	44	45,867	188,571		
26-Sep	11	132	4	13	48	46,426	187,799		
27-Sep	16	138	4	16	38	46,667	190,155		
28-Sep	13	140	4	15	51	51,288	194,452		
29-Sep	12	132	4	11	41	46,454	187,158		
30-Sep	12	124	4	6	44	46,768	187,064		

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
1-Oct	12	128	4	13	38	46,430	188,332		
2-Oct	11	143	5	25	55	47,238	195,595		
3-Oct	16	140	4	13	39	47,246	197,228		
4-Oct	11	138	5	7	55	47,647	196,101		
5-Oct	12	135	4	13	49	46,706	198,209		
6-Oct	13	138	4	15	46	46,122	189,538		
7-Oct	12	125	4	14	36	44,678	183,919		
8-Oct	12	127	4	20	41	44,361	183,612		
9-Oct	11	138	4	7	47	46,076	186,267		
10-Oct	17	143	4	15	48	47,330	191,300		
11-Oct	11	141	4	16	39	46,779	190,893		
12-Oct	12	137	4	14	50	46,170	187,601		
13-Oct	12	141	4	11	65	46,128	188,253		
14-Oct	13	128	4	7	26	43,399	179,632		
15-Oct	13	136	4	16	34	44,243	179,869		
16-Oct	17	135	4	20	50	45,585	186,492		
17-Oct	11	139	4	10	52	45,841	184,753		
18-Oct	11	143	4	11	50	45,418	187,517		
19-Oct	14	147	4	13	37	45,795	187,465		
20-Oct	14	134	4	11	61	45,459	179,886		
21-Oct	14	125	2	11	37	44,005	182,209		
22-Oct	14	130	4	26	40	44,024	183,836		
23-Oct	12	141	5	34	58	45,656	188,034		
24-Oct	11	147	4	23	41	45,941	190,699		
25-Oct	17	141	4	19	61	45,925	188,048		
26-Oct	14	140	4	10	51	45,889	183,558		
27-Oct	14	136	4	17	56	45,757	186,336		
28-Oct	14	131	4	7	35	44,512	179,337		
29-Oct	13	129	4	14	36	44,058	175,420		
30-Oct	12	126	5	16	48	45,147	182,605		
31-Oct	10	140	4	19	41	45,332	184,141		
1-Nov	14	142	4	12	55	45,841	181,386		
2-Nov	14	138	4	11	41	46,663	186,307		
3-Nov	13	137	4	13	39	45,437	181,404		
4-Nov	13	135	4	14	53	45,024	185,030		
5-Nov	13	137	4	21	24	46,216	185,068		
6-Nov	13	145	5	17	50	45,259	182,462		
7-Nov	17	144	4	12	43	45,989	186,163		
8-Nov	12	146	4	17	63	46,279	183,749		

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
9-Nov	13	145	4	4	12	36	46,189	183,047	
10-Nov	13	140	4	4	16	53	45,412	179,543	
11-Nov	12	134	4	4	3	29	44,649	179,630	
12-Nov	12	133	5	5	22	45	44,487	180,595	
13-Nov	13	144	5	5	20	48	46,474	183,877	
14-Nov	17	141	4	4	11	39	46,805	182,548	
15-Nov	20	140	4	4	12	46	45,927	186,690	
16-Nov	18	143	4	4	10	59	46,650	183,034	
17-Nov	18	138	4	4	15	40	44,659	180,373	
18-Nov	18	132	4	4	19	35	43,196	179,588	
19-Nov	19	137	4	4	18	39	44,328	180,223	
20-Nov	19	155	5	5	6	36	45,611	184,310	
21-Nov	22	140	4	4	15	56	45,353	181,504	
22-Nov	20	168	4	4	15	39	45,008	183,466	
23-Nov	17	157	5	5	12	39	44,726	181,546	
24-Nov	16	150	5	5	12	111	50,536	179,447	
25-Nov	21	145	4	4	19	40	44,489	175,333	
26-Nov	24	153	4	4	10	46	44,367	178,691	
27-Nov	19	147	4	4	22	30	45,456	181,433	
28-Nov	19	158	4	4	15	44	44,946	182,904	
29-Nov	23	147	4	4	7	46	45,807	186,843	
30-Nov	24	138	4	4	23	17	46,813	184,045	
1-Dec	24	132	5	5	7	72	44,773	182,457	
2-Dec	24	130	4	4	7	36	43,142	181,182	
3-Dec	25	132	5	5	26	37	43,624	179,929	
4-Dec	23	133	5	5	7	53	45,104	186,338	
5-Dec	23	133	4	4	15	36	45,536	183,366	
6-Dec	19	136	5	5	15	44	46,184	186,813	
7-Dec	25	162	4	4	18	42	45,802	183,831	
8-Dec	25	164	4	4	16	50	45,478	184,332	
9-Dec	25	158	12	12	9	34	43,944	181,019	
10-Dec	24	156	5	5	12	42	44,705	183,526	
11-Dec	23	157	5	5	18	38	47,142	184,758	
12-Dec	23	147	5	5	21	58	47,419	188,445	
13-Dec	28	131	5	5	6	40	46,999	187,675	

Sum of Value									
Row Labels	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total		
14-Dec	23	140	5	19	48	47,095	185,608		
15-Dec	23	137	4	12	52	47,108	183,971		
16-Dec	22	130	5	20	38	45,557	184,340		
17-Dec	22	135	4	14	34	45,648	182,900		
18-Dec	18	135	5	7	34	46,266	183,129		
19-Dec	28	143	4	16	53	47,585	185,023		
20-Dec	18	146	4	16	35	47,091	189,259		
21-Dec	23	146	5	13	65	47,534	188,350		
22-Dec	24	135	5	13	37	46,487	185,811		
23-Dec	23	137	5	15	50	45,965	184,769		
24-Dec	24	131	5	22	38	45,099	182,290		
25-Dec	23	127	5	17	30	43,069	175,923		
26-Dec	24	136	5	18	44	44,425	178,621		
27-Dec	24	143	5	18	40	46,136	184,795		
28-Dec	24	139	5	18	35	45,830	183,766		
29-Dec	24	140	4	18	55	45,360	183,864		
30-Dec	23	132	5	18	29	45,400	179,521		
31-Dec	23	128	5	18	44	44,802	177,856		
Grand Total	6,045	53,577	1,608	6,222	17,830	16,840,891	69,311,044		

Max	16	176	5	13	85	51,744	223,442
Avg	17	147	4	17	49	46,139	189,893
Mx/Avg Day	0.97	1.20	1.13	0.76	1.74	1.12	1.18

2024 System Delivery

Sum of Value Row Labels	Column Labels									
	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
1-Jan	57,782	819	6	2,925	663	6,117	6,201	1,973		
2-Jan	58,558	707	6	3,112	547	5,837	4,754	2,224		
3-Jan	58,472	687	6	2,792	811	6,198	6,615	2,452		
4-Jan	57,771	838	6	3,582	779	6,113	7,171	1,843		
5-Jan	58,966	988	6	3,010	644	6,254	4,788	1,903		
6-Jan	59,454	614	6	3,124	690	6,044	5,618	2,011		
7-Jan	55,847	666	6	2,834	849	6,109	6,013	1,912		
8-Jan	62,598	765	6	3,177	548	6,116	6,059	2,123		
9-Jan	58,731	871	6	3,246	962	6,260	4,820	1,989		
10-Jan	61,262	905	6	2,730	526	5,611	5,972	1,974		
11-Jan	59,596	872	6	3,209	970	6,105	6,054	2,251		
12-Jan	58,780	875	6	3,326	378	6,367	5,539	2,224		
13-Jan	59,752	598	6	3,114	945	5,889	5,601	2,022		
14-Jan	57,242	149	6	3,398	640	5,859	5,494	2,262		
15-Jan	61,243	1,046	6	3,345	824	6,656	6,302	1,932		
16-Jan	59,976	912	6	3,766	957	6,391	6,428	2,032		
17-Jan	59,306	913	6	3,553	641	6,708	5,518	2,113		
18-Jan	62,882	948	6	2,925	794	6,701	5,744	2,409		
19-Jan	61,309	973	6	3,059	1,079	6,350	5,257	2,249		
20-Jan	61,815	619	6	3,294	635	7,082	4,991	2,139		
21-Jan	64,646	653	6	2,987	1,112	6,886	5,035	2,047		
22-Jan	64,183	948	6	4,018	1,119	7,627	5,481	2,393		
23-Jan	65,149	964	6	3,370	644	7,685	7,130	2,379		
24-Jan	65,317	933	6	3,800	1,077	7,960	5,417	2,825		
25-Jan	67,930	890	6	3,654	809	7,758	5,673	2,334		
26-Jan	65,685	945	6	3,496	664	8,154	6,972	2,469		
27-Jan	63,852	652	6	3,047	822	7,665	5,129	2,390		
28-Jan	63,055	656	6	2,960	971	7,582	5,056	2,448		
29-Jan	66,600	1,018	6	3,705	726	7,507	4,681	2,272		
30-Jan	63,744	914	6	3,160	1,018	6,944	6,423	2,348		
31-Jan	62,124	985	6	3,147	1,079	6,964	5,896	2,008		
1-Feb	60,092	958	6	3,413	529	7,442	5,019	2,418		
2-Feb	60,553	987	6	3,154	885	6,773	5,654	2,489		
3-Feb	60,695	674	6	3,051	939	6,933	5,338	2,480		
4-Feb	62,859	656	6	2,821	671	7,140	4,762	2,391		
5-Feb	60,429	976	6	3,434	834	7,420	5,160	2,299		
6-Feb	62,429	970	6	3,107	1,059	6,895	6,365	2,341		
7-Feb	59,966	956	6	2,780	644	6,510	6,434	2,340		
8-Feb	61,079	1,012	6	3,585	888	7,267	4,459	2,131		
9-Feb	58,485	1,032	6	3,341	1,024	7,110	4,871	2,520		
10-Feb	59,113	694	6	3,338	636	6,438	5,765	2,241		
11-Feb	63,275	678	6	2,804	864	6,996	4,393	2,561		
12-Feb	60,361	971	6	3,354	882	6,802	4,966	2,308		
13-Feb	59,877	935	6	3,042	849	6,707	5,761	2,259		

2024 System Delivery

Sum of Value Row Labels	Column Labels										PA41 - Indiana	
	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler				PA41 - Indiana	PA41 - Indiana
14-Feb	58,460	1,003	6	2,702	687	6,509	6,394				1,901	1,901
15-Feb	55,914	970	6	3,685	1,070	6,600	5,655				2,339	2,339
16-Feb	58,861	826	6	3,336	844	6,510	5,438				2,188	2,188
17-Feb	57,762	656	6	3,059	646	6,506	5,239				2,097	2,097
18-Feb	59,926	658	6	3,056	1,105	6,687	5,086				2,241	2,241
19-Feb	58,767	968	6	2,864	624	5,994	5,969				2,239	2,239
20-Feb	59,863	959	6	3,215	1,013	6,896	6,244				2,117	2,117
21-Feb	58,976	934	6	3,504	682	6,541	5,614				2,073	2,073
22-Feb	59,303	849	6	3,274	928	5,745	6,547				2,046	2,046
23-Feb	57,771	873	6	3,201	742	6,078	6,226				2,211	2,211
24-Feb	60,436	675	6	3,026	787	6,346	5,332				2,240	2,240
25-Feb	56,919	707	6	2,730	957	5,634	5,316				2,328	2,328
26-Feb	60,783	1,010	6	3,361	729	6,797	6,721				2,061	2,061
27-Feb	58,714	883	6	3,145	1,033	5,947	5,716				2,111	2,111
28-Feb	57,961	1,006	6	3,286	553	6,207	6,546				1,969	1,969
29-Feb	58,309	974	6	3,138	1,190	6,274	5,891				2,023	2,023
1-Mar	54,310	1,001	6	2,853	606	5,975	5,963				2,200	2,200
2-Mar	59,566	706	6	3,325	698	5,340	5,734				2,320	2,320
3-Mar	61,554	709	6	2,778	862	6,133	7,151				2,130	2,130
4-Mar	59,062	1,034	6	3,435	627	6,289	5,523				2,430	2,430
5-Mar	56,451	949	6	3,188	898	5,592	6,891				2,141	2,141
6-Mar	58,450	933	6	3,146	684	6,082	6,583				2,062	2,062
7-Mar	56,412	1,043	6	3,277	816	6,295	6,164				2,321	2,321
8-Mar	56,836	1,044	6	3,136	977	5,090	7,100				1,952	1,952
9-Mar	59,276	556	6	3,009	493	5,582	5,942				1,834	1,834
10-Mar	54,873	697	6	2,661	806	4,843	5,487				1,952	1,952
11-Mar	60,039	717	6	3,064	974	5,544	5,671				1,493	1,493
12-Mar	58,520	1,117	6	3,096	665	5,690	6,597				2,232	2,232
13-Mar	52,960	983	6	3,159	703	5,731	6,586				2,041	2,041
14-Mar	58,620	969	6	3,335	1,008	5,302	6,090				2,003	2,003
15-Mar	56,803	1,044	6	3,216	679	5,188	5,951				1,904	1,904
16-Mar	53,418	714	6	2,987	700	5,092	6,225				1,643	1,643
17-Mar	56,225	662	6	2,713	984	5,316	6,279				1,973	1,973
18-Mar	60,512	867	6	3,000	816	5,251	5,939				1,909	1,909
19-Mar	57,556	1,000	6	2,755	723	5,713	6,718				2,422	2,422
20-Mar	53,169	1,004	6	2,762	940	5,205	5,178				1,973	1,973
21-Mar	54,189	965	6	3,102	856	6,088	6,360				2,282	2,282
22-Mar	55,001	1,021	6	3,405	625	5,524	6,186				2,125	2,125
23-Mar	56,631	679	6	3,247	984	5,313	7,455				1,875	1,875
24-Mar	58,249	717	6	3,009	744	5,815	6,372				2,419	2,419
25-Mar	57,286	948	6	3,367	731	6,072	6,701				2,054	2,054
26-Mar	54,928	958	6	2,800	933	5,590	6,686				1,914	1,914
27-Mar	57,721	929	6	2,823	824	6,095	5,942				2,593	2,593
28-Mar	54,785	982	6	3,212	694	6,735	5,659				2,126	2,126

2024 System Delivery

Sum of Value		Column Labels									
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
29-Mar		57,901	947	6	3,018	1,076	6,161	6,139	2,053		
30-Mar		54,646	718	6	2,988	581	6,014	5,768	1,964		
31-Mar		56,952	654	6	3,333	808	6,025	6,155	1,552		
1-Apr		56,761	1,106	6	3,012	967	6,230	4,860	1,754		
2-Apr		57,091	884	6	2,392	601	7,057	5,079	1,753		
3-Apr		52,183	1,024	6	2,163	1,150	6,177	4,909	2,022		
4-Apr		56,196	914	6	3,278	856	6,605	4,709	1,853		
5-Apr		57,058	954	6	2,957	753	6,153	6,007	2,334		
6-Apr		62,097	677	6	2,861	922	6,275	4,333	2,088		
7-Apr		58,892	667	6	2,763	827	6,544	4,352	1,994		
8-Apr		59,494	987	6	3,892	694	6,194	5,294	1,835		
9-Apr		59,694	967	6	3,704	612	6,786	6,583	1,662		
10-Apr		56,784	975	6	3,048	644	6,513	6,040	2,424		
11-Apr		55,022	763	6	3,263	783	6,687	6,371	2,172		
12-Apr		56,232	999	6	2,958	916	6,194	6,201	1,975		
13-Apr		55,314	665	6	2,980	828	5,969	4,632	1,978		
14-Apr		57,972	660	6	2,735	749	6,230	5,597	1,848		
15-Apr		59,536	966	6	3,385	1,006	6,876	5,088	2,015		
16-Apr		59,528	986	6	3,038	1,036	6,389	5,082	2,149		
17-Apr		55,434	828	6	3,105	883	6,595	2,852	2,087		
18-Apr		57,489	985	6	2,840	670	6,310	5,619	2,162		
19-Apr		53,361	1,023	6	3,459	618	6,750	5,714	2,252		
20-Apr		55,668	658	6	3,202	916	6,681	5,046	2,185		
21-Apr		56,555	673	6	2,909	640	6,140	4,545	1,976		
22-Apr		59,136	926	6	3,636	859	6,316	4,756	2,049		
23-Apr		57,695	990	6	3,275	971	6,687	5,489	2,024		
24-Apr		56,423	869	6	3,173	635	6,059	6,436	1,830		
25-Apr		56,966	612	6	2,913	867	7,093	5,021	1,928		
26-Apr		56,500	1,049	6	2,748	903	6,419	5,421	2,164		
27-Apr		55,397	697	6	2,975	1,122	5,989	4,803	2,508		
28-Apr		60,002	732	6	2,856	715	6,256	4,537	2,113		
29-Apr		61,716	1,006	6	3,493	898	7,140	6,265	1,738		
30-Apr		57,362	793	6	3,690	1,034	6,632	6,321	2,536		
1-May		62,816	960	6	3,784	738	6,699	5,002	2,786		
2-May		60,835	966	6	3,776	837	7,236	6,192	2,085		
3-May		63,386	995	6	3,454	1,038	7,009	6,445	1,915		
4-May		58,223	671	6	3,410	735	6,909	4,873	2,085		
5-May		56,387	668	6	3,135	693	6,569	4,531	2,194		
6-May		58,303	868	6	3,505	1,073	6,410	5,520	2,115		
7-May		60,037	901	6	3,136	856	7,720	6,511	1,845		
8-May		59,379	896	6	3,097	538	6,570	5,453	1,865		
9-May		60,407	805	6	3,487	747	7,186	5,284	2,448		
10-May		55,754	905	6	3,212	869	6,512	6,273	2,237		
11-May		58,417	681	6	3,438	673	6,539	5,012	1,930		

2024 System Delivery

Sum of Value		Column Labels									
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana			
12-May	59,460	663	6	3,099	722	6,195	4,558	1,919			
13-May	61,674	948	6	3,496	823	7,974	5,328	1,900			
14-May	63,872	899	6	3,271	694	6,781	6,598	1,731			
15-May	59,844	832	6	3,437	887	7,550	5,046	1,916			
16-May	59,912	818	6	3,406	811	6,976	5,207	1,803			
17-May	60,739	965	6	3,395	866	6,864	6,207	2,282			
18-May	53,700	627	6	3,375	816	6,994	5,333	1,854			
19-May	62,993	655	6	2,954	850	7,341	4,895	1,787			
20-May	65,163	974	6	3,329	899	7,765	6,263	1,982			
21-May	64,168	776	6	3,436	845	7,425	6,741	1,779			
22-May	64,574	1,081	6	3,304	1,224	7,674	6,058	2,116			
23-May	61,876	1,054	6	3,503	584	7,962	6,510	1,996			
24-May	62,829	895	6	3,572	945	7,723	6,919	1,935			
25-May	61,709	713	6	3,638	527	7,302	5,046	2,266			
26-May	60,197	657	6	3,406	914	6,746	4,743	1,916			
27-May	61,321	873	6	2,897	949	6,907	5,369	1,757			
28-May	60,527	894	6	3,171	768	7,305	6,529	1,744			
29-May	59,789	909	6	3,338	708	7,493	6,265	1,896			
30-May	59,281	794	6	3,463	811	7,356	5,270	1,725			
31-May	62,667	830	6	3,474	723	7,705	5,884	1,865			
1-Jun	60,920	726	6	3,550	987	6,937	5,652	1,657			
2-Jun	60,271	732	6	3,700	640	6,788	4,790	1,895			
3-Jun	61,787	977	6	3,627	813	7,010	5,755	2,195			
4-Jun	63,138	838	6	3,372	773	7,480	5,736	1,904			
5-Jun	62,429	818	6	3,417	988	7,621	5,334	1,817			
6-Jun	59,121	975	6	2,854	847	7,388	6,178	2,306			
7-Jun	59,583	851	6	3,069	592	7,396	5,509	2,069			
8-Jun	62,576	731	6	3,056	872	7,811	4,793	1,966			
9-Jun	60,553	741	6	3,006	877	7,262	4,910	1,996			
10-Jun	63,624	950	6	3,383	818	7,038	5,471	1,949			
11-Jun	62,576	821	6	3,218	990	7,142	5,617	2,205			
12-Jun	66,437	933	6	3,270	920	7,497	5,219	1,986			
13-Jun	67,247	854	6	3,372	701	7,513	6,347	1,948			
14-Jun	67,647	975	6	2,979	796	7,403	5,601	2,614			
15-Jun	67,699	666	6	3,197	806	7,013	4,818	1,777			
16-Jun	66,552	664	6	3,238	920	7,507	5,515	2,045			
17-Jun	68,232	903	6	3,690	811	7,332	7,171	1,865			
18-Jun	65,508	1,072	6	3,612	1,080	6,917	5,011	2,095			
19-Jun	66,596	887	6	3,611	684	7,701	6,399	2,228			
20-Jun	68,215	977	6	3,694	818	7,355	6,823	2,156			
21-Jun	68,913	984	6	3,370	924	7,790	6,797	2,293			
22-Jun	63,158	715	6	3,372	837	7,045	5,015	2,235			
23-Jun	71,723	716	6	3,512	736	6,827	6,138	1,974			
24-Jun	55,964	963	6	3,553	738	6,755	5,762	2,105			

2024 System Delivery

Sum of Value		Column Labels									
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana			
25-Jun	66,527	888	6	3,555	757	7,262	6,322	2,263	2,263		
26-Jun	69,940	901	6	3,638	828	7,268	7,469	2,194	2,194		
27-Jun	60,929	861	6	3,578	804	6,955	5,941	2,544	2,544		
28-Jun	64,135	893	6	3,477	806	7,042	5,645	1,945	1,945		
29-Jun	65,156	704	6	3,312	770	7,037	6,369	1,973	1,973		
30-Jun	63,818	726	6	3,332	880	6,699	5,524	2,184	2,184		
1-Jul	66,849	853	6	3,508	803	7,844	6,030	1,776	1,776		
2-Jul	66,271	816	6	3,453	977	7,337	6,685	2,373	2,373		
3-Jul	68,686	888	6	3,862	830	7,391	5,912	2,373	2,373		
4-Jul	67,878	871	6	3,449	879	6,618	6,300	2,417	2,417		
5-Jul	61,307	848	6	3,602	804	6,643	5,810	2,043	2,043		
6-Jul	66,018	703	6	3,457	895	6,401	4,671	2,196	2,196		
7-Jul	67,142	709	6	2,890	1,219	6,864	4,903	2,078	2,078		
8-Jul	70,961	916	6	3,511	1,011	7,397	6,000	2,198	2,198		
9-Jul	72,618	887	6	3,480	984	7,714	6,446	2,435	2,435		
10-Jul	70,158	858	6	3,621	922	7,855	6,835	2,358	2,358		
11-Jul	66,385	796	6	3,549	950	7,323	5,148	2,016	2,016		
12-Jul	69,606	875	6	3,555	848	7,327	5,368	2,245	2,245		
13-Jul	69,987	749	6	3,376	1,036	7,538	4,998	2,614	2,614		
14-Jul	70,800	745	6	3,246	887	7,169	5,705	2,313	2,313		
15-Jul	70,039	915	6	4,257	999	7,422	7,173	2,465	2,465		
16-Jul	69,835	885	6	3,456	935	7,948	5,502	2,422	2,422		
17-Jul	66,332	909	6	4,212	726	7,505	5,959	2,035	2,035		
18-Jul	58,664	913	6	3,369	984	7,483	6,620	2,075	2,075		
19-Jul	68,171	892	6	3,606	747	7,860	6,386	2,213	2,213		
20-Jul	67,719	737	6	3,595	871	6,897	5,591	2,193	2,193		
21-Jul	68,502	889	6	3,091	973	7,378	5,576	1,925	1,925		
22-Jul	65,228	959	6	3,591	909	7,419	5,512	2,065	2,065		
23-Jul	61,268	841	6	3,012	769	7,097	5,496	2,193	2,193		
24-Jul	63,631	875	6	3,486	1,183	7,710	5,813	2,234	2,234		
25-Jul	63,120	708	6	3,470	792	6,745	6,227	2,362	2,362		
26-Jul	63,451	890	6	3,344	838	7,194	6,248	2,404	2,404		
27-Jul	65,453	698	6	3,410	785	6,736	5,756	2,007	2,007		
28-Jul	67,968	733	6	3,209	943	6,793	4,973	2,263	2,263		
29-Jul	68,597	902	6	3,775	903	7,209	5,815	2,404	2,404		
30-Jul	62,501	780	6	3,473	757	7,231	6,240	2,194	2,194		
31-Jul	58,606	1,049	6	3,487	774	6,809	6,059	2,194	2,194		
1-Aug	62,504	934	6	3,351	991	7,083	5,895	2,237	2,237		
2-Aug	60,296	1,033	6	3,316	783	7,398	5,202	2,326	2,326		
3-Aug	62,724	673	6	3,288	732	6,502	6,267	2,006	2,006		
4-Aug	58,848	680	6	3,072	917	6,780	4,604	1,728	1,728		
5-Aug	65,802	926	6	3,908	869	6,935	5,120	2,223	2,223		
6-Aug	63,445	877	6	3,432	891	8,960	7,068	2,387	2,387		
7-Aug	62,248	937	6	3,498	741	7,093	5,749	2,275	2,275		

2024 System Delivery

Sum of Value		Column Labels								
Row Labels		PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana	
8-Aug		60,161	755	6	3,435	851	6,844	5,173	1,894	
9-Aug		62,576	840	6	3,235	787	7,490	7,119	2,042	
10-Aug		63,463	711	6	3,488	817	5,945	4,711	1,733	
11-Aug		63,149	813	6	3,101	771	7,591	4,462	1,724	
12-Aug		66,914	871	6	3,769	984	7,228	5,561	1,884	
13-Aug		65,248	1,444	6	3,687	832	7,308	6,320	2,165	
14-Aug		67,517	957	6	3,484	835	7,620	6,894	2,134	
15-Aug		66,474	999	6	3,429	784	7,461	5,556	2,255	
16-Aug		64,803	1,024	6	3,225	832	7,479	5,917	2,024	
17-Aug		59,604	694	6	3,387	845	7,076	6,387	2,013	
18-Aug		67,121	715	6	3,171	878	6,603	5,122	2,056	
19-Aug		62,633	1,006	6	3,373	824	7,025	4,910	2,233	
20-Aug		60,503	996	6	3,214	877	7,826	6,535	2,123	
21-Aug		65,356	904	6	3,185	836	8,100	6,708	2,213	
22-Aug		62,716	908	6	3,413	830	7,296	5,442	2,403	
23-Aug		65,131	904	6	3,216	950	7,962	5,794	2,114	
24-Aug		65,506	712	6	3,286	873	6,909	5,886	2,354	
25-Aug		65,170	751	6	3,158	990	6,803	5,221	2,104	
26-Aug		67,239	1,065	6	3,749	931	7,248	5,495	2,613	
27-Aug		71,394	1,161	6	3,568	1,030	7,798	7,240	2,204	
28-Aug		68,277	978	6	3,512	970	7,810	6,956	2,612	
29-Aug		66,633	1,138	6	3,175	761	7,503	6,334	2,572	
30-Aug		63,968	1,244	6	3,307	762	7,603	7,355	2,584	
31-Aug		60,338	638	6	3,100	781	6,868	5,435	2,502	
1-Sep		58,321	718	6	3,181	899	6,983	5,079	2,087	
2-Sep		58,411	890	6	3,294	884	6,350	5,178	1,892	
3-Sep		60,218	899	6	3,048	948	7,092	7,041	2,426	
4-Sep		60,323	880	6	3,522	906	6,913	5,398	2,472	
5-Sep		63,284	883	6	3,229	852	8,125	5,539	2,132	
6-Sep		60,887	935	6	3,229	940	7,255	6,980	2,331	
7-Sep		57,632	759	6	3,302	787	6,181	5,223	2,490	
8-Sep		59,113	752	6	3,115	941	7,073	5,033	1,973	
9-Sep		59,388	942	6	3,432	866	6,838	5,181	2,494	
10-Sep		60,569	805	6	3,253	925	7,093	5,624	2,682	
11-Sep		63,372	958	6	3,210	910	7,454	6,877	2,333	
12-Sep		63,082	1,221	6	3,280	897	8,166	5,729	2,154	
13-Sep		63,156	849	6	3,154	939	5,870	6,179	2,213	
14-Sep		63,101	734	6	3,086	955	7,761	5,564	2,303	
15-Sep		65,237	753	6	2,946	886	6,978	4,728	2,033	
16-Sep		63,732	988	6	3,469	980	7,097	5,260	2,364	
17-Sep		64,299	914	6	3,280	855	7,152	6,393	2,363	
18-Sep		65,604	1,003	6	3,417	907	7,444	6,322	2,212	
19-Sep		63,134	764	6	3,224	940	7,380	6,505	2,463	
20-Sep		64,765	947	6	3,231	838	6,976	4,981	2,324	

2024 System Delivery

Sum of Value Row Labels	Column Labels									
	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
21-Sep	63,189	769	6	3,332	947	6,992	5,880	2,443		
22-Sep	61,599	779	6	3,023	938	7,163	5,485	2,124		
23-Sep	62,595	944	6	3,238	822	6,778	5,602	2,353		
24-Sep	58,647	943	6	2,818	962	7,725	6,099	2,473		
25-Sep	58,659	942	6	3,146	786	7,194	5,869	2,294		
26-Sep	57,974	1,007	6	3,262	895	7,224	6,439	2,433		
27-Sep	57,042	953	6	3,267	855	7,180	4,727	2,408		
28-Sep	56,713	745	6	3,217	858	6,579	5,317	2,297		
29-Sep	57,237	733	6	3,034	930	6,364	5,819	2,045		
30-Sep	57,435	889	6	3,546	860	7,213	5,006	2,303		
1-Oct	57,178	863	6	2,867	872	6,730	5,035	2,423		
2-Oct	57,477	826	6	2,776	876	6,834	6,586	2,003		
3-Oct	58,437	880	6	3,499	990	6,785	4,663	2,538		
4-Oct	58,564	855	6	3,493	799	6,772	6,725	2,586		
5-Oct	58,130	665	6	3,493	794	6,542	4,514	2,542		
6-Oct	57,419	673	6	3,373	937	6,716	4,583	2,004		
7-Oct	58,467	896	6	3,678	760	6,599	5,632	2,519		
8-Oct	57,639	847	6	3,349	968	6,739	5,259	2,052		
9-Oct	57,488	833	6	3,453	789	6,290	5,415	1,945		
10-Oct	58,312	708	6	4,141	1,223	6,432	6,168	2,172		
11-Oct	57,612	1,046	6	3,456	656	7,061	4,357	2,274		
12-Oct	56,742	673	6	3,625	858	6,425	4,913	2,752		
13-Oct	58,059	726	6	3,448	1,038	6,526	5,604	2,016		
14-Oct	58,362	930	6	3,017	704	6,631	4,645	2,212		
15-Oct	58,882	860	6	2,965	944	6,468	5,655	2,344		
16-Oct	59,736	703	6	2,836	902	6,587	6,737	2,264		
17-Oct	55,074	765	6	2,830	821	6,890	5,947	2,243		
18-Oct	58,353	772	6	3,026	845	6,652	4,916	2,096		
19-Oct	57,662	893	6	3,041	934	6,691	5,163	2,036		
20-Oct	60,567	726	6	2,944	861	6,278	5,240	2,073		

2024 System Delivery

Sum of Value Row Labels	Column Labels									
	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
21-Oct	59,093	888	6	3,664	901	7,238	5,942	2,065		
22-Oct	59,166	1,049	6	3,383	907	6,999	5,800	1,906		
23-Oct	59,761	884	6	3,343	930	6,467	6,118	2,216		
24-Oct	58,624	1,068	6	3,361	934	6,243	6,187	2,406		
25-Oct	57,495	915	6	3,411	823	7,031	4,371	2,007		
26-Oct	57,049	676	6	3,383	869	6,251	6,070	2,037		
27-Oct	57,943	691	6	3,397	873	6,040	4,939	2,187		
28-Oct	58,241	1,016	6	3,312	907	6,314	5,089	2,197		
29-Oct	58,284	898	6	3,331	851	6,659	5,441	2,157		
30-Oct	60,003	858	6	3,284	936	6,941	7,098	2,137		
31-Oct	60,313	801	6	3,225	940	6,914	5,511	2,108		
1-Nov	57,672	903	6	3,195	868	6,628	5,660	2,076		
2-Nov	57,109	642	6	3,118	889	6,080	6,365	2,333		
3-Nov	59,416	638	6	3,008	911	6,841	3,531	2,118		
4-Nov	58,351	990	6	3,490	886	7,050	7,172	2,509		
5-Nov	58,152	895	6	3,423	922	7,396	6,428	2,125		
6-Nov	57,813	845	6	3,030	897	6,733	5,491	1,919		
7-Nov	57,659	866	6	3,161	778	6,449	5,378	2,125		
8-Nov	56,968	1,032	6	3,093	884	6,950	6,347	2,265		
9-Nov	56,970	494	6	2,655	830	6,660	4,806	1,945		
10-Nov	56,533	788	6	2,901	875	6,056	4,777	2,086		
11-Nov	56,960	984	6	4,023	912	6,624	4,881	2,094		
12-Nov	55,449	967	6	3,277	933	6,845	5,603	2,235		
13-Nov	56,789	794	6	3,292	817	6,702	6,891	2,235		
14-Nov	54,965	921	6	3,310	881	6,188	6,504	2,285		
15-Nov	55,915	756	6	3,088	846	7,133	4,814	2,084		
16-Nov	54,019	666	6	2,962	892	6,524	4,751	2,116		
17-Nov	58,550	638	6	2,733	924	6,363	4,956	1,924		
18-Nov	57,617	939	6	3,596	933	6,903	4,988	2,296		
19-Nov	56,472	962	6	3,419	965	6,889	6,718	2,173		
20-Nov	56,274	928	6	3,450	834	7,116	2,786	2,095		
21-Nov	56,637	1,574	6	2,889	878	6,436	6,553	2,135		
22-Nov	55,647	1,490	6	3,078	810	6,883	5,454	2,157		
23-Nov	54,132	1,305	6	2,952	655	6,770	4,988	1,896		
24-Nov	56,829	1,337	6	2,767	974	6,535	4,872	2,116		
25-Nov	58,244	1,654	6	3,598	901	7,284	5,077	2,035		

2024 System Delivery

Sum of Value		Column Labels								
Row Labels	PA11 - Pittsburgh	PA14 - Steelton	PA22 - Mon-Valley	PA23 - Uniontown	PA25 - Brownsville	PA31 - New Castle	PA33 - Butler	PA41 - Indiana		
26-Nov	56,098	1,116	6	3,499	669	7,213	5,890	1,826		
27-Nov	56,908	899	6	3,277	851	6,721	7,081	1,746		
28-Nov	57,190	803	6	3,102	933	6,926	5,164	2,054		
29-Nov	55,589	795	6	3,358	548	6,282	4,772	1,735		
30-Nov	54,472	694	6	2,997	927	6,368	4,916	2,215		
1-Dec	57,463	719	6	3,082	821	7,072	5,033	1,862		
2-Dec	58,427	866	6	3,433	734	6,701	5,366	2,256		
3-Dec	57,281	985	6	3,224	883	7,297	7,051	2,596		
4-Dec	57,012	817	6	3,155	1,011	6,465	5,421	2,236		
5-Dec	57,317	999	6	3,254	888	6,860	5,628	2,078		
6-Dec	59,232	976	6	3,404	784	6,851	6,338	2,306		
7-Dec	59,684	603	6	3,355	859	7,161	5,428	2,057		
8-Dec	60,467	671	6	3,397	1,032	7,030	5,259	2,377		
9-Dec	60,679	947	6	3,496	875	7,337	6,158	2,346		
10-Dec	60,725	885	6	3,558	814	7,132	6,822	2,307		
11-Dec	58,909	675	6	3,390	858	7,045	5,792	2,147		
12-Dec	61,472	882	6	3,322	880	7,091	5,051	2,895		
13-Dec	59,657	835	6	3,337	866	7,097	5,152	2,357		
14-Dec	59,909	639	6	3,306	736	6,683	4,949	2,187		
15-Dec	60,226	638	6	3,094	860	7,118	5,155	2,207		
16-Dec	61,163	891	6	3,881	1,082	7,530	5,177	2,188		
17-Dec	60,649	850	6	3,527	610	7,607	5,951	2,006		
18-Dec	59,492	894	6	3,073	793	7,114	6,722	2,096		
19-Dec	59,048	871	6	3,423	680	7,459	5,189	2,455		
20-Dec	59,186	825	6	2,890	756	7,164	5,094	3,081		
21-Dec	58,283	627	6	3,030	875	7,182	5,106	1,978		
22-Dec	59,340	646	6	3,417	537	7,187	5,028	2,058		
23-Dec	59,331	926	6	3,549	1,005	7,686	4,842	2,108		
24-Dec	60,759	586	6	3,229	648	7,556	5,060	2,050		
25-Dec	59,508	827	6	3,234	776	6,917	5,356	2,107		
26-Dec	58,634	795	6	3,308	706	6,943	5,193	1,887		
27-Dec	59,545	810	6	4,099	707	8,157	5,256	2,235		
28-Dec	60,191	726	6	3,434	787	7,619	5,140	2,557		
29-Dec	60,238	723	6	3,423	1,019	6,567	4,802	2,037		
30-Dec	60,716	1,002	6	2,894	943	7,721	4,641	2,196		
31-Dec	59,020	919	6	3,357	787	6,871	5,876	2,185		
Grand Total	22,156,561	315,619	2,196	1,198,024	309,056	2,501,132	2,079,591	788,911		
Max	68,913	984	6	3,370	924	7,790	6,797	2,293		
Avg	60,537	862	6	3,273	844	6,834	5,682	2,155		
Mx/Avg Day	1.14	1.14	1.00	1.03	1.09	1.14	1.20	1.06		

2024 System Delivery

Sum of Value												
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington				
1-Jan	669	1,141	306	1,295	397	10,744	2,510	1,851				
2-Jan	670	1,291	315	1,304	439	9,090	2,648	1,796				
3-Jan	670	1,253	301	1,315	400	9,291	2,780	1,775				
4-Jan	669	1,212	318	1,325	406	6,992	2,632	1,870				
5-Jan	673	1,244	301	1,326	383	8,979	2,405	1,774				
6-Jan	670	1,188	301	1,324	385	8,571	2,689	1,694				
7-Jan	666	1,169	281	1,427	406	9,431	2,711	1,854				
8-Jan	671	1,264	283	1,323	355	9,244	2,619	1,758				
9-Jan	659	1,216	320	1,309	355	9,006	2,025	1,788				
10-Jan	658	1,274	297	1,321	393	8,913	1,904	1,824				
11-Jan	669	1,222	296	1,413	391	9,249	2,469	1,692				
12-Jan	776	1,300	283	1,323	366	8,987	3,061	1,815				
13-Jan	786	1,251	301	1,304	376	8,773	2,966	1,658				
14-Jan	720	1,222	297	1,308	392	9,509	2,564	1,888				
15-Jan	737	1,301	234	1,347	389	9,060	2,496	1,762				
16-Jan	744	1,374	228	1,354	387	9,009	2,800	1,764				
17-Jan	753	1,320	312	1,470	403	8,900	2,378	1,926				
18-Jan	742	1,344	308	1,316	414	9,099	2,611	1,707				
19-Jan	727	1,275	331	1,320	390	9,236	2,467	1,760				
20-Jan	746	1,332	281	1,475	389	9,173	2,594	1,911				
21-Jan	755	1,305	323	1,292	410	9,458	2,625	1,774				
22-Jan	766	1,345	264	1,437	398	11,336	2,606	1,942				
23-Jan	776	1,420	290	1,390	408	9,637	2,325	1,713				
24-Jan	879	1,282	266	1,450	418	9,559	2,501	1,925				
25-Jan	965	1,406	264	1,504	434	9,416	2,490	1,886				
26-Jan	903	1,271	252	1,615	433	9,445	2,544	1,910				
27-Jan	807	1,298	265	1,306	425	9,338	2,639	1,926				
28-Jan	779	1,275	265	1,568	423	9,572	2,486	2,013				
29-Jan	778	1,299	394	1,523	419	9,451	2,356	1,853				
30-Jan	829	1,338	259	1,378	422	9,370	2,628	1,925				
31-Jan	856	1,358	255	1,465	425	9,011	2,559	1,846				
1-Feb	865	1,576	344	1,327	429	9,211	2,483	1,941				
2-Feb	864	1,304	304	1,559	417	9,295	2,518	1,925				
3-Feb	780	1,298	267	1,289	430	9,302	2,533	1,846				
4-Feb	748	1,288	256	1,441	453	9,495	2,694	2,049				
5-Feb	752	1,340	341	1,310	446	9,179	2,535	1,904				
6-Feb	746	1,346	342	1,509	423	9,052	2,631	1,918				
7-Feb	750	1,338	339	1,294	409	9,212	2,369	1,824				
8-Feb	721	1,321	321	1,453	422	9,074	2,523	2,006				
9-Feb	718	1,320	285	1,312	414	9,221	2,360	1,735				
10-Feb	719	1,223	324	1,486	408	8,726	2,498	1,949				
11-Feb	720	1,223	377	1,288	423	9,608	2,730	1,975				
12-Feb	770	1,274	253	1,453	412	9,003	2,446	1,734				
13-Feb	786	1,269	242	1,321	415	8,967	2,370	1,925				

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
14-Feb	784	1,309	246	1,497	426	9,069	2,425	1,861
15-Feb	784	1,329	313	1,276	413	8,860	2,296	1,947
16-Feb	786	1,269	222	1,437	410	9,519	2,501	1,757
17-Feb	786	1,246	240	1,277	404	8,822	2,417	1,946
18-Feb	763	1,246	250	1,291	415	9,465	2,664	1,856
19-Feb	738	1,246	234	1,433	436	9,401	2,389	1,834
20-Feb	749	1,385	241	1,321	428	8,531	2,489	1,715
21-Feb	748	1,369	224	1,590	456	9,163	2,455	1,843
22-Feb	751	1,324	202	1,759	427	8,940	2,662	1,825
23-Feb	747	1,285	210	1,372	423	8,903	2,246	1,839
24-Feb	750	1,247	233	1,316	422	8,742	2,710	1,690
25-Feb	748	1,245	231	1,306	446	9,128	2,575	1,732
26-Feb	749	1,294	220	1,309	444	8,632	2,397	1,632
27-Feb	747	1,313	205	1,316	408	8,833	2,395	1,337
28-Feb	719	1,295	199	1,320	411	8,535	2,383	1,482
29-Feb	789	1,304	215	1,403	414	8,615	2,412	1,531
1-Mar	792	1,314	213	1,741	386	8,900	2,327	1,842
2-Mar	756	1,235	205	1,223	382	8,256	2,421	1,528
3-Mar	757	1,255	263	1,196	408	9,581	2,650	1,537
4-Mar	840	1,270	313	1,420	399	8,515	2,466	1,636
5-Mar	863	1,243	316	1,177	405	8,789	2,400	1,610
6-Mar	869	1,174	310	1,425	400	8,528	2,359	1,630
7-Mar	877	1,188	268	1,180	398	8,438	2,423	1,438
8-Mar	877	1,207	280	1,400	385	8,785	2,295	1,696
9-Mar	842	1,168	276	1,207	372	8,791	2,599	1,453
10-Mar	785	1,120	260	1,258	418	8,322	2,725	1,558
11-Mar	758	1,407	514	1,983	403	8,959	2,246	1,888
12-Mar	749	1,350	292	2,241	397	8,627	2,510	1,580
13-Mar	748	1,311	237	1,427	418	8,714	2,247	1,540
14-Mar	744	1,353	223	1,631	397	8,999	2,486	1,569
15-Mar	703	1,306	500	1,301	383	8,920	2,378	1,538
16-Mar	690	1,254	225	1,291	395	8,886	2,421	1,789
17-Mar	694	1,243	231	1,271	404	9,161	2,623	1,719
18-Mar	714	1,306	298	1,557	393	9,023	2,573	2,308
19-Mar	717	1,285	321	2,547	388	9,030	2,421	2,131
20-Mar	721	1,254	317	1,598	398	8,889	2,383	1,785
21-Mar	721	1,233	313	1,325	392	8,796	2,477	1,816
22-Mar	719	1,265	308	1,539	387	9,114	2,445	1,763
23-Mar	697	1,190	299	1,274	392	8,445	2,178	1,807
24-Mar	698	1,218	199	1,299	414	9,171	2,544	1,788
25-Mar	717	1,266	281	1,802	421	9,244	2,399	1,847
26-Mar	722	1,302	305	1,834	404	9,398	2,335	1,778
27-Mar	773	1,298	327	1,598	407	9,008	2,406	1,798
28-Mar	808	1,264	528	1,757	405	9,704	2,429	1,755

2024 System Delivery

Sum of Value											
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington			
29-Mar	807	1,236	215	1,266	399	8,609	2,526	1,805			
30-Mar	804	1,208	276	1,473	398	8,738	2,719	1,738			
31-Mar	807	1,190	280	1,739	408	8,828	2,578	1,769			
1-Apr	724	1,206	279	1,907	370	8,811	2,346	1,812			
2-Apr	719	1,228	320	1,850	443	8,957	2,483	1,757			
3-Apr	714	1,262	306	1,601	421	8,532	2,408	1,565			
4-Apr	720	1,198	300	1,972	403	8,965	2,467	1,867			
5-Apr	718	1,252	304	1,786	381	8,966	2,514	1,998			
6-Apr	720	1,264	301	1,273	389	8,740	2,494	1,718			
7-Apr	721	1,266	302	1,267	431	9,328	2,533	1,934			
8-Apr	719	1,279	527	1,485	402	8,811	2,582	1,910			
9-Apr	741	1,284	232	1,284	381	8,843	2,492	1,782			
10-Apr	779	1,300	394	1,594	380	8,797	2,515	1,760			
11-Apr	778	1,290	228	1,557	399	8,845	2,431	1,848			
12-Apr	759	1,227	394	1,946	376	8,370	2,479	1,759			
13-Apr	799	1,174	267	2,046	372	8,494	2,528	1,809			
14-Apr	785	1,280	271	2,464	374	8,903	2,637	1,499			
15-Apr	805	1,305	258	1,994	388	8,917	2,395	1,785			
16-Apr	806	1,316	251	2,061	377	8,904	2,389	1,664			
17-Apr	808	1,301	257	1,823	381	8,304	2,610	1,801			
18-Apr	807	1,298	267	1,800	380	8,878	2,396	1,709			
19-Apr	771	1,293	168	1,761	372	8,859	2,448	1,689			
20-Apr	754	1,255	278	1,702	395	8,994	2,601	1,751			
21-Apr	721	1,239	219	1,702	400	9,177	2,683	1,743			
22-Apr	719	1,264	280	2,118	405	9,196	2,711	1,769			
23-Apr	719	1,348	312	2,123	401	9,316	2,613	1,765			
24-Apr	720	1,322	281	2,016	383	9,269	2,608	1,809			
25-Apr	722	1,316	230	1,758	389	9,153	2,586	1,745			
26-Apr	777	1,305	280	1,757	378	9,239	2,918	1,794			
27-Apr	801	1,302	269	1,715	381	8,784	2,600	1,753			
28-Apr	807	1,237	261	1,717	409	9,451	2,930	1,904			
29-Apr	814	1,322	276	2,019	402	10,239	3,015	1,896			
30-Apr	815	1,378	273	2,112	376	9,835	1,717	1,912			
1-May	811	1,358	243	1,929	362	9,647	2,968	1,789			
2-May	813	1,347	269	2,016	359	9,798	2,861	1,849			
3-May	791	1,402	230	1,903	331	9,527	2,865	1,753			
4-May	792	1,091	259	1,883	344	9,237	2,824	1,818			
5-May	793	1,347	262	1,867	363	9,714	2,612	1,801			
6-May	793	1,354	234	2,026	348	9,104	2,719	1,796			
7-May	790	1,361	260	2,130	350	10,176	3,156	1,828			
8-May	793	1,325	261	2,267	357	9,638	2,760	1,858			
9-May	791	1,346	247	2,161	341	9,714	2,658	1,747			
10-May	793	1,262	271	2,362	334	8,332	2,713	1,756			
11-May	791	1,220	276	2,490	326	9,711	2,809	1,867			

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
12-May	792	1,229	254	1,829	330	8,949	2,769	1,684
13-May	791	1,291	259	2,442	420	9,040	2,710	1,860
14-May	792	1,314	261	2,245	431	9,256	2,764	1,777
15-May	818	1,325	276	2,520	357	8,833	2,752	1,928
16-May	854	1,376	246	2,121	390	9,123	2,682	1,895
17-May	865	1,370	272	2,123	314	9,293	2,806	1,742
18-May	864	1,349	261	2,271	339	9,079	2,767	1,780
19-May	862	1,300	264	2,550	380	9,372	3,039	1,934
20-May	864	1,369	460	2,583	367	9,496	2,876	2,015
21-May	864	1,368	255	2,458	456	9,824	2,987	2,018
22-May	863	1,358	242	2,375	375	9,827	3,200	2,019
23-May	844	1,391	253	2,385	365	9,050	2,824	1,904
24-May	928	1,340	473	2,402	358	9,565	3,138	1,928
25-May	928	1,379	228	2,255	342	10,137	3,085	1,913
26-May	936	1,365	221	2,234	346	9,403	3,005	1,877
27-May	865	1,219	240	2,148	372	9,178	2,899	1,921
28-May	764	1,318	256	2,375	414	8,820	2,826	1,933
29-May	748	1,536	261	2,425	422	9,904	2,966	1,777
30-May	719	1,328	250	2,245	345	8,599	2,661	1,943
31-May	721	1,362	261	2,375	371	9,313	3,045	1,838
1-Jun	749	1,306	268	2,372	360	9,458	2,983	1,935
2-Jun	761	1,376	278	2,389	371	9,775	3,024	2,081
3-Jun	787	1,388	244	2,475	372	9,779	3,192	1,845
4-Jun	789	1,424	290	2,574	383	9,735	3,197	2,036
5-Jun	792	1,453	231	2,563	364	9,425	3,072	1,944
6-Jun	841	1,427	223	2,536	367	9,178	2,691	1,622
7-Jun	849	1,334	420	2,549	361	9,349	3,098	1,655
8-Jun	858	1,304	220	2,426	343	9,118	3,063	1,724
9-Jun	841	1,345	224	2,356	366	9,409	3,071	1,792
10-Jun	849	1,382	259	2,260	350	9,589	3,365	1,847
11-Jun	835	1,337	270	2,269	487	9,229	3,150	1,781
12-Jun	838	1,385	248	1,827	496	9,350	3,268	1,932
13-Jun	834	1,410	295	1,930	444	9,533	3,273	1,924
14-Jun	837	1,466	287	2,016	406	10,156	3,506	1,714
15-Jun	806	1,314	253	1,760	409	8,985	3,035	1,820
16-Jun	804	1,325	238	1,756	413	9,639	3,277	2,265
17-Jun	806	1,417	270	1,874	401	9,778	3,649	1,885
18-Jun	808	1,458	263	2,025	388	10,507	3,560	2,127
19-Jun	825	1,482	258	2,264	387	10,380	4,016	1,599
20-Jun	879	1,438	272	2,377	367	10,306	4,256	1,881
21-Jun	932	1,355	260	2,127	376	10,313	4,717	1,840
22-Jun	950	1,399	192	2,032	377	10,791	4,682	1,840
23-Jun	958	1,363	302	2,033	379	10,192	4,474	1,972
24-Jun	943	1,351	267	2,188	382	10,317	4,894	1,939

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
25-Jun	934	1,364	548	1,870	378	10,298	3,417	1,844
26-Jun	871	1,402	331	1,836	374	10,594	4,027	1,962
27-Jun	790	1,419	296	1,748	366	9,606	3,619	2,000
28-Jun	792	1,349	313	1,757	363	9,302	3,625	1,531
29-Jun	792	1,368	267	1,732	377	10,002	3,466	1,892
30-Jun	793	1,372	267	1,812	394	9,236	2,701	1,903
1-Jul	792	1,356	239	1,980	370	9,514	3,526	1,823
2-Jul	791	1,385	263	1,319	378	9,562	3,458	1,926
3-Jul	893	1,443	452	1,718	370	9,794	4,326	1,607
4-Jul	911	1,387	294	1,918	360	9,157	3,465	2,014
5-Jul	873	1,329	280	2,027	353	9,044	3,550	1,799
6-Jul	866	1,301	271	2,216	355	9,723	3,517	1,846
7-Jul	861	1,342	245	2,030	385	10,528	4,031	1,993
8-Jul	866	1,439	259	2,145	383	10,759	4,205	2,107
9-Jul	899	1,388	258	2,032	368	10,567	3,854	1,848
10-Jul	901	1,539	264	2,183	379	10,521	3,935	1,926
11-Jul	921	1,432	218	2,161	369	9,074	3,470	1,916
12-Jul	922	1,356	226	2,189	369	9,299	3,482	1,860
13-Jul	925	1,318	294	2,045	369	9,680	3,387	1,955
14-Jul	917	1,321	306	2,045	398	9,614	3,392	2,017
15-Jul	922	1,308	368	2,371	381	9,453	3,650	1,841
16-Jul	920	1,453	352	2,184	373	10,539	4,148	2,009
17-Jul	921	1,359	361	2,175	350	9,802	3,269	1,886
18-Jul	924	1,326	321	2,245	361	9,082	2,896	1,832
19-Jul	921	1,378	323	2,118	361	9,595	3,251	1,655
20-Jul	867	1,329	240	1,765	364	8,955	3,286	1,896
21-Jul	864	1,317	328	1,759	389	9,309	3,260	2,218
22-Jul	863	1,402	375	1,822	371	9,209	3,460	1,845
23-Jul	866	1,396	371	1,845	363	9,664	2,908	1,850
24-Jul	787	1,382	345	2,009	375	8,772	3,204	1,946
25-Jul	675	1,420	356	1,857	374	9,355	3,083	1,862
26-Jul	837	1,425	317	2,016	356	9,239	3,343	1,838
27-Jul	904	1,355	318	1,852	371	9,401	3,491	1,990
28-Jul	901	1,323	317	2,177	380	9,531	3,461	2,166
29-Jul	940	1,370	311	2,195	375	9,649	3,315	2,003
30-Jul	949	1,525	292	2,186	364	9,661	3,477	2,008
31-Jul	949	1,325	329	2,198	359	9,834	3,879	1,711
1-Aug	947	1,392	336	2,255	355	9,732	3,825	1,992
2-Aug	836	1,347	339	2,600	343	9,048	3,817	1,814
3-Aug	810	1,223	333	2,008	344	9,208	3,127	1,713
4-Aug	812	1,343	245	1,740	376	8,943	2,894	1,755
5-Aug	792	1,353	330	1,876	374	9,526	2,930	1,788
6-Aug	786	1,373	323	1,888	367	6,851	2,995	1,851
7-Aug	793	1,322	374	1,879	357	10,048	2,825	2,027

2024 System Delivery

Sum of Value											
Row Labels	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington			
8-Aug	794	1,340	349	1,874	360	9,154	2,867	1,645			
9-Aug	801	1,347	300	2,027	354	9,106	2,771	1,934			
10-Aug	780	1,366	293	2,145	357	9,180	2,970	1,882			
11-Aug	774	1,291	320	1,871	375	9,175	2,726	1,957			
12-Aug	854	1,415	231	2,026	364	10,029	3,145	1,921			
13-Aug	861	1,386	245	2,027	383	9,209	3,130	1,846			
14-Aug	865	1,438	244	2,191	382	9,801	3,301	1,945			
15-Aug	863	1,482	236	2,176	388	8,693	3,346	1,985			
16-Aug	866	1,289	340	2,031	380	9,438	2,807	1,743			
17-Aug	861	1,283	310	2,024	360	8,606	3,131	1,985			
18-Aug	863	1,233	320	2,019	376	8,879	3,131	1,938			
19-Aug	841	1,304	317	2,027	383	9,541	3,020	1,898			
20-Aug	814	1,367	335	2,182	387	9,000	2,873	1,827			
21-Aug	805	1,526	304	1,916	383	8,619	3,214	1,615			
22-Aug	805	1,591	321	1,685	388	9,246	3,020	1,927			
23-Aug	806	1,527	331	1,817	366	9,097	3,162	1,660			
24-Aug	790	1,205	301	1,843	367	9,242	3,125	1,886			
25-Aug	807	1,303	346	1,768	398	9,160	3,241	2,125			
26-Aug	808	1,453	512	2,007	409	9,844	2,975	1,941			
27-Aug	806	1,386	245	2,098	419	9,752	3,671	1,614			
28-Aug	805	1,430	290	2,157	414	9,435	3,334	1,925			
29-Aug	806	1,445	256	1,868	396	9,748	3,099	1,784			
30-Aug	805	1,186	229	1,950	376	8,987	3,340	1,705			
31-Aug	789	1,491	223	1,843	365	8,979	2,798	1,832			
1-Sep	806	1,277	222	1,876	363	8,948	2,941	1,909			
2-Sep	801	1,339	318	1,802	391	9,536	3,507	1,995			
3-Sep	809	1,374	304	1,883	399	9,344	3,667	1,839			
4-Sep	805	1,398	313	2,084	392	9,450	3,302	1,747			
5-Sep	773	1,381	319	2,212	396	9,059	3,560	1,792			
6-Sep	765	1,333	367	1,871	388	9,539	3,148	1,768			
7-Sep	764	1,290	408	1,855	379	8,728	3,080	1,772			
8-Sep	762	1,290	361	1,745	402	9,094	3,061	1,821			
9-Sep	762	1,459	364	1,553	430	9,803	3,365	1,807			
10-Sep	764	1,402	419	1,755	437	8,549	3,227	1,771			
11-Sep	764	1,393	433	1,774	428	9,884	3,489	1,943			
12-Sep	812	1,324	455	1,750	427	9,478	3,198	1,929			
13-Sep	848	1,458	427	1,754	415	9,492	3,662	1,580			
14-Sep	857	1,282	340	1,632	384	9,733	3,468	1,896			
15-Sep	856	1,332	336	1,747	400	9,598	3,522	1,923			
16-Sep	857	1,465	385	1,882	439	9,887	3,136	1,946			
17-Sep	858	1,150	661	1,845	416	9,126	3,336	1,817			
18-Sep	855	1,594	781	1,866	383	9,659	3,111	1,892			
19-Sep	853	1,346	548	1,837	386	9,484	3,274	1,933			
20-Sep	814	1,357	333	1,837	374	9,896	3,419	1,600			

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
21-Sep	793	1,426	330	1,802	390	9,459	3,064	1,835
22-Sep	793	1,378	301	1,789	394	10,021	3,562	1,960
23-Sep	795	1,410	515	1,877	383	9,429	3,550	1,626
24-Sep	789	1,401	533	1,838	385	9,256	2,743	1,853
25-Sep	861	1,374	384	1,833	382	9,119	3,033	1,819
26-Sep	913	1,465	228	1,993	377	8,629	2,900	1,787
27-Sep	888	1,406	238	1,921	374	9,238	2,803	1,620
28-Sep	893	1,257	232	1,849	367	8,498	2,496	1,773
29-Sep	892	1,307	233	1,801	391	9,048	2,810	1,882
30-Sep	891	1,362	307	1,995	392	8,674	2,840	1,943
1-Oct	898	1,367	315	1,986	394	9,109	2,775	1,833
2-Oct	890	1,440	297	1,758	386	8,698	2,950	1,876
3-Oct	863	1,328	295	1,847	387	9,280	2,948	1,765
4-Oct	827	1,346	302	1,842	379	9,035	2,705	1,642
5-Oct	783	1,273	284	1,856	380	9,275	2,893	1,895
6-Oct	791	1,336	314	1,789	405	8,859	2,852	1,977
7-Oct	793	1,366	235	1,880	389	9,764	3,022	1,883
8-Oct	873	1,416	228	1,830	389	8,481	3,003	1,834
9-Oct	934	1,373	225	1,911	387	9,326	3,337	1,747
10-Oct	947	1,325	231	1,738	386	9,275	3,380	1,952
11-Oct	928	1,278	223	1,544	386	8,886	3,258	1,494
12-Oct	894	1,194	229	1,343	372	8,900	3,239	1,763
13-Oct	855	1,270	239	1,313	394	9,159	3,387	1,904
14-Oct	847	1,362	310	1,309	399	9,031	3,304	1,789
15-Oct	772	1,240	326	1,515	390	9,053	2,970	1,716
16-Oct	723	1,381	338	1,334	393	8,751	2,950	1,777
17-Oct	718	1,304	310	1,469	390	8,846	2,959	1,916
18-Oct	723	1,316	336	1,317	375	9,140	3,073	1,593
19-Oct	719	1,222	336	1,359	369	9,289	3,135	1,815
20-Oct	694	1,278	191	1,395	403	9,018	3,154	1,948

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
21-Oct	749	1,376	235	1,381	392	9,273	3,251	1,756
22-Oct	796	1,389	230	1,329	418	9,100	2,917	1,864
23-Oct	747	1,338	335	1,351	397	9,594	3,530	1,720
24-Oct	759	1,390	228	1,319	394	8,427	3,028	1,776
25-Oct	868	1,327	335	1,364	380	9,145	3,054	1,751
26-Oct	724	1,210	218	1,220	385	8,983	2,925	1,786
27-Oct	716	1,231	238	1,307	398	9,246	2,952	1,900
28-Oct	797	1,363	291	1,354	396	8,649	2,766	1,782
29-Oct	722	1,399	324	1,962	396	8,244	2,881	1,803
30-Oct	833	1,321	339	2,291	406	8,579	2,877	1,957
31-Oct	742	1,335	299	1,411	400	8,427	2,913	1,649
1-Nov	719	1,300	313	1,834	387	9,140	2,882	1,629
2-Nov	753	1,188	259	1,181	409	9,112	2,848	1,775
3-Nov	691	1,248	352	1,367	421	9,060	3,104	1,983
4-Nov	716	1,250	352	1,585	423	9,259	2,867	1,746
5-Nov	720	1,238	227	1,548	423	9,358	2,827	1,769
6-Nov	777	1,256	218	1,320	407	8,847	2,727	1,762
7-Nov	792	1,248	234	1,376	412	8,545	2,785	1,803
8-Nov	735	1,211	228	1,288	394	8,613	2,856	1,707
9-Nov	682	1,200	227	1,317	405	8,775	2,506	1,813
10-Nov	673	1,202	229	1,657	412	8,481	2,739	2,119
11-Nov	686	1,238	311	1,787	412	8,639	2,627	1,822
12-Nov	678	1,277	284	1,882	402	8,805	2,527	1,800
13-Nov	679	1,275	295	1,361	413	8,337	2,570	1,838
14-Nov	719	1,229	288	1,237	408	8,496	2,544	1,663
15-Nov	708	1,219	418	1,538	404	8,801	2,479	1,675
16-Nov	684	1,208	308	1,203	403	8,595	2,623	1,871
17-Nov	684	1,200	301	1,223	416	9,028	2,715	1,902
18-Nov	697	1,248	232	1,415	403	8,853	2,537	1,836
19-Nov	713	1,262	260	1,213	403	8,697	2,453	1,828
20-Nov	723	1,249	234	1,436	415	8,890	2,427	1,506
21-Nov	720	1,222	229	1,215	387	7,900	2,427	1,627
22-Nov	725	1,250	235	1,236	356	8,473	2,599	1,724
23-Nov	684	1,137	237	1,235	366	9,141	2,542	1,812
24-Nov	684	1,169	245	1,496	380	8,570	2,617	1,531
25-Nov	694	1,233	285	1,910	375	8,271	2,585	2,368

2024 System Delivery

Sum of Value	PA42 - Punxsutawney	PA43 - CLARION	PA44 - Kittanning	PA45 - Warren	PA46 - Kane	PA51 - Norristown	PA52 - Yardley	PA53 - Abington
Row Labels								
26-Nov	718	1,235	287	1,777	375	8,343	2,614	1,773
27-Nov	734	1,217	284	1,657	371	9,622	2,619	1,714
28-Nov	682	1,060	303	1,223	361	8,849	2,772	1,708
29-Nov	648	1,010	324	1,226	357	8,251	2,659	2,154
30-Nov	634	1,066	313	1,228	360	8,619	2,628	1,866
1-Dec	651	1,131	309	1,237	378	8,659	2,625	1,779
2-Dec	657	1,243	239	1,430	393	9,185	2,731	1,852
3-Dec	783	1,233	294	1,227	385	8,606	2,593	1,849
4-Dec	759	1,301	232	1,433	370	8,847	2,785	1,666
5-Dec	753	1,242	232	1,219	371	9,171	2,554	1,811
6-Dec	744	1,100	235	1,238	371	8,933	2,375	1,567
7-Dec	722	1,101	235	1,256	373	8,885	2,694	1,717
8-Dec	685	1,219	268	1,412	398	8,825	2,707	1,894
9-Dec	688	1,319	324	1,223	386	9,428	2,411	1,573
10-Dec	690	1,258	386	1,423	384	8,181	2,628	1,660
11-Dec	710	1,228	398	1,354	369	8,532	2,393	1,620
12-Dec	807	1,252	339	1,251	362	8,564	2,504	1,751
13-Dec	790	1,177	315	1,519	361	8,740	2,651	1,573
14-Dec	711	1,162	325	1,222	360	8,556	2,618	1,779
15-Dec	689	1,205	341	1,305	377	8,764	2,697	1,731
16-Dec	684	1,242	246	1,496	376	8,994	2,620	1,889
17-Dec	738	1,292	480	1,331	384	8,353	2,595	1,648
18-Dec	722	1,209	362	1,324	372	8,879	2,569	1,877
19-Dec	713	1,146	236	1,337	371	8,617	2,653	1,588
20-Dec	721	1,156	232	1,344	359	8,935	1,649	1,755
21-Dec	686	1,184	232	1,339	370	8,498	2,651	1,851
22-Dec	651	1,101	237	1,338	377	8,520	2,835	1,917
23-Dec	690	1,204	318	1,464	371	8,740	2,750	1,772
24-Dec	728	1,161	287	1,335	411	9,222	2,897	1,945
25-Dec	697	1,103	297	1,345	419	8,865	2,861	1,973
26-Dec	697	1,181	299	1,477	388	9,364	2,845	2,130
27-Dec	743	1,168	318	1,451	386	9,693	2,762	1,927
28-Dec	675	1,182	312	1,334	388	9,369	2,730	2,118
29-Dec	676	1,156	338	1,454	388	8,737	2,752	2,118
30-Dec	683	1,215	244	1,339	388	9,553	2,555	2,053
31-Dec	725	1,135	227	1,388	389	9,830	2,655	1,961
Grand Total	287,983	478,294	107,559	630,708	142,453	3,358,462	1,054,727	667,526
Max	932	1,355	260	2,127	376	10,313	4,717	1,840
Avg	787	1,307	294	1,723	389	9,176	2,882	1,824
Mx/Avg Day	1.18	1.04	0.88	1.23	0.97	1.12	1.64	1.01

2024 System Delivery

Sum of Value		PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels									
1-Jan	586	683	1,642	1,932	1,770	9,855	5,634	2,570	
2-Jan	572	713	1,873	1,612	1,595	10,290	6,257	2,650	
3-Jan	540	683	2,061	1,581	1,598	10,213	6,015	2,477	
4-Jan	578	700	1,877	1,347	1,608	10,341	6,307	2,574	
5-Jan	536	653	2,028	1,460	1,575	10,248	6,010	2,473	
6-Jan	576	651	1,788	1,613	1,577	9,447	5,606	2,607	
7-Jan	540	737	1,936	1,602	1,710	10,075	6,287	2,593	
8-Jan	584	726	2,341	1,433	1,637	9,635	6,008	2,749	
9-Jan	561	706	2,144	1,539	1,583	10,869	6,016	2,520	
10-Jan	472	659	2,119	1,464	1,534	10,041	6,189	2,669	
11-Jan	551	699	1,999	1,491	1,516	10,086	6,229	2,631	
12-Jan	609	679	2,033	1,303	1,550	10,267	6,012	2,517	
13-Jan	557	660	2,212	1,615	1,478	9,833	5,926	2,745	
14-Jan	603	663	1,597	1,524	1,602	10,657	5,764	2,189	
15-Jan	602	717	2,139	1,867	1,675	10,674	6,030	2,770	
16-Jan	555	712	1,876	1,417	1,455	11,260	5,650	2,490	
17-Jan	582	681	2,032	1,480	1,725	10,998	6,270	2,685	
18-Jan	567	690	1,954	1,364	1,577	10,615	6,274	2,579	
19-Jan	563	665	1,941	1,188	1,495	9,960	5,999	2,580	
20-Jan	586	694	1,858	1,877	1,639	10,489	6,114	2,695	
21-Jan	574	701	1,976	1,654	1,695	10,094	6,263	2,869	
22-Jan	596	769	2,098	1,703	1,686	10,254	6,297	2,703	
23-Jan	595	714	2,090	1,672	1,573	10,800	6,543	2,743	
24-Jan	553	633	1,917	1,735	1,615	10,451	6,359	2,547	
25-Jan	556	724	2,003	1,588	1,589	11,101	6,464	2,587	
26-Jan	628	736	2,166	1,656	1,551	10,234	6,581	2,499	
27-Jan	615	716	1,763	1,786	1,566	10,026	6,132	2,693	
28-Jan	624	733	2,205	1,708	1,677	10,214	6,200	2,653	
29-Jan	605	774	1,878	1,500	1,603	10,933	6,405	2,587	
30-Jan	562	745	2,084	1,342	1,611	9,914	6,252	2,595	
31-Jan	615	720	2,052	1,503	1,685	10,808	6,200	2,553	
1-Feb	602	718	1,872	1,289	1,529	10,438	6,260	2,530	
2-Feb	569	715	2,072	1,444	1,515	10,223	6,002	2,428	
3-Feb	595	700	1,935	1,727	1,611	10,272	6,002	2,691	
4-Feb	582	721	1,995	1,757	1,630	9,989	6,345	2,677	
5-Feb	639	775	2,221	1,512	1,550	10,956	5,893	2,578	
6-Feb	607	731	1,974	1,322	1,545	10,076	6,078	2,575	
7-Feb	643	693	2,028	1,584	1,482	10,488	6,256	2,537	
8-Feb	603	690	1,952	1,482	1,473	10,583	6,223	2,533	
9-Feb	634	699	2,026	1,552	1,538	10,660	6,047	2,458	
10-Feb	621	682	2,211	1,586	1,541	9,929	5,672	2,592	
11-Feb	569	694	1,755	1,590	1,532	9,953	5,912	2,570	
12-Feb	603	744	2,016	1,404	1,490	9,945	6,113	2,502	
13-Feb	600	706	2,018	1,461	1,493	9,874	5,821	2,364	

2024 System Delivery

Sum of Value		PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsaice	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels									
14-Feb	568	701	1,943	1,236	1,559	9,954	6,095	2,525	
15-Feb	595	703	2,037	1,660	1,503	10,262	5,651	2,419	
16-Feb	555	685	1,970	1,431	1,490	10,079	6,169	2,466	
17-Feb	589	679	2,021	1,584	1,577	10,091	6,023	2,532	
18-Feb	558	694	2,027	1,756	1,505	10,233	6,046	2,641	
19-Feb	598	743	1,809	1,545	1,651	9,950	6,283	2,589	
20-Feb	599	734	2,091	1,502	1,492	10,506	6,156	2,532	
21-Feb	559	708	1,993	1,513	1,549	10,521	6,152	2,563	
22-Feb	593	700	2,003	1,479	1,482	9,934	5,974	2,411	
23-Feb	598	684	2,372	1,495	1,488	10,437	6,416	2,507	
24-Feb	566	691	1,564	1,528	1,491	10,117	6,023	2,530	
25-Feb	597	700	1,983	1,516	1,492	10,092	6,191	2,743	
26-Feb	612	738	2,176	1,465	1,552	9,735	6,000	2,483	
27-Feb	516	726	2,126	1,407	1,516	10,472	6,169	2,453	
28-Feb	579	714	2,053	1,568	1,453	9,660	5,992	2,445	
29-Feb	600	681	1,857	1,310	1,528	10,496	6,281	2,477	
1-Mar	549	677	1,998	1,613	1,485	9,886	6,004	2,507	
2-Mar	560	678	1,879	1,496	1,442	10,072	5,817	2,386	
3-Mar	526	674	1,938	1,406	1,597	9,890	6,460	2,743	
4-Mar	569	735	2,205	1,448	1,556	10,207	6,327	2,441	
5-Mar	532	722	2,059	1,510	1,481	9,860	5,984	2,395	
6-Mar	562	689	2,065	1,402	1,422	10,158	5,579	2,436	
7-Mar	519	679	1,909	1,332	1,555	9,731	6,264	2,405	
8-Mar	545	675	2,099	1,487	1,461	10,101	5,933	2,515	
9-Mar	556	670	2,068	1,349	1,505	9,413	5,990	2,398	
10-Mar	553	667	1,718	1,575	1,468	9,313	5,468	2,645	
11-Mar	562	709	2,035	1,488	1,598	9,847	6,000	2,525	
12-Mar	549	682	2,242	1,547	1,478	10,136	6,327	2,519	
13-Mar	583	690	2,194	1,436	1,565	10,294	6,828	2,571	
14-Mar	549	733	1,931	1,323	1,553	10,465	6,531	2,493	
15-Mar	578	664	2,031	1,716	1,476	9,918	6,035	2,525	
16-Mar	529	668	1,984	1,561	1,466	10,365	5,959	2,548	
17-Mar	581	681	2,033	1,519	1,628	9,401	6,168	2,719	
18-Mar	568	712	2,090	1,450	1,618	9,825	6,044	2,494	
19-Mar	562	687	2,091	1,471	1,392	10,178	6,204	2,487	
20-Mar	521	667	2,122	1,375	1,612	9,581	6,277	2,501	
21-Mar	572	671	1,928	1,396	1,455	9,832	6,179	2,462	
22-Mar	512	677	2,017	1,629	1,561	9,649	5,881	2,609	
23-Mar	554	653	1,972	1,624	1,533	9,846	5,634	2,453	
24-Mar	562	682	1,979	1,437	1,573	9,907	6,025	2,804	
25-Mar	535	732	2,278	1,548	1,562	9,797	5,958	2,500	
26-Mar	568	691	1,956	1,326	1,576	9,843	6,689	2,496	
27-Mar	571	667	2,050	1,476	1,505	9,760	5,945	2,432	
28-Mar	530	663	2,086	1,423	1,650	10,384	5,630	2,307	

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsaice	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
29-Mar	551	670	2,010	1,646	1,501	10,041	5,924	2,658
30-Mar	561	692	2,010	1,556	1,575	9,957	5,541	2,547
31-Mar	530	730	1,919	1,387	1,482	9,701	5,422	2,562
1-Apr	562	721	2,042	1,564	1,693	9,838	5,574	2,523
2-Apr	573	698	1,918	1,343	1,564	9,883	5,566	2,373
3-Apr	482	666	2,071	1,370	1,495	10,184	5,641	2,511
4-Apr	559	666	2,004	1,463	1,547	10,570	6,079	2,477
5-Apr	553	683	1,905	1,574	1,557	10,145	5,999	2,526
6-Apr	509	698	2,093	1,366	1,451	10,060	5,957	2,526
7-Apr	555	678	2,010	1,552	1,618	9,705	6,117	2,782
8-Apr	573	734	2,055	1,430	1,599	10,665	5,991	2,492
9-Apr	544	691	2,073	1,420	1,572	10,165	6,246	2,740
10-Apr	563	678	2,091	1,569	1,525	10,729	6,297	2,618
11-Apr	583	665	2,032	1,230	1,530	10,393	6,720	2,508
12-Apr	537	653	2,061	1,504	1,492	10,611	6,247	2,591
13-Apr	546	644	1,994	1,642	1,553	10,318	6,029	2,444
14-Apr	560	668	2,031	1,349	1,630	9,829	6,244	2,766
15-Apr	605	704	2,196	1,446	1,613	10,478	6,291	2,529
16-Apr	674	690	2,167	1,671	1,733	10,937	6,594	2,592
17-Apr	696	660	2,259	967	1,547	10,751	6,490	2,599
18-Apr	671	648	2,159	1,468	1,501	10,324	6,319	2,453
19-Apr	639	636	2,163	1,659	1,550	9,994	5,871	2,495
20-Apr	593	648	2,134	1,530	1,537	9,652	6,506	2,496
21-Apr	560	686	2,179	1,372	1,588	10,115	6,288	2,751
22-Apr	600	716	2,250	1,504	1,603	10,290	6,496	2,539
23-Apr	629	673	2,297	1,579	1,475	10,532	6,548	2,571
24-Apr	619	642	2,311	1,516	1,630	10,492	6,246	2,557
25-Apr	655	663	2,233	1,672	1,497	10,645	6,246	2,537
26-Apr	609	662	2,311	1,599	1,632	10,280	6,389	2,601
27-Apr	548	637	2,400	1,580	1,485	10,154	6,018	2,432
28-Apr	586	673	2,279	1,397	1,727	9,892	6,562	2,807
29-Apr	591	734	2,357	1,588	1,782	11,130	6,877	2,831
30-Apr	560	714	2,225	1,465	1,676	10,877	7,003	2,723
1-May	590	673	2,299	1,456	1,652	11,122	6,926	2,684
2-May	597	663	2,364	1,520	1,696	11,309	6,845	2,680
3-May	562	664	2,428	1,937	1,603	10,789	7,790	2,576
4-May	583	640	2,322	1,527	1,518	10,026	6,267	2,427
5-May	555	657	2,286	1,303	1,630	9,644	6,088	2,585
6-May	580	697	2,332	1,549	1,655	10,756	5,459	2,459
7-May	589	842	2,466	1,633	1,615	10,973	6,720	2,485
8-May	558	850	2,432	1,521	1,645	10,413	6,790	2,478
9-May	567	851	2,398	1,426	1,513	10,352	6,627	2,622
10-May	572	783	2,254	1,620	1,516	10,369	6,374	2,386
11-May	542	658	2,210	1,544	1,554	9,799	6,126	2,566

2024 System Delivery

Sum of Value		PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsaice	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels									
12-May	582	721	2,179	1,605	1,569	10,431	5,911	2,576	
13-May	585	713	2,286	1,453	1,665	10,472	6,424	2,624	
14-May	544	716	2,391	1,648	1,585	11,329	6,575	2,551	
15-May	442	737	2,276	1,230	1,560	11,004	6,380	2,498	
16-May	574	691	2,212	1,822	1,644	10,990	6,452	2,597	
17-May	566	799	2,128	1,563	1,542	10,511	6,566	2,545	
18-May	583	686	2,349	1,479	1,507	10,693	6,360	2,512	
19-May	584	689	2,378	1,706	1,779	10,797	6,411	2,855	
20-May	588	782	2,420	1,664	1,670	10,605	6,464	2,794	
21-May	530	783	2,603	1,542	1,847	11,497	6,887	2,767	
22-May	642	811	2,621	1,311	1,709	11,427	7,018	2,741	
23-May	585	746	2,519	1,567	1,644	10,949	6,863	2,726	
24-May	658	698	2,232	1,832	1,824	11,074	7,210	2,701	
25-May	620	734	2,531	1,735	1,809	10,774	6,723	2,867	
26-May	584	750	2,382	1,718	1,750	10,284	6,473	2,675	
27-May	646	766	2,321	1,613	1,748	10,004	6,562	2,698	
28-May	625	740	2,433	1,688	1,709	10,829	6,414	2,619	
29-May	565	694	2,374	1,478	1,656	10,476	6,349	2,578	
30-May	598	659	2,341	1,647	1,651	10,968	6,541	2,669	
31-May	561	659	2,322	1,732	1,702	10,574	6,611	2,873	
1-Jun	592	674	2,467	1,693	1,762	10,899	6,468	2,876	
2-Jun	595	708	2,426	1,648	1,815	10,668	6,516	2,858	
3-Jun	624	740	2,523	1,624	1,853	11,486	7,041	2,774	
4-Jun	619	744	2,508	1,651	1,853	11,541	7,199	2,794	
5-Jun	593	701	2,528	1,532	1,652	10,959	6,829	2,714	
6-Jun	620	664	2,442	1,469	1,681	10,603	6,782	2,494	
7-Jun	581	649	2,393	1,838	1,539	10,747	6,781	2,708	
8-Jun	611	687	2,378	1,689	1,849	10,269	6,691	2,726	
9-Jun	611	705	2,396	1,513	1,640	10,758	6,570	2,745	
10-Jun	564	731	2,452	1,532	1,711	10,999	6,723	2,651	
11-Jun	591	720	2,492	1,545	1,613	11,110	6,515	2,705	
12-Jun	530	686	2,529	1,625	1,643	11,732	6,832	2,641	
13-Jun	537	705	2,601	1,642	1,761	11,709	7,144	2,752	
14-Jun	616	712	2,525	1,753	1,693	11,548	7,600	2,612	
15-Jun	564	669	2,517	1,626	1,639	10,915	6,944	2,746	
16-Jun	576	700	2,564	1,640	1,789	11,283	6,915	2,892	
17-Jun	618	759	2,605	1,687	1,849	12,251	7,148	3,001	
18-Jun	624	781	2,659	1,684	1,802	12,348	7,829	3,007	
19-Jun	602	740	2,676	1,575	1,876	12,463	7,736	2,968	
20-Jun	627	763	2,795	1,747	1,833	12,198	8,126	3,029	
21-Jun	640	743	2,809	1,931	1,886	12,531	7,632	3,051	
22-Jun	608	754	2,760	1,818	1,827	12,275	8,140	3,101	
23-Jun	618	733	1,456	1,476	1,885	10,671	7,761	3,007	
24-Jun	606	702	2,654	1,786	1,687	11,737	7,670	3,018	

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsaice	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
25-Jun	609	728	2,782	1,435	1,851	11,453	7,859	2,901
26-Jun	606	627	2,646	1,653	1,808	12,399	7,819	2,925
27-Jun	595	710	2,653	1,565	1,705	10,725	7,635	2,550
28-Jun	586	659	2,615	1,860	1,612	11,219	7,466	2,562
29-Jun	597	696	2,341	1,658	1,749	10,771	7,288	2,587
30-Jun	559	674	2,161	1,504	1,495	10,855	6,948	2,676
1-Jul	569	716	2,319	1,765	1,668	10,626	7,554	2,624
2-Jul	637	720	2,439	1,624	1,586	11,748	6,818	2,822
3-Jul	561	695	2,508	1,502	1,613	11,649	7,450	2,758
4-Jul	623	716	2,593	2,260	1,740	11,722	7,055	2,667
5-Jul	565	688	2,388	1,872	1,511	10,953	7,514	2,600
6-Jul	611	733	2,363	1,876	1,777	12,022	7,623	2,660
7-Jul	567	746	2,490	1,435	1,679	11,457	7,631	2,909
8-Jul	613	764	2,590	1,607	1,862	12,333	7,660	2,845
9-Jul	597	765	2,584	1,692	1,739	12,023	8,254	2,771
10-Jul	597	721	2,500	1,639	1,792	12,392	8,054	2,924
11-Jul	635	711	2,377	1,605	1,467	11,902	8,099	2,513
12-Jul	613	675	2,169	2,016	1,616	11,281	7,547	2,524
13-Jul	576	674	2,183	1,700	1,562	11,787	7,560	2,606
14-Jul	641	701	2,265	1,572	1,640	11,708	7,968	2,718
15-Jul	571	749	2,342	1,686	1,708	12,232	8,158	2,697
16-Jul	591	749	2,197	1,756	1,638	12,582	8,428	2,714
17-Jul	618	750	2,191	1,792	1,598	12,017	8,593	3,046
18-Jul	616	725	2,295	1,610	1,544	11,545	7,712	2,454
19-Jul	597	682	2,323	1,885	1,555	11,733	7,750	2,653
20-Jul	615	680	2,225	1,749	1,495	11,887	7,699	2,542
21-Jul	583	685	2,203	1,679	1,632	11,574	7,649	2,687
22-Jul	635	728	2,223	1,755	1,434	11,481	7,763	2,457
23-Jul	647	696	2,309	1,659	1,526	11,592	7,561	2,482
24-Jul	584	660	2,222	1,687	1,546	11,304	7,962	2,277
25-Jul	611	679	2,251	1,652	1,533	11,733	7,984	2,557
26-Jul	642	692	2,260	1,959	1,537	11,817	7,846	2,609
27-Jul	642	672	2,267	1,836	1,475	11,520	7,887	2,707
28-Jul	654	723	2,369	1,362	1,623	11,212	7,669	2,716
29-Jul	598	764	2,384	1,764	1,646	12,190	7,936	2,649
30-Jul	639	801	2,291	1,705	1,595	11,292	8,155	2,620
31-Jul	645	694	2,363	1,768	1,681	11,828	7,619	2,740
1-Aug	602	674	2,369	1,721	1,727	11,509	7,884	2,672
2-Aug	621	675	2,269	2,016	1,605	14,911	7,746	2,618
3-Aug	658	656	2,150	1,772	1,518	10,814	7,776	2,686
4-Aug	650	668	2,200	1,464	1,547	10,953	7,280	2,750
5-Aug	678	683	2,074	1,744	1,736	11,719	7,912	2,552
6-Aug	691	718	2,257	1,821	1,586	11,611	7,957	2,713
7-Aug	633	631	1,892	1,749	1,463	10,360	7,422	2,516

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsdace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels	718	622	2,235	1,489	1,569	10,914	7,222	2,423
8-Aug	601	622	2,002	1,983	1,466	11,221	7,328	2,403
9-Aug	661	652	1,896	1,801	1,524	12,131	7,423	2,598
10-Aug	690	694	2,384	1,460	1,576	12,512	7,516	2,631
11-Aug	665	684	2,297	1,950	1,626	11,136	7,469	2,689
12-Aug	645	673	2,241	1,934	1,609	11,996	7,396	2,591
13-Aug	673	662	2,196	1,706	1,668	11,718	7,588	2,743
14-Aug	670	660	2,255	1,696	1,601	11,618	7,685	2,573
15-Aug	627	655	2,228	1,992	1,618	11,196	7,808	2,688
16-Aug	652	656	2,138	1,643	1,539	10,741	7,650	2,399
17-Aug	570	656	2,083	1,801	1,524	10,995	7,154	2,619
18-Aug	636	652	2,075	1,775	1,608	10,993	7,585	2,577
19-Aug	670	666	2,257	1,526	1,587	10,999	7,066	2,625
20-Aug	667	671	2,320	1,832	1,637	11,175	7,341	2,551
21-Aug	640	651	2,187	1,593	1,541	10,938	7,546	2,655
22-Aug	677	670	2,231	1,880	1,530	11,971	7,404	2,750
23-Aug	628	672	2,169	1,589	1,593	11,264	7,550	2,733
24-Aug	670	687	2,171	1,912	1,720	11,197	7,501	2,863
25-Aug	675	735	2,178	1,944	1,652	11,898	7,902	2,859
26-Aug	653	705	2,287	1,728	1,725	12,088	7,699	2,869
27-Aug	700	711	2,424	1,875	1,687	11,194	7,661	2,738
28-Aug	647	698	2,223	1,567	1,605	11,542	8,295	2,758
29-Aug	682	666	2,131	1,658	1,583	11,099	7,278	2,601
30-Aug	626	670	2,147	1,851	1,521	10,673	7,098	2,771
31-Aug	636	676	2,122	1,822	1,470	10,880	7,020	2,564
1-Sep	683	656	2,239	1,858	1,866	11,504	7,340	2,838
2-Sep	657	693	2,305	1,664	1,688	11,260	7,161	2,919
3-Sep	644	649	2,285	1,620	1,596	11,890	7,198	2,753
4-Sep	685	635	2,226	1,723	1,600	11,907	7,081	2,856
5-Sep	636	632	2,245	1,594	1,564	11,673	7,225	2,814
6-Sep	686	631	2,129	1,657	1,506	10,534	7,384	2,698
7-Sep	635	633	2,192	1,790	1,535	11,052	6,931	2,821
8-Sep	672	693	2,185	1,458	1,705	11,869	7,080	2,906
9-Sep	657	643	2,316	1,642	1,597	11,821	7,302	2,691
10-Sep	672	636	2,187	1,627	1,593	11,459	7,277	2,987
11-Sep	658	661	2,434	1,884	1,656	11,329	7,439	2,859
12-Sep	684	642	2,288	1,615	1,619	11,460	7,564	2,871
13-Sep	641	650	2,285	1,818	1,623	11,185	7,485	2,889
14-Sep	668	669	2,272	1,824	1,645	11,243	7,290	2,909
15-Sep	666	707	2,465	1,597	1,717	11,382	7,055	3,047
16-Sep	696	648	2,339	1,547	1,619	11,397	7,184	2,773
17-Sep	593	635	2,212	1,666	1,597	11,856	7,403	2,853
18-Sep	717	632	2,211	1,685	1,572	11,202	7,326	2,921
19-Sep	634	647	2,248	1,628	1,643	11,320	7,262	2,939
20-Sep								

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
21-Sep	702	640	2,209	1,827	1,637	10,305	7,518	2,857
22-Sep	660	643	2,188	1,901	1,656	10,497	7,230	2,820
23-Sep	686	700	2,120	1,591	1,623	9,946	6,568	2,893
24-Sep	664	649	2,089	1,757	1,573	10,161	6,709	2,626
25-Sep	669	621	2,057	1,587	1,559	10,384	7,029	2,532
26-Sep	610	611	2,075	1,677	1,504	10,448	6,901	2,448
27-Sep	676	624	2,071	1,661	1,477	10,226	6,969	2,401
28-Sep	653	596	2,057	1,620	1,528	10,189	6,983	2,645
29-Sep	677	625	2,025	1,643	1,578	9,726	6,615	2,778
30-Sep	656	676	1,975	1,597	1,627	9,705	6,449	2,103
1-Oct	688	643	2,109	1,744	1,551	9,767	6,687	2,551
2-Oct	620	630	2,108	1,666	1,595	10,128	6,852	2,598
3-Oct	697	632	2,084	1,595	1,551	10,352	6,910	2,595
4-Oct	646	620	2,173	1,581	1,620	9,577	6,785	2,521
5-Oct	683	622	2,095	2,029	1,435	9,668	6,833	2,676
6-Oct	648	638	2,091	1,532	1,655	10,247	6,737	2,631
7-Oct	661	695	2,153	1,603	1,631	10,198	6,974	2,668
8-Oct	637	647	2,131	1,573	1,546	10,114	6,960	2,489
9-Oct	652	636	2,127	1,546	1,602	10,167	6,757	2,606
10-Oct	599	630	2,131	1,637	1,570	9,798	6,864	2,547
11-Oct	616	626	2,128	1,707	1,512	10,404	6,745	2,677
12-Oct	587	622	2,102	1,681	1,562	9,961	7,102	2,669
13-Oct	625	641	2,055	1,874	1,550	10,404	7,033	2,716
14-Oct	586	677	2,049	1,735	1,635	10,237	6,977	2,880
15-Oct	616	666	2,158	1,507	1,569	10,118	6,765	2,630
16-Oct	594	642	2,080	1,386	1,516	9,996	7,032	2,727
17-Oct	629	635	2,094	1,756	1,522	10,420	6,681	2,698
18-Oct	602	619	2,115	1,531	1,524	10,151	6,790	2,584
19-Oct	638	614	2,008	1,789	1,491	10,218	6,799	2,698
20-Oct	605	629	2,029	1,812	1,628	9,891	6,748	2,807

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsace	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
21-Oct	633	702	2,035	1,975	1,643	10,657	6,811	2,807
22-Oct	598	653	2,130	1,386	1,534	10,273	6,903	2,837
23-Oct	636	641	2,090	1,447	1,565	10,278	6,916	2,868
24-Oct	525	636	2,109	1,561	1,498	10,366	6,739	2,980
25-Oct	622	620	2,051	1,625	1,543	10,139	6,125	2,732
26-Oct	546	610	2,036	1,708	1,552	10,338	6,998	2,564
27-Oct	597	648	2,056	1,749	1,516	10,297	6,781	2,550
28-Oct	586	691	2,058	1,628	1,604	10,085	6,789	2,624
29-Oct	618	652	1,941	1,612	1,538	10,785	6,619	2,513
30-Oct	579	660	2,128	1,420	1,518	10,743	6,910	2,534
31-Oct	611	641	2,072	1,479	1,455	10,648	6,587	2,531
1-Nov	574	652	2,068	1,662	1,425	10,284	7,303	2,444
2-Nov	606	642	2,028	1,670	1,459	9,799	7,286	2,545
3-Nov	572	654	2,025	1,857	1,621	10,573	6,834	2,735
4-Nov	624	733	1,997	1,602	1,442	10,445	6,944	2,476
5-Nov	562	648	2,022	1,642	1,516	10,276	6,771	2,436
6-Nov	605	641	2,019	1,360	1,568	10,567	7,255	2,451
7-Nov	579	641	2,053	1,603	1,444	10,437	6,730	2,594
8-Nov	602	638	2,002	1,732	1,445	10,297	7,106	2,476
9-Nov	576	630	1,984	1,678	1,626	10,286	6,674	2,554
10-Nov	572	656	1,956	1,839	1,520	10,009	6,715	2,704
11-Nov	571	720	2,011	1,580	1,536	9,906	6,633	2,547
12-Nov	565	662	2,028	1,574	1,516	10,436	6,651	2,584
13-Nov	611	637	2,017	1,371	1,477	9,907	6,559	2,494
14-Nov	557	636	2,009	1,670	1,446	10,212	6,693	2,530
15-Nov	540	651	1,910	1,501	1,464	10,242	6,610	2,444
16-Nov	609	626	2,028	1,586	1,450	10,019	6,583	2,530
17-Nov	553	677	1,988	2,005	1,568	9,908	6,734	2,739
18-Nov	558	747	1,975	1,400	1,481	10,265	6,802	2,552
19-Nov	570	675	2,007	1,394	1,452	10,124	6,579	2,540
20-Nov	539	695	2,014	1,494	1,505	10,061	6,702	2,417
21-Nov	556	678	2,029	1,452	1,460	9,960	6,957	2,499
22-Nov	533	673	1,925	1,442	1,462	10,044	6,581	2,312
23-Nov	507	626	1,953	1,623	1,492	9,936	6,276	2,529
24-Nov	505	715	1,942	1,814	1,613	10,287	6,391	2,660
25-Nov	583	724	1,964	1,489	1,508	10,249	5,129	2,439

2024 System Delivery

Sum of Value	PA54 - Susquehanna	PA55 - Bangor	PA56 - Nazareth	PA57 - Pocono	PA59 - Glen Alsaice	PA61 - Mechanicsburg	PA62 - Hershey	PA63 - Wyomissing
Row Labels								
26-Nov	611	676	2,004	1,681	1,510	10,535	6,656	2,397
27-Nov	562	667	2,039	1,276	1,577	10,354	6,585	2,546
28-Nov	610	711	1,964	1,716	1,553	9,594	5,817	2,561
29-Nov	577	731	1,871	1,849	1,483	9,583	5,498	2,467
30-Nov	589	735	1,902	1,811	1,458	9,809	6,315	2,505
1-Dec	580	740	1,959	1,880	1,574	9,988	6,481	2,534
2-Dec	666	719	1,974	1,525	1,583	10,225	6,430	2,601
3-Dec	646	691	2,022	1,598	1,491	10,964	6,380	2,524
4-Dec	532	700	2,007	1,391	1,514	10,687	6,563	2,467
5-Dec	593	736	1,964	1,572	1,485	10,378	6,581	2,500
6-Dec	622	677	2,057	1,433	1,489	10,677	6,499	2,450
7-Dec	588	712	1,996	1,684	1,479	10,359	6,678	2,574
8-Dec	598	743	2,042	2,050	1,525	10,630	6,804	2,652
9-Dec	617	720	2,087	1,461	1,527	10,425	6,625	2,447
10-Dec	640	693	2,012	1,603	1,453	10,282	6,591	2,415
11-Dec	576	739	1,965	1,790	1,504	10,318	6,429	2,437
12-Dec	531	801	1,750	1,478	1,439	10,701	6,635	2,540
13-Dec	608	656	2,046	1,350	1,448	10,457	6,589	2,410
14-Dec	629	647	2,045	1,719	1,538	10,134	6,721	2,623
15-Dec	580	673	2,018	1,851	1,590	10,554	6,523	2,649
16-Dec	505	748	2,024	1,721	1,513	10,459	6,592	2,322
17-Dec	513	650	2,013	1,657	1,540	10,929	6,679	2,736
18-Dec	589	668	2,011	1,582	1,524	10,394	6,484	2,514
19-Dec	549	648	2,003	1,828	1,531	10,698	6,649	2,615
20-Dec	492	694	1,997	1,449	1,435	10,237	6,484	2,444
21-Dec	549	643	1,945	1,648	1,496	10,378	6,710	2,666
22-Dec	552	673	1,946	1,804	1,542	10,386	6,892	2,782
23-Dec	559	709	1,962	1,841	1,590	10,161	7,189	2,764
24-Dec	571	697	1,941	1,677	1,755	10,276	6,535	2,729
25-Dec	635	724	2,270	2,386	1,490	9,631	5,996	2,512
26-Dec	581	779	2,144	1,813	1,589	9,963	6,787	2,790
27-Dec	591	780	2,063	1,906	1,482	10,516	6,769	2,661
28-Dec	633	748	2,035	2,184	1,522	10,149	6,741	2,612
29-Dec	662	754	2,017	1,830	1,509	10,095	6,827	2,690
30-Dec	659	771	2,067	1,751	1,590	10,204	6,915	2,542
31-Dec	637	751	2,004	2,107	1,518	10,926	7,038	2,771
Grand Total	219,184	252,318	788,766	592,407	580,520	3,897,013	2,465,501	961,062
Max	640	743	2,809	1,931	1,886	12,531	7,632	3,051
Avg	599	689	2,155	1,619	1,586	10,648	6,736	2,626
Mx/Avg Day	1.07	1.08	1.30	1.19	1.19	1.18	1.13	1.16

2024 System Delivery

Sum of Value											
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg					
1-Jan	3,699	3,568	129	1,599	3,968	1,673					
2-Jan	3,476	3,739	107	1,593	4,792	1,701					
3-Jan	4,153	3,490	112	1,336	5,388	1,667					
4-Jan	3,670	3,378	109	1,430	5,013	1,765					
5-Jan	4,007	3,631	103	1,169	5,365	1,806					
6-Jan	3,971	3,355	113	1,173	4,789	1,739					
7-Jan	3,637	3,481	127	1,577	4,034	1,601					
8-Jan	4,008	3,802	109	1,374	4,485	1,801					
9-Jan	4,093	3,602	101	1,352	5,663	1,733					
10-Jan	3,686	3,506	98	1,207	5,424	1,680					
11-Jan	3,564	3,781	105	1,392	5,831	1,722					
12-Jan	4,096	3,838	107	1,400	5,154	1,689					
13-Jan	3,881	4,214	118	1,274	4,671	1,773					
14-Jan	3,786	3,734	116	1,524	3,723	1,856					
15-Jan	4,124	3,612	113	1,313	5,149	1,818					
16-Jan	3,485	3,516	108	1,713	4,895	1,955					
17-Jan	4,032	3,670	106	1,270	5,699	1,897					
18-Jan	3,993	3,609	101	1,424	5,644	1,839					
19-Jan	3,839	3,733	104	1,394	5,593	2,055					
20-Jan	3,748	3,574	110	1,262	5,251	2,110					
21-Jan	3,653	3,683	116	1,425	4,844	2,065					
22-Jan	3,873	3,924	106	1,572	5,417	1,944					
23-Jan	4,592	3,805	96	1,395	5,277	1,932					
24-Jan	4,629	3,441	107	1,451	5,894	1,899					
25-Jan	4,115	4,069	97	1,536	5,802	1,825					
26-Jan	3,528	4,246	106	1,199	5,860	1,829					
27-Jan	4,264	3,901	114	1,250	4,915	1,827					
28-Jan	4,080	3,658	119	1,416	4,114	1,904					
29-Jan	4,282	3,402	111	1,700	5,232	1,815					
30-Jan	3,744	3,779	99	1,322	5,679	1,800					
31-Jan	3,779	3,915	97	1,210	5,806	1,668					
1-Feb	3,671	3,735	101	1,543	5,552	1,800					
2-Feb	4,211	3,379	96	1,072	5,344	1,909					
3-Feb	4,008	3,253	102	1,399	5,292	1,800					
4-Feb	4,059	3,713	117	1,286	4,479	1,788					
5-Feb	3,928	4,046	109	1,322	4,883	1,832					
6-Feb	3,803	3,581	101	1,303	5,454	1,708					
7-Feb	3,907	3,428	95	1,223	5,785	1,803					
8-Feb	3,937	3,290	99	1,287	5,646	1,800					
9-Feb	3,485	3,997	101	1,406	5,944	1,864					
10-Feb	3,824	3,910	116	1,341	4,373	1,709					
11-Feb	3,820	3,836	119	1,467	4,499	1,823					
12-Feb	4,316	3,503	107	1,424	5,051	1,851					
13-Feb	3,500	3,563	107	1,099	5,132	1,707					

2024 System Delivery										
Sum of Value										
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg				
14-Feb	3,832	3,583	90	1,332	5,353	1,691				
15-Feb	3,524	3,488	100	1,238	5,648	1,735				
16-Feb	3,980	3,296	95	1,255	5,487	1,763				
17-Feb	3,658	3,165	110	1,371	4,879	1,698				
18-Feb	4,120	3,335	111	1,341	4,060	1,740				
19-Feb	4,122	3,655	115	1,392	5,014	1,875				
20-Feb	4,311	3,704	97	1,410	5,320	1,954				
21-Feb	4,175	3,289	95	1,376	5,125	1,806				
22-Feb	3,954	3,577	101	1,391	4,474	1,726				
23-Feb	3,904	3,568	98	1,259	4,171	1,981				
24-Feb	4,111	3,838	108	1,309	4,550	1,784				
25-Feb	3,855	3,857	111	1,392	4,304	1,799				
26-Feb	4,418	3,248	102	1,580	5,313	1,831				
27-Feb	3,694	3,625	97	1,280	5,378	1,773				
28-Feb	3,566	3,905	98	1,433	5,321	1,805				
29-Feb	3,438	3,564	93	1,206	5,710	1,821				
1-Mar	3,354	3,555	98	1,374	5,592	1,728				
2-Mar	3,630	3,238	103	1,428	4,697	1,553				
3-Mar	3,841	3,593	114	1,264	3,095	1,671				
4-Mar	3,912	3,846	102	1,667	4,374	1,777				
5-Mar	3,750	3,451	100	1,127	5,773	1,701				
6-Mar	3,897	3,687	93	1,332	5,484	1,712				
7-Mar	3,466	3,226	103	1,275	5,516	1,646				
8-Mar	3,792	4,031	99	1,215	5,569	1,633				
9-Mar	3,275	4,149	103	1,362	5,047	1,735				
10-Mar	3,782	3,541	111	1,351	4,213	1,789				
11-Mar	3,962	3,740	96	1,606	5,054	1,719				
12-Mar	4,041	3,340	102	1,205	5,673	1,660				
13-Mar	4,003	4,002	98	1,299	5,474	1,662				
14-Mar	3,896	3,202	97	1,401	5,599	1,739				
15-Mar	3,806	3,121	100	1,367	5,075	1,698				
16-Mar	3,817	3,113	104	1,235	4,488	1,721				
17-Mar	3,552	3,456	117	1,307	4,261	1,671				
18-Mar	3,799	3,918	103	1,487	5,045	1,755				
19-Mar	3,901	3,619	94	1,474	5,936	1,677				
20-Mar	3,836	3,150	106	1,057	5,019	1,716				
21-Mar	3,645	3,339	101	1,482	5,246	1,683				
22-Mar	4,029	3,874	93	1,180	4,685	1,803				
23-Mar	3,988	3,611	111	1,341	4,424	1,754				
24-Mar	3,601	3,224	113	1,560	4,278	1,798				
25-Mar	3,759	2,923	104	1,488	4,688	1,795				
26-Mar	3,759	4,014	96	1,246	5,299	1,557				
27-Mar	3,772	2,644	108	1,177	5,609	1,770				
28-Mar	3,469	4,111	108	1,415	4,797	1,742				

2024 System Delivery

Sum of Value											
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg					
29-Mar	3,753	3,133	105	1,324	3,391	3,391	1,695				
30-Mar	3,219	3,190	117	1,385	4,135	4,135	1,734				
31-Mar	3,463	3,402	117	1,622	3,931	3,931	1,874				
1-Apr	3,995	4,081	107	1,582	4,187	4,187	1,768				
2-Apr	3,735	3,484	101	1,329	6,104	6,104	1,701				
3-Apr	3,224	3,039	98	1,334	5,910	5,910	1,688				
4-Apr	3,791	3,460	100	1,086	5,704	5,704	1,812				
5-Apr	3,588	3,859	100	1,438	5,369	5,369	2,009				
6-Apr	3,649	3,119	109	1,055	4,773	4,773	1,874				
7-Apr	3,891	3,545	122	1,539	4,344	4,344	1,788				
8-Apr	3,757	3,092	102	1,667	5,260	5,260	1,776				
9-Apr	3,226	3,504	100	1,291	5,517	5,517	1,737				
10-Apr	3,799	3,709	105	1,514	5,564	5,564	1,696				
11-Apr	4,052	3,332	98	1,075	6,199	6,199	1,697				
12-Apr	3,704	3,037	99	1,744	5,263	5,263	1,758				
13-Apr	3,617	3,033	109	1,250	5,271	5,271	1,823				
14-Apr	3,796	3,658	126	1,547	4,163	4,163	1,800				
15-Apr	3,592	3,512	110	1,393	5,429	5,429	1,786				
16-Apr	3,919	3,421	111	1,575	5,744	5,744	1,744				
17-Apr	4,131	3,322	109	1,408	6,046	6,046	1,802				
18-Apr	3,784	3,647	105	1,342	5,546	5,546	1,704				
19-Apr	3,617	3,340	104	1,314	5,709	5,709	1,865				
20-Apr	3,627	3,024	120	1,032	4,985	4,985	1,787				
21-Apr	3,785	3,604	122	1,400	4,399	4,399	1,705				
22-Apr	3,850	3,168	121	1,715	5,173	5,173	1,728				
23-Apr	3,557	3,540	106	1,470	5,961	5,961	1,768				
24-Apr	3,792	3,522	114	1,329	5,987	5,987	1,540				
25-Apr	3,802	3,384	115	1,336	5,383	5,383	1,991				
26-Apr	4,003	3,136	113	1,443	5,268	5,268	1,680				
27-Apr	4,218	3,337	115	1,374	4,715	4,715	1,582				
28-Apr	3,554	3,510	134	1,744	4,427	4,427	1,623				
29-Apr	4,326	4,009	151	1,897	4,773	4,773	1,852				
30-Apr	4,373	2,103	118	1,455	5,796	5,796	1,942				
1-May	4,594	4,043	129	1,351	6,057	6,057	1,972				
2-May	4,263	3,977	129	1,277	5,874	5,874	1,648				
3-May	3,690	3,894	130	1,495	5,952	5,952	2,251				
4-May	4,487	3,833	121	1,198	4,945	4,945	2,023				
5-May	3,141	3,683	123	1,498	4,337	4,337	1,693				
6-May	3,570	3,578	128	1,678	4,730	4,730	1,800				
7-May	3,815	3,677	145	1,677	5,692	5,692	2,057				
8-May	4,192	3,429	134	1,535	5,866	5,866	1,603				
9-May	4,189	3,605	149	1,404	5,971	5,971	2,016				
10-May	4,149	3,102	143	1,772	4,940	4,940	1,788				
11-May	3,484	3,191	139	1,310	5,109	5,109	1,559				

2024 System Delivery

Sum of Value											
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg					
12-May	3,828	2,837	145	1,645	4,364	1,938					
13-May	4,360	4,020	157	1,712	5,045	1,929					
14-May	3,805	3,510	138	1,460	5,171	1,871					
15-May	3,885	3,488	113	1,320	5,505	1,479					
16-May	3,940	3,722	124	1,285	5,849	1,925					
17-May	4,238	4,158	116	1,549	5,771	1,908					
18-May	3,989	3,706	132	1,498	4,766	1,830					
19-May	3,767	3,902	149	1,626	4,173	1,720					
20-May	4,797	3,946	127	1,480	5,240	1,879					
21-May	4,686	3,813	126	1,598	5,612	2,170					
22-May	4,069	3,593	141	1,514	6,202	2,130					
23-May	4,607	3,409	144	1,245	5,513	2,012					
24-May	4,308	3,548	143	1,643	5,540	1,996					
25-May	4,848	3,702	167	1,439	4,011	1,901					
26-May	4,721	3,923	147	1,625	4,029	1,881					
27-May	4,085	3,867	148	1,601	4,193	1,922					
28-May	4,347	3,906	123	1,767	4,900	1,897					
29-May	4,560	3,630	122	1,231	5,445	1,694					
30-May	4,349	3,732	119	1,253	5,535	1,711					
31-May	3,848	4,207	135	1,465	6,004	1,868					
1-Jun	4,247	3,660	143	1,322	4,038	1,849					
2-Jun	4,608	3,903	142	1,472	4,562	1,912					
3-Jun	4,773	3,500	145	1,796	5,339	1,870					
4-Jun	4,924	3,965	131	1,390	5,909	1,974					
5-Jun	4,793	3,766	122	1,381	6,678	1,649					
6-Jun	4,619	3,175	115	1,425	6,580	1,777					
7-Jun	4,434	3,554	126	1,386	5,890	1,859					
8-Jun	4,115	3,684	138	1,294	5,635	1,801					
9-Jun	4,217	3,541	139	1,526	4,455	1,666					
10-Jun	4,723	3,825	142	1,660	5,450	1,874					
11-Jun	4,466	3,615	130	1,337	5,821	1,735					
12-Jun	4,534	3,395	121	1,487	5,770	1,736					
13-Jun	4,834	3,372	144	1,311	6,372	1,892					
14-Jun	4,626	3,577	133	1,320	6,343	1,935					
15-Jun	5,184	3,884	140	1,510	5,911	1,769					
16-Jun	5,117	3,841	157	1,499	4,655	1,748					
17-Jun	5,692	3,885	156	1,555	5,981	1,861					
18-Jun	5,054	3,756	153	1,228	6,376	1,907					
19-Jun	5,462	3,899	152	1,477	6,593	1,790					
20-Jun	5,232	3,670	149	1,558	6,633	2,038					
21-Jun	5,597	3,935	160	1,421	6,301	2,029					
22-Jun	5,577	3,857	161	1,225	5,676	1,862					
23-Jun	5,551	3,817	169	1,460	4,740	1,665					
24-Jun	5,351	3,911	145	1,616	5,395	1,932					

2024 System Delivery

Sum of Value											
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg					
25-Jun	5,294	3,870	147	1,391	6,152	1,753					
26-Jun	5,600	3,779	149	1,462	6,159	1,494					
27-Jun	5,472	3,941	129	1,246	6,086	2,060					
28-Jun	5,211	4,024	147	1,368	6,095	1,887					
29-Jun	5,006	3,858	139	1,195	5,906	1,638					
30-Jun	4,514	3,811	126	1,438	5,530	1,627					
1-Jul	4,227	3,851	129	1,519	5,956	1,768					
2-Jul	4,661	3,834	131	1,487	5,907	1,904					
3-Jul	4,935	3,715	138	1,513	6,393	1,895					
4-Jul	5,193	3,692	138	1,278	5,076	1,836					
5-Jul	5,280	3,776	146	1,897	4,356	1,844					
6-Jul	5,358	3,769	157	1,294	4,392	1,686					
7-Jul	5,182	3,879	152	1,798	4,742	1,792					
8-Jul	5,350	4,154	147	1,877	5,576	1,893					
9-Jul	5,418	3,784	142	1,414	5,182	1,863					
10-Jul	5,343	3,787	136	1,246	5,241	1,873					
11-Jul	5,377	4,127	145	1,712	5,794	1,784					
12-Jul	5,309	4,111	141	1,251	4,964	1,793					
13-Jul	4,963	3,915	151	1,550	5,544	1,901					
14-Jul	5,445	4,038	173	1,548	5,038	1,883					
15-Jul	5,091	3,693	151	1,520	5,731	1,926					
16-Jul	5,087	3,996	147	1,577	6,196	1,992					
17-Jul	4,655	3,296	147	1,499	6,011	1,883					
18-Jul	5,008	3,716	129	1,364	6,221	1,805					
19-Jul	4,188	3,794	146	1,419	5,732	1,820					
20-Jul	4,758	3,550	141	1,301	5,729	1,962					
21-Jul	4,922	3,654	158	1,570	5,563	1,901					
22-Jul	4,160	4,119	123	1,695	5,772	1,896					
23-Jul	4,783	3,323	118	1,458	6,248	1,587					
24-Jul	4,550	3,706	113	1,525	6,226	1,887					
25-Jul	3,127	3,675	132	1,419	6,234	1,786					
26-Jul	5,043	3,898	126	1,446	5,517	1,785					
27-Jul	4,244	3,376	156	1,336	6,011	1,773					
28-Jul	3,640	3,786	171	1,542	5,390	1,679					
29-Jul	5,362	3,499	147	1,792	5,892	1,840					
30-Jul	5,213	3,926	124	1,437	6,267	1,849					
31-Jul	5,383	3,891	145	1,573	6,002	1,706					
1-Aug	5,476	3,719	138	1,491	6,196	1,755					
2-Aug	4,800	3,608	141	1,484	6,156	1,718					
3-Aug	4,397	3,414	135	1,453	5,889	1,795					
4-Aug	4,431	3,483	143	1,895	6,064	1,589					
5-Aug	4,661	3,735	137	1,849	6,331	1,755					
6-Aug	4,881	3,738	125	1,518	6,046	1,711					
7-Aug	4,729	3,411	122	1,548	6,163	1,810					

2024 System Delivery

Sum of Value											
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg					
8-Aug	3,228	3,463	124	1,509	6,110	1,626					
9-Aug	3,828	3,565	132	1,569	6,060	1,749					
10-Aug	4,613	3,678	172	1,483	5,693	1,869					
11-Aug	4,765	3,800	137	1,743	6,055	1,763					
12-Aug	4,081	3,435	130	1,532	5,935	1,871					
13-Aug	3,990	3,492	134	1,791	6,084	1,596					
14-Aug	4,219	3,654	138	1,208	6,002	1,621					
15-Aug	4,443	3,745	138	1,484	5,912	1,890					
16-Aug	4,345	3,641	125	1,513	6,142	1,889					
17-Aug	4,286	3,544	136	1,323	5,657	1,877					
18-Aug	4,632	3,543	150	1,572	6,160	1,770					
19-Aug	4,114	3,675	131	1,793	5,928	1,697					
20-Aug	4,456	3,656	149	1,511	5,955	1,666					
21-Aug	4,474	3,358	127	1,443	5,957	1,641					
22-Aug	4,616	3,647	131	1,404	6,224	1,776					
23-Aug	4,697	3,694	125	1,390	6,223	1,743					
24-Aug	4,681	3,766	148	1,490	5,286	1,786					
25-Aug	4,510	3,858	157	1,645	5,220	1,736					
26-Aug	4,609	3,685	131	1,915	6,061	1,728					
27-Aug	4,853	3,743	136	1,493	5,845	1,894					
28-Aug	4,825	3,722	126	1,602	5,972	1,862					
29-Aug	5,204	3,672	124	1,525	6,281	1,845					
30-Aug	5,367	3,588	125	1,426	5,499	1,772					
31-Aug	4,320	3,362	131	1,481	5,925	1,568					
1-Sep	4,188	3,329	156	1,717	4,859	1,682					
2-Sep	4,791	3,861	150	1,574	4,738	1,746					
3-Sep	4,666	3,400	119	1,835	5,442	1,842					
4-Sep	4,814	3,334	121	1,410	6,055	1,768					
5-Sep	4,699	3,492	125	1,501	6,229	1,592					
6-Sep	5,116	3,580	126	1,309	5,996	1,701					
7-Sep	4,786	3,628	118	1,269	5,757	1,924					
8-Sep	4,380	3,105	136	1,345	4,868	1,646					
9-Sep	4,550	3,484	122	1,379	5,943	1,827					
10-Sep	4,863	3,262	131	1,154	6,354	1,764					
11-Sep	4,710	3,714	127	1,389	5,624	1,838					
12-Sep	4,778	3,484	132	1,236	6,434	1,717					
13-Sep	4,590	3,749	130	1,233	6,355	1,783					
14-Sep	4,191	3,588	137	1,176	5,746	1,795					
15-Sep	4,469	3,561	151	1,268	5,785	1,793					
16-Sep	4,955	3,800	134	1,492	5,977	1,878					
17-Sep	4,592	3,632	123	1,269	5,953	1,846					
18-Sep	4,664	3,420	109	1,319	6,249	1,779					
19-Sep	4,432	3,527	114	1,378	6,166	1,565					
20-Sep	4,981	3,423	128	1,389	6,113	1,681					

2024 System Delivery									
Sum of Value									
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg			
21-Sep	5,000	3,778	134	1,135	5,793	1,945			
22-Sep	4,627	3,162	125	1,488	5,091	1,953			
23-Sep	4,778	3,750	110	1,552	5,930	1,588			
24-Sep	4,461	3,294	105	1,220	5,879	1,851			
25-Sep	4,281	3,218	104	1,309	5,854	1,786			
26-Sep	4,272	3,103	109	1,281	6,081	1,741			
27-Sep	4,114	3,129	106	1,390	6,452	1,815			
28-Sep	3,773	3,507	115	1,216	6,064	1,773			
29-Sep	4,354	3,751	121	1,227	4,869	1,700			
30-Sep	3,890	3,739	113	1,600	5,352	1,852			
1-Oct	4,225	3,696	103	1,296	6,225	1,746			
2-Oct	3,962	3,491	105	1,213	6,207	1,753			
3-Oct	3,877	2,749	110	1,242	6,142	1,787			
4-Oct	4,485	3,702	106	1,270	6,219	1,853			
5-Oct	3,808	3,475	111	1,093	5,565	1,774			
6-Oct	4,589	3,876	123	1,374	4,784	1,901			
7-Oct	4,471	3,547	114	1,527	6,032	1,982			
8-Oct	4,164	3,871	109	1,236	6,151	1,743			
9-Oct	4,337	4,019	110	1,333	5,624	1,730			
10-Oct	4,412	3,272	115	1,081	6,469	1,753			
11-Oct	4,105	3,520	109	1,388	5,947	1,781			
12-Oct	4,113	3,381	126	1,086	5,299	1,739			
13-Oct	4,288	3,673	131	1,430	4,856	1,601			
14-Oct	4,770	3,365	121	1,513	4,810	1,721			
15-Oct	4,824	3,449	134	1,334	5,976	1,787			
16-Oct	4,198	3,455	106	1,241	5,836	1,723			
17-Oct	3,874	3,844	112	1,265	5,800	1,579			
18-Oct	4,075	3,226	114	1,205	5,849	1,760			
19-Oct	4,078	3,484	125	1,146	5,007	1,885			
20-Oct	3,890	3,505	138	1,282	5,353	1,788			

2024 System Delivery									
Sum of Value									
Row Labels	PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg			
21-Oct	4,240	3,314	117	1,537	5,522	1,891			
22-Oct	4,295	3,989	117	1,170	5,527	1,790			
23-Oct	4,697	3,611	114	1,328	5,153	1,745			
24-Oct	4,060	3,616	109	1,193	5,829	1,802			
25-Oct	4,573	3,488	117	1,196	5,751	1,687			
26-Oct	4,022	3,353	123	1,093	5,760	1,668			
27-Oct	3,941	3,710	133	1,227	4,740	1,725			
28-Oct	4,826	3,279	117	1,509	5,704	1,759			
29-Oct	4,515	3,384	114	1,233	6,379	1,780			
30-Oct	4,475	3,391	109	975	5,992	1,798			
31-Oct	4,731	3,436	117	1,197	6,109	1,659			
1-Nov	4,312	3,743	111	1,265	6,181	1,803			
2-Nov	4,015	3,439	125	914	5,926	1,603			
3-Nov	4,485	3,802	133	1,210	6,273	1,656			
4-Nov	4,288	3,414	115	1,634	5,816	1,705			
5-Nov	4,491	3,578	114	1,084	5,810	1,691			
6-Nov	3,872	3,825	108	1,193	5,906	1,804			
7-Nov	4,360	3,502	115	1,129	6,064	1,643			
8-Nov	3,815	3,323	108	1,170	5,925	1,801			
9-Nov	3,786	3,420	121	992	6,123	1,653			
10-Nov	4,014	3,608	123	1,138	5,143	1,623			
11-Nov	4,232	4,116	114	1,487	5,341	1,711			
12-Nov	3,848	3,215	105	1,165	6,059	1,633			
13-Nov	4,090	3,321	116	1,028	5,904	1,723			
14-Nov	4,021	3,129	106	1,117	5,733	1,617			
15-Nov	3,995	3,716	108	1,192	5,915	1,659			
16-Nov	3,848	3,647	115	1,097	5,267	1,665			
17-Nov	3,929	3,802	128	1,211	4,714	1,648			
18-Nov	3,951	3,505	107	1,403	5,627	1,694			
19-Nov	3,755	3,662	100	1,259	5,805	1,641			
20-Nov	3,790	3,589	110	961	6,116	1,603			
21-Nov	3,929	3,011	103	1,013	6,156	1,751			
22-Nov	3,712	3,238	110	1,093	6,108	1,779			
23-Nov	3,783	3,254	117	1,006	5,682	1,745			
24-Nov	3,606	3,366	128	1,280	5,181	1,773			
25-Nov	3,829	3,743	117	1,255	5,306	1,793			

2024 System Delivery										
Sum of Value		PA64 - Royersford	PA65 - Coatesville	PA66 - Lake Heritage	PA68 - Lehman Pike	PA71 - Milton	PA72 - Phillipsburg			
Row Labels										
26-Nov		3,703	3,419	112	1,213	5,951				1,738
27-Nov		3,805	3,385	126	1,139	5,629				1,740
28-Nov		3,848	3,552	131	986	4,713				1,786
29-Nov		3,845	3,579	113	1,348	4,508				1,805
30-Nov		3,901	3,742	119	1,413	4,504				1,689
1-Dec		3,865	3,729	123	1,335	4,453				1,745
2-Dec		3,984	3,325	120	1,447	4,966				1,739
3-Dec		4,247	3,145	110	1,230	5,800				1,752
4-Dec		4,115	3,313	110	1,220	6,045				1,818
5-Dec		3,965	3,240	109	1,246	5,973				1,769
6-Dec		3,693	3,458	113	1,140	5,729				1,864
7-Dec		3,793	3,584	123	1,068	5,131				1,646
8-Dec		3,766	3,284	131	1,288	5,290				1,847
9-Dec		3,967	3,432	116	1,398	5,495				1,925
10-Dec		3,812	3,491	111	1,257	6,183				1,817
11-Dec		3,408	2,980	117	1,054	5,853				1,783
12-Dec		3,202	3,671	194	1,147	5,741				1,808
13-Dec		4,188	3,811	113	1,160	6,064				1,660
14-Dec		3,882	3,695	114	1,088	5,639				1,775
15-Dec		3,828	3,604	121	1,415	4,867				1,776
16-Dec		4,173	3,678	115	1,241	5,698				1,851
17-Dec		3,602	3,499	109	1,128	5,552				1,774
18-Dec		3,849	3,796	110	1,224	5,940				1,804
19-Dec		3,829	3,220	112	1,133	5,884				1,761
20-Dec		4,258	3,379	116	1,254	5,084				1,736
21-Dec		4,073	3,173	136	1,156	5,312				1,853
22-Dec		3,310	3,431	125	1,382	4,852				1,808
23-Dec		4,296	3,742	128	1,365	5,753				1,814
24-Dec		4,663	3,330	129	1,194	4,964				1,898
25-Dec		4,017	3,570	125	1,303	4,150				1,814
26-Dec		3,855	3,513	123	1,868	4,514				1,800
27-Dec		3,972	3,841	126	1,381	5,283				1,912
28-Dec		3,273	3,745	123	1,230	5,465				1,839
29-Dec		3,758	3,501	126	1,521	5,180				1,838
30-Dec		3,156	3,198	124	1,544	5,480				1,763
31-Dec		3,618	3,737	121	1,320	5,214				1,773
Grand Total		1,541,325	1,312,621	44,520	505,972	2,000,219				653,376
Max		5,597	3,935	160	1,421	6,301				2,029
Avg		4,211	3,586	122	1,382	5,465				1,785
Mx/Avg Day		1.33	1.10	1.32	1.03	1.15				1.14

2024 System Delivery

Sum of Value												Grand Total	
Row Labels	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton					
1-Jan	1,196	335	23	133	5	16	38	43,756	180,209				
2-Jan	1,252	339	30	138	5	23	52	46,494	182,601				
3-Jan	1,248	257	22	145	4	24	42	46,322	185,196				
4-Jan	1,185	337	22	142	5	10	55	47,072	183,052				
5-Jan	1,168	299	22	138	5	16	35	46,155	182,546				
6-Jan	1,169	348	22	133	4	9	43	45,240	180,356				
7-Jan	1,204	318	22	139	5	19	34	45,200	179,059				
8-Jan	1,186	315	26	139	5	16	45	47,267	188,600				
9-Jan	1,164	343	26	154	4	21	56	48,365	186,178				
10-Jan	1,163	349	24	142	5	8	46	47,345	185,400				
11-Jan	1,237	328	24	134	5	14	47	47,958	187,808				
12-Jan	1,178	309	24	132	4	16	44	47,430	185,797				
13-Jan	1,159	324	24	132	4	14	56	46,491	184,503				
14-Jan	1,173	343	24	141	6	14	41	46,521	180,551				
15-Jan	1,273	352	24	148	4	23	28	48,151	191,286				
16-Jan	1,133	338	23	141	4	14	45	48,603	189,516				
17-Jan	1,193	233	24	141	5	20	41	49,878	190,882				
18-Jan	1,236	288	24	154	5	14	45	50,038	193,984				
19-Jan	1,204	322	24	146	4	16	47	49,135	189,795				
20-Jan	1,188	342	25	141	5	10	40	48,234	190,474				
21-Jan	1,297	347	25	143	5	15	40	48,776	193,574				
22-Jan	1,277	372	24	147	6	21	41	49,845	200,544				
23-Jan	1,287	292	24	146	5	12	50	50,815	201,744				
24-Jan	1,271	362	24	141	6	10	38	51,562	202,260				
25-Jan	1,300	371	24	143	5	15	46	50,945	204,324				
26-Jan	1,298	381	24	143	5	14	54	50,271	201,773				
27-Jan	1,184	346	23	138	5	8	35	48,799	193,673				
28-Jan	1,312	352	23	140	5	23	44	48,689	193,008				
29-Jan	1,182	371	23	144	6	17	49	49,869	199,076				
30-Jan	1,272	326	24	150	5	16	46	49,592	195,665				
31-Jan	1,225	353	23	143	5	21	38	50,036	194,439				
1-Feb	1,191	337	25	153	5	13	47	49,495	190,959				
2-Feb	1,240	317	25	141	5	13	46	48,729	190,182				
3-Feb	1,216	342	24	136	5	17	49	48,109	189,146				
4-Feb	1,267	361	24	139	5	10	42	47,638	190,354				
5-Feb	1,292	373	18	137	5	17	40	48,789	191,280				
6-Feb	1,200	288	23	142	5	17	60	48,304	192,036				
7-Feb	1,273	320	29	142	6	8	36	47,805	188,742				
8-Feb	1,213	332	23	146	5	15	46	48,841	190,487				
9-Feb	1,202	341	23	136	5	12	51	47,943	187,878				
10-Feb	1,220	337	23	134	5	12	36	46,963	184,401				
11-Feb	1,305	340	23	133	6	27	47	46,399	188,340				
12-Feb	1,290	294	23	135	6	15	35	46,320	186,182				
13-Feb	1,224	315	18	135	5	14	47	46,634	184,568				

2024 System Delivery

Sum of Value														Grand Total	
Row Labels	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton							
14-Feb	1,224	298	22	142	6	20	35	47,211	184,699						
15-Feb	1,224	306	23	153	5	13	57	47,230	183,031						
16-Feb	1,230	282	23	141	6	16	47	46,993	185,369						
17-Feb	1,266	312	23	135	5	5	37	46,266	181,135						
18-Feb	1,350	330	23	134	6	17	37	46,611	185,390						
19-Feb	1,377	274	23	149	6	20	41	48,020	186,393						
20-Feb	1,327	306	18	142	6	9	50	48,377	189,815						
21-Feb	1,231	270	22	145	4	17	36	48,092	187,419						
22-Feb	1,483	297	22	143	6	13	60	47,419	185,830						
23-Feb	1,316	270	21	138	5	15	32	47,038	183,946						
24-Feb	1,199	303	21	135	6	10	52	46,742	184,636						
25-Feb	1,248	327	21	139	5	14	38	46,895	181,327						
26-Feb	1,207	289	24	142	6	19	32	47,875	188,992						
27-Feb	1,202	294	22	147	5	19	49	48,112	185,191						
28-Feb	1,181	289	23	133	5	14	46	47,183	183,344						
29-Feb	1,204	305	22	146	5	12	59	48,324	185,627						
1-Mar	1,202	287	22	139	5	20	30	46,776	179,330						
2-Mar	1,197	284	21	139	5	10	58	45,162	179,556						
3-Mar	1,276	340	21	136	6	16	28	46,613	186,218						
4-Mar	1,221	304	23	141	6	16	36	46,308	184,486						
5-Mar	1,183	287	23	137	5	13	86	47,074	182,172						
6-Mar	1,203	329	23	140	5	11	39	46,884	183,793						
7-Mar	1,272	323	23	141	4	14	42	47,324	181,313						
8-Mar	1,159	296	23	131	5	20	48	46,786	182,689						
9-Mar	1,119	283	22	120	5	20	30	45,269	179,894						
10-Mar	1,231	318	22	119	5	18	50	45,351	173,079						
11-Mar	1,208	286	17	132	5	7	33	46,114	184,409						
12-Mar	1,190	302	23	138	5	11	73	47,116	186,028						
13-Mar	1,195	278	23	131	5	18	41	47,355	180,556						
14-Mar	1,185	286	23	133	5	17	43	47,252	185,191						
15-Mar	1,135	289	22	139	5	18	53	46,656	180,247						
16-Mar	1,220	323	22	122	6	5	25	45,896	174,913						
17-Mar	1,272	282	22	125	6	20	51	45,331	177,707						
18-Mar	1,181	336	22	124	6	19	39	45,860	184,967						
19-Mar	1,168	296	28	134	5	15	54	45,789	184,995						
20-Mar	1,207	309	22	129	5	11	46	46,319	175,170						
21-Mar	1,161	256	21	126	5	19	38	45,705	178,243						
22-Mar	1,172	368	21	129	5	14	49	46,103	179,493						
23-Mar	1,166	296	21	120	5	12	41	44,613	178,244						
24-Mar	1,288	293	20	124	5	13	38	45,380	181,366						
25-Mar	1,236	362	21	138	6	19	47	46,070	182,708						
26-Mar	1,180	318	22	132	5	12	40	46,661	181,379						
27-Mar	1,146	284	26	130	6	13	50	45,468	181,157						
28-Mar	1,182	305	20	139	7	14	43	45,785	180,659						

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
29-Mar	1,246	322	19	125	6	15	56	45,287	179,642
30-Mar	1,200	277	19	125	5	15	49	44,759	174,707
31-Mar	1,197	342	19	125	5	22	37	43,549	176,522
1-Apr	1,200	301	27	129	6	9	36	45,764	179,860
2-Apr	1,245	298	22	125	5	13	42	45,822	180,564
3-Apr	1,230	302	16	142	3	23	40	45,789	173,701
4-Apr	1,220	329	19	150	5	10	39	46,366	181,765
5-Apr	1,220	310	19	152	5	16	48	46,262	183,478
6-Apr	1,194	282	19	157	3	16	32	45,213	182,313
7-Apr	1,330	319	19	160	4	16	36	45,419	181,376
8-Apr	1,187	334	27	140	6	13	50	46,275	185,336
9-Apr	1,308	314	21	142	5	16	34	46,592	186,311
10-Apr	1,183	310	21	136	5	19	56	46,240	184,380
11-Apr	1,308	311	19	137	4	17	42	41,604	177,999
12-Apr	1,192	315	19	130	5	14	48	45,100	180,915
13-Apr	1,241	295	18	123	5	8	31	45,120	176,975
14-Apr	1,262	322	18	126	6	13	37	44,861	180,822
15-Apr	1,329	359	30	133	5	23	42	45,941	186,271
16-Apr	1,217	300	52	137	6	10	55	46,915	188,246
17-Apr	1,305	300	25	126	6	21	44	46,203	179,892
18-Apr	1,182	317	21	133	5	7	40	45,142	182,134
19-Apr	1,271	326	21	129	5	21	48	45,631	178,952
20-Apr	1,180	309	21	127	5	13	45	44,887	178,350
21-Apr	1,266	336	22	125	5	18	33	45,422	179,109
22-Apr	1,310	309	26	135	6	12	55	46,364	186,116
23-Apr	1,199	297	20	138	5	16	29	47,271	187,415
24-Apr	1,274	342	20	142	5	15	61	47,284	185,279
25-Apr	1,283	274	21	148	6	15	36	47,645	184,892
26-Apr	1,195	325	21	142	6	13	49	47,450	184,585
27-Apr	1,189	304	21	133	6	12	51	45,377	178,790
28-Apr	1,313	333	21	143	6	13	30	46,290	184,997
29-Apr	1,398	349	20	156	6	19	38	47,921	197,050
30-Apr	1,380	348	16	136	7	25	51	47,875	189,660
1-May	1,247	331	19	143	6	14	42	48,487	197,735
2-May	1,257	329	17	148	6	10	45	48,592	196,491
3-May	1,327	332	17	143	6	19	39	47,905	198,599
4-May	1,254	309	16	128	7	6	44	45,843	184,684
5-May	1,241	313	16	131	6	23	32	45,122	179,049
6-May	1,246	319	15	135	6	11	43	45,824	184,744
7-May	1,287	320	18	141	6	23	59	46,997	194,300
8-May	1,357	325	18	143	6	14	38	47,812	190,222
9-May	1,257	307	18	129	7	16	62	47,186	192,047
10-May	1,194	308	18	123	7	2	26	46,559	183,596
11-May	1,214	327	17	127	6	23	46	45,013	182,750

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
12-May	1,288	308	17	126	6	19	33	44,574	181,160
13-May	1,285	345	24	139	6	18	53	46,668	192,945
14-May	1,219	332	11	133	6	7	36	47,958	195,688
15-May	1,273	310	25	137	6	16	49	46,843	188,903
16-May	1,300	341	21	139	5	12	39	47,536	190,846
17-May	1,226	299	21	130	5	17	46	47,103	192,916
18-May	1,202	312	21	130	5	17	24	47,342	182,558
19-May	1,388	320	22	142	6	11	42	47,572	193,221
20-May	1,399	357	37	160	6	19	55	49,450	202,350
21-May	1,378	360	60	156	6	19	51	50,649	204,546
22-May	1,327	334	48	149	6	18	44	51,083	205,234
23-May	1,264	346	48	148	7	4	61	49,219	198,133
24-May	1,424	343	48	156	6	26	36	49,183	201,585
25-May	1,405	352	47	144	6	6	50	48,757	196,102
26-May	1,358	358	47	133	6	20	32	48,208	191,076
27-May	1,336	362	47	138	8	12	31	46,418	189,447
28-May	1,312	342	48	142	7	17	51	47,851	193,417
29-May	1,350	339	38	136	6	12	41	47,789	193,006
30-May	1,307	330	43	140	5	12	51	47,868	190,325
31-May	1,243	330	43	139	6	22	45	49,170	197,999
1-Jun	1,336	377	43	134	7	9	38	49,194	193,694
2-Jun	1,421	354	43	139	8	9	48	48,976	193,708
3-Jun	1,382	381	23	127	12	21	44	50,508	200,838
4-Jun	1,332	369	24	136	10	20	52	50,809	203,629
5-Jun	1,295	343	24	143	8	33	50	50,779	200,846
6-Jun	1,317	333	24	139	8	15	31	49,134	194,007
7-Jun	1,300	315	24	140	10	15	45	48,870	193,894
8-Jun	1,314	337	23	132	8	19	57	47,289	193,613
9-Jun	1,341	319	23	128	5	19	44	47,041	190,157
10-Jun	1,329	353	43	144	8	16	58	49,110	199,238
11-Jun	1,282	341	32	150	6	17	33	49,103	197,292
12-Jun	1,287	357	34	159	6	17	60	49,899	202,692
13-Jun	1,296	345	33	162	8	15	35	50,358	206,659
14-Jun	1,166	331	33	134	8	10	43	49,818	206,945
15-Jun	1,202	349	32	137	8	17	34	47,875	200,036
16-Jun	1,270	354	32	138	7	18	43	47,359	200,761
17-Jun	1,347	394	37	153	8	13	55	51,041	212,186
18-Jun	1,289	347	33	169	7	19	39	52,703	210,251
19-Jun	1,362	352	38	161	7	18	44	53,763	215,077
20-Jun	1,360	350	35	157	6	20	56	54,066	218,268
21-Jun	1,282	363	35	175	7	19	40	53,677	219,261
22-Jun	1,195	352	34	175	6	17	50	49,526	205,642
23-Jun	1,257	335	34	149	7	20	40	47,936	208,092
24-Jun	1,224	388	31	150	7	15	42	49,643	197,837

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
25-Jun	1,480	335	28	150	7	21	44	49,163	207,686
26-Jun	972	347	33	141	10	13	81	51,225	215,589
27-Jun	1,559	332	34	144	8	18	54	50,717	201,400
28-Jun	1,582	339	34	136	5	13	38	49,656	202,095
29-Jun	1,465	317	34	130	7	15	49	47,077	199,746
30-Jun	1,470	328	33	130	6	17	40	46,573	194,162
1-Jul	1,555	354	33	136	6	16	48	47,352	202,060
2-Jul	1,686	348	33	154	5	13	51	49,621	205,229
3-Jul	1,529	370	38	151	8	13	42	50,928	210,955
4-Jul	1,327	365	38	135	7	16	45	49,152	205,598
5-Jul	1,474	340	38	137	7	15	49	48,862	196,630
6-Jul	1,411	337	38	143	5	15	38	47,555	200,305
7-Jul	1,465	363	38	151	6	16	-	49,310	205,034
8-Jul	1,615	382	49	151	7	16	43	51,836	217,533
9-Jul	1,636	374	49	161	6	16	31	51,443	217,728
10-Jul	1,770	350	47	154	7	15	42	51,700	216,591
11-Jul	1,440	336	37	144	6	14	46	50,227	206,232
12-Jul	1,189	341	37	159	5	14	44	51,237	208,569
13-Jul	1,196	330	37	151	5	15	38	51,187	209,908
14-Jul	1,245	377	36	136	6	14	33	50,932	210,998
15-Jul	1,290	348	46	155	6	17	92	50,920	214,699
16-Jul	1,300	343	40	166	7	16	22	51,159	215,670
17-Jul	1,299	334	32	146	7	11	85	50,539	208,356
18-Jul	1,270	324	32	142	6	14	72	50,537	198,242
19-Jul	1,294	348	32	153	6	18	68	50,841	208,520
20-Jul	1,254	331	32	149	7	16	21	49,791	204,245
21-Jul	1,269	371	32	163	6	14	43	50,549	206,691
22-Jul	1,229	320	33	143	5	14	116	50,289	203,426
23-Jul	1,247	347	37	153	6	16	96	49,712	197,548
24-Jul	1,274	338	27	147	6	16	43	50,350	202,208
25-Jul	1,258	321	34	187	6	11	27	50,500	200,129
26-Jul	1,220	321	34	152	6	15	71	51,242	203,984
27-Jul	1,221	357	35	111	7	17	31	50,220	202,434
28-Jul	1,252	397	35	144	7	16	44	48,932	202,507
29-Jul	1,279	403	39	153	7	17	42	54,028	214,200
30-Jul	1,251	336	34	160	6	15	31	52,223	205,614
31-Jul	1,249	315	39	154	6	16	38	50,547	199,970
1-Aug	1,294	297	34	154	6	13	50	51,413	205,029
2-Aug	1,185	317	34	144	6	14	33	50,409	203,014
3-Aug	1,176	311	34	138	6	16	46	48,233	196,037
4-Aug	1,288	317	34	153	6	16	28	48,793	190,495
5-Aug	1,272	334	34	157	7	14	44	50,777	204,963
6-Aug	1,269	306	38	146	7	18	34	49,433	202,124
7-Aug	1,219	288	28	147	6	15	39	48,933	197,296

2024 System Delivery

Sum of Value														Grand Total	
Row Labels	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton							
8-Aug	1,220	299	34	147	6	18	30	49,149	191,657						
9-Aug	1,192	334	34	140	6	16	23	48,251	197,260						
10-Aug	1,218	329	34	144	7	19	59	48,293	196,144						
11-Aug	1,332	347	34	188	18	19	29	47,988	197,787						
12-Aug	1,268	342	33	183	19	15	51	50,213	204,826						
13-Aug	1,346	336	33	200	11	17	30	51,583	205,825						
14-Aug	1,219	325	37	177	5	13	45	48,790	206,021						
15-Aug	1,309	337	37	168	8	17	41	49,286	203,706						
16-Aug	1,254	322	37	153	7	13	32	50,347	202,836						
17-Aug	1,192	321	37	143	7	16	36	47,070	191,635						
18-Aug	1,244	345	37	149	8	16	56	47,544	199,059						
19-Aug	1,256	310	32	149	7	15	22	48,735	197,106						
20-Aug	1,248	325	27	155	8	15	52	48,722	196,206						
21-Aug	1,213	320	27	156	7	17	37	48,951	201,612						
22-Aug	1,233	350	30	165	7	13	32	48,631	198,007						
23-Aug	1,194	308	30	157	8	14	43	50,103	203,685						
24-Aug	1,252	340	31	152	7	17	50	48,968	200,463						
25-Aug	1,317	353	30	159	8	15	36	49,141	200,257						
26-Aug	1,406	347	32	162	9	15	51	50,562	208,851						
27-Aug	1,341	331	33	170	8	55	29	51,145	215,222						
28-Aug	1,271	341	38	152	7	81	52	50,980	210,932						
29-Aug	1,237	315	30	155	7	17	39	50,172	207,482						
30-Aug	1,214	312	30	155	8	15	49	48,465	201,130						
31-Aug	1,222	356	29	147	8	14	43	47,329	191,280						
1-Sep	1,253	337	29	170	8	17	30	47,010	187,591						
2-Sep	1,371	347	29	179	8	16	25	47,553	191,966						
3-Sep	1,361	342	25	158	9	14	48	49,619	198,524						
4-Sep	1,270	343	35	163	8	16	45	50,055	197,983						
5-Sep	1,346	313	24	162	8	16	44	50,789	202,595						
6-Sep	1,240	335	25	159	8	2	56	49,974	199,752						
7-Sep	1,200	353	24	150	8	2	84	47,568	188,752						
8-Sep	1,280	352	25	152	8	18	24	47,277	188,747						
9-Sep	1,285	341	28	159	8	18	93	49,454	195,949						
10-Sep	1,295	339	35	163	8	16	41	48,891	196,266						
11-Sep	1,307	345	34	160	8	19	41	49,707	202,689						
12-Sep	1,289	325	34	158	8	-	33	50,700	203,156						
13-Sep	1,274	344	34	158	9	28	48	50,140	200,620						
14-Sep	1,308	329	34	148	9	16	52	48,909	199,116						
15-Sep	1,268	358	33	157	9	18	-	48,134	198,805						
16-Sep	1,498	366	29	161	8	18	80	49,812	202,737						
17-Sep	1,381	364	33	158	8	14	39	49,967	202,053						
18-Sep	1,254	330	34	157	8	12	47	49,536	204,789						
19-Sep	1,357	347	32	159	8	22	34	49,560	201,044						
20-Sep	1,322	357	31	158	9	11	51	49,790	201,463						

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
21-Sep	1,319	331	32	149	9	11	48	47,754	197,790
22-Sep	1,298	347	31	153	9	18	-	47,956	195,168
23-Sep	1,268	351	29	152	10	12	74	47,937	195,591
24-Sep	1,253	317	33	154	9	20	31	49,267	192,593
25-Sep	1,347	296	27	165	9	15	41	49,131	191,722
26-Sep	1,250	325	28	165	9	10	44	48,706	190,930
27-Sep	1,248	314	29	180	10	28	40	48,197	188,083
28-Sep	1,221	317	29	159	10	6	53	48,030	185,641
29-Sep	1,285	339	29	163	10	26	-	47,315	185,388
30-Sep	1,289	346	33	169	11	23	70	48,335	187,272
1-Oct	1,293	325	29	174	10	14	35	48,892	188,454
2-Oct	1,282	305	29	168	10	9	61	48,427	188,898
3-Oct	1,358	370	31	178	11	13	34	48,490	189,319
4-Oct	1,274	336	31	164	11	12	49	49,018	191,931
5-Oct	1,232	315	31	153	8	19	51	47,410	186,411
6-Oct	1,383	315	31	153	6	18	-	46,804	185,570
7-Oct	1,417	354	28	157	6	18	82	48,187	192,394
8-Oct	1,296	341	34	165	5	15	29	48,064	188,233
9-Oct	1,243	315	28	155	5	16	48	48,774	189,289
10-Oct	1,313	332	29	157	6	14	47	49,496	192,668
11-Oct	1,358	334	29	148	5	16	49	48,098	187,767
12-Oct	1,270	347	29	143	6	11	35	46,968	184,767
13-Oct	1,262	328	28	146	6	18	40	46,030	186,679
14-Oct	1,365	345	28	154	6	25	64	47,879	187,800
15-Oct	1,294	341	28	137	6	6	19	48,783	190,253
16-Oct	1,353	303	28	133	6	19	60	49,589	191,441
17-Oct	1,311	300	26	126	6	19	32	50,348	187,565
18-Oct	1,277	290	26	131	6	13	45	49,459	187,931
19-Oct	1,234	335	26	120	6	15	47	48,004	186,437
20-Oct	1,393	334	25	125	7	42	-	47,984	188,791

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
21-Oct	1,424	342	23	141	7	20	42	49,893	193,986
22-Oct	1,352	321	23	146	6	13	38	49,320	191,680
23-Oct	1,345	331	23	131	6	16	65	48,892	192,635
24-Oct	1,286	308	23	134	5	21	27	48,058	189,035
25-Oct	1,364	279	23	131	6	16	59	48,900	187,330
26-Oct	1,267	343	22	123	6	13	33	45,891	183,861
27-Oct	1,327	333	22	128	6	18	42	46,608	184,218
28-Oct	1,425	330	29	141	6	16	29	48,750	188,465
29-Oct	1,382	307	34	139	6	17	49	48,577	189,552
30-Oct	1,370	315	29	128	6	22	44	48,343	193,355
31-Oct	1,354	293	25	130	6	16	32	48,272	190,395
1-Nov	1,347	336	26	128	6	13	53	48,079	189,027
2-Nov	1,311	328	26	120	5	10	39	46,309	184,272
3-Nov	1,365	339	26	126	6	34	41	47,470	188,532
4-Nov	1,321	317	36	131	6	23	92	49,003	192,816
5-Nov	1,349	303	29	134	6	16	81	48,095	190,111
6-Nov	1,278	303	34	133	6	23	89	48,357	187,445
7-Nov	1,312	302	29	139	6	16	89	47,895	186,299
8-Nov	1,219	297	29	140	6	22	69	48,021	186,820
9-Nov	1,317	333	29	136	6	10	38	46,535	181,798
10-Nov	1,230	312	29	132	6	18	27	45,901	180,809
11-Nov	1,298	314	28	141	6	19	72	47,874	186,263
12-Nov	1,323	294	24	138	6	13	71	47,214	184,094
13-Nov	1,300	279	28	134	6	19	60	47,215	184,590
14-Nov	1,230	308	25	126	6	19	28	47,184	182,046
15-Nov	1,096	294	25	124	5	18	63	45,846	181,302
16-Nov	1,230	329	24	117	6	22	39	45,195	176,863
17-Nov	1,191	321	23	124	6	18	40	46,107	182,997
18-Nov	1,227	301	34	126	6	19	29	47,363	185,671
19-Nov	1,201	297	29	132	6	16	40	47,163	184,880
20-Nov	1,053	298	33	141	6	16	48	47,296	180,856
21-Nov	1,164	278	23	125	6	19	34	45,950	181,988
22-Nov	1,015	323	23	124	5	16	49	44,261	178,951
23-Nov	1,149	308	22	114	6	16	48	45,381	177,431
24-Nov	1,075	317	22	117	6	23	-	46,176	181,125
25-Nov	1,170	287	32	134	6	19	80	44,764	183,140

2024 System Delivery

Sum of Value	PA73 - Berwick	PA74 - Frackville	PA77 - Boggs	PA78 - Nittany	PA79 - Wildcat	PA84 - McEwensville	PA88 - Turbotville	PA91 - Scranton	Grand Total
Row Labels									
26-Nov	1,057	314	33	136	6	20	23	45,888	183,122
27-Nov	1,175	328	29	132	6	7	51	47,022	185,887
28-Nov	1,043	324	28	114	6	23	32	44,094	178,342
29-Nov	1,122	281	33	118	6	12	36	44,290	174,869
30-Nov	1,067	326	33	116	6	23	47	44,345	175,764
1-Dec	1,138	317	67	117	6	23		45,579	181,060
2-Dec	1,194	330	59	121	6	13	69	47,254	185,869
3-Dec	1,083	311	30	132	6	20	51	46,242	186,768
4-Dec	1,167	312	27	131	6	7	93	46,893	184,634
5-Dec	1,132	314	26	125	6	19	56	47,016	185,188
6-Dec	1,103	299	26	125	6	18	87	47,129	187,154
7-Dec	1,039	318	26	116	6	15	77	45,935	185,083
8-Dec	1,213	344	26	122	6	16	56	46,005	188,085
9-Dec	1,092	329	30	126	6	20	82	48,383	191,506
10-Dec	1,168	321	25	132	6	12	87	47,948	190,918
11-Dec	1,096	313	30	129	6	21	26	47,341	185,341
12-Dec	1,244	337	32	132	6	12	106	47,391	189,327
13-Dec	1,138	273	32	127	6	19	33	47,835	188,456
14-Dec	1,061	307	32	123	6	19	50	45,813	184,808
15-Dec	1,137	320	31	128	7	14	-	46,069	186,168
16-Dec	1,179	330	30	139	6	26	63	48,161	192,039
17-Dec	1,155	321	31	139	6	12	39	47,998	190,109
18-Dec	1,151	318	30	130	6	15	36	48,254	189,933
19-Dec	1,064	339	36	137	6	24	46	47,976	187,880
20-Dec	1,142	301	30	132	6	24	43	47,466	185,356
21-Dec	1,165	325	30	124	6	11	59	45,675	183,031
22-Dec	1,116	325	30	129	6	20	-	46,533	184,839
23-Dec	1,232	334	31	140	6	13	63	49,127	191,581
24-Dec	1,155	340	30	136	6	27	39	48,631	190,603
25-Dec	1,130	385	30	126	6	9	36	47,057	185,693
26-Dec	1,210	366	30	144	6	19	46	50,149	189,942
27-Dec	1,118	363	31	152	6	19	43	49,828	194,106
28-Dec	1,181	338	31	123	6	19	59	48,727	191,351
29-Dec	1,181	373	32	121	6	25	-	48,955	189,435
30-Dec	1,155	374	24	136	6	12	70	49,743	191,433
31-Dec	1,200	375	25	134	6	22	39	49,144	191,811
Grand Total	461,614	119,645	10,344	51,972	2,308	5,932	16,453	17,581,300	70,143,174
Max	1,282	363	35	175	7	19	40	53,677	219,261
Avg	1,261	327	28	142	6	16	45	48,036	191,648
Mx/Avg Day	1.02	1.11	1.24	1.23	1.11	1.17	0.89	1.12	1.14

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Gregory R. Herbert**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 12-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Gregory R. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Rebuttal Testimony

of

**Ann E. Bulkley, Principal
The Brattle Group**

**Concerning
Fair Rate of Return and Capital Structure**

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

Date February 27, 2026

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1 I. INTRODUCTION

2 **Q. Are you the same Ann E. Bulkley who previously submitted direct testimony**
3 **in this proceeding?**

4 A. Yes. I previously submitted direct testimony in this proceeding,¹ and am submitting
5 this rebuttal testimony before the Pennsylvania Public Utility Commission
6 (“Commission”) on behalf of Pennsylvania-American Water Company (“PAWC” or
7 the “Company”), a wholly-owned subsidiary of American Water Works Company,
8 Inc. (“AWK”).

9 **Q. What is the purpose of your rebuttal testimony?**

10 A. The purpose of my rebuttal testimony is to respond to the issues raised in the direct
11 testimonies of Mr. D.C. Patel on behalf of the Bureau of Investigation and
12 Enforcement (“I&E”)² and Mr. David Garrett on behalf of the Pennsylvania Office
13 of Consumer Advocate (“OCA”).³

14 I have not attempted to respond to every position offered by these witnesses, and
15 the fact that I may not have responded to any particular position or statement made
16 does not indicate my agreement with that position or statement.

¹ Pennsylvania Public Utility Commission, Docket Nos. R-2025-3057983 and R-2025-3058051, Direct Testimony of Ann E. Bulkley, November 14, 2025 (“Bulkley Direct Testimony”).

² Pennsylvania Public Utility Commission, Docket Nos. R-2025-3057983 and R-2025-3058051, Direct Testimony of D. C. Patel, January 30, 2026 (“Patel Direct Testimony”).

³ Pennsylvania Public Utility Commission, Docket Nos. R-2025-3057983 and R-2025-3058051, Direct Testimony of David G. Garrett, January 30, 2026 (“Garrett Direct Testimony”).

17 **Q. Have you prepared any exhibits to support your analysis and**
18 **recommendations?**

19 A. Yes. My recommendations are supported by the data presented in Exhibit No. 13-
20 R, Schedules 1 through 13, which have been prepared by me or under my
21 direction.

22 **Q. Have you updated the cost of equity analyses you presented in your direct**
23 **testimony to reflect current market conditions?**

24 A. Yes. As discussed in more detail herein, I have updated my cost of equity analyses
25 based on market data through January 31, 2026. These results provide additional
26 support for my return on equity ("ROE") recommendation of 10.95 percent. I
27 continue to base my recommendation not only on the results of multiple cost of
28 equity models but also other factors, including capital market conditions, the
29 relative business and financial risk of PAWC as compared to the proxy group, and
30 the Company's management performance.

31 **Q. How is the remainder of your rebuttal testimony organized?**

32 A. The remainder of my rebuttal testimony is organized as follows:

- 33 • Section II provides a summary and overview of my Rebuttal Testimony and
34 the important factors to be considered in establishing the ROE for PAWC.
- 35 • Section III provides the update to my cost of equity analyses based on
36 market data as of January 31, 2026.

- Section IV discusses the changes in capital market conditions since my direct testimony, their effect on the cost of equity, and the comparable return.
- Section V provides my response to I&E Witness Patel's cost of equity and capital structure analyses and recommendations.
- Section VI provides my response to Mr. Garrett's cost of equity and capital structure analyses and recommendations.
- Section VII provides my response to the positions of I&E Witness Patel and Mr. Garrett regarding the Company's business and regulatory risks.
- Section VIII provides my response to the positions of I&E Witness Patel and Mr. Garrett regarding consideration of the Company's management performance in establishing the authorized ROE in this proceeding.

II. SUMMARY AND OVERVIEW

Q. What analyses do I&E Witness Patel and Mr. Garrett conduct, and what ROEs and capital structures are each recommending for the Company in this proceeding?

A. Figure 1 summarizes the results of the cost of equity analyses presented by I&E Witness Patel and Mr. Garrett in this proceeding and their final recommendations. Specifically, I&E Witness Patel's ROE recommendation of 9.80 percent is based on the average of his discount cash flow ("DCF") analysis and his composite

Capital Asset Pricing Model (“CAPM” analysis.⁴ Mr. Garrett does not specify how he arrived at his recommended 8.70 percent ROE, but it appears to be based on the result of his CAPM analysis.⁵ I&E Witness Patel accepts the Company’s proposed capital structure for wastewater operations, but rejects the Company’s proposed capital structure for water operations, and he recommends a 55.00 percent equity ratio for water operations.⁶ Mr. Garrett does not comment on or recommend a capital structure.

Figure 1: Recommended ROE and Capital Structure

	Witness Patel (I&E)	Witness Garrett (OCA)
Constant Growth DCF	10.09%	6.80% - 9.30%
CAPM	9.05% - 9.96%	8.70%
Recommended ROE	9.80%	8.70%
Recommended Equity Ratio	Water: 55.00%	-

Q. What factors should be considered in evaluating the results of ROE models and establishing the authorized ROE?

A. The primary factors that should be considered are: (1) the importance of investors’ actual return requirements and the critical role of judgment in selecting the appropriate ROE; (2) the importance of providing a return that is comparable to

⁴ Patel Direct Testimony, at 32.

⁵ Garrett Direct Testimony, at 41.

⁶ Patel Direct testimony, at 19.

returns on alternative investments with commensurate risk; (3) the need for a return that supports a utility's ability to attract needed capital at reasonable terms; (4) the effect of current and expected capital market conditions; and (5) achieving a reasonable balance between the interests of investors and customers.

Q. What are your key conclusions and recommendations regarding the appropriate ROE and capital structure for PAWC?

A. Nothing in the testimony of the witnesses that I address herein has caused me to change my recommendations. Based on my review of their direct testimonies, my key conclusions regarding a reasonable ROE and capital structure for the Company in this proceeding are as follows:

ROE

- Updating the cost of equity estimation models that I relied upon in my direct testimony to reflect the most current data demonstrates that an ROE range of 10.25 percent to 11.25 percent remains reasonable. Considering these updated results, current and prospective capital market conditions, PAWC's specific business risks, and the company's management performance, I continue to recommend an ROE of 10.95 percent for PAWC in this proceeding.
- Current and prospective market conditions are similar to the conditions identified by the Commission in *Aqua*⁷ and *Columbia Water*.⁸
 - Interest rates and capital costs have increased and remain elevated, and inflation remains above the Federal Reserve's target level.
 - As shown in the CAPM assumptions relied upon by I&E Witness Patel, analysts expect that interest rates will likely remain high over the next several years.
 - I&E Witness Patel's view of market conditions, particularly an alleged "commitment" by the Federal Reserve to reduce interest rates,

⁷ *Pa. PUC v. Aqua Pennsylvania, Inc.*, Docket Nos. R-2021-3027385 & R-2021-3027386, p. 177 (Order entered May 16, 2022) ("*Aqua*").

⁸ *Pa. PUC v. Columbia Water Company*, Docket No. R-2023-3040258, at 108 (Order Entered January 18, 2024) ("*Columbia Water*").

incorrectly summarizes the Federal Reserve's position regarding future interest rate policy and is inconsistent with recent macroeconomic data and the projected treasury bond yields used in his CAPM analysis.

- Mr. Garrett fails to consider the effect of current market conditions on the traditional cost of equity estimation models and the current cost of equity, and his ROE recommendation of 8.70 percent is directionally inconsistent with both current and prospective market conditions.
- I&E Witness Patel's recommended ROE of 9.80 percent is unreasonable because:
 - he relies on a very small proxy group of only four companies that is not well covered by equity analysts;
 - his DCF results only consider the average EPS growth rates;
 - his CAPM analysis does not reflect the inverse relationship between interest rates and the market risk premium.
- In this proceeding, I&E Witness Patel changes his approach from prior PAWC rate cases in estimating the cost of equity using the CAPM, which appears to serve only as a means to reduce his cost of equity estimate now that he is giving the results of his CAPM equal weight to his DCF model results.
 - Using the same CAPM methodology I&E relied upon in PAWC rate cases in 2020 and 2022 to estimate the cost of equity would have resulted in a CAPM cost of equity of 12.39 percent.
 - The CAPM methodology that I&E Witness Patel relied on in PAWC's 2024 proceeding would have resulted in a cost of equity estimate of 9.97 percent.
 - The result of the current CAPM approach used by I&E Witness Patel is 9.51 percent, 288 basis points lower than the methodology used by I&E in PAWC's 2020 and 2022 cases and 46 basis points lower than the result of the CAPM methodology I&E Witness Patel used in the Company's last rate proceeding.⁹
- Reasonable adjustments to I&E Witness Patel's cost of equity analyses indicates a significantly higher result:
 - Relying on a proxy group that is more robust distribution utility proxy group rather than a more limited proxy group of 4 water companies

⁹ These comparisons are based on the application of the methodologies used in prior rate proceedings and assumptions based on current market data. As such the differences noted are the results of the changes in the application of the CAPM methodology, not changes in market conditions from the prior rate cases to the current rate proceeding.

134 that have sparse analyst coverage, relying on an average of the
135 CAPM that includes all three prior methodologies used by I&E in the
136 last three PAWC rate proceedings, and weighing that result equally
137 with the cost of equity based on his DCF model as Mr. Patel does
138 results in a cost of equity of 10.23 percent for a water only proxy
139 group and 10.56 percent for a more robust distribution utility proxy
140 group.

- 141 • Mr. Garrett's recommendation is based solely on his CAPM analysis,
142 despite performing DCF analyses and noting the importance of considering
143 multiple models.
- 144 • Mr. Garrett's DCF and CAPM analyses suffer from several flaws.
145 Specifically:
 - 146 ○ Mr. Garrett's proxy group inappropriately excludes the natural gas
147 utilities that I included in my proxy group and relies on a proxy group
148 that erroneously includes Essential Utilities ("WTRG") and PAWC's
149 parent company, AWK, who are engaged in a transformative
150 transaction.
 - 151 ○ Mr. Garrett's "analyst growth" version of the DCF model incorrectly
152 relies on projected DPS growth rates as opposed to projected EPS
153 growth rates.
 - 154 ○ Mr. Garrett's sustainable DCF that uses a GDP growth rate of 3.70
155 percent for all companies that disregards the specific circumstances
156 of each proxy group company and results in a cost of equity estimate
157 of 6.70 percent, well below any authorized ROE for either a water or
158 natural gas utility in a regulatory jurisdiction comparable to
159 Pennsylvania since at least 1980.¹⁰
 - 160 ○ Mr. Garrett's CAPM analysis incorrectly relies on estimates of the
161 market risk premium that do not reflect the inverse relationship
162 between interest rates and the market risk premium and therefore
163 are understated. Furthermore, Mr. Garrett's own market risk
164 premium calculation, which uses a two-stage DCF to estimate a
165 market return, relies on assumptions that are inconsistent with his
166 DCF analyses, specifically: (1) Mr. Garrett relies on historical EPS
167 growth rates which he appears to oppose using in his constant
168 growth DCF; and (2) he relies on a long-term growth rate of 4.81
169 percent, which is inconsistent with his reliance on a nominal GDP

¹⁰ In referencing decisions in jurisdictions "comparable to Pennsylvania," I am excluding returns set using an approach that is different than the approach relied on by the Commission in determining the ROE (*i.e.*, ROEs set using a formula, ROEs in Arizona which relies on fair value ratemaking, returns that include a utility specific penalty.)

growth rate of 3.70 percent as the estimate of long-term growth in his constant growth DCF model.

- In the Company's last rate proceeding, Mr. Garrett relied on a risk-free rate in his CAPM of 4.42 percent which is based on the 30-day average of the 30-year Treasury bond as of December 20, 2023 while in the current proceeding, Mr. Garrett relied on a risk-free rate of 4.81 percent (30-day average of the 30-year Treasury bond as of January 13, 2026). The increase in the yield on the 30-year Treasury bond would imply that the cost of equity has increased since the Company's last rate proceeding yet Mr. Garrett's recommendation in the Company's last rate proceeding was 8.70 percent if the Company's capital structure was approved, which is equivalent to his recommendation in the current proceeding and clearly not reflective of the change in market conditions.

- When reasonable adjustments are applied to Mr. Garrett's DCF and CAPM analyses to address the issues discussed above, his cost of equity models range from 10.42 percent to 10.98 percent, with an average of 10.66 percent.
- Without making any modifications to Mr. Garrett's models, had he applied the same methodology he used to recommend an ROE in PAWC's last proceeding, he would have averaged his CAPM and analyst dividend per share ("DPS") growth DCF result to arrive at a recommendation of 9.00 percent instead of 8.7 percent, which is higher but remains inadequate.

Business and Regulatory Risks

- The appropriate comparison when considering how business risks affect the ROE for PAWC is a comparison to the proxy group companies – not simply suggesting that the Company has reduced risk because PAWC has mechanisms such as the DSIC and forecasted test year.
- A majority of the operating subsidiaries of the proxy group have timely cost recovery through mechanisms such as forecasted test years, capital cost recovery and non-volumetric rate design, meaning that the presence of the DSIC and forecast test year in Pennsylvania does not lower PAWC's business and regulatory risk relative to the proxy group.

Management Performance

- Consideration of the Company's management performance in determining where within the range of results that the Company's ROE should fall is reasonable and consistent with the Commission's policy and prior precedent.

- Neither I&E Witness Patel nor Mr. Garrett have provided any basis for deviating from the Commission's policy and prior precedent.

Capital Structure

- I&E Witness Patel proposes a reduction in the Company's proposed equity ratio for its water operations from 56.31 percent to 55.00 percent. I&E Witness Patel supports the Company's proposed equity ratio of 51.52 percent for the wastewater operations.¹¹
- Contrary to Mr. Patel's views, the Company's proposed capital structures are reasonable based on a comparison with the actual capital structures of the utility operating companies owned by the proxy group companies.

III. UPDATED COST OF EQUITY RESULTS

Q. Have you updated your cost of equity analyses?

A. Yes. I have updated the results of the cost of equity analyses based on market data through January 31, 2026, using the same analyses as in my direct testimony. Figure 2 summarizes the results of my updated cost of equity analyses. The results of all of the cost of equity estimation models developed in my direct testimony have increased based on current market data.¹² Considering the updated cost of equity model results, the current and projected market conditions discussed later herein, the relative risks of the Company as discussed in my direct testimony, and the Company's strong management performance as discussed in the direct testimony of PAWC witness Mr. Justin Ladner, including the operating cost-savings measures, acquisitions and receiverships of small and troubled water systems, the ROE range of 10.25 percent to 11.25 percent that I established in my

¹¹ Patel Direct at 7.

¹² Exhibit No. 13-R, Schedule 1, p. 1.

direct testimony, and my recommended ROE of 10.95 percent, are reasonable for setting rates in this proceeding.

Figure 2: Summary of Updated Cost of Equity Results

Constant Growth DCF			
	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
DCF			
30-Day Avg. Stock Price	9.64%	10.52%	11.20%
90-Day Avg. Stock Price	9.64%	10.51%	11.19%
180-Day Avg. Stock Price	9.71%	10.59%	11.26%
Average	9.66%	10.54%	11.22%
CAPM and ECAPM			
	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current <i>Value Line</i> Beta	11.61%	11.60%	11.56%
Long-term Avg. <i>Value Line</i> Beta	11.48%	11.47%	11.42%
ECAPM:			
Current <i>Value Line</i> Beta	12.13%	12.13%	12.09%
Long-term Avg. <i>Value Line</i> Beta	12.03%	12.03%	11.99%

IV. CAPITAL MARKET CONDITIONS

Q. Has the Commission previously considered capital market conditions in establishing the ROE for a utility?

A. Yes. In *Aqua*, the Commission concluded that I&E's DCF result was likely understating the cost of equity given increased inflation and expected increases in interest rates and capital costs and, therefore, placed weight on the results of the CAPM to set the range of reasonableness and an authorized ROE of 9.75%, with

an additional twenty-five basis point enhancement (for a total ROE of 10%) to reflect Aqua's work with troubled water and wastewater systems, including provision of emergency service. In a 2024 decision in *Columbia Water*, the Commission also utilized both the DCF and CAPM results to establish an authorized ROE of 9.75%, stating that it considered increasing inflation, interest rates, and capital costs in its determination. As discussed further in this section of my rebuttal testimony, given that current market conditions are still characterized by high interest rates and capital costs, it is important that the Commission continue to place weight on the results of the CAPM when determining the authorized ROE for PAWC.

Q. What is I&E Witness Patel's assessment of current market conditions?

A. I&E Witness Patel does not disagree with my testimony regarding interest rates and government bond yields being higher than recent historical rates. However, I&E Witness Patel disagrees with my statement that long-term interest rates are expected to remain relatively high; citing to recent Federal Reserve policy and the reduction of the federal funds rate in the fall of 2025.¹³ I&E Witness Patel cites to the Blue Chip Financial Forecast's projections of the Consumer Price Index and the PCE Price Index in an attempt to support his view that interest rates would be reduced in 2026 and 2027.¹⁴

¹³ Patel Direct Testimony, at 42-43.

¹⁴ *Id.* at 43.

262 **Q. Is I&E Witness Patel's conclusion about the direction of interest rates in 2026**
263 **and 2027 consistent with the assumptions used in his CAPM?**

264 A. No. Figure 3 below is a summary of the data presented in I&E Exhibit No. 2,
265 Schedule 10. As shown in Figure 3, I&E Witness Patel's analysis assumes that
266 the yield on the 10-year Treasury bond remains at the current levels through the
267 first quarter of 2027 and increases thereafter until 2031.

268 **Figure 3: I&E Witness Patel's Projected yields on 10-year Treasury Notes¹⁵**

Risk-Free Rate	
<u>Treasury note - 10-yr Note</u>	<u>Yield</u>
1Q 2026	4.10
2Q 2026	4.10
3Q 2026	4.10
4Q 2026	4.10
1Q 2027	4.10
2027-2031	4.20
Average	<u>4.12</u>

269
270 The source of I&E Witness Patel's forecasted interest rates is the Blue Chip
271 Financial Forecast, which is a consensus estimate that is based on up to fifty
272 contributing analysts in the financial markets including investment banks. The
273 assumptions relied upon by I&E Witness Patel support my conclusion that the
274 expectation is for interest rates to remain high and potentially increase in the future.

¹⁵ I&E Exhibit No. 2, Schedule 10, referencing Blue Chip Financial Forecasts, December 1, 2025 and December 30, 2025.

275 **Q. Has I&E Witness Patel correctly summarized the Federal Reserve’s position**
276 **on interest rates?**

277 A. No. While it is true that the Federal Reserve reduced the federal funds rate three
278 times in late 2025, at the January 2026 FOMC meeting, Chairman Powell noted
279 that inflation remains “somewhat elevated” and that “while job gains have remain
280 low, the unemployment rate has shown signs of stabilization.”¹⁶ As a result, the
281 FOMC decided to maintain the federal funds rate range of 3.50 percent to 3.75
282 percent.¹⁷ Regarding the possible path of monetary policy, Chairman Powell
283 indicated that the reductions since September have brought the federal funds rate
284 “within a range of plausible estimates of [the] neutral” rate and therefore, the
285 Federal Reserve is well positioned to rely on incoming economic data to determine
286 the extent and timing of any additional changes in the federal funds rate.¹⁸ While
287 the FOMC did not publish a forecast of the federal funds rate at the January 2026
288 meeting, at the December 2025 meeting, the FOMC forecasted one rate cut in
289 2026 and one rate cut in 2027.¹⁹

290 **Q. What has happened to the yields on long-term government bonds since the**
291 **FOMC first began to reduce the federal funds rate in September 2024?**

292 A. As discussed in my Direct Testimony and updated in Figure 4 below, while the
293 yield on the 10-year treasury bond declined prior to the time of the first federal

¹⁶ Federal Reserve, “Transcript of Jerome Powell’s Press Conference,” January 28, 2026.

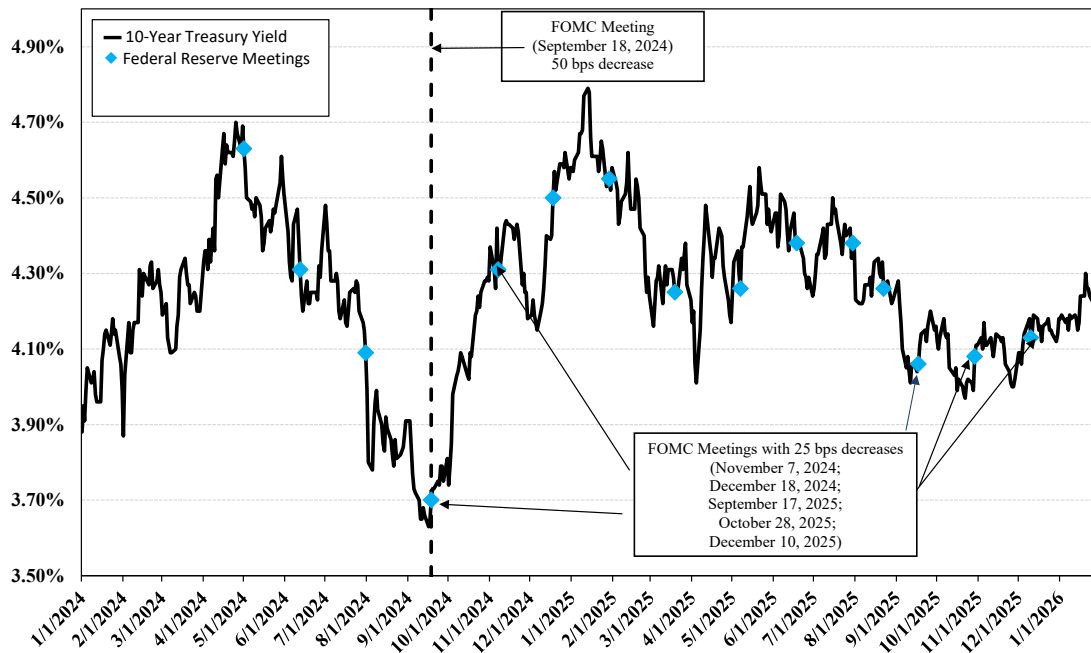
¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ Federal Reserve, Summary of Economic Projections, December 10, 2025, at 2.

funds rate cut, the yield has generally increased since the September 2024 FOMC meeting. As of December 31, 2025, the 10-year Treasury bond yield was 4.18 percent, which is consistent with levels seen several months prior to the reductions in the federal funds rate.

Figure 4: 10-Year Treasury Bond Yield, January 2024 through January 2025²⁰



Q. What are the expectations for yields on long-term government bonds?

A. Economists are still expecting elevated long-term interest rates. As noted previously, the *Blue Chip Financial Forecasts* provides a consensus forecast based on the expectations of financial market analysts and economists. In addition to the data relied upon by I&E Witness Patel, the most recently published Blue Chip Financial Forecasts report, economists projected the 30-year treasury rate to

²⁰ S&P Cap IQ.

306 remain relatively stable and decrease only slightly from 4.70 percent in Q1/2026
307 to 4.60 percent in Q1/2027.²¹ Additionally, the consensus estimate over the longer-
308 term (i.e., 2027–2031) is 4.60 percent.²²

309 Further, Reuters recently published the results of a survey of 75 bond
310 strategists, which suggest that aggressive tax and spending reforms could add
311 over \$3 trillion to the debt over the next decade. Bond strategists expect long-term
312 bond yields to remain elevated even with the expectation that the Fed will decrease
313 the federal funds rate because of inflation and a “resilient” economy.²³

314 315 **V. RESPONSE TO I&E WITNESS PATEL**

316 **Q. Please summarize I&E Witness Patel’s analyses used to estimate the cost of**
317 **equity for PAWC.**

318 A. I&E Witness Patel’s analyses are based on a water-only proxy group that consists
319 of only four companies. I&E Witness Patel performs a single DCF analysis and
320 two CAPM analyses. I&E Witness Patel recommends an ROE for PAWC of 9.80
321 percent based on the average of his constant growth DCF analysis and the
322 average result of his CAPM analyses.²⁴ The result of I&E Witness Patel’s CAPM
323 is based on the average of two CAPM estimates, which is a different methodology

²¹ *Blue Chip Financial Forecasts*, Vol. 44, No. 12, December 1, 2025, at 2.

²² *Blue Chip Financial Forecasts*, Vol. 44, No. 12, December 1, 2025, at 14.

²³ Reuters, “Long Treasury yields to stay elevated as inflation, debt pressures blunt Fed easing: Reuters poll”, October 14, 2025.

²⁴ Patel Direct at 32.

324 than he used in the Company's last rate proceeding. I&E Witness Patel estimated
325 the CAPM using a forward-looking estimate of the market return, the yield on the
326 10-year Treasury bond as the risk-free rate and betas reported by Value Line,
327 which is consistent with the methodology he used in the Company's last case. In
328 addition, I&E Witness Patel applies equal weighting to a CAPM based on the Kroll
329 market risk premium and the yield on a 20-year Treasury bond.²⁵

330 I&E Witness Patel does not consider any company-specific risk factors or PAWC's
331 superior management performance in setting his recommended ROE. Regarding
332 capital expenditures, while I&E Witness Patel agrees that the Company has made
333 and will continue to make substantial capital expenditures in the coming years, he
334 dismisses the risk associated with these investments because the entire water
335 industry is addressing aging infrastructure, thereby neglecting to consider the cost
336 recovery and financing risk specific to PAWC.²⁶ Further, I&E Witness Patel also
337 did not consider flotation costs associated with equity issuances that permanently
338 reduce the Company's equity capital, nor does his recommended ROE consider
339 the Company's management performance because I&E Witness Patel states that
340 the examples raised to demonstrate management's strong performance: (1) fall
341 within the category of reliability, customer service and safety; (2) savings

²⁵ *Id.*

²⁶ Patel Direct at 62-66.

342 associated with operational efficiency flows through to ratepayers/investors and a
343 performance adder would defeat the purpose of cost savings.²⁷

344 **A. Proxy Group Composition**

345 **Q. Please summarize I&E Witness Patel's proxy group.**

346 A. I&E Witness Patel relies on a water-only proxy group that is composed of four
347 companies; American States Water Company, California Water Services Group,
348 H2O America, and Middlesex Water Company.

349 **Q. Do you agree that these are the correct water companies to include in the**
350 **proxy group?**

351 A. Yes. It is my practice not to include the parent company in the proxy group of the
352 subject company in a cost of capital study due to the circularity that results from
353 using the parent market data to estimate the cost of equity for the subsidiary that
354 in part affects the market data used to develop the cost of equity models.
355 Therefore, I eliminated American Water from the proxy group. At the time that I
356 prepared my direct testimony, the data that I had relied upon was prior to the
357 announcement of the merger and therefore unaffected by the merger between
358 American Water and Essential Utilities. For this reason, as I noted in my direct
359 testimony, I recognized the merger, but continued to include Essential Utilities in
360 the proxy group at that time.²⁸

²⁷ *Id.*, at 71-72. PAWC witness Christina Chard addresses Mr. Patel's discussion of PAWC's management performance. See PAWC St. No. 1-R.

²⁸ Bulkley Direct Testimony at 22, footnote 29.

361 **Q. What would have been the effect on your cost of equity model results if you**
362 **had removed Essential Utilities from your analysis at that time?**

363 A. Removing Essential Utilities from the DCF results that I presented in Exhibit No.
364 13-A Schedule 4 would have increased the results of the DCF model by
365 approximately 14 basis points. The low growth rate scenario would have increased
366 to 9.92 percent; the mean growth rate scenario would have increased to 10.53
367 percent; and the high growth rate scenario would have increased to 11.19 percent
368 using 30 day average stock prices.

369 **Q. Is Essential Utilities included in the proxy group you used in your updated**
370 **analyses?**

371 A. No. Since the data used in my update is following the announcement of the
372 merger, I have excluded Essential Utilities from the proxy group used in my
373 updated model results shown in Figure 2 and Exhibit 13-R, Schedule 1.

374 **Q. What is the primary disagreement between you and I&E Witness Patel with**
375 **respect to the proxy group?**

376 A. While I&E Witness Patel and I agree as to the appropriate water companies that
377 should be considered in the proxy group, both Mr. Garrett and I disagree that a
378 proxy group that is comprised of only four companies is a sufficient sample size
379 from which to estimate the cost of equity. Therefore, I have relied on a proxy group
380 that includes the same water utilities relied upon by I&E Witness Patel and have
381 also included several natural gas distribution utilities. As discussed in my direct

testimony, the natural gas distribution utilities are largely regulated and have similar relative risk as the water utilities.

Q. What is your response to I&E witness Patel who states that you have not demonstrated how the operating characteristics and business risk of the gas and water utilities are similar?

A. I disagree. First, it is important to recognize that despite the fact that I included significant information on the comparability of the natural gas and water utilities in my direct testimony in this proceeding, I&E witness Patel's response to my testimony in this proceeding is substantially identical to the testimony that was provided by I&E Witness Patel in the Company's last rate proceeding.²⁹ I&E Witness Patel does not respond to any of the data that I presented in my direct testimony, but rather simply concludes that my decision to include natural gas utilities in the proxy group is "unsupported."³⁰ The only support that I&E Witness Patel provides for his general conclusion is a Commission decision in another rate proceeding where the evidence that I presented in my direct testimony was not included for the Commission's consideration.³¹

²⁹ See Patel Direct Testimony at 15-16 and Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater), Direct Testimony of D.C. Patel at 13-14.

³⁰ Patel Direct Testimony at 16.

³¹ Patel Direct Testimony at 16, referencing *Pa. PUC V Columbia Gas of Pennsylvania, Inc.*, Docket No. R-2025-3053499 (order Entered December 9, 2025). See generally Fair Rate of Return, Proxy Groups-Disposition, pp. 204-205. Furthermore, in that decision, the Commission was considering alternative proxy groups with no less than six companies each and was not confronting the reliability and validity of ROEs based only upon a proxy group of only four utilities. *Id.*

Q. Please summarize the support that you provided in your Direct Testimony for the inclusion of natural gas utilities in the proxy group for PAWC.

A. In my Direct Testimony, I provided investors' perspectives on the similarity of the risk profiles of natural gas and water utilities, and I provided market data that demonstrates the risk profiles of the natural gas and water utilities are similar. Regarding the investors' perspective, I cited two transactions where water and natural gas companies were consolidated and provided the opinions of the CEOs of the companies making those acquisitions:

- In a recent transaction where Northwest Natural Gas Company acquired Salmon Valley Water Company. In that transaction, the CEO of Northwestern Natural Gas, the investor in Salmon Valley Water, indicating that "[t]he water utility sector has a risk profile and business model that is similar to our core gas utility".³²
- Essential, at the time a water utility, acquired PNG Companies, LLC, a natural gas utility. With respect to that transaction, which this Commission approved,³³ Essential's CEO indicated that there were similarities in the distribution networks and the ongoing capital needs of the natural gas and water utilities.³⁴

Regarding market data, I presented the betas and the timeliness and safety rankings reported by Value Line. Beta is a measure of the volatility of the prices of a stock as compared with the volatility of the market overall. As shown in my Direct Testimony and summarized again below in Figure 5, the Betas of the water

³² Bulkley Direct Testimony at 24.

³³ *Joint Application of Aqua America, Inc., et al.*, Docket Nos. A-2018-3006061, A-2018-3006062, & A-2018-3006063 (Jan. 16, 2020).

³⁴ Bulkley Direct Testimony at 24-25.

and natural gas utilities are generally comparable, with the water utility betas being slightly higher at the time that I filed my direct testimony.

Figure 5: Comparison of Risk Measures for Water and Natural Gas Utilities

	Direct Testimony ³⁵		Rebuttal Testimony ³⁶	
	Water	Natural Gas	Water	Natural Gas
Safety Ranking	2.00	1.83	2.25	1.83
Timeliness Ranking	3.60	3.80	3.50	3.80
Beta	0.80	0.75	0.78	0.76

Q. Please explain what the Value Line Safety and Timeliness Rankings measure.

A. Value Line's Safety ranking is a measure of the risk of a company's financial strength and stock price stability. The rating scale is from 1 being the safest, most stable and least risky to 5 being the highest risk and least safe. Value Line's Timeliness ranking measures stock price performance. The scale is also "1" to "5", with "1" being the stocks with the best price performance and "5" being the stocks with the worst performance.³⁷

Q. Did you provide other reasons for the inclusion of the natural gas companies in the proxy group for PAWC?

A. Yes. In addition to a water-only proxy group being of insufficient size, and even smaller than in the Company's last case, the coverage of the group is also very limited. As shown in Figure 6 of my Direct testimony, replicated here and updated

³⁵ Bulkley Direct testimony at 27.

³⁶ Value Line Investment Surveys as of November 21, 2025, and January 1, 2026.

³⁷ [Investment Education | Value Line Library](#)

through January 31, 2026, there is limited analyst coverage of the water utilities. At the time that I filed my direct testimony, S&P reported that there was only one analyst covering the proxy companies that are included in I&E's proxy group. The only water company with more than one analyst reporting was Essential Utilities, which Mr. Patel and I both agree needs to be removed from the proxy group as a result of the proposed merger with American Water. Updating through January 31, 2026, there is still only one of the four water companies that is covered by more than one analyst.

Figure 6: Analysts Contributing to S&P CapIQ EPS Growth Projections

Company	Ticker	Number of Analysts 9-30-25	Number of Analysts 1-31-26
Atmos Energy Corporation	ATO	2	2
Chesapeake Utilities Corporation	CPK	1	2
NiSource Inc.	NI	3	3
Northwest Natural Holding Company	NWN	2	3
ONE Gas, Inc.	OGS	2	2
Southwest Gas Holdings, Inc.	SWX	3	3
American States Water Company	AWR	1	1
California Water Service Group	CWT	1	1
Middlesex Water Company	MSEX	1	1
H2O America	HTO	1	2
Essential Utilities, Inc.	WTRG	2	1

Q. Do you agree with I&E Witness Patel that the fact that customers can shop for gas supply creates greater risk for natural gas utilities than water utilities?

A. No. It is generally the case that natural gas distribution companies recover the cost of supply through purchased gas adjustment clauses that are intended to

“pass through” the actual cost of the supply without any incremental return. Therefore, the fact that the supply source of the natural gas that will be distributed by the natural gas utility can be selected by customers is not relevant for the long-term earnings of the Company. The earnings generated by natural gas distribution companies are based on the ability to earn the authorized return on the rate base. Therefore, customer choice with respect to suppliers does not increase the risk of natural gas distribution companies.

Q. Have other regulatory commissions relied on proxy groups that include natural gas and electric distribution utilities?

A. Yes. As noted in my Direct Testimony, several regulatory commissions such as the Massachusetts Department of Public Utilities, the Florida Public Service Commission, and the Illinois Commerce Commission have considered the results of a proxy group that includes natural gas companies when determining the authorized ROE for water and wastewater utilities.³⁸

³⁸ See Bulkley Direct Testimony at 25-26 referencing Massachusetts Department of Public Utilities, Docket No. 17-90, Petition of Aquarion Water Company of Massachusetts, Inc., pursuant to G.L. c. 164, § 94, and G.L. c. 165, § 2, for Approval of a General Rate Increase as set forth in M.D.P.U. No. 3., October 31, 2018, p. 286-287. See also, Docket No. 20180006-WS, In re. Water and wastewater industry annual reestablishment of authorized range of return on common equity for water and wastewater utilities pursuant to Section 367.081(4)(f), F.S., Order No. PSC-2018-0327-PAA-WS, at 7. See also, Illinois Commerce Commission, Illinois-American Water Company Proposed Rate increases for Water and Sewer Service (tariffs filed February 10, 2022), Docket No. 22-0210, Order, December 15, 2022, at 102.

466 **Q. Please summarize your conclusions regarding the use of natural gas**
467 **companies in the proxy group for PAWC.**

468 A. Based on the similarities in the expected performance and volatility of the stocks
469 in these industries, their historical betas, analyst coverage, and the perceptions of
470 investors that actually made transactions combining the operations of companies
471 in the water and natural gas sectors in recent transactions, I conclude that the risks
472 and operations of the businesses are similar and it is appropriate to include the
473 natural gas companies in the proxy group for PAWC given the small number of
474 water utilities.

475 **B. Constant Growth DCF Analysis**

476 **Q. What is the difference between your application of the constant growth DCF**
477 **model and I&E Witness Patel's specification of this model?**

478 A. I&E Witness Patel's application of the constant growth DCF model is generally
479 similar to the way in which I have performed my DCF analysis. I&E Witness Patel
480 has relied on spot stock prices, projected dividends for 2026, and analysts'
481 earnings per share ("EPS") growth rates. The primary difference between our
482 respective specifications of the DCF model are the proxy group relied upon, which
483 I have already discussed, and the range that I establish using the low and high
484 growth rate assumptions. I&E Witness Patel has placed sole reliance on the result
485 from a single scenario of the DCF model without considering the reasonableness
486 of the assumptions used in the model and the reasonableness of the individual
487 company-specific results.

488 **1. Reasonableness of I&E Witness Patel's Constant Growth DCF**
489 **Analysis**

490 **Q. Do the cost of equity estimates produced by I&E Witness Patel's constant**
491 **growth DCF model provide a reasonable range of the estimated cost of**
492 **equity?**

493 A. No. As noted previously, I&E Witness Patel's constant growth DCF model
494 considers only one scenario, which is the average growth rate scenario using an
495 average of the spot prices and the 52-week average prices for a very small proxy
496 group of companies.

497 **Q. Is it important to consider the results of multiple models and scenarios?**

498 A. Yes. It is reasonable to expect that investors consider the full range of results from
499 the models, taking into consideration the range of consensus estimates of the
500 projected EPS growth rates.

501 **Q. Is it appropriate to rely on the spot stock price in developing an ROE**
502 **estimate?**

503 A. No. While I agree with I&E Witness Patel that the cost of equity that is being set
504 in this proceeding is forward-looking, the use of the price on a single day can be
505 biased significantly by the volatility that exists in the market on any given day.
506 Therefore, it is more appropriate to consider an average stock price, such as is
507 reflected in my DCF analysis.

508 **Q. Have you updated I&E Witness Patel's constant growth DCF to present a**
509 **broader range of results that address the criticisms you have of the proxy**
510 **group and the DCF model limitations?**

511 A. Yes. I have modified I&E Witness Patel's constant growth DCF analysis to:

- 512 • rely on a 30-day average stock price in the calculation of the dividend yield
513 (which I note is also consistent with OCA witness Garrett's calculation);³⁹
- 514 • calculate the range of DCF results based on the full range of growth rate
515 assumptions reported by S&P, *Zacks*, and *Value Line*; and,
- 516 • calculate the range of DCF results using a broader proxy group of risk
517 comparable companies that include the natural gas distribution companies.

518
519 As shown in Exhibit No. 13-R, Schedule 6, based on these updates, the range of
520 results using I&E Witness Patel's proxy group of only four water companies would
521 be 9.56 percent to 10.72 percent.

522 **Q. What is your response to I&E Witness Patel's recalculation of your analysis**
523 **for a water only proxy group?**

524 A. I disagree with I&E Witness Patel's changes to my analysis. First, I do not agree
525 that a sample size of four companies that have limited coverage from analysts
526 provides a robust estimate of the cost of equity. I&E Witness Patel reduces the
527 size of the proxy group and the range of results considered because he: (1)
528 inappropriately concludes that the natural gas utilities included in my proxy are not
529 comparable to PAWC; and, (2) appears to conclude that the range of projected
530 analysts' EPS growth rates should not be used to develop a range of DCF results,

³⁹ OCA St. 2, p. 20.

but rather only the average growth rates. Therefore, I&E Witness Patel uses a narrow review of the mean and median results of a small water utility proxy group to underestimate the cost of equity. I also do not believe that investors only consider an average growth rate scenario. Therefore, it is reasonable to consider the range of results of the models considering the high and low growth rates and to determine where within that range is appropriate to conclude a return estimate based on the risk factors of the subject company.

Q. Please summarize the adjustments you made to I&E Witness Patel's DCF analysis.

A. As shown in Figure 7 below, I made the following two adjustments to I&E Witness Patel's DCF analysis.

1. I updated the price data to rely on a 30-day average stock price as of January 31, 2026 rather than a spot stock price, which is consistent with the methodology that both Mr. Garrett and I rely upon.
2. I calculate the range of potential DCF results considering the low and high growth rates.
3. I updated the DCF analysis to consider a more robust proxy group that includes water and distribution natural gas utilities.

As shown in Figure 7, reasonable changes to I&E Witness Patel's DCF analysis produces a range of results of 9.90 percent to 11.43 percent with an average cost of equity estimate of 10.72 percent.

Figure 7: Summary of Adjustments to I&E Witness Patel's DCF analysis

	<u>DCF</u>
As Filed Results	10.08%
<u>DCF Adjustments</u>	
Use 30-Day Avg Stock Price (Not Spot Price)	10.06%
Use Distribution Utility Proxy Group	
Minimum growth rate	9.90%
Average growth rate	10.72%
Maximum growth rate	11.43%

C. CAPM Analysis

Q. Please summarize I&E Witness Patel's CAPM analysis.

A. In PAWC's last rate proceeding, I&E Witness Patel changed his CAPM methodology used in PAWC's prior rate proceedings, resulting in a reduction in the estimate that would otherwise have been derived and available for use in determining a reasonable ROE. In that proceeding, however, Mr. Patel did not rely on the CAPM in making his final ROE recommendation.

In this proceeding, I&E Witness Patel now agrees that the CAPM methodology should be used in addition to the DCF, but he has again changed his application of the CAPM methodology with the outcome of a further reduction of the CAPM results for Commission consideration. Here, I&E Witness Patel relies on the average of two CAPM scenarios. The first scenario (his "traditional" CAPM) is consistent with the CAPM analysis he has presented in prior PAWC cases and uses the following assumptions: (1) a projected risk-free rate on the 10-year Treasury bond of 4.12 percent; (2) *Value Line* beta coefficients for his proxy group

companies; and (3) a market risk premium that is based on the average of (i) an estimate of the total return for the companies in the *Value Line* universe and the S&P 500 Index less the risk-free rate, and (ii) the historical average return on the S&P 500. This CAPM scenario produces a return estimate of 9.96 percent.

Unlike the last PAWC proceeding, Mr. Patel now averages a second CAPM scenario in which he relies on: (1) a risk free rate of 4.76 percent, which is the rate on a 20-year Treasury bond yield; (2) the *Value Line* Beta coefficients for the four company water utility proxy group; and (3) an equity risk premium of 5.50 percent. The result from this CAPM scenario is 9.05 percent.⁴⁰

Q. Does I&E Witness Patel use the results of his CAPM to set his recommended ROE?

A. Yes. While in prior cases, I&E has relied only on the results of the DCF model, in this case, I&E Witness Patel equally weights the results of the DCF and CAPM, which increases the significance of the change in the historical I&E methodology because it is used by I&E in the recommended ROE.

Q. What are the specific areas that you disagree with in I&E Witness Patel's CAPM analysis?

A. While there are several areas where I disagree with the assumptions used in his CAPM scenarios, the primary areas of disagreement that have meaningful effects on the cost of equity resulting from his models are: (1) the changes in methodology

⁴⁰ I&E Exhibit No. 2, Schedule 13.

over time used in the CAPM to produce substantially lower model results; (2) the use of the 10-year Treasury bond as the risk-free rate; and (3) the proxy group relied upon.

Q. Please explain the difference in the methodologies relied upon by I&E in PAWC's last three rate cases and the effect on the results of the CAPM.

A. Over time, the I&E calculation of the CAPM in the PAWC rate proceedings has been modified with the effect of reducing the cost of equity estimates. As shown in Figure 8 below, I&E has relied on three different approaches for estimating the cost of equity using the CAPM in each of the Company's last three rate proceedings:

- In the 2022 PAWC rate proceeding I&E used the average of two estimates of a forward-looking market return, which was consistent with the estimate of the cost of equity in a rate proceeding, reflecting the investors' expected return on equity over the forward-looking period that rates will be in effect.
- In the 2023 PAWC rate proceeding, I&E replaced the forward-looking estimate of the S&P 500 market return with a long-term historical average return on the market. Despite the risk-free rate and beta increasing, the I&E CAPM decreased by 150 basis points.
- In the current proceeding, I&E uses the historical S&P 500 market return and introduces another methodology, using Kroll's estimated ERP to further reduce the CAPM result, weighing equally the results of the two scenarios. While the risk-free rate (measured by the 10-year Treasury bond yield) was nearly 100

basis points higher than in the 2022 case, and the beta remained the same, the cost of equity result that I&E proposes from the CAPM **decreased** by **243 basis points**.

Figure 8: I&E CAPM Assumptions PAWC Cases: 2022-2025

Docket Nos. R-2022-3031672 /R-2022-3031673			
Risk-free Rate	3.15%		
Market Return			
Value Line	13.58%		
S&P 500 (forward looking)	15.26%		
Average	14.42%		
Beta	0.78		
COE Estimate	11.94%		
Docket Nos. R-2023-3043189/R-2023-3043190			
Risk-free Rate	4.00%		
Market Return			
Value Line	11.93%		
S&P 500 (Historical)	12.16%		
	12.05%		
Beta	0.80		
COE Estimate	10.44%		
Docket Nos: R-2025-3057983/R-2025-3058051			
	Scenario 1	Scenario 2	
Risk-free Rate	4.12%	Risk-free Rat	4.76%
Market Return			
Value Line	10.88%		
S&P 500 (Historical)	12.35%		
	11.62%	ERP	5.50%
Beta	0.78		0.78
COE Estimate	9.97%		9.05%
Average CAPM			9.51%

617 **Q. Why do you disagree with the use of the 10-year Treasury bond as the risk-**
618 **free rate?**

619 A. While I recognize the Commission's previous decision to use the 10-year Treasury
620 bond as the risk-free rate in the CAPM analysis, in determining the security most
621 relevant to the application of the CAPM, it is important to select the term (or
622 maturity) that best matches the life of the underlying investment. As noted by
623 *Morningstar*:

624 The horizon of the chosen Treasury security should match the horizon
625 of whatever is being valued... If an investor plans to hold stock in a
626 company for only five years, the yield on a five-year Treasury note
627 would not be appropriate since the company will continue to exist
628 beyond those five years.⁴¹

629 Because utility companies represent long-duration investments, the 30-year
630 Treasury bond yield, not the 10-year Treasury bond yield, is the appropriate
631 measure of the risk-free rate for the purpose of the CAPM.

632 **Q. What is your response to I&E Witness Patel who criticizes your use of the**
633 **yield on the 30-year Treasury bond yield in the CAPM analysis?**

634 A. I&E Witness Patel's relies on the yield on the 20- year Treasury bond in the
635 development of his second CAPM analyses. As discussed in his direct testimony,
636 the yield on the 20-year Treasury bond that he uses is 4.76 percent, which is
637 generally consistent with the yield on the 30-year Treasury bond yield used in my
638 updated CAPM results that are presented in Exhibit No. 13-R, Schedule 3. As
639 shown in that exhibit, the current yield on the 30-year Treasury bond as of January

⁴¹ Morningstar, Inc., 2010 Ibbotson Stocks, Bonds, Bills and Inflation, Valuation Yearbook, at 44.

31, 2026 was 4.83%, which is only 7 basis points higher than the yield used in I&E's second CAPM scenario. Further, the long-term projected yield on the 30-year Treasury bond that I have relied upon of 4.60 percent is 16 basis points *lower* than the yield used by I&E Witness Patel in his second CAPM scenario.

Q. Are there other assumptions used in I&E Witness Patel's CAPM analysis with which you do not agree?

A. Yes. I disagree with his use of the historical market risk premium to estimate the forward-looking cost of equity. First, Witness Patel indicates that the return that is used in the CAPM is the "Expected rate of return on the overall stock market."⁴² The use of the historical market risk premium is not necessarily the expectation of the future return on the market. In addition, it is inconsistent with the use of a forward-looking estimate of the yield on the Treasury bonds in the CAPM and the projected earnings per share growth rates in the DCF.

Q. Is there support for the use of a forward-looking market risk premium?

A. Yes. As Morningstar has observed, the market risk premium is a forward-looking concept, not a historical analysis:

It is important to note that the expected equity risk premium, as it is used in discount rates and the cost of capital analysis, is a forward-looking concept. That is, the equity risk premium that is used in the

⁴² I&E Statement No. 2 at 30.

659 discount rate should be reflective of what investors think the risk
660 premium will be going forward.⁴³

661 **Q. Please explain why you say that the use of the historical market return in I&E**
662 **witness Patel's CAPM is inconsistent with the use of a forward looking**
663 **interest rate.**

664 A. The use of the historical market risk premium disregards the demonstrated
665 relationship between interest rates and the market risk premium, which academic
666 research demonstrates is an inverse relationship.⁴⁴ In his CAPM assumptions,
667 I&E Witness Patel uses a historical market return, averages it with a projected
668 market return, and then estimates the market risk premium as the difference
669 between that average market return and a projected risk-free rate. The use of
670 assumptions from different time periods fails to account for the inverse relationship
671 that exists between the risk-free rate and the equity risk premium.

672 Both academic literature and market evidence indicate that the equity risk
673 premium is inversely related to the level of interest rates (i.e. as interest rates
674 increase, the equity risk premium decreases, and vice versa), and given that
675 current interest rates on long-term government bonds are below the historical
676 average interest rate of those same bonds, the market risk premium should be
677 *greater than* the long-term historical average market risk premium.

⁴³ Morningstar Inc., 2010 Ibbotson SBBI Valuation Yearbook, at 55.

⁴⁴ See e.g., S. Keith Berry, "Interest Rate Risk and Utility Risk Premia during 1982-93," *Managerial and Decision Economics*, Vol. 19, No. 2, March, 1998. See also, Robert S. Harris, "Using Analysts' Growth Forecasts to Estimate Shareholder Required Rates of Return," *Financial Management*, Spring 1986, at 66.

678 **Q. Can you illustrate the inconsistency you identified between I&E Witness**
679 **Patel's risk-free rate and equity risk premium?**

680 A. Yes. I&E Witness Patel's estimate of the historical market risk premium relies on
681 the arithmetic average return on the S&P 500 index for the period from 1926
682 through 2025 of 12.35 percent and averages that with a projected return on the
683 market of 10.88 percent to estimate a market return of 11.61 percent.⁴⁵ As shown
684 in Exhibit No. 13-R, Schedule, 7, I have calculated the average return on
685 government bonds of 4.84 percent over the same time period (1926-2025) and the
686 corresponding equity premium was 7.56 percent. The yield that I&E Witness Patel
687 uses in his CAPM is 4.12 percent, which is lower than the historical average yield
688 on government bonds. Based on the inverse relationship between interest rates
689 and the market risk premium, it would be reasonable to expect that because the
690 projected interest rate is 72 basis points lower than the historical average, the
691 market risk premium that is used in the CAPM would be higher than the historical
692 average. However, in I&E Witness Patel's CAPM analysis, the market risk
693 premium is 7.49 percent.⁴⁶ Therefore, I&E Witness Patel's CAPM analysis does
694 not reflect a sufficient market risk premium for the projected interest rates that he
695 has relied upon.

⁴⁵ Patel Direct at 37.

⁴⁶ I&E Exhibit No. 2, Schedule 13. $R_m - R_f = MRP$ ($11.61\% - 4.12\% = 7.49\%$)

696 **Q. Does this also apply to the second CAPM analysis performed by I&E Witness**
697 **Patel?**

698 A. Yes. I&E Witness Patel relies on the Kroll calculation for the CAPM, which uses
699 an equity risk premium of 5.50 percent. There is no information provided in I&E
700 Witness Patel's schedules or workpapers as to how 5.50 percent was derived. In
701 his second analysis, he relies on the yield on the 20-year Treasury bond, of 4.76
702 percent. While the yield on the Treasury bond in this scenario is lower than the
703 historical average by only 8 basis points, suggesting that the equity risk premium
704 would be similar to or higher than the historical average, the Kroll equity risk
705 premium of 5.50 percent is 206 basis points lower than the historical average.
706 Therefore, these assumptions are inconsistent with the inverse relationship
707 between the equity risk premium and interest rates and results in an estimate of
708 the cost of equity that is understated.

709 **Q. What is your recommendation regarding I&E Witness Patel's CAPM results?**

710 A. Based on the inconsistencies identified in the assumptions used in I&E Witness
711 Patel's CAPM results, I recommend not relying on these estimates in the final
712 determination of the cost of equity.

713 **Q. You are aware that the Commission has relied on an average of the DCF and**
714 **CAPM results. What recommendations do you have for calculating an**
715 **average cost of equity using the analyses presented by I&E Witness Patel?**

716 A. One approach would be to exclude both the historical market return and the Kroll
717 analysis from the CAPM estimates and rely on the forward-looking CAPM estimate

that is consistent with the methodologies that have been used by I&E in at least the last three PAWC cases.⁴⁷ I&E Witness Patel uses part of that calculation in his first CAPM scenario; estimating the forward-looking market return using Value Line's assumptions and averaging that with the projected market return using another analyst report.⁴⁸

Q. Have you conducted that analysis?

A. Yes. As shown in Exhibit No. 13-R, Schedule 7, and Figure 9 below, I have calculated the projected market return using the Standard & Poor's Earnings and estimates report as of January 30, 2026. Based on the projected growth rate and current dividend yield published in this report, using the I&E methodology as established in prior PAWC rate cases back as far as 2017, the resulting projected market return is 18.56 percent and the average CAPM result is 12.39 percent.

Figure 9: CAPM Result based on I&E Prior Methodologies

Risk-free Rate	4.12%
Market Return	
Value Line	10.88%
S&P 500 (forward looking)	18.56%
Average	14.72%
Beta	0.78
COE Estimate	12.39%

⁴⁷ Docket No. R-2017-2595853, Docket No. R-2020-3019369/R-2020-3019371, Docket No. R-2022-30316772/R-3031673.

⁴⁸ I&E Exhibit No. 2, Schedule 11.

Q. What other approaches do you believe the Commission should consider to adjust I&E Witness Patel’s CAPM analysis?

A. It would be most appropriate to maintain a consistent methodology in the estimation of the cost of equity models over time. However, since the Commission has relied on I&E in prior cases in which I&E used the historical market return, another solution would be to calculate an average of all of the methodologies that have been relied upon by the I&E Witnesses to estimate the cost of equity using the CAPM over the past three PAWC rate proceedings. As shown in Figure 10 below and Exhibit 13-R, Schedule 7, a simple average of the three methodologies that I&E has relied upon in the last three PAWC cases to estimate the CAPM results in a cost of equity estimate of 10.47 percent.

Figure 10: Average of I&E CAPM Methodology Results

[1] Scenario 1: (2023 Methodology) Average of Hist. and Proj. Mkt. Return	9.85%
[1] Scenario 2: (2026 Methodology) Kroll CAPM estimate	8.97%
[2] Scenario 3: (2020-2022 Methodology) I&E Proj. Market Return Methodolog	<u>12.23%</u>
Average:	10.35%

Sources:

[1] I&E Exhibit No. 2, Schedule 13 and Docket No. R-2023-3043189/R-2023-3043190, Sched

[2] I&E Exhibit No. 2, Schedules 9-10, (Docket No. R-2022-3031672/R-2022-3031673

Docket No. R-2020-3019369/R-2020-3019371, Schedule 9

D. I&E Witness Patel Adjusted Cost of Equity Results

Q. Do the results of I&E Witness Patel's cost of equity analyses materially change if the issues that you have identified are addressed?

A. Yes. When the issues with I&E Witness Patel's cost of equity analyses that I have discussed are reasonably adjusted, the results of his DCF and CAPM analyses increase materially. Specifically, these reasonable adjustments are noted below and the results of I&E Witness Patel's adjusted cost of equity analyses are summarized in Figure 11:

Figure 11: Average of I&E Witness Patel's Adjusted DCF and CAPM Results

Proxy Group	Water Only	Combined Water & Gas
Adjusted DCF	10.06%	10.72%
Adjusted CAPM	10.47%	10.35%
Average:	10.26%	10.53%

VI. RESPONSE TO MR. GARRETT

Q. Please summarize Mr. Garrett's cost of equity analyses and recommendations.

A. Mr. Garrett relies on a water utility-only proxy group including PAWC's parent company, AWK,⁴⁹ to develop a sustainable DCF model, a DCF model using projected *Value Line* DPS growth rates, and a CAPM model. Instead of averaging his three models, Mr. Garrett recommends an ROE of 8.70 percent, which is equal to his CAPM model. In doing so, Mr. Garrett appears to disregard his sustainable

⁴⁹ Garrett Direct Testimony, at 11.

DCF result of 6.80 percent and his DCF model using projected *Value Line* DPS growth rates of 9.30 percent.⁵⁰ In addition, Mr. Garrett rejects any consideration of management performance when determining the authorized ROE because management performance is a “firm-specific risk factor” that should not affect the cost of equity.⁵¹

Q. Does Mr. Garrett explain why he is relying only on his CAPM in his ROE recommendation?

A. No. Mr. Garrett provides no justification for why he only considers one of his three models for his ROE recommendation, which contradicts Mr. Garrett’s own conclusion that it is important to use multiple models.⁵² In fact, Mr. Garrett states:

[i]t is preferable to use multiple models because the results of any one model may contain a degree of imprecision, especially depending on the reliability of the inputs used at the time of conducting the model.⁵³

It is unclear why Mr. Garrett would base his recommendation on the results of one model when he believes that “the results of any one model may contain a degree of imprecision.”⁵⁴

⁵⁰ *Id.*, at 40-41.

⁵¹ *Id.*, at 41-42.

⁵² *Id.*, at 10.

⁵³ *Id.*

⁵⁴ *Id.*

Q. Is Mr. Garrett’s approach for determining his recommendation in the current proceeding consistent with the approach he relied on in PAWC’s last rate proceeding?

A. No. In PAWC’s last rate proceeding, Mr. Garrett’s recommended ROE was based on the average of his CAPM model and his DCF model using projected *Value Line* DPS growth rates.⁵⁵ If Mr. Garrett had relied on the same approach in the current proceeding, his ROE recommendation would increase 30 basis points from 8.70 percent to 9.00 percent (which is still inadequate).⁵⁶

Q. Is Mr. Garrett’s sole reliance on the results of his CAPM analysis consistent with prior Commission precedent?

A. No. For example, in both PAWC’s last rate proceeding and Columbia Gas of Pennsylvania Inc.’s (“Columbia”) recent proceeding, the Commission determined the authorized ROE for PAWC and Columbia using the results of both the DCF and CAPM analyses.⁵⁷

Q. What are the primary areas of disagreement between you and Mr. Garrett?

A. There are several specific areas of Mr. Garrett’s cost of equity analyses with which I disagree, including:

- the proxy group used in his analyses;

⁵⁵ Pennsylvania Public Utility Commission, Docket Nos. R-2023-3043189 and R-2023-3043190, Direct Testimony of David G. Garrett, February 1, 2024, at 3 and 28.

⁵⁶ Equals the average of 8.70 percent (CAPM) and 9.30 percent (DCF using Value Line’s projected DPS growth rates).

⁵⁷ Pennsylvania Public Utility Commission, R-2023-3043189, Opinion and Order, July 11, 2024, at 171; Pennsylvania Public Utility Commission, R-2025-3053499, Opinion and Order, December 4, 2025, at 226.

- 798 • the growth rates used in his DCF analysis;
- 799 • the market risk premium in his CAPM;
- 800 • his failure to consider the ECAPM;
- 801 • his failure to consider the business and financial risk of the Company; and
- 802 • his opposition to the consideration of the Company's management
- 803 performance.

804 **A. Proxy Group**

805 **Q. What are the differences between Mr. Garrett's proxy group and the proxy**

806 **group you rely on in your analyses?**

807 A. Mr. Garrett relies on a water utility-only proxy group that consists of the same five

808 waters utilities that I included in the proxy group relied on in my direct testimony as

809 well as PAWC's parent company, AWK. Mr. Garrett did not include any non-water

810 utilities in his proxy group because he contends that they are less comparable to

811 PAWC than the water utilities that he has included in his proxy group.⁵⁸

812 **Q. Do you have any concerns with the water utilities that Mr. Garrett included**

813 **in his proxy group?**

814 A. Yes. First, as discussed in my direct testimony, including AWK introduces circular

815 logic and therefore AWK should be excluded from any proxy group used to

816 determine the ROE for PAWC (*i.e.*, the ROE for PAWC is being determined in the

817 current proceeding, which in turn contributes to the ROE of AWK; therefore, if Mr.

818 Garrett's proxy group included AWK, AWK would be used to determine its own

819 subsidiary's ROE).⁵⁹ Second, as noted above, I updated the proxy group used in

⁵⁸ Garrett Direct Testimony, at 11.

⁵⁹ Bulkley Direct Testimony, at 22.

the analysis I conducted in my rebuttal testimony to reflect changes that occurred since my direct testimony was filed. On October 27, 2025, AWK and WTRG announced a merger. Therefore, I am now also excluding WTRG from my proxy group due to WTRG being involved in merger and acquisition activity that was announced after the filing of my direct testimony. In addition to AWK being excluded as the parent company of PAWC, both AWK and WTRG should be excluded from Mr. Garrett's proxy group due to the announced merger between the two companies.

Q. Has Mr. Patel excluded both AWK and WTRG from his proxy group due to the pending merger between the two companies?

A. Yes.⁶⁰

Q. Do you agree with Mr. Garrett that non-water utilities should not be included in the proxy group used to determine the cost of equity for PAWC?

A. No. For similar reasons that I previously discussed with respect to I&E Witness Patel's testimony, I conclude that non-water utilities should be included in the proxy group used to determine the cost of equity for PAWC. Further, while Mr. Garrett concludes non-water utilities should be excluded from the proxy group because "they are relatively less comparable to PAWC than the water utilities"⁶¹, he does not respond to the comparison of financial metrics from *Value Line* contained in my direct testimony which shows that the non-water utilities in my proxy group

⁶⁰ Patel Direct Testimony, at 11.

⁶¹ Garrett Direct Testimony, at 11.

840 have similar risk characteristics as the water utilities.⁶² Finally, because Mr.
841 Garrett has incorrectly included both AWK and WTRG in the proxy group, his group
842 erroneously contains six companies; if both AWK and WTRG are appropriately
843 excluded, then Mr. Garrett's group would only contain four companies which is an
844 insufficient sample size to rely on to conduct his cost of equity analyses. The small
845 sample size highlights the importance of including comparable non-water utilities
846 in the proxy group as I have in both my direct and rebuttal testimonies.

847 **B. DCF Analysis**

848 **Q. How does Mr. Garrett conduct his constant growth DCF mode?**

849 A. Garrett conducts two constant growth DCF analyses, both of which rely on (1) the
850 30-day average stock price between December 1, 2025, and January 13, 2026;
851 and (2) annualized dividends from *Yahoo! Finance*. The difference between the
852 two DCF analyses is that Mr. Garrett relies on projected DPS growth rates
853 published by *Value Line* in one scenario, and a growth rate of 3.70 percent for
854 each proxy group company in the other scenario, which is based on the forecasted
855 nominal GDP growth estimate from the Congressional Budget Office ("CBO").⁶³

856 **Q. How does Mr. Garrett use the results of his DCF models to establish his ROE**
857 **recommendation?**

858 A. Mr. Garrett appears to not rely on the results of either his sustainable DCF model
859 or his DCF model that uses projected DPS growth rates when developing his

⁶² Bulkley Direct Testimony, at 28-29.

⁶³ Garrett Direct Testimony, at 20-26; Exhibit DJG-3 through Exhibit DJG-5.

recommended ROE for PAWC. Given the concerns that I have with the growth rate inputs that I will discuss in more detail below, I recommend that the Commission do the same and disregard the results of Mr. Garrett's DCF models.

Q. As a threshold matter, are the results of either of Mr. Garrett's constant growth DCF scenarios reasonable?

A. No. As shown on Exhibit DJG-6, the result of Mr. Garrett's constant growth DCF scenario using projected DPS growth rates from *Value Line* is a proxy group average cost of equity of 9.30 percent. The result of Mr. Garrett's constant growth DCF scenario using a single sustainable growth rate for the proxy group produces a cost of equity of 6.80 percent. The results of both analyses are either well below (sustainable DCF result of 6.80 percent) or at the low-end (DCF result using projected DPS growth rates of 9.30 percent) of any authorized ROE for either a water or natural gas utility in a regulatory jurisdiction comparable to Pennsylvania since at least 1980.

Q. Do you agree with Mr. Garrett's consideration of projected DPS growth rates?

A. No. There are multiple reasons why reliance on *Value Line* projections of DPS growth are not appropriate, and that projected EPS growth rates should be utilized in the constant growth DCF analysis:

- Earnings are the fundamental determinant of a company's ability to pay dividends, and over the long-term, dividend growth can only be sustained

by earnings growth.⁶⁴ Therefore, EPS growth rates should be relied on in the DCF analysis, not dividend per share (“DPS”) or book value per share growth rates.

- Management decisions to conserve cash for capital investments, to manage the dividend payout for the purpose of minimizing future dividend reductions, or to signal future earnings prospects can influence dividend growth rates in near-term periods. These decisions affect the dividends and the payout ratio in the short term but are not necessarily indicative of a firm’s long-term earnings growth.
- For example, forty S&P 500 companies suspended dividend payments in 2020 as a result of the increased uncertainty due to COVID-19.⁶⁵ These dividend suspensions occurred because companies believed earnings over the short term would decline and, therefore, elected to conserve cash to offset the financial effects of COVID-19.
- There is significant academic research demonstrating that EPS growth rates are most relevant in stock price valuation.⁶⁶ For example, Liu, et al. (2002) examined “the valuation performance of a comprehensive list of value drivers” and found that “forward earnings explain stock prices remarkably well” and were generally superior to other value drivers analyzed. Gleason, et al. (2012) found that the sell-side analysts with the most accurate stock price targets were those whom the researchers found to have more accurate earnings forecasts. The use of DPS growth rates ignores the academic research demonstrating that EPS growth rates are most relevant in stock price valuation.

⁶⁴ As noted by Brigham and Houston: “Growth in dividends occurs primarily as a result of growth in earnings per share (EPS). Earnings growth, in turn, results from a number of factors, including (1) inflation, (2) the amount of earnings the company retains and invests, and (3) the rate of return the company earns on its equity (ROE).” Eugene F. Brigham and Joel F. Houston, *Fundamentals of Financial Management*, at 317 (Concise Fourth Edition, Thomson South-Western, 2004).

⁶⁵ Karen Langley, “U.S. Companies Slashed Dividends at Fastest Pace in More Than a Decade,” *Wall Street Journal*, July 8, 2020.

⁶⁶ See, e.g., Robert S. Harris, “Using Analysts’ Growth Forecasts to Estimate Shareholder Required Rates of Return,” *Financial Management*, Spring 1986, at 66; James H. Vander Weide and Willard T. Carleton, “Investor growth expectations: Analysts vs. history,” *The Journal of Portfolio Management*, Spring, 1988; Robert S. Harris and Felicia C. Marston, “Estimating Shareholder Risk Premia Using Analysts’ Growth Forecasts,” *Financial Management*, Summer, 1992; Advanced Research Center, “Investor Growth Expectations,” Summer 2004; Eugene F. Brigham, Dilip K. Shome and Steve R. Vinson, “The Risk Premium Approach to Measuring a Utility’s Cost of Equity,” *Financial Management*, Vol. 14, No. 1, Spring, 1985; Dr. Roger A. Morin, *New Regulatory Finance*, Public Utilities Reports, Inc., 2006, at 299-303; Jing Liu, et al., “Equity Valuation Using Multiples,” *Journal of Accounting Research*, Vol. 40 No. 1, March 2002; C. A. Gleason, et al., “Valuation Model Use and the Price Target Performance of Sell-Side Equity Analysts,” *Contemporary Accounting Research*, September 2011; Boochun Jung, et al., “Do financial analysts’ long-term growth forecasts matter? Evidence from stock recommendations and career outcomes,” *Journal of Accounting and Economics*, Vol. 53 Issues 1-2, February-April 2012.

- Investment analysts report predominant reliance on EPS growth projections. In a survey completed by 297 members of the Association for Investment Management and Research, the majority of respondents ranked earnings as the most important variable in valuing a security (more important than cash flow, dividends, or book value).⁶⁷
- The projected DPS growth rates from *Value Line* that Mr. Garrett relies on are the views of an individual analyst. In contrast, projected EPS growth rates from *S&P Capital IQ Pro* and *Zacks Investment Research* (“Zacks”) are based on consensus estimates available from multiple sources. In other words, projected EPS growth rates include the contributions of more than one analyst and thus the results are less likely to be biased in one direction or another. Moreover, the fact that projected EPS growth estimates are available from multiple sources on a consensus basis attests to the importance of projected EPS growth rates to investors when developing long-term growth expectations.

For all of these reasons, projected EPS growth rates, not projected DPS growth rates, should be used for purposes of estimating the cost of equity using the constant growth DCF analysis.

Q. Has the Commission previously relied on projected EPS growth rates as an estimate of perpetual growth in the constant growth DCF model?

A. No. For example, the Commission has historically preferred the use of analysts’ projected EPS growth rates in the constant growth DCF analysis.⁶⁸ The Commission has noted the following:

Upon our consideration of the record evidence, we find that I&E’s DCF calculation correctly used forecasted earnings growth rates instead of considering historical growth rates. The record indicates that growth rate forecasts are made by analysts who already factor historical data into their forecasts of earnings per share growth. Although past performance can yield valuable information, relying on it for a DCF analysis results in placing too much weight on past performance. **Thus,**

⁶⁷ Stanley B. Block, “A Study of Financial Analysts: Practice and Theory,” *Financial Analysts Journal*, July/August 1999.

⁶⁸ See, e.g., Pennsylvania Public Utility Commission, Opinion and Order, October 4, 2018, at 93. See, also, Docket No. M-2018-3006643, Public Meeting held January 17, 2018, at 16, in which the Commission discusses the method it uses to set the ROE for the Distribution System Improvement Charge.

935 the best measure of growth for use in the DCF model are
936 forecasted earnings growth rates.⁶⁹

937 **Q. Are the *Value Line* projected DPS growth rates that Mr. Garrett relies on**
938 **consistent with the underlying principles of the constant growth DCF model?**

939 A. No. One of the primary assumptions of the constant growth DCF model is that the
940 growth rate needs to be constant. Further, as I have already noted, since earnings
941 are the fundamental determinant of a company's ability to pay dividends, over the
942 long-term, dividend growth can only be sustained by earnings growth. From this
943 fact, it can be reasonably concluded that: (1) since DPS growth is sustained by
944 EPS growth, DPS growth cannot exceed the growth in EPS over the long-term;
945 and (2) while DPS growth can grow at a lower rate than EPS, if a company is
946 retaining a larger portion of earnings, eventually DPS growth will increase in the
947 future if EPS and DPS are expected to grow at a constant rate.⁷⁰ Additionally, if
948 either condition were to exist, then the projected DPS growth rate would be
949 expected to change and thus could not be assumed in perpetuity as required by
950 the constant growth DCF model.

951 **Q. Are *Value Line's* projected DPS and EPS growth rates equivalent?**

952 A. No. As shown in Figure 12, using Mr. Garrett's proxy group as an example, *Value*
953 *Line's* projected DPS growth rates are not equivalent to its projected EPS growth
954 rates for any of the companies included in Mr. Garrett's proxy group. As a result,
955 it would not be reasonable to assume *Value Line's* projected DPS growth rate in
956 perpetuity for any of the companies included in Mr. Garrett's proxy group.

⁶⁹ Pennsylvania Public Utility Commission, Docket No. R-2020-3018929, Opinion and Order, June 17, 2021, at 160; emphasis added.

⁷⁰ Bente Villadsen, Michael J. Vilbert, Dan Harris, and A. Lawrence Kolbe, *Risk and Return for Regulated Industries*, 2017, at 99.

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958

**Figure 12: *Value Line's* Projected EPS and DPS Growth Rates
for Mr. Garrett's Proxy Group**

			Projected EPS Growth Rate	Projected DPS Growth Rate
959	American States Water Company Inc.	AWR	7.00%	8.00%
	American Water Works	AWK	4.50%	8.50%
	California Water Service Group	CWT	9.50%	5.50%
	Essential Utilities, Inc.	WTRG	6.00%	6.50%
	Middlesex Water Company	MSEX	7.50%	4.50%
	H2O America (SJW)	HTO	6.00%	4.00%

960 **Q. While Mr. Garrett considers a DCF model using projected DPS growth rates,**
961 **does Mr. Garrett prefer to use a different estimate of growth in the DCF**
962 **model?**

963 A. Yes, he does. Mr. Garrett does not believe it is reasonable to use analysts'
964 forecasted growth rates because they are short-term growth rate projections.⁷¹
965 Instead, Mr. Garrett instead contends that it is reasonable to use nominal GDP as
966 the growth rate in the constant growth DCF model because the terminal growth
967 rate used in the DCF model should not exceed the aggregate economic growth
968 rate, and the fact that utilities are a mature industry and their real growth
969 opportunities are primarily constrained by their physical service territories and by
970 customer and load growth within such service territories.⁷²

971 **Q. How does Mr. Garrett develop his projected GDP growth rate?**

972 A. Mr. Garrett relies on the projected nominal GDP growth rate over the period of
973 2025-2055 from the CBO of 3.70 percent.⁷³

⁷¹ Garrett Direct Testimony, at 27.

⁷² *Id.*, at 23-25.

⁷³ *Id.*, at 25.

974 **Q. Do you agree with Mr. Garrett's projected GDP growth rate?**

975 A. No. Mr. Garrett relies on a projected nominal GDP growth rate that is only for the
976 next 30 years (i.e., 2025-2055), while his constant growth DCF analysis relies on
977 a long-term growth rate that continues into perpetuity. Therefore, his assumed
978 long-term growth rate only covers a small portion of the period to which it is being
979 applied in his DCF analyses. As a result, the projected GDP growth rate that Mr.
980 Garrett relies on may not be indicative of the expected growth in GDP over the
981 longer term, and therefore, cannot be used as the basis to conclude that the
982 projected EPS growth rate for my proxy group will not be sustained in perpetuity.

983 **Q. Is the GDP growth rate that Mr. Garrett relies on supported by *Morningstar*,**
984 **which Mr. Garrett has relied on elsewhere in his cost of equity analyses?**

985 A. No. *Morningstar*, the former publisher of the SBBI Yearbook that is now owned by
986 *Kroll*, which is a data source Mr. Garrett relies on in his CAPM analysis,
987 recommends estimating a projected long-term nominal GDP growth rate by first
988 calculating the historical growth in real GDP and then adding the expected inflation
989 rate:

990 Growth in real GDP (with only a few exceptions) has been reasonably
991 stable over time; therefore, its historical performance is a good estimate
992 of expected long-term future performance. **By combining the inflation**

993 *estimate with the real growth rate estimate, a long-term estimate*
994 *of nominal growth is formed.*⁷⁴

995 **Q. What is the resulting estimate of a long-term growth rate when the**
996 **methodology outlined by *Morningstar* is applied?**

997 A. As shown on Exhibit No. 13-R, Schedule 8, when longer-term GDP growth is
998 estimated consistent with the methodology outlined by *Morningstar*, the long-term
999 nominal GDP growth rate is 5.49 percent. Specifically, the long-term nominal GDP
1000 growth rate is based on the real GDP growth rate of 3.18 percent from 1929
1001 through 2024, and a projected inflation rate of 2.24 percent. The projected rate of
1002 inflation is based on three measures: (1) the average long-term projected growth
1003 rate in the Consumer Price Index (“CPI”) of 2.30 percent, as reported by *Blue Chip*
1004 *Financial Forecasts*;⁷⁵ (2) the compound annual growth rate of the CPI for all urban
1005 consumers for 2035-2050 of 2.23 percent as projected by the Energy Information
1006 Administration (“EIA”) in its Annual Energy Outlook 2025; and (3) the compound
1007 annual growth rate of the GDP chain-type price index for 2035-2050 of 2.18
1008 percent, also reported by the EIA in the Annual Energy Outlook 2025.⁷⁶

1009 **Q. Is there academic research that challenges the use of GDP growth as the**
1010 **long-term estimate of growth in the DCF model?**

1011 A. Yes. For example, *Modern Regulatory Finance* notes the following:

1012 One central assumption in Multi-Stage DCF models, and a potential
1013 Achilles’ heel, in my view, is that utility growth rates will eventually
1014 match the growth of the macroeconomy usually measured by the
1015 growth of the Gross Domestic Product (GDP). I am not aware of any

⁷⁴ *Ibbotson and Associates*, Stocks, Bonds, Bills and Inflation, 1926-2012, 2013 Valuation Yearbook, at 52; emphasis added.

⁷⁵ *Blue Chip Financial Forecasts*, Vol. 44, No. 12, December 1, 2025, at 14.

⁷⁶ Energy Information Administration, Annual Energy Outlook 2025 at Table 20, April 15, 2025.

1016 financial literature supporting the notion that utility earnings per share
1017 are expected to grow at the average growth of the economy, or GDP.

1018 As discussed in Chapter 10, based upon the wealth of empirical and
1019 academic literature that supports the superiority of analyst's forecasts
1020 as a measure of investor expectations for the use of such forecasts in
1021 the DCF model, current earnings growth forecasts are the appropriate
1022 growth rates to use in a DCF analysis. Besides, to the extent that
1023 economic trends influence growth, it is reasonable to assume that they
1024 are already captured in analysts' growth estimates for utilities.

1025 Multi-stage DCF applications appear somewhat disconnected from the
1026 assumptions of the method and the consensus expectations of
1027 investors. The investment community does not look to GDP growth over
1028 the next several decades when evaluating an investment in utility
1029 stocks, nor does it anticipate a series of discrete multi-stage decennial
1030 stages. I am not aware of any evidence that investors evaluate the
1031 future based on the assumptions and data sources required to apply
1032 the two-stage or three-stage DCF model.⁷⁷

1033 **Q. Is Mr. Garrett's GDP growth rate consistent with the stock prices he relies on**
1034 **to conduct his DCF analysis?**

1035 A. No. The current stock prices relied on by Mr. Garrett are only sustainable if current
1036 long-term EPS growth rates are assumed to continue over the longer-term – not
1037 the nominal GDP growth rate of 3.70 percent assumed by Mr. Garrett. Looking at
1038 it a different way, the only way to maintain the current stock price valuations with
1039 a low long-term growth rate is to assume an extremely low cost of equity, which is
1040 what Mr. Garrett has done, but that is inconsistent with the market's expectation of
1041 water and natural gas utility stock prices. Instead, if Mr. Garrett were to assume a
1042 long-term growth rate more consistent with current earnings growth projections, he
1043 would have obtained a much higher ROE estimate.

⁷⁷ Roger A. Morin, *Modern Regulatory Finance*, Public Utilities Reports, Inc., 2021, at 486; emphasis added.

1044 It is important to note that since the current share prices of water and natural gas
1045 utilities rely on projected earnings growth rates, which are higher than the nominal
1046 GDP growth rate of 3.70 percent assumed by Mr. Garrett, if investors believed that
1047 each of the companies in the proxy group were going to grow at a rate equal to Mr.
1048 Garrett's long-term growth rate, the share prices for each of the proxy group
1049 companies would decrease. Further, since Mr. Garrett has assumed the same
1050 long-term growth rate for each proxy group company, it is likely, that all proxy group
1051 companies would converge to the same dividend yield, and therefore have the
1052 same ROE. This is because Mr. Garrett's sustainable DCF model inappropriately
1053 assumes proxy group companies are differentiated only by their dividend yield.
1054 Investors would invest in companies with the highest dividend yield, which drives
1055 up price until all prices are set such that the proxy group companies have identical
1056 dividend yields. This logic is clearly flawed as each proxy group company has
1057 different growth prospects and thus different prices and dividend yields.

1058 **Q. Does Mr. Garrett's DCF reliance on a sustainable growth rate acknowledge**
1059 **diversity of specific growth prospects for individual proxy group**
1060 **companies?**

1061 A. No. Mr. Garrett's reliance on nominal GDP growth in the constant growth DCF
1062 model disregards the specific circumstances of each company in the proxy group
1063 and instead applies the same growth rate to each company in the proxy group in
1064 perpetuity. While Mr. Garrett supports the development of a proxy group of
1065 comparable risk companies to estimate the cost of equity for PAWC, he essentially

1066 overrides the variations that occur among companies in the proxy group by
1067 applying the same one-size-fits-all nominal GDP growth rate to each company.

1068 **Q. Have you adjusted Mr. Garrett's constant growth DCF analyses for the issues**
1069 **that you have addressed?**

1070 A. Yes. Specifically, I modify Mr. Garrett's DCF analysis to: (1) rely on projected EPS
1071 growth rates as published by *Value Line*;⁷⁸ and (2) reflect my updated proxy group
1072 that removes companies that since my direct testimony have engaged in
1073 meaningful transactions, excludes PAWC's parent company, AWK and includes
1074 non-water utilities. As shown on Exhibit No. 13-R, Schedule 9, the average DCF
1075 result is 10.42 percent when applying these reasonable adjustments to his DCF
1076 analysis, which is significantly greater than the DCF range of 6.76 percent to 9.30
1077 percent that Mr. Garrett presents in his testimony.

1078 **Q. What is Mr. Garrett's position regarding your constant growth DCF analysis?**

1079 A. Mr. Garrett states that the results of my DCF analyses are overstated as result of
1080 relying on growth rates that are greater than his assumed nominal GDP growth
1081 rate.⁷⁹

⁷⁸ Since Mr. Garrett relied on projected DPS growth rates from *Value Line*, I updated his analysis to rely on the projected EPS growth rates from *Value Line*. However, *Value Line* is the projection of a single analyst and as reflected in my Direct Testimony and as updated herein, it is appropriate to utilize consensus forecasts of projected EPS growth rates instead of the forecast of a single analyst if such information is available – which, in this case, is readily available from sources such as *S&P Capital IQ* and *Zacks*.

⁷⁹ Garrett Direct Testimony, at 26-27.

1082 **Q. Do you agree with Mr. Garrett that the use of projected EPS growth rates in**
1083 **the DCF analysis is inconsistent with the infinite time horizon in the DCF**
1084 **model?**

1085 A. No. There are multiple reasons why there is no basis for Mr. Garrett's claim.
1086 First, the average projected DPS growth rate for Mr. Garrett's proxy group of 6.20
1087 percent is significantly greater than his assumed nominal GDP growth rate of 3.70
1088 percent, and therefore his criticism of my growth rates also applies to his DCF
1089 analysis using projected DPS growth rates. Further, the result of Mr. Garrett's DCF
1090 using his assumed nominal GDP growth rate is 6.80 percent, which is significantly
1091 below any authorized ROE for either a water or natural gas utility in a regulatory
1092 jurisdiction comparable to Pennsylvania in more than four decades.

1093 Second, Mr. Garrett supports his conclusion by comparing the projected EPS
1094 growth rates to his projected GDP growth rate, noting that it is not reasonable to
1095 assume that utilities can grow at a rate that is greater than the economy over the
1096 long term. However, this comparison relies entirely on the accuracy of his estimate
1097 of a long-term GDP growth rate.

1098 Third, considering the empirical studies comparing the total factor productivity
1099 ("TFP") growth of the utility industry relative to the economy, it is not unreasonable
1100 to assume that earnings growth for utilities could exceed GDP growth over the long
1101 term. In a study filed as part of the Rate Regulation Initiative of the Alberta Utilities

1102 Commission, the authors calculated TFP growth⁸⁰ for 72 U.S. electric and
1103 combination electric and natural gas utilities and for the U.S. economy for the
1104 period of 1972 through 2009. For the U.S. utility group, TFP growth averaged 0.96
1105 percent over the period of 1972 to 2009,⁸¹ while TFP growth for the U.S. economy
1106 was 0.91 percent,⁸² indicating that electric and combination electric and natural
1107 gas utilities were approximately 5.00 percent more productive than the U.S.
1108 economy over the study period. Therefore, the authors demonstrated that utility
1109 growth exceeded growth for the U.S. economy for approximately 40 years.

1110 **C. CAPM Analysis**

1111 **Q. Please summarize Mr. Garrett's CAPM analysis.**

1112 A. Mr. Garrett presents a CAPM analysis based on (1) a risk-free rate of 4.81⁸³
1113 percent, which is the 30-day average yield on 30-year Treasury bonds through
1114 January 13, 2026; (2) the current betas for each of the proxy group companies as
1115 published by *Value Line*; and (3) a market risk premium of 5.00 percent based on
1116 averaging the market risk premium from the IESE Business School survey, *Kroll*,
1117 Professor Damodaran, and Mr. Garrett's own calculation of an implied equity risk

⁸⁰ TFP growth is a measure of productivity calculated as the difference between output growth and input growth. Higher TFP growth indicates that a company is converting inputs into higher levels of output growth (*i.e.*, increased productivity).

⁸¹ Alberta Utilities Commission, Jeff Makholm and Agustin Ros, "Update, Reply and PBR Plan Review for AUC Proceeding 566 – Rate Regulation Initiative", February 22, 2012, at 5.

⁸² Alberta Utilities Commission, Jeff Makholm, and Agustin Ros, "Total Factor Productivity Study for Use in AUC Proceeding 566 – Rate Regulation Initiative," December 30, 2010, at 19.

⁸³ Although Mr. Garrett states that he used a 4.66 percent risk-free rate on page 29 of this testimony, Exhibits DJG-7 and DJG-11 show that he calculated a 4.81 percent risk-free rate.

1118 premium.⁸⁴ As shown in Exhibit DJG-11, these inputs produce a CAPM result for
1119 his water utility proxy group of 8.70 percent.

1120 **Q. Is the result of Mr. Garrett's CAPM reasonable?**

1121 A. No. Similar to his DCF analyses, the result of his CAPM analysis is at the very low
1122 end of the range of authorized ROEs for water and natural gas utilities in regulatory
1123 jurisdictions comparable to Pennsylvania in the last 40 years.

1124 **Q. Do you have any concerns with the inputs that Mr. Garrett relies on to**
1125 **conduct his CAPM analyses?**

1126 A. Yes. My primary areas of disagreement with Mr. Garrett's CAPM analyses are: (1)
1127 his contention that while he relies on the beta coefficients from Value Line, the beta
1128 coefficients from Value Line are overstated because Value Line adjusts beta using
1129 the Blume Adjustment as opposed to the Vasicek adjustment; and (2) his estimate
1130 of the market risk premium.

1131 **Q. Do you agree with Mr. Garrett that *Value Line's* use of the Blume adjustment**
1132 **"overstates" the beta coefficients for utilities?**

1133 A. No, I do not. According to Mr. Garrett, the betas for utility stocks do not trend to
1134 the market average of 1.00 over time as assumed by the Blume adjustment and
1135 therefore, use of the Blume adjustment overstates the betas of utilities. Mr. Garrett
1136 contends that beta coefficients should be adjusted to the utility industry average
1137 as opposed to the market average (*i.e.*, the Vasicek adjustment). In the case of

⁸⁴ Garrett Direct Testimony, at 29-30, and 36.

the Vasicek adjustment, the beta coefficients above the industry average are adjusted downwards, while beta coefficients below the industry average are adjusted upwards. However, this adjustment is not appropriate for regulated utilities because raw beta coefficients likely understate the true beta of utility stocks given that the utility sector is not only correlated to the broader market, but the utility industry is also sensitive to changes in interest rates that are not factored into the raw beta calculation. In other words, the raw beta coefficients do not consider interest rate risk and likely understate the actual risk, and thus understate the beta coefficients of the utility sector. Accordingly, the Vasicek adjustment adjusts the raw beta coefficients towards an average beta coefficient that is likely to be understated. Conversely, the Blume adjustment applied by *Value Line* adjusts the raw beta coefficients towards the market average of 1.0, thus likely better reflecting both the correlation with the broader market and the interest rate risk of the utility sector. Therefore, *Value Line's* beta coefficients which reflect the Blume adjustment are not overstated as Mr. Garrett has incorrectly assumed.

Q. Is the market risk premium used in Mr. Garrett's CAPM reasonable?

A. No. As shown in Figure 13, each of the estimates of the market risk premium that Mr. Garrett relies on to develop his market risk premium estimate of 5.00 percent fail to reflect the well-established inverse relationship between interest rates and the market risk premium (*i.e.*, as interest rates decrease, the market risk premium increases, and vice versa). Based on historical data from *Kroll*, the market risk

premium from 1926-2025 is 7.37 percent.⁸⁵ The historical income-only return on government bonds used to calculate the historical market risk premium over the same period has been approximately 4.86 percent. However, Mr. Garrett relies on a risk-free rate of 4.81 percent, which is slightly below the historical average. The inverse relationship between interest rates and the market risk premium implies that the market risk premium should be above the long-term historical average of 7.37 percent since Mr. Garrett's risk-free rate is below the historical average. However, the market risk premia relied on by Mr. Garrett are well below the long-term term average market risk premium.

Figure 13: Misalignment of Market Risk Premia Relied on by Mr. Garrett

Source	Market Risk Premium	Amount Below Long-Term Avg.	Risk-Free Rate	Amount Below Long-Term Avg.
Long-Term Historical Avg.	7.37%		4.86%	
IESE Buisness School Survey	5.50%	-1.87%	4.81%	-0.05%
Kroll - Normalized	5.00%	-2.37%	4.81%	-0.05%
Damodaran	4.40%	-2.97%	4.81%	-0.05%
Garret Implied ERP	5.00%	-2.37%	4.81%	-0.05%

⁸⁵ The market risk premium from 1926-2025 is calculated as the average return on the S&P 500 Index from 1926-2025 (12.23 percent) minus the average income-only return on long-term government bonds over the same time-period (4.86 percent). *Kroll*, Cost of Capital Navigator.

1170 **Q. Do you have any concerns regarding Mr. Garrett's usage of survey data to**
1171 **determine his risk premium?**

1172 A. Yes. The drawbacks include biased responses and biased sampling as noted by
1173 Brigham, Shone, and Vinson (1985).⁸⁶ Further, Professor Damodaran, whose
1174 market risk premium estimate Mr. Garrett has also considered, noted that very few
1175 practitioners were inclined to use survey results, because, among other things,
1176 they were affected by how and of whom the questions were asked and on recent
1177 stock price movements.⁸⁷ Additionally, response rates to surveys can be
1178 extremely limited, as Graham and Harvey (2018) noted in their Duke CFO survey
1179 where the response rate was only 5.00 percent to 8.00 percent.⁸⁸ Finally, and
1180 most importantly, even Professor Fernandez, the author of the survey relied on by
1181 Mr. Garrett, specifically states in reference to the required equity premium that
1182 "[t]he average of that distribution cannot be interpreted as the REP [required equity
1183 premium] of the market nor as the REP of a representative investor.⁸⁹

⁸⁶ Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, "The Risk Premium Approach to Measuring Utility's Cost of Equity," *Financial Management*, Vol. 14, No 1, 1985, at 33.

⁸⁷ Aswath Damodaran, "Equity Risk Premiums (ERP): Determinants, Estimation, and Implications," 2023, at 28-29.

⁸⁸ John R. Graham and Campbell R. Harvey, "The Equity Risk Premium in 2018," Social Science Research Network, March 27, 2018.

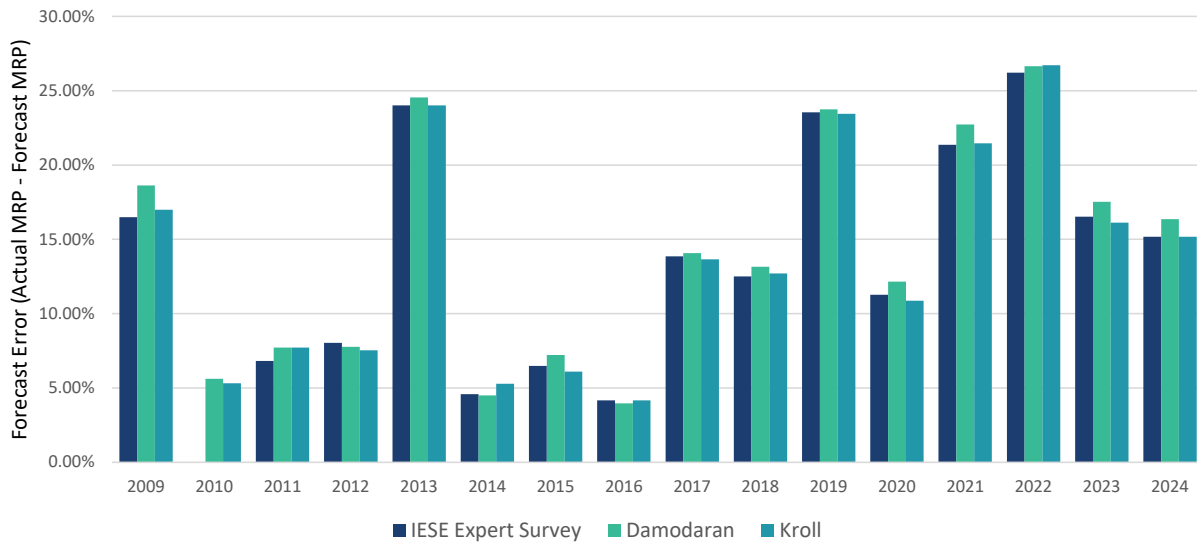
⁸⁹ Pablo Fernandez, Diego Garcia, and Lucia F. Acin, "Survey: Market Risk Premium and Risk-Free Rate used for 54 countries in 2025," IESE Business School, May 20, 2025, at 9; emphasis added.

1184 **Q. Have you analyzed the accuracy of the market risk premia published by *Kroll*,**
1185 **the IESE Survey, and Professor Damodaran that Mr. Garrett has relied on in**
1186 **his CAPM analysis?**

1187 A. Yes. Figure 14 shows the annual market risk premium forecast error for the IESE
1188 survey, Professor Damodaran, and *Kroll* since 2009 when *Kroll* initiated its market
1189 risk premium publication. The forecast error is calculated as the absolute
1190 difference between the forecasts that were published by these sources and the
1191 “observed” market risk premium, calculated as the difference between the return
1192 on large company stocks and the income-only return on long-term government
1193 bonds. As shown in Figure 14 these sources have consistently failed to produce
1194 accurate market risk premium predictions, especially in recent years. For example,
1195 in 2024, the observed equity risk premium was 20.68 percent, whereas these
1196 sources reported market risk premia in the range of 4.33 percent to 5.50 percent.
1197 Therefore, this analysis clearly shows that the IESE survey, Professor Damodaran,
1198 and *Kroll*, each of which are relied on by Mr. Garrett, have produced unreliable
1199 estimates of the market risk premium.

1200
1201

Figure 14: *Kroll*, IESE Survey and Professor Damodaran Market Risk Premium Forecast Error⁹⁰



1202

1203

Q. Mr. Garrett also estimates his own implied market return and market risk premium using a two-stage DCF model. Is his approach for estimating an implied market return and implied market risk premium reasonable and consistent with his constant growth DCF analysis?

1204

1205

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1207

A. No. There are multiple reasons why the approach that Mr. Garrett has used to estimate his implied market return, and thus implied market risk premium, are unreasonable:

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- Mr. Garrett cautions against his own assumption of using historical growth rates by acknowledging that “past growth is not always a good indicator of future growth.”⁹¹

⁹⁰ The figure calculates the absolute value of the difference between the actual and forecasted market risk premia. Large company stock total returns from *Kroll* (2009-2022) and S&P Capital IQ Pro (2023-2024) are used for market returns data, and income only returns on long-term government bonds from *Kroll* are used for the risk-free rate to calculate the actual market risk premium. A 2010 forecast was not available from IESE.

⁹¹ Garret Direct Testimony, at 23.

1213 • Mr. Garrett has provided no evidence that his assumed risk-free rate
1214 (i.e., the current 30-day average yield on the 30-year Treasury bond) is
1215 an appropriate estimate of long-term growth in his estimation of an
1216 implied market return.

1217 • Mr. Garrett's use of his assumed risk-free rate of 4.81 percent at the
1218 estimate of long-term growth is inconsistent with his reliance on a
1219 nominal GDP growth rate of 3.70 percent as the estimate of long-term
1220 growth in his constant growth DCF model.

1221

1222 **Q. How would Mr. Garrett's estimate of the market return on the S&P 500 change**
1223 **had he relied on projected EPS growth rates and a long-term GDP growth**
1224 **rate in his two-stage DCF for purposes of calculating his implied market risk**
1225 **premium?**

1226 A. While I do not agree with the use of his two-stage DCF model to estimate the
1227 market return for the S&P 500, as shown on Exhibit No. 13-R, Schedule 10, page
1228 2, had Mr. Garrett properly relied on the projected EPS growth rate of the S&P 500
1229 Index as the estimate of first stage growth rate, but still using his sustainable
1230 growth rate for the second stage growth rate, his market return estimate would
1231 increase from 9.82 percent to 12.35 percent. Furthermore, as shown on Exhibit
1232 No. 13-R, Schedule 10, page 3, had Mr. Garrett also properly relied on the long-
1233 term GDP growth rate calculation as specified by *Morningstar*, which results in
1234 growth rate of 5.49 percent, as the estimate of second-stage growth, Mr. Garrett's
1235 market return estimate would be 12.87 percent.

1236 **Q. Have you recalculated Mr. Garrett's CAPM analysis to address the issues**
1237 **you have identified with his analysis?**

1238 A. Yes. I modified Mr. Garrett's CAPM analysis to: (1) reflect my updated proxy
1239 group; and (2) rely on the adjusted implied market returns shown on Exhibit No.
1240 13-R, Schedule 10, pages 2 and 3. Specifically, when the first stage growth rate
1241 reflects the projected EPS growth of the S&P 500 Index and the second stage
1242 growth rate reflects Mr. Garrett's sustainable growth rate, the resulting cost of
1243 equity from the CAPM is 10.58 percent, and when the second stage growth rate is
1244 also adjusted to reflect *Morningstar's* calculation of the long-term GDP growth rate,
1245 the resulting cost of equity from the CAPM is 10.98 percent. The adjusted cost of
1246 equity results of 10.58 percent and 10.98 percent are well above the result of Mr.
1247 Garrett's filed CAPM analysis of 8.7 percent.

1248 **Q. What is Mr. Garrett's position regarding your CAPM analyses?**

1249 A. Mr. Garrett contends that my CAPM is "overstated" because of my market risk
1250 premium.⁹²

1251 **Q. Is there any merit to Mr. Garrett's contention that your forward-looking**
1252 **market return, and thus market risk premium, are "overstated"?**

1253 A. No. There are multiple reasons why there is no basis to Mr. Garrett's contention
1254 regarding the market return and thus market risk premia used in my CAPM
1255 analyses.

⁹² Garrett Direct Testimony, at 44-46.

1256 **Q. Is it reasonable to rely on forecasted EPS growth rates in the calculation of**
1257 **the market return that exceed U.S. GDP growth?**

1258 A. Yes. It reasonable to rely on growth rates, such as forecasted EPS growth rates,
1259 in the market return calculation that exceed projected U.S. GDP growth.
1260 Companies in the S&P 500 Index operate in the modern global economy and not
1261 just in the United States. As a result, these companies' future earnings growth is
1262 not necessarily constrained by or representative of future growth in the U.S. such
1263 as reflected by projected U.S. GDP growth. The U.S. GDP does not account for
1264 companies' revenue achieved in international markets. In fact, in his discussion of
1265 sustainable growth for his DCF model, Mr. Garrett acknowledges that GDP growth
1266 in a country is only the long-term growth constraint if the company is purely a
1267 domestic company.⁹³

1268 As stated in a *Seeking Alpha* article, "the most obvious difference between GDP
1269 growth and S&P 500 earnings growth is international earnings growth."
1270 Additionally, it has been noted that between 1950-2014, the median S&P 500
1271 return was 13.00 percent, while GDP grew less than 3.00 percent.⁹⁴ Similarly, as
1272 noted by Morgan Stanley: "U.S. companies now get more of their sales from
1273 outside the U.S. than they did in the past. GDP does not include those sales."⁹⁵

⁹³ *Id.*, at 26-27.

⁹⁴ Matt Comer, "How Do We Have 18.4% Earnings Growth In A 2.58% GDP Economy?," *Seeking Alpha*, April 19, 2018.

⁹⁵ Burt White and Jeff Buchbinder, "The S&P and GDP are not the Same Thing," *LPL Financial*, November 4, 2014.

1274 Wellington Management also provides an intuitive example of how the disconnect
1275 between GDP and EPS growth can be observed between the U.S. and China:

1276 China EPS growth has stagnated while U.S. EPS growth has been
1277 exceptional, despite China's economy growing at twice the speed of the
1278 U.S.... When EPS is diluted by additional company share issuance, it
1279 can further exacerbate this misalignment with GDP growth.⁹⁶

1280 Furthermore, it is reasonable to assume that the average growth of the S&P 500
1281 Index could be sustainable in the long run. The calculation of the market risk
1282 premium is based on the return on the broader stock market, as measured by the
1283 S&P 500 Index, less the return on a risk-free instrument (which in my case, is the
1284 yield on the 30-year Treasury bond). The S&P 500 Index is composed of the
1285 largest, top performing companies. Over time, the specific companies that are
1286 included in the S&P 500 Index will vary; however, because the index is composed
1287 of the largest, top performing companies, it is reasonable to assume the index will
1288 always contain individual companies with projected earnings growth rates that will
1289 be considered high. Therefore, investor expectations of growth and return for the
1290 index as a whole may not change over time.

⁹⁶ N. Samouihan and A. King, "Chart in focus: The need to differentiate market growth from macro growth," Wellington Management, September 2024.

1291 **Q. Has the Commission supported the use of a forward-looking market return**
1292 **in the CAPM analysis such as the one you have relied on in estimating the**
1293 **cost of equity?**

1294 A. Yes. For example, in Docket No. R-2021-3027385, the Commission relied on
1295 I&E's DCF and CAPM results to establish the authorized ROE,⁹⁷ and I&E's CAPM
1296 reflected a forward-looking market return based on a constant growth DCF of the
1297 *Value Line* universe of stocks and of the S&P 500 (yielding a market return of 12.14
1298 percent).⁹⁸

1299 **Q. Have other regulatory commissions also supported the use of a forward-**
1300 **looking market return and market risk premium in the CAPM analysis? Such**
1301 **as you have relied upon?**

1302 A. Yes. Various state utility regulatory commissions have supported the use of a
1303 constant growth DCF model to estimate the market return in the CAPM. As shown
1304 in Figure 15, the Staff of the Illinois Commerce Commission ("ICC"), and the Staff
1305 of the Maine Public Utilities Commission ("Maine PUC") have each supported the
1306 forward-looking market risk premium, and the market return estimates using the
1307 constant growth DCF model. In each of these cases, the respective regulatory
1308 commission relied on the estimated CAPM results by these parties to determine

⁹⁷ Pennsylvania Public Utility Commission, Aqua Pennsylvania, Inc., Opinion and Order, Public Meeting held May 12, 2022, at 178.

⁹⁸ Pennsylvania Public Utility Commission, Aqua Pennsylvania, Inc., Opinion and Order, Public Meeting held May 12, 2022, at 147.

1309 the authorized ROE and did not dispute the use of the constant growth DCF model
 1310 to calculate the market return.

1311 **Figure 15: Regulatory Commissions – Market Return Estimated Using the**
 1312 **Constant Growth DCF Model**

Intervening Party	Applicant	Docket No.	Approach of Intervening Party to Calculating the Market Return	Date of Order	Did the Commission Rely on the Intervening Party's CAPM?
Staff of the ICC	North Shore Gas Company	20-0810	CGDCF of the dividend-paying companies in the S&P 500 (11.95%) ⁹⁹	9/8/21	Yes ¹⁰⁰
Staff of the MPUC	Northern Utilities, Inc.	2019-00092	CGDCF of the dividend-paying companies in the S&P 500 (11.33%-13.49%) ¹⁰¹	4/1/20	Yes ¹⁰²

1313

1314 **Q. Do studies demonstrate that the market return used in your CAPM, and thus**
 1315 **the market risk premium, is reasonable?**

1316 A. Yes. The Federal Reserve Bank of New York published an analysis in 2015 that
 1317 reviewed 20 methodologies over the period 1960 through 2013 for estimating the
 1318 market risk premium.¹⁰³ Given that the study considered 20 methodologies to
 1319 estimate the market risk premium, it is substantially more comprehensive than the
 1320 review of Mr. Garrett who only considers the market risk premium estimates of
 1321 three different sources.¹⁰⁴ The results of this study demonstrates that my market

⁹⁹ Illinois Commerce Commission, Docket No. 20-0810, Order, September 8, 2021, at 71.

¹⁰⁰ *Id.*, at 86-87.

¹⁰¹ Maine Public Utilities Commission, Docket No. 2019-00092, Bench Analysis, October 29, 2019, at 21.

¹⁰² *Id.*, Order Part II, April 1, 2020, at 58.

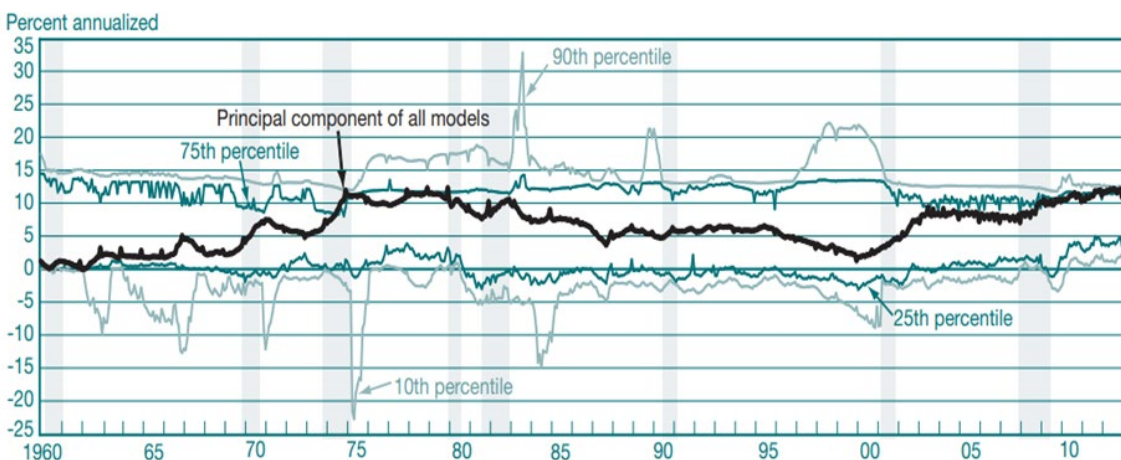
¹⁰³ Fernando Duarte and Carla Rosa, "The Equity Risk Premium: A Review of Models," Federal Reserve Bank of New York (2015).

¹⁰⁴ Garret Direct Testimony, at 38-39.

risk premium estimates, which, as shown on Exhibit No.13-R, Schedule 3, of my rebuttal testimony, are in the range of 8.86 percent to 9.09 percent, are reasonable. Specifically, the key conclusions from this study are:

- The 20 methodologies reviewed reflected a range for the market risk premium of between -1.00 percent to 14.50 percent.
- As shown in Figure 16, the principal component analysis of the 20 models (*i.e.*, the bold black line) produced a range for the market risk premium of approximately 0.00 percent to over 10.00 percent from 1960 through 2013.
- The one-year-ahead market risk premium was consistently greater than 10.00 percent following the financial crisis of 2008/09.

Figure 16: The Federal Reserve Bank of New York, One-Year-Ahead Market Risk Premium¹⁰⁵



Further, the Federal Reserve Bank of New York also noted the following:

Chart 2 shows the first principal component of all twenty models in black (the black line is the same principal component shown in black in each of the panels of Chart 1). ***As expected, the principal component tends to peak during financial turmoil, recessions, and periods of low real GDP growth or high inflation.*** It tends to bottom out after periods of sustained bullish stock markets and high real GDP growth. Evaluated by the first principal component, the one-year ahead ERP

¹⁰⁵ Fernando Duarte and Carla Rosa, "The Equity Risk Premium: A Review of Models," Federal Reserve Bank of New York (2015), at 50.

1344 [equity risk premium] reaches a local peak in June 2012 at 12.2 percent.
1345 The surrounding months have ERP estimates of similar magnitude, with
1346 the most recent estimate in June 2013 at 11.2 percent. This behavior is
1347 not so clearly seen by simply looking at the collection of individual
1348 models in Chart 1, a finding that highlights the usefulness of principal
1349 component analysis. Similarly high levels were observed in the mid-
1350 and late 1970s, during a period of stagflation, while the recent financial
1351 crisis had slightly lower ERP estimates, closer to 10 percent.¹⁰⁶

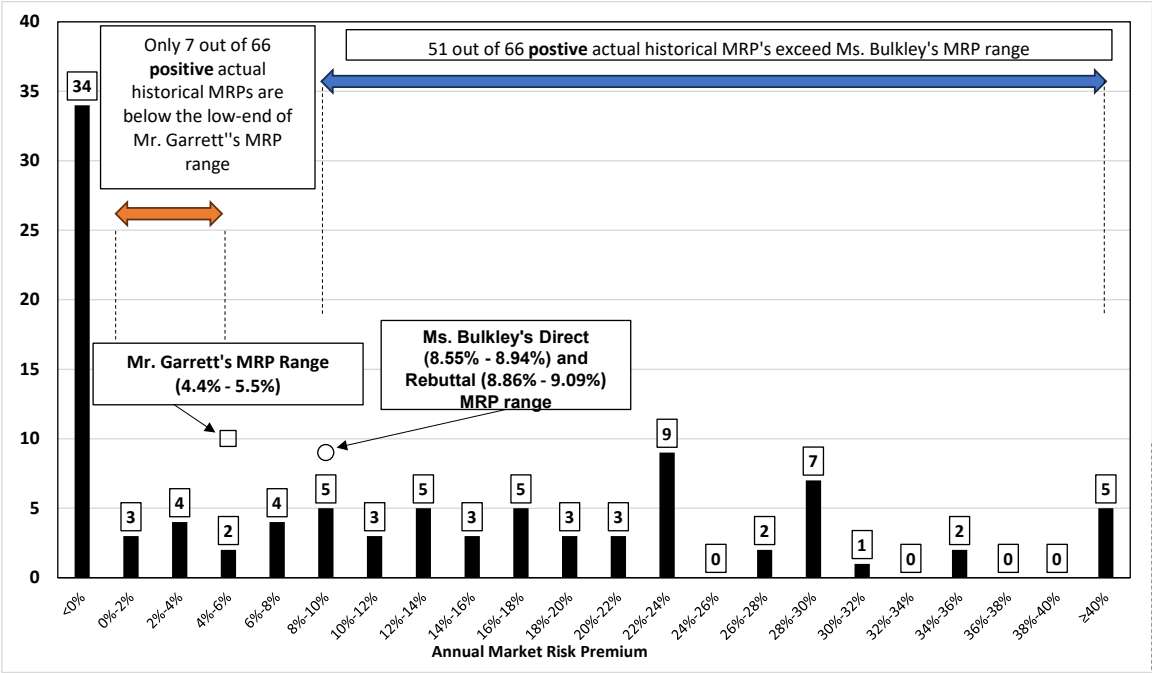
1352 Thus, the Federal Reserve Bank of New York noted that the market risk premium
1353 is higher during periods of increased inflation. While inflation has declined
1354 significantly in the past two years, it remains above the Federal Reserve's target
1355 of 2.00 percent.

1356 **Q. How do the market risk premia in your CAPM compare with the observed**
1357 **historical market risk premia?**

1358 A. As shown in Figure 17, the vast majority of the positive historical market risk premia
1359 observations (51 out of 66) are at or above the market risk premia range used in
1360 my direct (8.55 percent to 8.94 percent) and rebuttal testimonies (8.86 percent to
1361 9.09 percent), whereas there are very few positive historical market risk premia
1362 observations (7 out of 66) that are below the low-end of Mr. Garrett's market risk
1363 premia range (4.4 percent to 5.5 percent).

¹⁰⁶ *Id.*; emphasis and clarification added.

1364 **Figure 17: Distribution of Historical Market Risk Premia (1926-2025)¹⁰⁷**



1365

1366 **Q. What is your overall conclusion regarding the market return in your CAPM**

1367 **analysis?**

1368 **A.** For all of the reasons just discussed, the market return, and thus market risk

1369 premium, in my CAPM analyses are reasonable and consistent with the findings

1370 of the Federal Reserve and other utility regulatory commissions. Therefore, there

1371 is no basis to conclude that the market return, and thus market risk premium, in

1372 my CAPM analyses is “overstated”.

¹⁰⁷ Depicts the risk premia as calculated as the difference between total annual returns on large company stocks and income only returns on long-term government bonds, as reported in the 2023 *Kroll SBBI Yearbook* for 1926-2022 and from *S&P Capital IQ Pro* (market returns) and *Kroll* (long-term government bond yields) for 2023-2025.

1373 **Q. Have the courts addressed Mr. Garrett’s assertion that your forward-looking**
1374 **market return is “overstated”?**

1375 A. Yes. In its review of FERC Opinion No. 569-B, the U.S. State Court of Appeals for
1376 the District of Columbia addressed the concern regarding the use of projected EPS
1377 growth rates in a constant growth DCF model to estimate the market return. In the
1378 Court’s decision, it acknowledged that the FERC has relied on the use of projected
1379 EPS growth rates in the calculation of the market return on the S&P 500 because
1380 the S&P 500 is regularly updated to include companies with high market
1381 capitalization and it includes companies at all stages of growth, including lower
1382 and higher growth potential. The Court determined that FERC’s rationale for using
1383 projected EPS growth rates was sufficient and did not accept the challenge to this
1384 assumption.¹⁰⁸

1385 **D. ECAPM**

1386 **Q. What is Mr. Garrett’s position regarding your ECAPM analysis?**

1387 A. Mr. Garrett contends that the use of an adjusted beta along with the adjustments
1388 in the ECAPM are effectively duplicative and thus produces overstated results.¹⁰⁹
1389 In addition, similar to his position regarding my CAPM, he states that my ECAPM
1390 also suffers from an overstated market risk premium and betas (Value Line and

¹⁰⁸ United States Court of Appeals, District of Columbia Circuit, Opinion, Docket No. 16-1325, August 9, 2022, at 19.

¹⁰⁹ Garrett Direct Testimony, at 40.

1391 Bloomberg betas reflect the Blume Adjustment), each of which, I have already
1392 addressed in my response to Mr. Garrett's CAPM.¹¹⁰

1393 **Q. Is it appropriate to use adjusted betas in the ECAPM?**

1394 A. Yes, it is entirely appropriate to use adjusted betas in the ECAPM, and doing so is
1395 consistent with academic literature and the estimation of the ECAPM in this
1396 manner has been accepted by various regulatory commissions. There is no merit
1397 to Mr. Garrett's contention regarding the ECAPM.

1398 **Q. What is the purpose of using adjusted beta in the ECAPM?**

1399 A. The purpose of adjusting beta in the CAPM is to account for the tendency of beta
1400 to trend back over time to the market beta of 1.00. The betas published by *Value*
1401 *Line* include this adjustment, which was first proposed by Marshall E. Blume in
1402 1975.¹¹¹ The use of adjusted betas in the CAPM is important because if beta
1403 trends towards 1.00, as Blume noted, then the adjusted beta will be more reflective
1404 of the beta that can be expected over the near-term. This is equally important in
1405 the specification of the CAPM in this case since we are estimating the cost of equity
1406 for the Company over the near-term.

1407 The ECAPM does not account for the tendency of beta to trend toward 1.00. The
1408 purpose of the ECAPM is to account for the fact that the risk-return relationship is
1409 flatter than what is estimated by the CAPM, **even when using adjusted betas.**
1410 While beta is not observable and must be estimated, the theory behind the ECAPM

¹¹⁰ *Id.*

¹¹¹ Blume, Marshall E. "Betas And Their Regression Tendencies." *The Journal of Finance*, Vol. 30, No. 3, 1975, pp. 785–795.

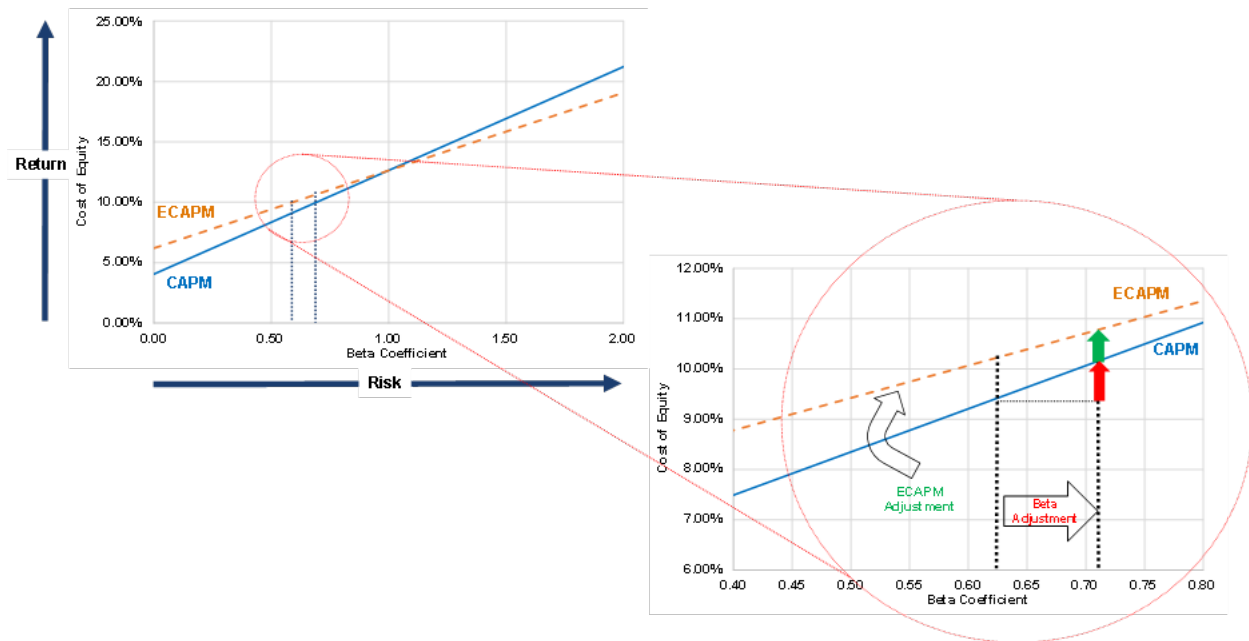
1411 is that even if the true value of a stock's beta were observable, the CAPM would
1412 understate the results for stocks with betas less than 1.00 and overstate the results
1413 for stocks with betas greater than 1.00. Therefore, contrary to the assertions of
1414 Mr. Garrett, the purpose of each adjustment is different and thus applying both
1415 adjustments in the ECAPM is not duplicative.

1416 **Q. Can you demonstrate that using adjusted betas in the CAPM and relying on**
1417 **the ECAPM are two distinct adjustments to the CAPM?**

1418 A. Yes. Figure 18 demonstrates the point that adjusting betas and adjusting the slope
1419 of the risk/return relationship through the ECAPM are two distinct adjustments and
1420 are not duplicative as alleged by Mr. Garrett. As shown in Figure 18, when beta is
1421 adjusted to recognize that betas revert to the market mean of 1.0 over time and
1422 used in the CAPM, the resulting adjustment is shown by the red arrow in the lower
1423 right-hand corner. Separately, when the ECAPM is employed to recognize that
1424 the risk/return relationship is flatter than predicted by the CAPM, the resulting
1425 adjustment is shown by the green arrow in the lower right-hand corner. To the
1426 extent that a company with a beta greater than 1.0 were being evaluated, the same
1427 process of two separate adjustments would apply, albeit in the opposite direction
1428 from what is shown in Figure 18 and would result in a decrease in the cost of equity
1429 otherwise predicted by the CAPM.

1430

Figure 18: Risk/Return Relationship between CAPM and ECAPM



1431

1432 **Q. Are you aware of any other academic studies that have used adjusted betas**
 1433 **to estimate the ECAPM?**

1434 **A.** Yes. For example, a study conducted by Litzenberger, Ramaswamy, Sosin (1980)
 1435 found that the CAPM tends to understate the return for stocks such as utilities that
 1436 have a beta less than 1.00.¹¹² To develop their analysis, the authors used
 1437 historical (*i.e.*, “raw”) betas to estimate the “alpha” factor in the ECAPM. However,
 1438 the authors also showed that an “alpha” factor can be derived for Blume-adjusted
 1439 betas using the results of their analysis for raw betas. The Blume adjustment is
 1440 shown in the following equation:

1441

$$\beta_i = \omega \beta_{i(\text{historical})} + (1 - \omega) \quad [1]$$

¹¹² Robert Litzenberger, *et al.*, “On the CAPM Approach to the Estimation of A Public Utility’s Cost of Equity Capital,” *The Journal of Finance*, Vol. 35, No. 2, 1980, at 369-383.

1442 Where:
 1443 β_i = adjusted beta
 1444 β_i [historical] = raw beta
 1445 ω = Blume Adjustment factor (*i.e.*, 0.67)

1446 The estimate of “alpha” using Blume-adjusted betas can be derived using the
 1447 results presented in the “Raw Beta” section of Table 1 on page 380 and the
 1448 equations on page 376:

1449
$$a = a' - b' \left(\frac{1-\omega}{\omega} \right) = 0.326 - 0.330 \left(\frac{0.33}{0.67} \right) = 0.163 \quad [2]$$

1450 Where:
 1451 a = estimated alpha factor for Blume adjusted betas
 1452 a' = estimated alpha factor using raw betas
 1453 b' = estimated excess return over the risk-free rate using raw betas

1454 Because the authors relied on monthly returns for stocks in the New York Stock
 1455 Exchange, the estimated “alpha” factor using adjusted betas of 0.163 percent must
 1456 be annualized.¹¹³ When annualized, the estimated “alpha” factor is 1.97 percent
 1457 using Blume-adjusted betas, which is consistent with the “alpha” factor relied on
 1458 by Dr. Morin of 1.00 to 2.00 percent to develop the 0.25 and 0.75 factors included
 1459 in the ECAPM that I rely on in the ECAPM analyses presented in my direct and
 1460 rebuttal testimony. Therefore, the Litzenberger, *et al.* (1980) study shows that the
 1461 adjustment to beta and the use of the ECAPM are not duplicative, but rather
 1462 account for two different factors in the CAPM.

¹¹³ $(1.00163)^{12-1} = 1.97$ percent

1463 In addition, Chrétien and Coggins (2011) studied the CAPM and its ability to
1464 estimate the risk premium for the utility industry in particular subgroups of utilities
1465 for a data set that included market data through the end of 2006.¹¹⁴ Chrétien and
1466 Coggins considered the CAPM, the Fama-French three-factor model and a model
1467 similar to the ECAPM. The study shows that the ECAPM significantly
1468 outperformed the traditional CAPM at predicting the observed risk premium for the
1469 various utility subgroups.

1470 Finally, Mr. Garrett's concern with the ECAPM analysis is addressed directly by Dr.
1471 Roger Morin in Modern Regulatory Finance as follows:

1472 Because of this adjustment, some critics of the ECAPM argue that the
1473 use of Value Line adjusted betas in the traditional CAPM amounts to
1474 using an ECAPM. This is incorrect. The use of adjusted betas in a
1475 CAPM analysis is not equivalent to the ECAPM. Betas are adjusted
1476 because of the regression tendency of betas to converge towards 1.0
1477 over time. We have seen that numerous empirical studies have
1478 determined that the SML [Security Market Line] described by the CAPM
1479 formula at any given moment in time is not as steeply sloped as the
1480 predicted SML. The slope of the SML should not be confused with Beta.
1481 On the point, Eugene F. Brigham, finance professor and the author of
1482 many financial textbooks states:

1483
1484 The Slope of the SML (5% in Figure 6-16) reflects the degree
1485 of risk aversion in the economy. The greater the average
1486 investor's aversion to risk, then (a) the steeper the slope of the
1487 line, (b) the greater the risk premium for all stocks, and (c) the
1488 higher required rate of return on all stocks. Students sometimes
1489 confuse beta with the slope of the SML. This is a mistake.

1490
1491 The use of an adjusted beta by Value Line is correcting for a different
1492 problem than the ECAPM. The adjusted beta captures the fact that

¹¹⁴ Stéphane Chrétien, and Frank Coggins, "Cost Of Equity For Energy Utilities: Beyond The CAPM," *Energy Studies Review*, Vol. 18, No. 2, 2011.

1493 betas regress towards one over time. The ECAPM corrects for the fact
1494 that the CAPM under-predicts observed returns when beta is less than
1495 one and over-predicts observed returns when beta is greater than
1496 one.¹¹⁵

1497 **Q. Are you aware of state regulatory commissions that have accepted the use**
1498 **of the ECAPM?**

1499 A. Yes. There are various regulatory commissions that have supported the use of
1500 the ECAPM in establishing an authorized ROE, and have done so when adjusted
1501 betas are used in the ECAPM analysis. For example, the New York Public Service
1502 Commission (“NYPSC”), and the North Carolina Utilities Commission (“NCUC”)
1503 have accepted the ECAPM analysis with the use of adjusted beta coefficients in
1504 establishing the authorized ROE for regulated utilities. Specifically, the NYPSC
1505 gives equal weight to the CAPM and ECAPM (which it refers to as the “Zero Beta”
1506 CAPM) results,¹¹⁶ and the NCUC has recently found that both the adjustment to
1507 beta in the CAPM and the adjustment in the ECAPM were needed because they
1508 correct for different things.¹¹⁷

¹¹⁵ Dr. Roger A. Morin, *Modern Regulatory Finance*, Public Utilities Report, Inc. (2021), at 223-224 (emphasis added).

¹¹⁶ See, e.g., New York Public Service Commission, Case No. 20-G-0101, Order, May 19, 2021, at 44-46.

¹¹⁷ North Carolina Utilities Commission, Docket No. E-2, SUB 1300, Order Accepting Stipulations, Granting Partial Rate Increase, and Requiring Public Notice, at 162-163.

1509 **E. Mr. Garrett 's Adjusted Cost of Equity Results**

1510 **Q. How do the results of Mr. Garrett's cost of equity analyses change, and thus**
1511 **his recommended ROE, based on the issues that you have identified and**
1512 **discussed herein?**

1513 A. Figure 19 and Exhibit No.13-R, Schedule 12 summarize the results of Mr. Garrett's
1514 DCF and CAPM analyses as adjusted in Exhibit No.13-R, Schedule 9 through
1515 Schedule AEB-11. The results of Mr. Garrett's DCF and CAPM analyses are
1516 appropriately adjusted to reflect the issues that I have identified with his analysis
1517 including:

- 1518 • reflect my updated proxy group that includes non-water utilities and
1519 removes companies that since my direct testimony have engaged in
1520 meaningful transactions;
- 1521 • rely on analyst earnings growth rates for his DCF; and
- 1522 • adjust his two-stage DCF model to estimate the market return in his
1523 CAPM to: (1) rely on projected EPS growth rates as the estimate of first
1524 stage growth rate; and (2) rely on the long-term GDP growth rate
1525 calculation as specified by *Morningstar*, as the estimate of second stage
1526 growth.

1527 The adjusted cost of equity range is 10.42 percent to 10.98 percent and the
1528 resulting average cost of equity is 10.66 percent, which supports my recommended
1529 ROE in this proceeding of 10.95 percent.

Figure 19: Summary of Mr. Garrett's Adjusted Cost of Capital Results

<u>Model</u>	<u>Cost of Equity</u>
CAPM (Projected EPS and Garrett Sustainable Growth)	10.58%
CAPM (Projected EPS and GDP Growth)	10.98%
DCF Mean (Analyst EPS Growth)	10.42%
Model Average	10.66%

VII. BUSINESS AND REGULATORY RISK

Q. What is I&E Witness Patel's position regarding how the Company's general business and regulatory risk should affect the Company's authorized ROE in this proceeding?

A. I&E Witness Patel contends that PAWC's business and operating risks are not unique to PAWC, and the fact that the utilities in Pennsylvania have mechanisms such as the DSIC, the Fully Projected Forecast Test Year, and the ability to file rates cases as needed, reduces risk.¹¹⁸

Q. Do you agree with I&E Witness Patel's assessment?

A. No. It is not reasonable or appropriate to consider the regulatory mechanisms of the utilities in Pennsylvania generally, or the regulatory mechanisms applicable to the Company specifically, on a stand-alone basis without reference to the other comparable utilities as I&E Witness Patel seemingly suggests. Rather, the risk that is relevant for purposes of establishing the authorized ROE in this proceeding is the *relative* risk of the Company as compared to the proxy group. Exhibit No. 13-R, Schedule 13 contains an update to the comparison of recovery mechanisms

¹¹⁸ Patel Direct Testimony, at 51-66.

provided in Exhibit No. 13-A, Schedule 12 in my direct testimony to reflect my updated proxy group that removes companies, which have engaged in meaningful transactions since my direct testimony was filed. As seen in Exhibit No. 13-R, Schedule 13, a majority have the operating subsidiaries of the proxy group have timely cost recovery through mechanisms such as forecasted test years, capital cost recovery and non-volumetric rate design, meaning that the presence of the DSIC and forecast test year in Pennsylvania does not lower PAWC's business and regulatory risk relative to the proxy group.

Q. What is I&E Witness Patel's position regarding flotation costs?

A. I&E Witness Patel opposes consideration of flotation costs when determining the ROE for PAWC as he contends that "the flotation costs of the parent company are accounted for and recovered as O&M expenses or amortized over a certain period in the books of the issuer company," and is unaware of the Commission ever specifically authorizing a flotation cost adjustment.¹¹⁹

Q. Do you continue to believe that flotation costs should be considered by the Commission when establishing the ROE in this proceeding?

A. Yes. While I am not recommending a specific flotation cost adjustment, flotation costs are legitimate costs for equity holders that are not recovered through the rate of return on equity derived from the DCF or CAPM analysis. Just as rate base investments, flotation costs are also part of the invested costs of the utility, and the need to reimburse shareholders for the lost returns associated with equity issuance

¹¹⁹ Patel Direct Testimony, at 68-69.

costs has been recognized by the academic and financial communities. Since the actual book equity of a stock issuance is calculated as the market value less flotation costs, the book equity of that issuance is always less than the market value of the stock. Therefore, all else equal, investors can earn their cost of equity in any year only if the company is allowed to earn a return on the common equity that is higher than the required return. This is because the total common equity base has been permanently reduced by the amount of the flotation cost. As noted in *Modern Regulatory Finance*: “Since flotation costs of common stock issues cannot be amortized because they have no finite maturity, they must be recovered by way of an upward adjustment to the allowed return on equity.”¹²⁰ The text goes on to state that a permanent adjustment is needed because:

“(a) even if no further stock issues are contemplated, the flotation cost adjustment is still permanently required to keep shareholders whole, and (b) flotation costs are only recovered if the rate of return is applied to total equity, including retained earnings, in all future years, even if no future financing is contemplated.”¹²¹

Q. Is there academic support for the method you used to estimate flotation costs?

A. Yes. *Modern Regulatory Finance* identifies the “conventional approach” to calculating flotation costs in regulatory proceedings as dividing the expected dividend by 1 minus the flotation cost (e.g., for flotation costs of 5 percent, dividing

¹²⁰ Morin, Roger A. *Modern Regulatory Finance*. Public Utilities Reports, Inc., 2021, at 337.

¹²¹ *Id.*, at 338.

1590 the expected dividend by 0.95 will produce the adjusted cost of equity capital), and
1591 states regarding this approach that:

1592 Its use in regulatory proceedings by cost of capital witnesses is
1593 widespread. The formula is discussed in several college-level
1594 corporate finance textbooks, such as Brigham and Ehrhardt (2011).¹²²

1595 **Q. Is there academic support for the method you used to estimate flotation**
1596 **costs?**

1597 A. Yes. Various regulatory commissions across the United States have previously
1598 allowed the recovery of flotation costs in the authorization of a utility's ROE based
1599 on the circumstances in the case.¹²³

1600 **VIII. MANAGEMENT PERFORMANCE**

1601 **Q. What is I&E Witness Patel's position regarding the Company's management**
1602 **performance and how it should be considered relative to the Company's**
1603 **authorized ROE in this proceeding?**

1604 A. In addition to contending that the performance of the Company's management
1605 does not justify an increased ROE,¹²⁴ which is addressed by PAWC witness Dr.
1606 Christina Chard in her rebuttal testimony, I&E Witness Patel also states that the
1607 Company is able to recover all of its costs associated with acquisition of troubled

¹²² *Id.*, at 336.

¹²³ See, e.g., Indiana Utility Regulatory Commission, Cause No. 42359, Order, May 18, 2004, at 43; Connecticut Public Utilities Regulatory Authority, Docket No. 10-12-02, June 29, 2011, at 133–13; South Dakota Public Utilities Commission, Docket No. EL11-019, Final Decision and Order, July 2, 2012, at 6; South Dakota Public Utilities Commission, Docket No. EL18-021, Final Decision and Order, May 30, 2019, at 8; Maine Public Utilities Commission, Docket No. 2017-00198, Order, June 28, 2018; Maine Public Utilities Commission, Docket No. 2017-00065, Order, February 28, 2018.

¹²⁴ Patel Direct Testimony, at 72-77.

1608 water and wastewater systems, as well as has the opportunity to earn a return on
1609 the fair value of the rate base of such acquisitions, which I&E Witness Patel states
1610 “adequately compensates for the investment risk of the acquiring company.”¹²⁵

1611 **Q. Has I&E Witness Patel provided any evidence to support his notion that the**
1612 **Company is already adequately compensated for its investment risk as a**
1613 **result of acquiring troubled water and wastewater utilities?**

1614 A. No, I&E Witness Patel has not provided any evidence that the compensation for
1615 such investment risk is adequate. Regardless, as discussed in more detail in the
1616 rebuttal testimony of PAWC witness Dr. Chard, I&E Witness Patel’s position that
1617 management performance should not be compensated is counter to the
1618 Commission’s Policy Statement on Small Nonviable Water and Wastewater
1619 Systems, which specifies that the Commission will consider rate of return
1620 incentives to encourage the acquisition of troubled water and wastewater
1621 systems.¹²⁶ In fact, as noted by I&E Witness Patel, the Commission approved a
1622 25 basis point adder for management performance in *Aqua* based primarily on the
1623 utility’s willingness to provide emergency aide to water and wastewater systems
1624 that required substantial investment.¹²⁷ I&E Witness Patel also recognizes that
1625 simply because the Commission will consider a potential ROE adder for
1626 management performance, it does not mean such an adder will be granted.
1627 However, as discussed by PAWC witness Dr. Christina Chard, the Company has

¹²⁵ *Id.*, at 78.

¹²⁶ Rebuttal Testimony of Dr. Christina Chard, at 23-24.

¹²⁷ Patel Direct Testimony, at 75.

1628 delivered superior performance that goes well beyond the requirements of the
1629 Public Utility Code.

1630 **Q. What is Mr. Garrett's position regarding your consideration of the**
1631 **Company's management performance on the ROE to be authorized by the**
1632 **Commission in this proceeding?**

1633 A. Mr. Garrett contends that the ROE should not consider management performance,
1634 as management performance is a firm-specific risk factor that is not rewarded by
1635 the market because investors can eliminate such risks through portfolio
1636 diversification.¹²⁸

1637 **Q. Is it appropriate to consider management performance as one factor in**
1638 **determining where within the range of cost of equity results an authorized**
1639 **ROE should fall?**

1640 A. Yes. As Mr. Garrett's own cost of equity analyses demonstrate, there is a range
1641 of results that occur when using multiple analytical approaches to estimating the
1642 cost of equity. As such, the analyst needs to determine where best within that
1643 range of results that the authorized ROE should fall, and considering management
1644 performance is one factor that reasonably should be considered when setting the
1645 authorized ROE.

1646 **Q. Does this conclude your rebuttal testimony?**

1647 A. Yes, it does.

¹²⁸ Garrett Direct Testimony, at 41-42.

PAWC Exhibit 13-R

**COST OF EQUITY ANALYSES
SUMMARY OF RESULTS**

<i>Constant Growth DCF</i>			
	Minimum	Average	Maximum
	Growth Rate	Growth Rate	Growth Rate
DCF			
30-Day Avg. Stock Price	9.64%	10.52%	11.20%
90-Day Avg. Stock Price	9.64%	10.51%	11.19%
180-Day Avg. Stock Price	9.71%	10.59%	11.26%
Average	9.66%	10.54%	11.22%
<i>CAPM and ECAPM</i>			
	30-Year Treasury Bond Yield		
	Current	Near-Term	Longer-Term
	30-Day Avg	Projected	Projected
CAPM:			
Current <i>Value Line</i> Beta	11.61%	11.60%	11.56%
Long-term Avg. <i>Value Line</i> Beta	11.48%	11.47%	11.42%
ECAPM:			
Current <i>Value Line</i> Beta	12.13%	12.13%	12.09%
Long-term Avg. <i>Value Line</i> Beta	12.03%	12.03%	11.99%

30-DAY CONSTANT GROWTH DCF

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield	Value Line Projected EPS Growth Rate	S&P Capital IQ Projected EPS Growth Rate	Zacks Projected EPS Growth Rate	Average Projected EPS Growth Rate	Cost of Equity: Minimum Growth Rate	Cost of Equity: Mean Growth Rate	Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	\$4.00	\$167.81	2.38%	2.48%	8.50%	8.26%	6.50%	7.75%	8.96%	10.23%	10.98%
Chesapeake Utilities Corporation	CPK	\$2.74	\$125.30	2.19%	2.28%	8.00%	8.15%	n/a	8.08%	10.27%	10.35%	10.43%
NiSource Inc.	NI	\$1.12	\$42.61	2.63%	2.73%	8.00%	8.68%	6.00%	7.56%	8.71%	10.29%	11.42%
Northwest Natural Gas Company	NWN	\$1.97	\$46.27	4.26%	4.39%	6.50%	5.50%	n/a	6.00%	9.87%	10.39%	10.90%
ONE Gas, Inc.	OGS	\$2.68	\$77.89	3.44%	3.55%	4.50%	7.10%	6.70%	6.10%	8.02%	9.65%	10.67%
Southwest Gas Corporation	SWX	\$2.48	\$82.09	3.02%	3.18%	NMF	11.28%	9.20%	10.24%	12.36%	13.41%	14.47%
American States Water Company	AWR	\$2.02	\$73.53	2.74%	2.83%	7.00%	5.65%	NA	6.32%	8.47%	9.15%	9.84%
California Water Service Group	CWT	\$1.20	\$44.02	2.73%	2.85%	9.50%	8.78%	NA	9.14%	11.62%	11.99%	12.36%
Middlesex Water Company	MSEX	\$1.44	\$52.17	2.76%	2.86%	7.50%	8.14%	5.90%	7.18%	8.74%	10.04%	11.01%
H2O America (SJW)	HTO	\$1.68	\$51.07	3.29%	3.39%	6.00%	6.44%	6.50%	6.31%	9.39%	9.71%	9.90%
Mean										9.64%	10.52%	11.20%

Notes:

[1] Bloomberg Professional as of January 31, 2026

[2] Bloomberg Professional 30-day average as of January 31, 2026

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])))

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])))

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR and CWT. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR and CWT.

90-DAY CONSTANT GROWTH DCF

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
						Value Line Projected EPS Growth Rate	S&P Capital IQ Projected EPS Growth Rate	Zacks Projected EPS Growth Rate	Average Projected EPS Growth Rate	Cost of Equity: Minimum Growth Rate	Cost of Equity: Mean Growth Rate	Cost of Equity: Maximum Growth Rate
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield							
Atmos Energy Corporation	ATO	\$4.00	\$170.92	2.34%	2.43%	8.50%	8.26%	6.50%	7.75%	8.92%	10.18%	10.94%
Chesapeake Utilities Corporation	CPK	\$2.74	\$130.01	2.11%	2.19%	8.00%	8.15%	n/a	8.08%	10.19%	10.27%	10.34%
NiSource Inc.	NI	\$1.12	\$42.70	2.62%	2.72%	8.00%	8.68%	6.00%	7.56%	8.70%	10.28%	11.41%
Northwest Natural Gas Company	NWN	\$1.97	\$45.84	4.30%	4.43%	6.50%	5.50%	n/a	6.00%	9.92%	10.43%	10.94%
ONE Gas, Inc.	OGS	\$2.68	\$79.46	3.37%	3.48%	4.50%	7.10%	6.70%	6.10%	7.95%	9.58%	10.60%
Southwest Gas Corporation	SWX	\$2.48	\$80.31	3.09%	3.25%	NMF	11.28%	9.20%	10.24%	12.43%	13.48%	14.54%
American States Water Company	AWR	\$2.02	\$73.30	2.75%	2.84%	7.00%	5.65%	NA	6.32%	8.48%	9.16%	9.85%
California Water Service Group	CWT	\$1.20	\$45.20	2.65%	2.78%	9.50%	8.78%	NA	9.14%	11.55%	11.91%	12.28%
Middlesex Water Company	MSEX	\$1.44	\$53.28	2.70%	2.80%	7.50%	8.14%	5.90%	7.18%	8.68%	9.98%	10.95%
H2O America (SJW)	HTO	\$1.68	\$48.70	3.45%	3.56%	6.00%	6.44%	6.50%	6.31%	9.55%	9.87%	10.06%
Mean										9.64%	10.51%	11.19%

Notes:

[1] Bloomberg Professional as of January 31, 2026

[2] Bloomberg Professional 90-day average as of January 31, 2026

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])))

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])))

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR and CWT. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR and CWT.

180-DAY CONSTANT GROWTH DCF

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
						Value Line Projected EPS Growth Rate	S&P Capital IQ Projected EPS Growth Rate	Zacks Projected EPS Growth Rate	Average Projected EPS Growth Rate	Cost of Equity: Minimum Growth Rate	Cost of Equity: Mean Growth Rate	Cost of Equity: Maximum Growth Rate
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield							
Atmos Energy Corporation	ATO	\$4.00	\$163.90	2.44%	2.54%	8.50%	8.26%	6.50%	7.75%	9.02%	10.29%	11.04%
Chesapeake Utilities Corporation	CPK	\$2.74	\$125.52	2.18%	2.27%	8.00%	8.15%	n/a	8.08%	10.27%	10.35%	10.42%
NiSource Inc.	NI	\$1.12	\$41.44	2.70%	2.80%	8.00%	8.68%	6.00%	7.56%	8.78%	10.36%	11.50%
Northwest Natural Gas Company	NWN	\$1.97	\$42.81	4.60%	4.74%	6.50%	5.50%	n/a	6.00%	10.23%	10.74%	11.25%
ONE Gas, Inc.	OGS	\$2.68	\$76.26	3.51%	3.62%	4.50%	7.10%	6.70%	6.10%	8.09%	9.72%	10.74%
Southwest Gas Corporation	SWX	\$2.48	\$77.55	3.20%	3.36%	NMF	11.28%	9.20%	10.24%	12.55%	13.60%	14.66%
American States Water Company	AWR	\$2.02	\$74.14	2.72%	2.81%	7.00%	5.65%	NA	6.32%	8.45%	9.13%	9.81%
California Water Service Group	CWT	\$1.20	\$45.47	2.64%	2.76%	9.50%	8.78%	NA	9.14%	11.53%	11.90%	12.26%
Middlesex Water Company	MSEX	\$1.44	\$53.64	2.68%	2.78%	7.50%	8.14%	5.90%	7.18%	8.66%	9.96%	10.93%
H2O America (SJW)	HTO	\$1.68	\$49.45	3.40%	3.50%	6.00%	6.44%	6.50%	6.31%	9.50%	9.82%	10.01%
Mean										9.71%	10.59%	11.26%

Notes:

[1] Bloomberg Professional as of January 31, 2026

[2] Bloomberg Professional 180-day average as of January 31, 2026

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])))

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])))

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR and CWT. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR and CWT.

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
Chesapeake Utilities Corporation	CPK	4.83%	0.70	13.69%	8.86%	11.03%	11.70%
NiSource Inc.	NI	4.83%	0.85	13.69%	8.86%	12.36%	12.70%
Northwest Natural Gas Company	NWN	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
ONE Gas, Inc.	OGS	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
Southwest Gas Corporation	SWX	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
American States Water Company	AWR	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
California Water Service Group	CWT	4.83%	0.80	13.69%	8.86%	11.92%	12.36%
Middlesex Water Company	MSEX	4.83%	0.80	13.69%	8.86%	11.92%	12.36%
H2O America (SJW)	HTO	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
Mean						11.61%	12.13%
Median						11.48%	12.03%

Notes:

[1] Bloomberg Professional as of January 31, 2026

[2] Value Line

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
		Near-term projected 30-year U.S. Treasury bond yield (Q2 2026 - Q2 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Company	Ticker						
Atmos Energy Corporation	ATO	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
Chesapeake Utilities Corporation	CPK	4.80%	0.70	13.69%	8.89%	11.03%	11.69%
NiSource Inc.	NI	4.80%	0.85	13.69%	8.89%	12.36%	12.69%
Northwest Natural Gas Company	NWN	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
ONE Gas, Inc.	OGS	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
Southwest Gas Corporation	SWX	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
American States Water Company	AWR	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
California Water Service Group	CWT	4.80%	0.80	13.69%	8.89%	11.91%	12.36%
Middlesex Water Company	MSEX	4.80%	0.80	13.69%	8.89%	11.91%	12.36%
H2O America (SJW)	HTO	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
Mean						11.60%	12.13%
Median						11.47%	12.03%

Notes:

[1] Blue Chip Financial Forecasts, Vol. 45, No. 1, January 30, 2026, at 2

[2] Value Line

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
Chesapeake Utilities Corporation	CPK	4.60%	0.70	13.69%	9.09%	10.97%	11.65%
NiSource Inc.	NI	4.60%	0.85	13.69%	9.09%	12.33%	12.67%
Northwest Natural Gas Company	NWN	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
ONE Gas, Inc.	OGS	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
Southwest Gas Corporation	SWX	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
American States Water Company	AWR	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
California Water Service Group	CWT	4.60%	0.80	13.69%	9.09%	11.87%	12.33%
Middlesex Water Company	MSEX	4.60%	0.80	13.69%	9.09%	11.87%	12.33%
H2O America (SJW)	HTO	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
Mean						11.56%	12.09%
Median						11.42%	11.99%

Notes:

[1] Blue Chip Financial Forecasts, Vol. 44, No. 12, December 1, 2025, at 14

[2] Value Line

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.83%	0.76	13.69%	8.86%	11.58%	12.11%
Chesapeake Utilities Corporation	CPK	4.83%	0.72	13.69%	8.86%	11.24%	11.85%
NiSource Inc.	NI	4.83%	0.78	13.69%	8.86%	11.76%	12.24%
Northwest Natural Gas Company	NWN	4.83%	0.73	13.69%	8.86%	11.27%	11.88%
ONE Gas, Inc.	OGS	4.83%	0.75	13.69%	8.86%	11.48%	12.03%
Southwest Gas Corporation	SWX	4.83%	0.83	13.69%	8.86%	12.19%	12.57%
American States Water Company	AWR	4.83%	0.70	13.69%	8.86%	11.03%	11.70%
California Water Service Group	CWT	4.83%	0.72	13.69%	8.86%	11.17%	11.80%
Middlesex Water Company	MSEX	4.83%	0.74	13.69%	8.86%	11.41%	11.98%
H2O America (SJW)	HTO	4.83%	0.77	13.69%	8.86%	11.65%	12.16%
Mean						11.48%	12.03%
Median						11.44%	12.01%

Notes:

[1] Bloomberg Professional as of January 31, 2026

[2] Exhibit No.13-R, Schedule 4

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Near-term projected 30-year U.S. Treasury bond yield (Q2 2026 - Q2 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.80%	0.76	13.69%	8.89%	11.57%	12.10%
Chesapeake Utilities Corporation	CPK	4.80%	0.72	13.69%	8.89%	11.23%	11.85%
NiSource Inc.	NI	4.80%	0.78	13.69%	8.89%	11.75%	12.24%
Northwest Natural Gas Company	NWN	4.80%	0.73	13.69%	8.89%	11.26%	11.87%
ONE Gas, Inc.	OGS	4.80%	0.75	13.69%	8.89%	11.47%	12.03%
Southwest Gas Corporation	SWX	4.80%	0.83	13.69%	8.89%	12.19%	12.56%
American States Water Company	AWR	4.80%	0.70	13.69%	8.89%	11.03%	11.69%
California Water Service Group	CWT	4.80%	0.72	13.69%	8.89%	11.16%	11.79%
Middlesex Water Company	MSEX	4.80%	0.74	13.69%	8.89%	11.40%	11.97%
H2O America (SJW)	HTO	4.80%	0.77	13.69%	8.89%	11.64%	12.15%
Mean						11.47%	12.03%
Median						11.44%	12.00%

Notes:

[1] Blue Chip Financial Forecasts, Vol. 45, No. 1, January 30, 2026, at 2

[2] Exhibit No.13-R, Schedule 4

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.60%	0.76	13.69%	9.09%	11.52%	12.07%
Chesapeake Utilities Corporation	CPK	4.60%	0.72	13.69%	9.09%	11.17%	11.80%
NiSource Inc.	NI	4.60%	0.78	13.69%	9.09%	11.71%	12.21%
Northwest Natural Gas Company	NWN	4.60%	0.73	13.69%	9.09%	11.21%	11.83%
ONE Gas, Inc.	OGS	4.60%	0.75	13.69%	9.09%	11.42%	11.99%
Southwest Gas Corporation	SWX	4.60%	0.83	13.69%	9.09%	12.15%	12.54%
American States Water Company	AWR	4.60%	0.70	13.69%	9.09%	10.97%	11.65%
California Water Service Group	CWT	4.60%	0.72	13.69%	9.09%	11.10%	11.75%
Middlesex Water Company	MSEX	4.60%	0.74	13.69%	9.09%	11.35%	11.94%
H2O America (SJW)	HTO	4.60%	0.77	13.69%	9.09%	11.59%	12.12%
Mean						11.42%	11.99%
Median						11.38%	11.96%

Notes:

[1] Blue Chip Financial Forecasts, Vol. 44, No. 12, December 1, 2025, at 14

[2] Exhibit No.13-R, Schedule 4

[3] Exhibit No.13-R, Schedule 5

[4] Equals [3]-[1]

[5] Equals [1] + [2] x [4]

[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

HISTORICAL VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[12]	[13]
Company	Ticker	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average
Atmos Energy Corporation	ATO	0.80	0.80	0.80	0.70	0.70	0.60	0.60	0.80	0.80	0.80	0.85	0.90	0.75	0.76
Chesapeake Utilities Corporation	CPK	0.70	0.65	0.65	0.65	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.70	0.72
NiSource Inc.	NI	0.85	0.85	NMF	NMF	0.60	0.50	0.55	0.85	0.85	0.85	0.90	0.95	0.85	0.78
Northwest Natural Gas Company	NWN	0.65	0.70	0.65	0.65	0.70	0.60	0.60	0.80	0.85	0.80	0.80	0.90	0.75	0.73
ONE Gas, Inc.	OGS				0.70	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.75	0.75
Southwest Gas Corporation	SWX	0.80	0.85	0.80	0.75	0.80	0.70	0.70	0.95	0.95	0.90	0.90	0.95	0.75	0.83
American States Water Company	AWR	0.65	0.70	0.70	0.75	0.80	0.70	0.65	0.65	0.65	0.65	0.70	0.75	0.75	0.70
California Water Service Group	CWT	0.60	0.70	0.75	0.75	0.80	0.70	0.70	0.65	0.70	0.70	0.70	0.75	0.80	0.72
Middlesex Water Company	MSEX	0.75	0.70	0.70	0.75	0.80	0.75	0.75	0.75	0.70	0.70	0.75	0.80	0.75	0.74
H2O America (SJW)	HTO	0.85	0.85	0.75	0.75	0.70	0.60	0.60	0.85	0.80	0.80	0.85	0.85	0.75	0.77
Mean		0.74	0.76	0.73	0.72	0.73	0.65	0.65	0.79	0.79	0.78	0.81	0.86	0.76	0.75

Notes:

[1] Value Line, dated December 26, 2013

[2] Value Line, dated December 31, 2014

[3] Value Line, dated December 30, 2015

[4] Value Line, dated December 29, 2016

[5] Value Line, dated December 28, 2017

[6] Value Line, dated December 27, 2018

[7] Value Line, dated December 26, 2019

[8] Value Line, dated December 30, 2020

[9] Value Line, dated December 29, 2021

[10] Value Line, dated December 30, 2022

[11] Value Line, Dated December 29, 2023

[12] Value Line, Dated December 27, 2024

[13] Value Line, Dated December 26, 2025.

[13] Average ([1] - [13])

MARKET RETURN DERIVED FROM S&P 500 INDEX

[1] Estimate of the S&P 500 Dividend Yield	1.30%
[2] Estimate of the S&P 500 Growth Rate	12.31%
[3] S&P 500 Estimated Required Market Return	13.69%

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
LyondellBasell Industries NV	LYB	282.840	133.85	37,858.09	0.09%	0.76%	0.00%	5.81%	0.01%
American Express Co	AXP	14681.140	259.48	3,809,462.21	9.06%	0.40%	0.04%	13.33%	1.21%
Verizon Communications Inc	VZ	1767.385	223.01	394,144.45	0.94%	3.10%	0.03%	14.97%	0.14%
Texas Pacific Land Corp	TPL	425.294	129.37	55,020.30	0.13%			12.55%	0.02%
Broadcom Inc	AVGO	1738.872	109.3	190,058.70	0.45%	2.31%	0.01%	10.21%	0.05%
Boeing Co/The	BA	362.626	96.04	34,826.60	0.08%			5.02%	0.00%
Solventum Corp	SOLV	615.307	263.64	162,219.47		2.47%			
Caterpillar Inc	CAT	410.500	293.25	120,379.13	0.29%			13.73%	0.04%
JPMorgan Chase & Co	JPM	488.629	310.88	151,904.86		1.27%			
Chevron Corp	CVX	480.570	67.31	32,347.15	0.08%	3.03%	0.00%	3.47%	0.00%
Coca-Cola Co/The	KO	402.644	246.82	99,380.68		2.76%			
AbbVie Inc	ABBV	212.000	252.87	53,608.44	0.13%			15.94%	0.02%
Walt Disney Co/The	DIS	270.500	103.28	27,937.24	0.07%	2.75%	0.00%	7.60%	0.01%
Corpay Inc	CPAY	534.095	119.775	63,971.17	0.15%	3.17%	0.00%	7.43%	0.01%
Extra Space Storage Inc	EXR	712.121	14.65	10,432.57		4.80%			
Exxon Mobil Corp	XOM	524.114	110.95	58,150.44	0.14%	2.20%	0.00%	4.59%	0.01%
Phillips 66	PSX	539.576	74.88	40,403.45	0.10%	2.40%	0.00%	12.42%	0.01%
General Electric Co	GE	50.081	238.13	11,925.81		1.48%			
HP Inc	HPQ	256.976	249.37	64,082.11		1.12%			
Home Depot Inc/The	HD	143.865	97.15	13,976.51	0.03%			5.96%	0.00%
Monolithic Power Systems Inc	MPWR	117.698	170.63	20,082.73		0.95%		87.36%	
International Business Machines Corp	IBM	71.750	163.03	11,697.40	0.03%			10.05%	0.00%
Johnson & Johnson	JNJ	261.682	198.99	52,072.04	0.12%	2.01%	0.00%	19.01%	0.02%
Lululemon Athletica Inc	LULU	86.032	165.39	14,228.82	0.03%	1.23%	0.00%	6.24%	0.00%
McDonald's Corp	MCD	793.721	322.32	255,832.30	0.61%	0.57%	0.00%	9.83%	0.06%
Merck & Co Inc	MRK	461.672	44.25	20,428.99	0.05%	5.88%	0.00%	10.48%	0.01%
3M Co	MMM	1628.042	236.73	385,406.27				42.01%	
American Water Works Co Inc	AWK	230.204	223.98	51,561.06	0.12%	0.55%	0.00%	9.13%	0.01%
Bank of America Corp	BAC	538.481	341.88	184,095.77	0.44%	2.95%	0.01%	5.39%	0.02%
Pfizer Inc	PFE	91.300	527.19	48,132.45	0.11%	1.21%	0.00%	10.31%	0.01%
Procter & Gamble Co/The	PG	468.147	179.28	83,929.33		3.79%		22.46%	
AT&T Inc	T	10690.216	239.3	2,558,168.69	6.09%			18.83%	1.15%
Travelers Cos Inc/The	TRV	1259.285	141.74	178,491.07				20.08%	
RTX Corp	RTX	214.935	348.8949	74,989.82	0.18%	0.85%	0.00%	10.40%	0.02%
Analog Devices Inc	ADI	113.372	73.49	8,331.72		1.96%			
Walmart Inc	WMT	354.669	26.41	9,366.81		3.79%		-24.08%	
Cisco Systems Inc	CSCO	222.656	272.5	60,673.76	0.14%	2.66%	0.00%	6.86%	0.01%
Intel Corp	INTC	1224.056	144.08	176,361.92		0.69%		21.90%	
General Motors Co	GM	580.423	134.54	78,090.05	0.19%	1.52%	0.00%	12.41%	0.02%
Microsoft Corp	MSFT	307.597	473.11	145,527.22				75.47%	
Dollar General Corp	DG	216.079	75.75	16,368.02	0.04%			17.33%	0.01%
Cigna Group/The	CI	173.300	54.64	9,469.13		5.27%		-10.82%	
Qnity Electronics Inc	Q	216.852	149.67	32,456.29		2.99%		28.80%	
Kinder Morgan Inc	KMI	161.748	166.34	26,905.16	0.06%	2.40%	0.00%	9.02%	0.01%
Citigroup Inc	C	141.595	177.67	25,157.17	0.06%	3.94%	0.00%	4.10%	0.00%
American International Group Inc	AIG	4741.274	331.3	1,570,784.01		0.78%		35.05%	
Altria Group Inc	MO	77.295	185.51	14,339.07	0.03%	2.03%	0.00%	5.74%	0.00%
HCA Healthcare Inc	HCA	195.124	129.13	25,196.31	0.06%	2.56%	0.00%	7.04%	0.00%
Solstice Advanced Materials Inc	SOLS	78.910	483.58	38,159.53				24.88%	
International Paper Co	IP	688.852	352.17	242,592.89	0.58%	0.93%	0.01%	14.48%	0.08%
Hewlett Packard Enterprise Co	HPE	16.568	3704.29	61,372.01	0.15%			14.21%	0.02%
Abbott Laboratories	ABT	785.347	233.72	183,551.32				31.33%	
Aflac Inc	AFL	7302.496	53.2	388,492.76		2.11%			
Air Products and Chemicals Inc	APD	267.987	56.87	15,240.43	0.04%	1.41%	0.00%	12.68%	0.00%
Super Micro Computer Inc	SMCI	514.056	20.07	10,317.10	0.02%	0.20%	0.00%	3.24%	0.00%
Royal Caribbean Cruises Ltd	RCL	209.535	65.1	13,640.74	0.03%	5.84%	0.00%	4.46%	0.00%
Interactive Brokers Group Inc	IBKR	285.419	203.48	58,076.97	0.14%	2.06%	0.00%	6.10%	0.01%
Lennox International Inc	LII	520.763	26.62	13,862.72	0.03%	4.96%	0.00%	3.49%	0.00%
Archer-Daniels-Midland Co	ADM	294.595	27.37	8,063.06	0.02%	3.38%	0.00%	2.43%	0.00%
EMCOR Group Inc	EME	193.361	113.88	22,019.96	0.05%	2.46%	0.00%	7.37%	0.00%
Automatic Data Processing Inc	ADP	146.702	179.89	26,390.27					
Verisk Analytics Inc	VRSK	688.236	119.92	82,533.26	0.20%	1.77%	0.00%	12.87%	0.03%
AutoZone Inc	AZO	32.234	5001.84	161,228.41	0.38%	0.77%	0.00%	17.83%	0.07%
Linde PLC	LIN	986.774	56.04	55,298.81	0.13%	1.64%	0.00%	12.27%	0.02%
Avery Dennison Corp	AVY	110.581	114.4	12,650.42				-11.47%	
MSCI Inc	MSCI	155.151	1118.94	173,604.56	0.41%	2.05%	0.01%	15.14%	0.06%
Ball Corp	BALL	2035.753	55.05	112,068.20		4.58%		53.01%	
Axon Enterprise Inc	AXON	116.728	197.11	23,008.17		1.98%			
Dayforce Inc	DAY	1378.546	480.53	662,432.54					
Carrier Global Corp	CARR	341.421	72.1	24,616.44		0.92%			

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
Bank of New York Mellon Corp/The	BK	1482.442	93.53	138,652.80	0.33%			16.51%	0.05%
Otis Worldwide Corp	OTIS	738.451	142.42	105,170.17		4.18%		20.02%	
Baxter International Inc	BAX	158.548	64.67	10,253.32	0.02%	4.33%	0.00%	1.21%	0.00%
Becton Dickinson & Co	BDX	1789.266	115.11	205,962.43	0.49%	2.08%	0.01%	19.71%	0.10%
Berkshire Hathaway Inc	BRK/B	478.369	18.51	8,854.62		7.56%		-8.19%	
Best Buy Co Inc	BBY	237.595	214.88	51,054.42	0.12%	0.95%	0.00%	14.53%	0.02%
Boston Scientific Corp	BSX	842.210	59.58	50,178.86	0.12%	1.61%	0.00%	8.72%	0.01%
Bristol-Myers Squibb Co	BMJ	467.980	657.36	307,631.07		0.92%		25.31%	
Brown-Forman Corp	BF/B	393.551	309.56	121,827.60	0.29%	1.25%	0.00%	3.56%	0.01%
Coterra Energy Inc	CTRA	104.645	265.06	27,737.07	0.07%	1.09%	0.00%	16.55%	0.01%
Hilton Worldwide Holdings Inc	HLT	297.593	170.33	50,689.02					
Carnival Corp	CCL	435.479	86.81	37,803.93		4.90%		33.01%	
Builders FirstSource Inc	BLDR	1236.707	30.02	37,125.93	0.09%	2.00%	0.00%	11.20%	0.01%
UDR Inc	UDR	272.201	296.36	80,669.49	0.19%			14.87%	0.03%
Clorox Co/The	CLX	130.194	126.39	16,455.18	0.04%	1.99%	0.00%	7.66%	0.00%
Paycom Software Inc	PAYC	362.355	280.68	101,705.94	0.24%	0.55%	0.00%	15.42%	0.04%
CMS Energy Corp	CMS	155.975	93.23	14,541.52		2.15%		-8.45%	
Colgate-Palmolive Co	CL	429.486	62.98	27,049.04		2.92%		24.19%	
EPAM Systems Inc	EPAM	240.130	96.25	23,112.52	0.05%	1.28%	0.00%	7.21%	0.00%
Conagra Brands Inc	CAG	118.137	194.95	23,030.84	0.05%	1.29%	0.00%	17.23%	0.01%
Airbnb Inc	ABNB	126.632	206.12	26,101.30	0.06%			8.51%	0.01%
Consolidated Edison Inc	ED	267.126	274.11	73,221.86	0.17%	2.20%	0.00%	9.43%	0.02%
Corning Inc	GLW	156.019	160.89	25,101.82	0.06%	2.34%	0.00%	5.30%	0.00%
GoDaddy Inc	GDDY	806.065	90.29	72,779.60	0.17%	2.30%	0.00%	4.00%	0.01%
Cummins Inc	CMI	121.980	112.79	13,758.17		4.40%		-0.91%	
Danaher Corp	DHR	3634.450	29.75	108,124.89		4.44%		-3.89%	
Target Corp	TGT	360.597	289.06	104,234.07	0.25%	1.73%	0.00%	6.95%	0.02%
Williams-Sonoma Inc	WSM	1322.278	38.87	51,396.95	0.12%			8.99%	0.01%
Deere & Co	DE	138.036	578.82	79,898.14		1.38%			
Dominion Energy Inc	D	304.320	71.49	21,755.82	0.05%	3.04%	0.00%	7.34%	0.00%
Trade Desk Inc/The	TTD	491.518	43.32	21,292.56				-17.68%	
Dover Corp	DOV	652.868	39.69	25,912.34	0.06%	2.32%	0.00%	8.82%	0.01%
Alliant Energy Corp	LNT	625.100	218.93	136,853.14	0.33%	1.46%	0.00%	13.86%	0.05%
Steel Dynamics Inc	STLD	228.176	194.74	44,435.05				-5.53%	
Duke Energy Corp	DUK	195.978	81.38	15,948.69	0.04%			7.77%	0.00%
Regency Centers Corp	REG	1235.718	104.23	128,798.89		3.22%		-12.64%	
Eaton Corp PLC	ETN	194.526	359.22	69,877.66	0.17%	0.67%	0.00%	9.17%	0.02%
Ecolab Inc	ECL	443.869	940.25	417,348.21	0.99%	0.55%	0.01%	8.61%	0.09%
Revvity Inc	RVTY	69.958	314.63	22,010.90	0.05%			12.88%	0.01%
Dell Technologies Inc	DELL	298.134	27.98	8,341.80		5.58%		-3.24%	
Emerson Electric Co	EMR	968.018	40.58	39,282.16					
EOG Resources Inc	EOG	106.395	109.05	11,602.41	0.03%	3.85%	0.00%	1.82%	0.00%
Aon PLC	AON	668.625	122.41	81,846.40	0.19%	1.21%	0.00%	11.80%	0.02%
Entergy Corp	ETR	49.215	210.48	10,358.87	0.02%			3.82%	0.00%
Equifax Inc	EFX	937.000	212.29	198,915.73	0.47%	0.78%	0.00%	12.79%	0.06%
EQT Corp	EQT	252.098	441.405	111,277.51				23.15%	
IQVIA Holdings Inc	IQV	3951.095	78.32	309,449.73	0.74%	2.09%	0.02%	8.02%	0.06%
Gartner Inc	IT	423.823	61.5	26,065.10				40.85%	
FedEx Corp	FDX	1862.137	37.76	70,314.29	0.17%	1.38%	0.00%	14.00%	0.02%
Brown & Brown Inc	BRO	399.890	191.39	76,534.88		0.94%			
Ford Motor Co	F	761.378	28.85	21,965.74		3.05%		23.71%	
NextEra Energy Inc	NEE	482.646	82.06	39,605.97		1.51%			
Franklin Resources Inc	BEN	683.015	72.8	49,723.46	0.12%	0.99%	0.00%	16.37%	0.02%
Garmin Ltd	GRMN	141.423	401.11	56,726.26				56.98%	
Freepoint-McMoran Inc	FCX	1269.432	74.52	94,598.11	0.23%	3.57%	0.01%	14.97%	0.03%
Expand Energy Corp	EXE	2013.522	176.9	356,191.97		4.02%		-8.85%	
Dexcom Inc	DXCM	853.913	60.17	51,379.96	0.12%	4.44%	0.01%	13.32%	0.02%
General Dynamics Corp	GD	652.963	65.89	43,023.72	0.10%	1.14%	0.00%	14.65%	0.01%
General Mills Inc	GIS	406.335	204.62	83,144.19					
Genuine Parts Co	GPC	160.035	69.27	11,085.62					
Atmos Energy Corp	ATO	418.975	43.92	18,401.40		1.82%		-16.03%	
WW Grainger Inc	GWG	325.443	129.32	42,086.34	0.10%			11.55%	0.01%
Halliburton Co	HAL	271.074	528	143,127.31	0.34%	1.23%	0.00%	14.81%	0.05%
L3Harris Technologies Inc	LHX	145.745	119.34	17,393.19	0.04%			6.38%	0.00%
Healthpeak Properties Inc	DOC	333.918	114.44	38,213.55	0.09%	1.84%	0.00%	16.44%	0.01%
Insulet Corp	PODD	220.119	143.43	31,571.65	0.08%	1.65%	0.00%	8.97%	0.01%
Fortive Corp	FTV	111.242	187.03	20,805.66	0.05%	1.71%	0.00%	0.90%	0.00%
Hershey Co/The	HSY	289.703	148.84	43,119.45	0.10%	1.21%	0.00%	5.46%	0.01%
Synchrony Financial	SYF	706.900	218.89	154,733.34	0.37%	0.58%	0.00%	7.82%	0.03%
Hormel Foods Corp	HRL	1773.387	112.8	200,038.05	0.48%	1.33%	0.01%	10.73%	0.05%
Arthur J Gallagher & Co	AJG	343.502	165.95	57,004.08	0.14%	2.94%	0.00%	8.88%	0.01%
Mondelez International Inc	MDLZ	198.853	117.59	23,383.15	0.06%			11.87%	0.01%
CenterPoint Energy Inc	CNP	694.950	17.24	11,980.93		7.08%			
Humana Inc	HUM	137.153	201.49	27,635.00	0.07%	1.03%	0.00%	9.65%	0.01%
Willis Towers Watson PLC	WTW	705.764	27.55	19,443.81		5.08%		54.00%	
Illinois Tool Works Inc	ITW	33.786	410.33	13,863.50	0.03%	1.70%	0.00%	10.55%	0.00%
CDW Corp/DE	CDW	115.139	199.35	22,953.01	0.05%	3.01%	0.00%	10.65%	0.01%
Trane Technologies PLC	TT	207.683	134.38	27,908.44	0.07%	3.47%	0.00%	6.89%	0.00%
International Flavors & Fragrances Inc	IFF	777.661	121.35	94,369.19	0.22%	3.51%	0.01%	6.89%	0.02%

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Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
Generac Holdings Inc	GNRC	70.600	109.34	7,719.40					
NXP Semiconductors NV	NXPI	627.300	40.21	25,223.73	0.06%	2.39%	0.00%	1.93%	0.00%
Kellanova	K	390.016	73.04	28,486.79				22.62%	
Broadridge Financial Solutions Inc	BR	250.106	203.92	51,001.64	0.12%	0.37%	0.00%	13.01%	0.02%
Kimco Realty Corp	KIM	452.000	91.22	41,231.44	0.10%	1.27%	0.00%	9.97%	0.01%
Oracle Corp	ORCL	283.236	281.99	79,869.62	0.19%	1.04%	0.00%	12.20%	0.02%
Kroger Co/The	KR	360.936	106.63	38,486.56	0.09%	3.33%	0.00%	5.76%	0.01%
Lennar Corp	LEN	122.394	201.4	24,650.16	0.06%	0.99%	0.00%	10.74%	0.01%
Eli Lilly & Co	LLY	41.978	331.28	13,906.49		2.41%		26.06%	
Charter Communications Inc	CHTR	384.787	62.28	23,964.54	0.06%	5.64%	0.00%	5.10%	0.00%
Loews Corp	L	234.818	115.28	27,069.84		1.21%		38.13%	
Lowe's Cos Inc	LOW	222.239	345.74	76,836.83	0.18%	1.99%	0.00%	7.02%	0.01%
Hubbell Inc	HUBB	44.766	720.73	32,264.10		0.22%			
IDEX Corp	IEX	562.302	146.96	82,635.92	0.20%	1.51%	0.00%	10.06%	0.02%
Marsh & McLennan Cos Inc	MMC	542.598	112.13	60,841.57		3.64%		-1.03%	
Masco Corp	MAS	55.243	208.6	11,523.61					
S&P Global Inc	SPGI	98.186	820.93	80,603.90	0.19%	2.29%	0.00%	19.80%	0.04%
Medtronic PLC	MDT	380.475	62.32	23,711.18	0.06%	4.44%	0.00%	3.56%	0.00%
Viatis Inc	VTRS	624.067	57.73	36,027.39		1.14%		34.98%	
CVS Health Corp	CVS	46.189	283.01	13,071.97		2.07%			
DuPont de Nemours Inc	DD	375.189	69.13	25,936.83	0.06%	4.56%	0.00%	5.36%	0.00%
Micron Technology Inc	MU	64.404	251.87	16,221.44	0.04%	4.08%	0.00%	2.58%	0.00%
Motorola Solutions Inc	MSI	388.400	351.42	136,491.53	0.32%	1.18%	0.00%	12.56%	0.04%
Cboe Global Markets Inc	CBOE	446.597	95.89	42,824.18	0.10%	2.67%	0.00%	9.47%	0.01%
Newmont Corp	NEM	229.746	76.73	17,628.41	0.04%	3.62%	0.00%	5.78%	0.00%
NIKE Inc	NKE	580.300	81.36	47,213.21	0.11%			10.65%	0.01%
NiSource Inc	NI	1009.536	44.78	45,207.01	0.11%	3.57%	0.00%	6.74%	0.01%
Norfolk Southern Corp	NSC	238.170	112.41	26,772.66		2.05%		57.92%	
Principal Financial Group Inc	PFJ	134.021	160.54	21,515.72	0.05%	0.96%	0.00%	8.47%	0.00%
Eversource Energy	ES	117.009	264.84	30,988.68		0.60%		21.25%	
Northrop Grumman Corp	NOC	212.248	137.97	29,283.80	0.07%	4.70%	0.00%	2.44%	0.00%
Wells Fargo & Co	WFC	3913.646	13.88	54,321.41		4.32%			
Nucor Corp	NUE	286.526	163.95	46,975.87		2.44%		-0.13%	
Occidental Petroleum Corp	OXY	1148.057	43.36	49,779.77	0.12%	2.21%	0.00%	11.48%	0.01%
Omnicom Group Inc	OMC	1435.931	60.23	86,486.10		1.00%		32.98%	
ONEOK Inc	OKE	37.099	254.36	9,436.57		1.73%			
Raymond James Financial Inc	RJF	235.123	322.25	75,768.33	0.18%	1.80%	0.00%	9.58%	0.02%
PG&E Corp	PCG	577.126	47.34	27,321.15	0.06%	3.76%	0.00%	7.08%	0.00%
Parker-Hannifin Corp	PH	56.811	275.61	15,657.70	0.04%			2.91%	0.00%
Rollins Inc	ROL	23.722	1463.17	34,709.51					
PPL Corp	PPL	517.851	55.25	28,611.25		3.19%			
Aptiv PLC	APTIV	537.852	63.73	34,277.30					
ConocoPhillips	COP	661.198	50.22	33,205.36		3.19%			
PulteGroup Inc	PHM	35.272	1142.1	40,284.09		0.21%		24.00%	
Pinnacle West Capital Corp	PNW	235.581	65.57	15,447.05		0.85%		-0.49%	
PNC Financial Services Group Inc/The	PNC	208.362	72.78	15,164.56		0.77%		-0.49%	
PPG Industries Inc	PPG	86.270	101.16	8,727.08	0.02%	4.47%	0.00%	4.80%	0.00%
DoorDash Inc	DASH	107.308	225.52	24,200.13				37.78%	
Progressive Corp/The	PGR	743.648	81.26	60,428.84	0.14%			10.53%	0.02%
Veralto Corp	VLTO	317.612	52.81	16,773.07		0.45%			
Public Service Enterprise Group Inc	PEG	270.390	351.09	94,931.14	0.23%	1.71%	0.00%	10.51%	0.02%
Cooper Cos Inc/The	COO	135.142	100.52	13,584.43					
Edison International	EIX	1048.814	306.79	321,765.53	0.77%	0.47%	0.00%	15.18%	0.12%
SLB Ltd	SLB	455.522	78.97	35,972.54	0.09%	0.18%	0.00%	6.41%	0.01%
Charles Schwab Corp/The	SCHW	616.716	23.99	14,795.02	0.04%	2.08%	0.00%	13.08%	0.00%
Sherwin-Williams Co/The	SHW	269.529	726.37	195,778.11		0.28%		67.22%	
West Pharmaceutical Services Inc	WST	1240.680	141.95	176,114.47		2.23%		29.79%	
J M Smucker Co/The	SJM	533.582	46.26	24,683.51		5.27%		-2.94%	
Snap-on Inc	SNA	79.606	140.22	11,162.33		0.77%			
AMETEK Inc	AME	857.360	103.25	88,522.46		1.08%		26.81%	
Uber Technologies Inc	UBER	903.968	84	75,933.30	0.18%	0.86%	0.00%	6.35%	0.01%
Southern Co/The	SO	58.684	168.04	9,861.27	0.02%			18.31%	0.00%
Truist Financial Corp	TFC	5407.000	338.53	1,830,431.71	4.35%	0.25%	0.01%	15.88%	0.69%
Southwest Airlines Co	LUV	5818.000	338	1,966,484.00	4.68%	0.25%	0.01%	15.88%	0.74%
W R Berkley Corp	WRB	139.111	138.99	19,334.97		2.96%			
Stanley Black & Decker Inc	SWK	280.012	71.74	20,088.04		1.39%			
Public Storage	PSA	192.335	201.64	38,782.39	0.09%	1.79%	0.00%	10.79%	0.01%
Arista Networks Inc	ANET	299.929	935.41	280,556.13	0.67%	1.92%	0.01%	14.78%	0.10%
Sysco Corp	SYF	47.549	1079.94	51,350.43	0.12%	0.84%	0.00%	5.56%	0.01%
Corteva Inc	CTVA	841.627	33.52	28,211.32	0.07%	2.03%	0.00%	7.42%	0.00%
Texas Instruments Inc	TXN	140.337	89.31	12,533.50	0.03%	3.14%	0.00%	10.25%	0.00%
Textron Inc	TXT	1568.000	17.48	27,408.64		3.55%			
Thermo Fisher Scientific Inc	TMO	228.194	488.27	111,420.24	0.27%	0.64%	0.00%	8.56%	0.02%
TJX Cos Inc/The	TJX	995.511	374.59	372,908.65	0.89%	2.46%	0.02%	1.85%	0.02%
Globe Life Inc	GL	278.650	135.06	37,634.51	0.09%	1.78%	0.00%	8.62%	0.01%
Johnson Controls International plc	JCI	39.241	420.51	16,501.41	0.04%	1.31%	0.00%	16.46%	0.01%
Ulta Beauty Inc	ULTA	232.435	298.51	69,384.22	0.17%	0.20%	0.00%	13.26%	0.02%
Union Pacific Corp	UNP	223.245	74.93	16,727.74	0.04%			9.00%	0.00%
Keysight Technologies Inc	KEYS	634.887	227.52	144,449.54	0.34%	2.09%	0.01%	5.09%	0.02%

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Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
UnitedHealth Group Inc	UNH	786.356	99.48	78,226.70				24.77%	
Blackstone Inc	BX	1334.533	21.52	28,719.15	0.07%	2.65%	0.00%	18.64%	0.01%
Ventas Inc	VTR	917.985	19.44	17,845.62	0.04%	6.17%	0.00%	1.78%	0.00%
Labcorp Holdings Inc	LH	550.107	24.61	13,538.14	0.03%	4.75%	0.00%	8.50%	0.00%
Vulcan Materials Co	VMC	117.725	75.48	8,885.87	0.02%			7.63%	0.00%
Weyerhaeuser Co	WY	687.689	18.53	12,742.89		4.32%		-0.80%	
Williams Cos Inc/The	WMB	148.172	194.75	28,856.42		2.81%		-5.13%	
Constellation Energy Corp	CEG	53.145	487.94	25,931.45		1.16%			
AppLovin Corp	APP	120.273	195.2	23,477.30	0.06%	1.81%	0.00%	8.51%	0.00%
WEC Energy Group Inc	WEC	402.062	208.08	83,661.12		0.23%		20.01%	
Adobe Inc	ADBE	445.364	74.88	33,348.84	0.08%	0.43%	0.00%	15.21%	0.01%
Vistra Corp	VST	934.735	306.7	286,683.29	0.68%	2.19%	0.01%	6.14%	0.04%
AES Corp/The	AES	570.179	173.78	99,085.64	0.24%	1.10%	0.00%	12.96%	0.03%
Expeditors International of Washington Inc	EXPD	79.851	670.46	53,537.12	0.13%			14.93%	0.02%
Amgen Inc	AMGN	74.849	198.55	14,861.36		1.43%			
Apple Inc	AAPL	256.096	69.81	17,878.09	0.04%	2.29%	0.00%	4.64%	0.00%
Autodesk Inc	ADSK	196.323	100.07	19,646.01				25.00%	
Cintas Corp	CTAS	4995.000	46.47	232,117.65				27.92%	
Comcast Corp	CMCSA	278.274	498.92	138,836.50	0.33%	0.96%	0.00%	14.47%	0.05%
Molson Coors Beverage Co	TAP	613.021	26.73	16,386.04	0.04%	4.49%	0.00%	3.43%	0.00%
KLA Corp	KLAC	528.038	40.32	21,290.51		4.59%			
Marriott International Inc/MD	MAR	170.300	230.15	39,194.55	0.09%			8.97%	0.01%
McCormick & Co Inc/MD	MKC	395.110	86.09	34,015.05		0.09%			
PACCAR Inc	PCAR	295.589	92.13	27,232.66		3.75%			
Costco Wholesale Corp	COST	354.496	504.22	178,744.01	0.43%			12.37%	0.05%
Stryker Corp	SYK	72.077	209.61	15,108.09					
Tyson Foods Inc	TSN	290.100	261.26	75,791.53	0.18%	2.46%	0.00%	2.15%	0.00%
Lamb Weston Holdings Inc	LW	444.000	27.29	12,116.76	0.03%	3.08%	0.00%	19.45%	0.01%
Applied Materials Inc	AMAT	118.088	135.26	15,972.62	0.04%	1.06%	0.00%	13.06%	0.00%
Cardinal Health Inc	CAH	95.218	202.72	19,302.66	0.05%	0.89%	0.00%	16.39%	0.01%
Cincinnati Financial Corp	CINF	105.595	237.19	25,046.14	0.06%	0.13%	0.00%	14.77%	0.01%
DR Horton Inc	DHI	612.066	119.26	72,995.02	0.17%	1.34%	0.00%	17.57%	0.03%
Electronic Arts Inc	EA	72.377	179.21	12,970.71		1.29%			
Erie Indemnity Co	ERIE	2409.295	227.25	547,512.31	1.30%	2.29%	0.03%	8.86%	0.12%
Fair Isaac Corp	FICO	2696.200	305.89	824,740.62	1.96%	1.96%	0.04%	9.59%	0.19%
Fastenal Co	FAST	1358.583	27.44	37,279.52	0.09%	3.35%	0.00%	6.51%	0.01%
M&T Bank Corp	MTB	1102.401	21.52	23,723.67	0.06%	3.81%	0.00%	18.71%	0.01%
Xcel Energy Inc	XEL	171.518	216.33	37,104.44	0.09%			13.32%	0.01%
Fiserv Inc	FISV	1183.656	23.74	28,099.98		6.74%		-6.52%	
Fifth Third Bancorp	FITB	679.499	21.08	14,323.83	0.03%	4.93%	0.00%	4.01%	0.00%
Gilead Sciences Inc	GILD	891.353	114.26	101,846.04		0.65%			
Hasbro Inc	HAS	131.077	1427.94	187,169.53	0.45%	0.53%	0.00%	13.99%	0.06%
Huntington Bancshares Inc/OH	HBAN	331.900	99.99	33,186.68	0.08%	5.12%	0.00%	4.12%	0.00%
Welltower Inc	WELL	2224.760	30.1975	67,182.20	0.16%	3.87%	0.01%	8.95%	0.01%
Biogen Inc	BIIB	4301.609	74.81	321,803.36	0.77%	2.73%	0.02%	5.90%	0.05%
Northern Trust Corp	NTRS	632.849	62.85	39,774.57	0.09%	2.23%	0.00%	6.90%	0.01%
Packaging Corp of America	PKG	1915.984	17.4	33,338.13		4.77%			
Paychex Inc	PAYX	206.660	105.57	21,817.05		0.24%			
QUALCOMM Inc	QCOM	127.855	188.28	24,072.57	0.06%	0.91%	0.00%	11.62%	0.01%
Ross Stores Inc	ROST	215.770	109.35	23,594.42	0.06%	1.83%	0.00%	12.35%	0.01%
IDEXX Laboratories Inc	IDXX	82.900	271.52	22,509.01	0.05%	1.06%	0.00%	8.96%	0.00%
Starbucks Corp	SBUX	187.053	342.85	64,131.07	0.15%	1.46%	0.00%	13.68%	0.02%
KeyCorp	KEY	34.796	495.08	17,226.83		1.05%			
Fox Corp	FOXA	466.949	456.97	213,381.65	0.51%	1.31%	0.01%	8.24%	0.04%
Fox Corp	FOX	945.384	1037.15	980,504.77	2.33%	0.67%	0.02%	20.00%	0.47%
State Street Corp	STT	230.080	634.22	145,921.49	0.35%	2.18%	0.01%	13.13%	0.05%
Norwegian Cruise Line Holdings Ltd	NCLH	257.054	65.91	16,942.41	0.04%	3.25%	0.00%	5.70%	0.00%
US Bancorp	USB	560.951	267.06	149,807.70	0.36%	1.80%	0.01%	4.92%	0.02%
A O Smith Corp	AOS	1248.771	233.46	291,538.08		0.45%		21.18%	
Gen Digital Inc	GEN	112.190	174.5	19,577.16				-0.73%	
T Rowe Price Group Inc	TROW	517.155	47.52	24,575.21		1.52%		82.46%	
Waste Management Inc	WM	676.134	52.73	35,652.57	0.08%	2.28%	0.00%	13.25%	0.01%
Constellation Brands Inc	STZ	138.880	45.93	6,378.75		3.31%		-6.94%	
Invesco Ltd	IVZ	321.873	49	15,771.78		11.18%		-20.60%	
Intuit Inc	INTU	234.741	145.45	34,143.11	0.08%			9.42%	0.01%
Morgan Stanley	MS	891.258	538.79	480,200.99	1.14%	0.65%	0.01%	14.77%	0.17%
Microchip Technology Inc	MCHP	117.082	134.3	15,724.08		4.56%		-0.26%	
CrowdStrike Holdings Inc	CRWD	268.352	315.3	84,611.32	0.20%	0.85%	0.00%	11.09%	0.02%
Chubb Ltd	CB	207.696	66.09	13,726.60	0.03%	1.88%	0.00%	6.16%	0.00%
Hologic Inc	HOLX	712.154	315	224,328.62	0.53%	2.36%	0.01%	7.16%	0.04%
Citizens Financial Group Inc	CFG	540.447	75.92	41,030.72		2.40%		34.40%	
Jabil Inc	JBL	123.427	831.21	102,593.47	0.24%	0.39%	0.00%	15.90%	0.04%
O'Reilly Automotive Inc	ORLY	178.400	515.56	91,975.90		0.73%			
Allstate Corp/The	ALL	1290.358	58.47	75,447.26	0.18%	3.42%	0.01%	0.40%	0.00%
Equity Residential	EQR	1282.014	102.96	131,996.18	0.31%	2.76%	0.01%	6.49%	0.02%
Keurig Dr Pepper Inc	KDP	658.892	78.88	51,973.37	0.12%	2.88%	0.00%	11.18%	0.01%
Host Hotels & Resorts Inc	HST	2187.178	716.5	1,567,112.86	3.73%	0.29%	0.01%	17.07%	0.64%
Incyte Corp	INCY	273.506	33.54	9,173.41	0.02%			0.24%	0.00%
Simon Property Group Inc	SPG	253.587	61.83	15,679.25	0.04%	3.11%	0.00%	5.27%	0.00%

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
AvalonBay Communities Inc	AVB	60.307	651.95	39,317.24		0.51%		-7.47%	
Prudential Financial Inc	PRU	531.225	153.16	81,362.43	0.19%	1.91%	0.00%	6.70%	0.01%
United Parcel Service Inc	UPS	977.021	80.76	78,904.23	0.19%			15.80%	0.03%
STERIS PLC	STE	1678.672	61.99	104,060.85	0.25%	6.84%	0.02%	2.69%	0.01%
McKesson Corp	MCK	51.400	179.59	9,230.93				-9.14%	
Lockheed Martin Corp	LMT	317.408	27.5	8,728.72	0.02%	3.20%	0.00%	10.89%	0.00%
Cencora Inc	COR	300.602	176.19	52,963.15	0.13%	2.27%	0.00%	8.01%	0.01%
Capital One Financial Corp	COF	47.907	1124.15	53,854.65		0.56%			
Campbell's Company/The	CPB	2482.023	110.27	273,692.63	0.65%	3.08%	0.02%	12.01%	0.08%
Waters Corp	WAT	390.680	44.07	17,217.25	0.04%			16.54%	0.01%
Nordson Corp	NDSN	489.910	188.19	92,196.10	0.22%	1.91%	0.00%	6.20%	0.01%
Dollar Tree Inc	DLTR	1589.309	182.8	290,525.74	0.69%	2.19%	0.02%	9.41%	0.07%
Darden Restaurants Inc	DRI	75.140	609.22	45,776.51		1.35%			
Evergy Inc	EVERG	7425.629	430.29	3,195,173.94	7.60%	0.85%	0.06%	14.24%	1.08%
Match Group Inc	MTCH	166.555	402.54	67,045.05	0.16%	1.20%	0.00%	9.07%	0.01%
NVR Inc	NVR	153.691	221.57	34,053.27	0.08%	2.71%	0.00%	11.47%	0.01%
NetApp Inc	NTAP	236.070	31.15	7,353.59	0.02%	2.44%	0.00%	15.49%	0.00%
Old Dominion Freight Line Inc	ODFL	20.428	1373.24	28,053.16	0.07%			7.34%	0.00%
DaVita Inc	DVA	1125.509	414.88	466,951.28		0.11%		59.90%	
Hartford Insurance Group Inc/The	HIG	455.257	21.96	9,997.45	0.02%			15.78%	0.00%
Iron Mountain Inc	IRM	570.995	96.89	55,323.75	0.13%	1.11%	0.00%	16.20%	0.02%
Estee Lauder Cos Inc/The	EL	55.703	274.53	15,292.27		1.19%			
Cadence Design Systems Inc	CDNS	2082.610	87.9	183,061.39	0.44%	2.58%	0.01%	8.23%	0.04%
Tyler Technologies Inc	TYL	1091.263	112.35	122,603.40	0.29%	0.89%	0.00%	17.04%	0.05%
Universal Health Services Inc	UHS	4222.162	83.49	352,508.32					
Skyworks Solutions Inc	SWKS	477.196	44.29	21,134.99	0.05%	2.71%	0.00%	8.27%	0.00%
Quest Diagnostics Inc	DGX	1191.496	61.81	73,646.35	0.18%	2.65%	0.00%	14.71%	0.03%
Rockwell Automation Inc	ROK	141.922	692.26	98,246.66	0.23%	1.33%	0.00%	7.20%	0.02%
Kraft Heinz Co/The	KHC	1046.000	117.01	122,392.46				25.00%	
American Tower Corp	AMT	191.639	152.155	29,158.89		1.25%			
Regeneron Pharmaceuticals Inc	REGN	224.421	291.24	65,360.28		1.85%			
Amazon.com Inc	AMZN	198.060	96.35	19,083.11	0.05%	2.16%	0.00%	7.14%	0.00%
Jack Henry & Associates Inc	JKHY	186.338	149.43	27,844.49	0.07%	2.14%	0.00%	10.50%	0.01%
Ralph Lauren Corp	RL	228.859	177.72	40,672.76		1.26%		23.67%	
BXP Inc	BXP	24300.000	191.13	4,644,459.00		0.02%		48.04%	
Amphenol Corp	APH	2.839	7635.73	21,681.12	0.05%			7.27%	0.00%
Howmet Aerospace Inc	HWM	187.710	31.1	5,837.77		0.64%			
Valero Energy Corp	VLO	374.130	27.03	10,112.73		0.74%			
Synopsys Inc	SNPS	251.674	226.14	56,913.66		1.79%			
CH Robinson Worldwide Inc	CHRW	919.906	61.16	56,261.44	0.13%	5.30%	0.01%	3.82%	0.01%
Accenture PLC	ACN	209.098	173.2	36,215.85	0.09%	0.65%	0.00%	3.64%	0.00%
TransDigm Group Inc	TDG	629.232	78.12	49,155.57	0.12%	5.48%	0.01%	3.06%	0.00%
Yum! Brands Inc	YUM	314.604	77.04	24,237.07	0.06%	4.15%	0.00%	6.79%	0.00%
Prologis Inc	PLD	402.378	59.89	24,098.44				-3.56%	
FirstEnergy Corp	FE	2873.130	164.58	472,859.74		1.22%		26.75%	
VeriSign Inc	VRSN	844.104	98.41	83,068.28	0.20%			10.54%	0.02%
Quanta Services Inc	PWR	389.716	85.42	33,289.53		1.97%			
Henry Schein Inc	HSIC	985.210	45.39	44,718.70		2.12%		-31.27%	
Ameren Corp	AEE	697.000	176.97	123,348.09	0.29%			12.77%	0.04%
FactSet Research Systems Inc	FDS	56.269	134.75	7,582.25	0.02%	1.11%	0.00%	9.57%	0.00%
NVIDIA Corp	NVDA	358.967	103.13	37,020.31		4.19%			
Cognizant Technology Solutions Corp	CTSH	525.204	122.91	64,552.87		1.07%		-2.82%	
Intuitive Surgical Inc	ISRG	2197.907	15.42	33,891.73	0.08%	1.30%	0.00%	12.55%	0.01%
Take-Two Interactive Software Inc	TTWO	499.154	82.36	41,110.32	0.10%	3.06%	0.00%	8.27%	0.01%
Republic Services Inc	RSRG	1367.340	153.63	210,064.46	0.50%	3.70%	0.02%	3.70%	0.02%
eBay Inc	EBAY	5685.708	26.44	150,330.11	0.36%	6.51%	0.02%	0.68%	0.00%
Goldman Sachs Group Inc/The	GS	219.694	94.72	20,809.40	0.05%	3.34%	0.00%	13.85%	0.01%
SBA Communications Corp	SBAC	2324.001	151.77	352,713.58	0.84%	2.79%	0.02%	4.53%	0.04%
Sempra	SRE	586.100	208	121,908.80	0.29%	0.19%	0.00%	1.76%	0.01%
Moody's Corp	MCO	126.217	935.84	118,118.48	0.28%	0.77%	0.00%	10.02%	0.03%
ON Semiconductor Corp	ON	194.917	125.09	24,382.15		0.83%			
Booking Holdings Inc	BKNG	89.977	222.55	20,024.40	0.05%	2.25%	0.00%	11.62%	0.01%
F5 Inc	FFIV	926.175	130.56	120,921.41	0.29%	3.09%	0.01%	6.61%	0.02%
Akamai Technologies Inc	AKAM	2284.334	146.59	334,860.52					
Charles River Laboratories International Inc	CRL	1556.639	179.44	279,323.26	0.66%	3.28%	0.02%	11.14%	0.07%
Devon Energy Corp	DVN	392.158	223.3	87,568.98	0.21%	3.05%	0.01%	13.05%	0.03%
Bio-Techne Corp	TECH	163.642	105.37	17,242.94	0.04%	1.02%	0.00%	8.23%	0.00%
Alphabet Inc	GOOGL	119.690	92.65	11,089.32	0.03%	3.93%	0.00%	7.00%	0.00%
Allegion plc	ALLE	70.347	255.81	17,995.44				32.05%	
Netflix Inc	NFLX	37.249	254.09	9,464.72	0.02%	1.97%	0.00%	4.79%	0.00%
Warner Bros Discovery Inc	WBD	224.400	115.63	25,947.37	0.06%	2.46%	0.00%	8.75%	0.01%
Agilent Technologies Inc	A	739.739	36.25	26,815.55	0.06%	3.01%	0.00%	8.40%	0.01%
Trimble Inc	TRMB	350.000	111.11	38,888.50	0.09%	4.86%	0.00%	7.89%	0.01%
Elevance Health Inc	ELV	175.463	276.19	48,461.13	0.12%	4.34%	0.01%	2.25%	0.00%
CME Group Inc	CME	1071.667	11.21	12,013.39		1.78%			
DTE Energy Co	DTE	402.921	143.56	57,843.36		3.34%		25.02%	
Nasdaq Inc	NDAQ	118.920	156.13	18,566.93	0.04%			6.41%	0.00%
Philip Morris International Inc	PM	149.116	474.63	70,774.87	0.17%	0.09%	0.00%	18.14%	0.03%
Ingersoll Rand Inc	IR	935.652	52.69	49,299.50	0.12%	1.06%	0.00%	13.23%	0.02%

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
Salesforce Inc	CRM	209.463	96.18	20,146.17		0.33%			
Roper Technologies Inc	ROP	1068.045	151.59	161,904.96	0.39%	2.35%	0.01%	4.66%	0.02%
Huntington Ingalls Industries Inc	HII	297.368	324.65	96,540.60		1.23%		20.47%	
MetLife Inc	MET	182.901	72.87	13,327.99	0.03%	4.14%	0.00%	5.57%	0.00%
Tapestry Inc	TPR	103.282	741.45	76,578.68	0.18%	0.51%	0.00%	9.69%	0.02%
CSX Corp	CSX	876.877	28.5	24,990.98	0.06%	3.72%	0.00%	8.79%	0.01%
Edwards Lifesciences Corp	EW	197.470	165.86	32,752.36	0.08%	1.30%	0.00%	14.18%	0.01%
Ameriprise Financial Inc	AMP	38.759	353.41	13,697.95	0.03%	1.03%	0.00%	15.52%	0.01%
Zebra Technologies Corp	ZBRA	145.678	258.31	37,630.19	0.09%	0.93%	0.00%	9.44%	0.01%
Zimmer Biomet Holdings Inc	ZBH	112.433	421.65	47,407.45	0.11%	1.31%	0.00%	15.87%	0.02%
Camden Property Trust	CPT	484.629	63.34	30,696.39		1.15%			
CBRE Group Inc	CBRE	106.600	371.23	39,573.12		0.98%			
Mastercard Inc	MA	323.445	188.65	61,017.89	0.15%	0.86%	0.00%	7.04%	0.01%
Datadog Inc	DDOG	309.564	215.09	66,584.03	0.16%	1.16%	0.00%	7.61%	0.01%
Intercontinental Exchange Inc	ICE	1340.772	200.93	269,401.31	0.64%	1.35%	0.01%	10.11%	0.06%
Fidelity National Information Services Inc	FIS	113.376	108.8	12,335.27	0.03%	0.26%	0.00%	6.16%	0.00%
Smurfit WestRock PLC	SW	106.547	184.11	19,616.34	0.05%	2.41%	0.00%	8.77%	0.00%
Chipotle Mexican Grill Inc	CMG	1139.300	91.95	104,758.64	0.25%	2.70%	0.01%	16.75%	0.04%
Wynn Resorts Ltd	WYNN	1776.937	103.92	184,659.27	0.44%	1.23%	0.01%	15.22%	0.07%
Live Nation Entertainment Inc	LYV	247.894	354.64	87,912.95	0.21%	0.89%	0.00%	10.95%	0.02%
Assurant Inc	AIZ	106.694	104.86	11,187.97	0.03%	4.20%	0.00%	2.19%	0.00%
NRG Energy Inc	NRG	1495.331	48.38	72,344.14	0.17%	2.44%	0.00%	5.03%	0.01%
Monster Beverage Corp	MNST	596.971	29.11	17,377.83				28.01%	
Regions Financial Corp	RF	52.008	366.11	19,040.49	0.05%	2.67%	0.00%	4.10%	0.00%
Baker Hughes Co	BKR	147.567	576.25	85,035.63					
Mosaic Co/The	MOS	191.318	465.115	88,984.97	0.21%			14.46%	0.03%
Expedia Group Inc	EXPE	1100.194	89.31	98,258.29	0.23%	3.31%	0.01%	7.01%	0.02%
Kimberly-Clark Corp	KMB	173.448	76.97	13,350.26	0.03%			1.71%	0.00%
CF Industries Holdings Inc	CF	326.462	191.31	62,455.46		4.60%			
APA Corp	APA	310.000	527.79	163,614.90		0.74%			
Leidos Holdings Inc	LDOS	652.682	87.01	56,789.82	0.14%	2.97%	0.00%	8.07%	0.01%
Alphabet Inc	GOOG	98.147	262.6	25,773.40		0.96%			
TKO Group Holdings Inc	TKO	146.035	179.57	26,223.48		1.11%		27.32%	
First Solar Inc	FSLR	279.312	130.86	36,550.83	0.09%	2.57%	0.00%	9.85%	0.01%
Visa Inc	V	218.073	407.69	88,906.21		0.73%		38.04%	
Mid-America Apartment Communities Inc	MAA	173.385	156.7	27,169.37		2.60%		-1.97%	
Xylem Inc/NY	XYL	522.310	41.63	21,743.79		4.14%		65.65%	
Marathon Petroleum Corp	MPC	154.885	78.66	12,183.25		4.22%			
Tractor Supply Co	TSCO	148.680	55.76	8,290.38		5.09%		-4.84%	
Advanced Micro Devices Inc	AMD	347.400	72.63	25,231.66	0.06%	1.65%	0.00%	8.79%	0.01%
ResMed Inc	RMD	382.424	369.56	141,328.48	0.34%	0.95%	0.00%	10.60%	0.04%
Mettler-Toledo International Inc	MTD	478.931	83.85	40,158.34		2.58%			
VICI Properties Inc	VICI	7037.000	26.21	184,439.77	0.44%	4.24%	0.02%	10.62%	0.05%
Copart Inc	CPRT	185.298	48.04	8,901.71		3.91%		-1.59%	
Jacobs Solutions Inc	J	56.452	1427.54	80,587.97	0.19%			13.30%	0.03%
Albemarle Corp	ALB	46.951	620.3	29,123.70	0.07%			9.85%	0.01%
Fortinet Inc	FTNT	155.813	64.09	9,986.04		0.50%			
Moderna Inc	MRNA	293.434	222.78	65,371.29	0.16%	1.27%	0.00%	13.90%	0.02%
Essex Property Trust Inc	ESS	156.608	241.05	37,750.43		0.22%		27.28%	
CoStar Group Inc	CSGP	1279.246	51.42	65,778.85	0.16%	4.05%	0.01%	13.18%	0.02%
Realty Income Corp	O	452.806	105.47	47,757.49		4.32%		-1.57%	
Westinghouse Air Brake Technologies Corp	WAB	1110.467	149.81	166,359.08	0.40%	1.13%	0.00%	9.55%	0.04%
Palantir Technologies Inc	PLTR	78.922	202.58	15,988.09		1.54%			
Pool Corp	POOL	375.708	578.61	217,388.44	0.52%	0.30%	0.00%	7.12%	0.04%
Western Digital Corp	WDC	1118.507	197.21	220,580.69		2.07%			
PepsiCo Inc	PEP	68.938	348.36	24,015.32		0.61%			
TE Connectivity PLC	TEL	204.650	126.91	25,972.10	0.06%	1.26%	0.00%	8.71%	0.01%
Diamondback Energy Inc	FANG	214.659	200.98	43,142.08		1.99%		23.24%	
Palo Alto Networks Inc	PANW	237.921	67.6	16,083.46					
ServiceNow Inc	NOW	218.237	105.68	23,063.29	0.05%	4.81%	0.00%	4.55%	0.00%
Church & Dwight Co Inc	CHD	217.500	284.51	61,880.93		1.55%		-1.90%	
Federal Realty Investment Trust	FRT	528.404	50.88	26,885.18	0.06%	1.81%	0.00%	8.35%	0.01%
MGM Resorts International	MGM	3752.432	430.41	1,615,084.25					
American Electric Power Co Inc	AEP	283.048	65.33	18,491.52	0.04%	3.12%	0.00%	11.30%	0.00%
Invitation Homes Inc	INVH	221.739	420.58	93,258.99	0.22%	0.89%	0.00%	14.47%	0.03%
PTC Inc	PTC	440.319	30.33	13,354.87	0.03%			16.73%	0.01%
JB Hunt Transport Services Inc	JBHT	184.779	220.3	40,706.78				59.16%	
Lam Research Corp	LRCX	908.623	215.55	195,853.69	0.47%	2.64%	0.01%	14.12%	0.07%
Mohawk Industries Inc	MHK	176.224	88.06	15,518.29	0.04%	0.09%	0.00%	10.03%	0.00%
GE HealthCare Technologies Inc	GEHC	43.028	369.4	15,894.44					
Pentair PLC	PNR	327.704	102.32	33,530.66	0.08%			16.94%	0.01%
Vertex Pharmaceuticals Inc	VRTX	2077.830	80.05	166,330.32				-1.02%	
Amcor PLC	AMCR	330.486	37.15	12,277.55	0.03%	4.63%	0.00%	1.85%	0.00%
Meta Platforms Inc	META	55.234	201.26	11,116.33	0.03%	0.40%	0.00%	12.31%	0.00%
T-Mobile US Inc	TMUS	44.362	647.36	28,718.29	0.07%			6.85%	0.00%
United Rentals Inc	URI	905.839	286.93	259,912.28	0.62%	3.08%	0.02%	11.94%	0.07%
Alexandria Real Estate Equities Inc	ARE	593.161	235.1	139,452.13	0.33%	2.35%	0.01%	8.21%	0.03%
Honeywell International Inc	HON	738.990	106.22	78,495.52	0.19%	6.18%	0.01%	9.01%	0.02%
Robinhood Markets Inc	HOOD	62.998	782.06	49,268.33	0.12%	1.01%	0.00%	14.54%	0.02%

1. Mr. Patel DCF - As Filed

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		Spot Price	52-Wk Low Price	52-Wk High Price	2026 Dividend	Dividend Yield			Earnings Growth Rates				DCF Result Avg. Gwth Rate
						Spot	52-Wk	Average	S&P	Zacks	Value Line	Average	
American States Water Company	AWR	\$ 72.54	\$ 69.45	\$ 82.94	\$ 2.10	2.89%	2.76%	2.83%	5.65%	5.70%	7.00%	6.12%	8.94%
California Water Service Group	CWT	\$ 43.33	\$ 41.29	\$ 51.63	\$ 1.25	2.88%	2.69%	2.79%	8.78%	8.80%	9.50%	9.03%	11.81%
H2O America	HTO	\$ 50.65	\$ 43.75	\$ 57.17	\$ 1.75	3.46%	3.47%	3.46%	6.04%	6.50%	6%	6.18%	9.64%
Middlesex Water Company	MSEX	\$ 50.94	\$ 44.17	\$ 67.09	\$ 1.46	2.87%	2.62%	2.75%	8.14%	5.90%	7.50%	7.18%	9.93%
								2.96%				Mean	10.08%

Notes:

- [1] - [4] I&E Exhibit No. 2, Schedule 6
[5] Equals [4] / [1]
[6] Equals [4] / average of [2] and [3]
[7] Equals average of [5] and [6]
[8] - [10] I&E Exhibit No. 2, Schedule 7
[11] Equals average of [8], [9], [10]
[12] Equals [7] + [11]

2. Mr. Patel's DCF - Corrected to Replace Spot Price with 30 day Average Stock Price (through January 31, 2026)

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		30-Day Avg. Price	52-Wk Low Price	52-Wk High Price	2024 Dividend	Dividend Yield			Earnings Growth Rates				DCF Result Avg. Gwth Rate
						30 day Avg.	52-Wk	Average	S&P	Zacks	Value Line	Average	
American States Water Company	AWR	\$ 73.53	\$ 69.45	\$ 82.94	\$ 2.10	2.86%	2.76%	2.81%	5.65%	5.70%	7.00%	6.12%	8.92%
California Water Service Group	CWT	\$ 44.02	\$ 41.29	\$ 51.63	\$ 1.25	2.84%	2.69%	2.77%	8.78%	8.80%	9.50%	9.03%	11.79%
H2O America	HTO	\$ 52.17	\$ 43.75	\$ 57.17	\$ 1.75	3.35%	3.47%	3.41%	6.04%	6.50%	6.00%	6.18%	9.59%
Middlesex Water Company	MSEX	\$ 51.07	\$ 44.17	\$ 67.09	\$ 1.46	2.86%	2.62%	2.74%	8.14%	5.90%	7.50%	7.18%	9.92%
												Mean	10.06%

Notes:

- [1] Bloomberg Professional
[2] - [4] I&E Exhibit No. 2, Schedule 6
[5] Equals [4] / [1]
[6] Equals [4] / average of [2] and [3]
[7] Equals average of [5] and [6]
[8] - [10] I&E Exhibit No. 2, Schedule 7
[11] Equals average of [8], [9], [10]
[12] Equals [7] + [11]

3. Mr. Patel DCF - Reasonably Consider Min/Max Growth Rates

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
		30-Day Avg. Price	52-Wk Low Price	52-Wk High Price	2024 Dividend	Dividend Yield			Earnings Growth Rates				DCF Result		
						30 day Avg.	52-Wk	Average	Yahoo	Zacks	Value Line	Average	Min Gwth Rate	Avg Gwth Rate	Max Gwth Rate
American States Water Company	AWR	\$ 73.53	\$ 69.45	\$ 82.94	\$ 2.10	2.86%	2.76%	2.81%	5.65%	5.70%	7.00%	6.12%	8.51%	8.92%	9.81%
California Water Service Group	CWT	\$ 44.02	\$ 41.29	\$ 51.63	\$ 1.25	2.84%	2.69%	2.77%	8.78%	8.80%	9.50%	9.03%	11.62%	11.79%	12.27%
H2O America	HTO	\$ 52.17	\$ 43.75	\$ 57.17	\$ 1.75	3.35%	3.47%	3.41%	6.04%	6.50%	6.00%	6.18%	9.35%	9.59%	9.91%
Middlesex Water Company	MSEX	\$ 51.07	\$ 44.17	\$ 67.09	\$ 1.46	2.86%	2.62%	2.74%	8.14%	5.90%	7.50%	7.18%	8.76%	9.92%	10.88%
												Mean	9.56%	10.06%	10.72%

Notes:

- [1] Bloomberg Professional
- [2] - [4] I&E Exhibit No. 2, Schedule 6
- [5] Equals [4] / [1]
- [6] Equals [4] / average of [2] and [3]
- [7] Equals average of [5] and [6]
- [8] - [10] I&E Exhibit No. 2, Schedule 7
- [11] Equals average of [8], [9], [10]
- [12] Equals [7] + [11]
- [13] Equals [7] + minimum of [8], [9], [10]
- [14] Equals [7] + maximum of [8], [9], [10]

4. Mr. Patel DCF - Include Entire Distribution Utility Proxy Group

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
		30-Day Avg. Price	52-Wk Low Price	52-Wk High Price	2026 Dividend	Dividend Yield			Earnings Growth Rates				DCF Result		
						30 day Avg.	52-Wk	Average	S&P	Zacks	Value Line	Average	Min Gwth Rate	Avg Gwth Rate	Max Gwth Rate
American States Water Company	AWR	\$ 73.53	\$ 69.45	\$ 82.94	\$ 2.10	2.86%	2.76%	2.81%	5.65%	5.70%	7.00%	6.12%	8.46%	8.92%	9.81%
California Water Service Group	CWT	\$ 44.02	\$ 41.29	\$ 51.63	\$ 1.25	2.84%	2.69%	2.77%	8.78%	8.80%	9.50%	9.03%	11.55%	11.79%	12.27%
H2O America	HTO	\$ 52.17	\$ 43.75	\$ 57.17	\$ 1.75	3.35%	3.47%	3.41%	6.04%	6.50%	6.00%	6.18%	9.41%	9.59%	9.91%
Middlesex Water Company	MSEX	\$ 51.07	\$ 44.17	\$ 67.09	\$ 1.46	2.86%	2.62%	2.74%	8.14%	5.90%	7.50%	7.18%	8.64%	9.92%	10.88%
Atmos Energy Corporation	ATO	\$ 167.81	\$ 102.03	\$ 122.74	\$ 3.22	1.92%	2.87%	2.39%	8.26%	6.50%	8.50%	7.75%	8.89%	10.15%	10.89%
Eversource Energy	CPK	\$ 125.30	\$ 51.90	\$ 80.18	\$ 2.86	2.28%	4.33%	3.31%	8.15%	n/a	8.00%	8.08%	11.31%	11.38%	11.46%
NiSource Inc.	NI	\$ 42.61	\$ 22.95	\$ 28.35	\$ 1.04	2.44%	4.05%	3.25%	8.68%	6.00%	8.00%	7.56%	9.25%	10.81%	11.92%
Northwest Natural Gas Company	NWN	\$ 46.27	\$ 35.30	\$ 49.85	\$ 1.95	4.21%	4.58%	4.40%	5.50%	n/a	6.50%	6.00%	9.90%	10.40%	10.90%
ONE Gas, Inc.	OGS	\$ 77.89	\$ 57.63	\$ 81.99	\$ 2.72	3.49%	3.90%	3.69%	7.10%	6.70%	4.50%	6.10%	8.19%	9.80%	10.80%
Spire, Inc.	SWX	\$ 82.09	\$ 54.10	\$ 72.23	\$ 3.00	3.65%	4.75%	4.20%	11.28%	9.20%	NMF	10.24%	13.40%	14.44%	15.48%
												Mean	9.90%	10.72%	11.43%

Notes:

- [1] Bloomberg Professional
- [2] - [4] I&E Exhibit No. 2, Schedule 6
- [5] Equals [4] / [1]
- [6] Equals [4] / average of [2] and [3]
- [7] Equals average of [5] and [6]
- [8] - [10] I&E Exhibit No. 2, Schedule 7
- [11] Equals average of [8], [9], [10]
- [12] Equals [7] + [11]
- [13] Equals [7] + minimum of [8], [9], [10]
- [14] Equals [7] + maximum of [8], [9], [10]

30 Day Average Price (as of 1/30/26)	AWR \$73.53	CWT \$44.02	HTO \$51.07	MSEX \$52.17
Patel Spot Price	\$72.54	\$43.33	\$50.65	\$50.94
Actual Spot Price (as of 1/2/26)	\$72.26	\$42.95	\$49.25	\$50.27
52-Week High (as of 1/30/26)	\$79.75	\$50.39	\$55.39	\$65.28
52-Week Low (as of 1/30/26)	\$69.89	\$42.31	\$44.44	\$48.11
Patel Filed 52-Week High	\$82.94	\$51.63	\$57.17	\$67.09
Patel Filed 52-Week Low	\$69.45	\$41.29	\$43.75	\$44.17
Actual 52-Week High (as of 1/2/26)	\$79.75	\$50.39	\$55.39	\$65.28
Actual 52-Week Low (as of 1/2/26)	\$69.05	\$40.77	\$43.97	\$47.42

AWR US Equity		CWT US Equity		HTO US Equity		MSEX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
1/30/2026	72.96	1/30/2026	44.7	1/30/2026	52.04	1/30/2026	52.38
1/29/2026	72.34	1/29/2026	44.47	1/29/2026	51.91	1/29/2026	51.99
1/28/2026	72.23	1/28/2026	43.62	1/28/2026	51.26	1/28/2026	51.62
1/27/2026	73.21	1/27/2026	44.54	1/27/2026	52.39	1/27/2026	52.62
1/26/2026	73.47	1/26/2026	44.51	1/26/2026	52.72	1/26/2026	52.33
1/23/2026	73.16	1/23/2026	44.16	1/23/2026	52.33	1/23/2026	52.29
1/22/2026	74.63	1/22/2026	45.01	1/22/2026	52.58	1/22/2026	53.48
1/21/2026	74.53	1/21/2026	44.64	1/21/2026	52.84	1/21/2026	53.32
1/20/2026	74.87	1/20/2026	44.69	1/20/2026	52.67	1/20/2026	53.19
1/16/2026	75.97	1/16/2026	45.67	1/16/2026	53.61	1/16/2026	54.46
1/15/2026	76.23	1/15/2026	46.23	1/15/2026	54.03	1/15/2026	55.09
1/14/2026	75.56	1/14/2026	45.67	1/14/2026	53.75	1/14/2026	54.01
1/13/2026	73.82	1/13/2026	44.52	1/13/2026	52.11	1/13/2026	52.56
1/12/2026	74.32	1/12/2026	44.58	1/12/2026	51.81	1/12/2026	52.8
1/9/2026	73.2	1/9/2026	43.61	1/9/2026	51.59	1/9/2026	51.7
1/8/2026	72.9	1/8/2026	43.66	1/8/2026	50.52	1/8/2026	50.98
1/7/2026	72.52	1/7/2026	43.24	1/7/2026	50.52	1/7/2026	50.42
1/6/2026	72.54	1/6/2026	43.33	1/6/2026	50.65	1/6/2026	50.94
1/5/2026	71.62	1/5/2026	42.54	1/5/2026	49.86	1/5/2026	50.2
1/2/2026	72.26	1/2/2026	42.95	1/2/2026	49.25	1/2/2026	50.27
12/31/2025	72.48	12/31/2025	43.33	12/31/2025	48.99	12/31/2025	50.42
12/30/2025	73.11	12/30/2025	43.57	12/30/2025	49.26	12/30/2025	50.94
12/29/2025	73.08	12/29/2025	43.56	12/29/2025	48.89	12/29/2025	51.4
12/28/2025	73.04	12/28/2025	43.41	12/28/2025	48.83	12/28/2025	51.45
12/24/2025	73.56	12/24/2025	43.29	12/24/2025	49.4	12/24/2025	51.72
12/23/2025	73.36	12/23/2025	43.05	12/23/2025	49.45	12/23/2025	51.61
12/22/2025	73.68	12/22/2025	43.28	12/22/2025	49.8	12/22/2025	52.14
12/19/2025	73.08	12/19/2025	42.88	12/19/2025	48.95	12/19/2025	51.7
12/18/2025	73.96	12/18/2025	43.86	12/18/2025	49.95	12/18/2025	53.52
12/17/2025	74.12	12/17/2025	43.96	12/17/2025	50.05	12/17/2025	53.41
12/16/2025	73.73	12/16/2025	43.9	12/16/2025	49.36	12/16/2025	53.25
12/15/2025	73.97	12/15/2025	43.81	12/15/2025	48.87	12/15/2025	53.07
12/12/2025	73.95	12/12/2025	44.17	12/12/2025	49.05	12/12/2025	53.05
12/11/2025	72.91	12/11/2025	43.25	12/11/2025	48.46	12/11/2025	52.15
12/10/2025	72.69	12/10/2025	42.81	12/10/2025	47.95	12/10/2025	51.39
12/9/2025	71.86	12/9/2025	42.31	12/9/2025	46.58	12/9/2025	50.92
12/8/2025	71.8	12/8/2025	43.6	12/8/2025	46.59	12/8/2025	51.04
12/5/2025	73.17	12/5/2025	44.88	12/5/2025	47.91	12/5/2025	51.91
12/4/2025	72.44	12/4/2025	44.29	12/4/2025	47.52	12/4/2025	51.35
12/3/2025	72.96	12/3/2025	44.51	12/3/2025	48	12/3/2025	51.14
12/2/2025	72.89	12/2/2025	44.75	12/2/2025	47.45	12/2/2025	50.88
12/1/2025	73.45	12/1/2025	45.21	12/1/2025	46.83	12/1/2025	51.25
11/28/2025	73.77	11/28/2025	45.37	11/28/2025	46.43	11/28/2025	51.31
11/26/2025	74.03	11/26/2025	45.5	11/26/2025	46.38	11/26/2025	51.17
11/25/2025	74.25	11/25/2025	45.7	11/25/2025	46.06	11/25/2025	50.63
11/24/2025	73.3	11/24/2025	45.39	11/24/2025	44.98	11/24/2025	49.87
11/21/2025	73.37	11/21/2025	45.52	11/21/2025	44.74	11/21/2025	50.01
11/20/2025	71.87	11/20/2025	44.38	11/20/2025	44.46	11/20/2025	48.59
11/19/2025	71.5	11/19/2025	44.13	11/19/2025	44.44	11/19/2025	48.85
11/18/2025	72.36	11/18/2025	45	11/18/2025	45.97	11/18/2025	50.53
11/17/2025	73.8	11/17/2025	45.47	11/17/2025	47.08	11/17/2025	51.62
11/14/2025	74.59	11/14/2025	45.85	11/14/2025	47.36	11/14/2025	52.14
11/13/2025	74.566	11/13/2025	45.79	11/13/2025	47.44	11/13/2025	52.1996
11/12/2025	74.6752	11/12/2025	45.47	11/12/2025	47.01	11/12/2025	52.289
11/11/2025	75.3507	11/11/2025	46.43	11/11/2025	47.06	11/11/2025	53.3715
11/10/2025	74.5163	11/10/2025	45.75	11/10/2025	46.66	11/10/2025	52.3486
11/7/2025	74.3375	11/7/2025	46.31	11/7/2025	47.25	11/7/2025	53.2027
11/6/2025	74.4269	11/6/2025	46.0517	11/6/2025	46.8832	11/6/2025	52.4479
11/5/2025	73.5727	11/5/2025	46.2107	11/5/2025	46.913	11/5/2025	52.7061
11/4/2025	74.0793	11/4/2025	46.7273	11/4/2025	47.112	11/4/2025	54.5037
11/3/2025	71.2186	11/3/2025	44.6806	11/3/2025	45.7929	11/3/2025	49.5777
10/31/2025	70.8312	10/31/2025	44.0944	10/31/2025	45.8425	10/31/2025	57.0759
10/30/2025	71.0994	10/30/2025	44.8992	10/30/2025	45.7335	10/30/2025	56.5297
10/29/2025	72.1622	10/29/2025	47.1446	10/29/2025	46.1795	10/29/2025	57.6122
10/28/2025	74.9037	10/28/2025	49.0423	10/28/2025	48.8656	10/28/2025	60.5718
10/27/2025	75.5891	10/27/2025	49.3006	10/27/2025	50.6101	10/27/2025	61.5351
10/24/2025	75.6884	10/24/2025	49.2609	10/24/2025	50.2335	10/24/2025	59.9461
10/23/2025	76.036	10/23/2025	49.5391	10/23/2025	50.2929	10/23/2025	59.9461
10/22/2025	75.7281	10/22/2025	49.4298	10/22/2025	49.8766	10/22/2025	59.6382
10/21/2025	75.9069	10/21/2025	49.2112	10/21/2025	50.4119	10/21/2025	59.6084
10/20/2025	76.5327	10/20/2025	49.3404	10/20/2025	50.6498	10/20/2025	59.6134
10/17/2025	74.9633	10/17/2025	48.2278	10/17/2025	49.7874	10/17/2025	57.8903
10/16/2025	74.7646	10/16/2025	48.0786	10/16/2025	49.5297	10/16/2025	58.079
10/15/2025	74.8242	10/15/2025	47.7308	10/15/2025	48.4097	10/15/2025	58.0492
10/14/2025	73.8224	10/14/2025	46.469	10/14/2025	47.4185	10/14/2025	56.053
10/13/2025	72.6489	10/13/2025	46.002	10/13/2025	47.3788	10/13/2025	55.2585
10/10/2025	73.9601	10/10/2025	46.936	10/10/2025	48.3006	10/10/2025	56.8078
10/9/2025	72.7383	10/9/2025	46.4591	10/9/2025	47.9735	10/9/2025	56.1622
10/8/2025	71.8245	10/8/2025	46.5087	10/8/2025	47.587	10/8/2025	54.8116
10/7/2025	71.0994	10/7/2025	46.0517	10/7/2025	47.2004	10/7/2025	54.4739
10/6/2025	70.2055	10/6/2025	45.2469	10/6/2025	46.685	10/6/2025	53.7688
10/3/2025	70.275	10/3/2025	45.1078	10/3/2025	46.7147	10/3/2025	53.2027
10/2/2025	69.8876	10/2/2025	44.3229	10/2/2025	46.3084	10/2/2025	52.3585
10/1/2025	70.4736	10/1/2025	44.2633	10/1/2025	46.8733	10/1/2025	52.4181
9/30/2025	72.8277	9/30/2025	45.5947	9/30/2025	48.2709	9/30/2025	53.7489
9/29/2025	71.3577	9/29/2025	45.0681	9/29/2025	47.5771	9/29/2025	52.9842
9/26/2025	71.9238	9/26/2025	45.3761	9/26/2025	47.9835	9/26/2025	53.1332
9/25/2025	71.0299	9/25/2025	44.9985	9/25/2025	47.5771	9/25/2025	52.6068
9/24/2025	71.3477	9/24/2025	45.4655	9/24/2025	48.0231	9/24/2025	53.2027
9/23/2025	71.4471	9/23/2025	45.4059	9/23/2025	48.3502	9/23/2025	54.0071
9/22/2025	71.6755	9/22/2025	45.1078	9/22/2025	48.0826	9/22/2025	53.1133
9/19/2025	71.4073	9/19/2025	45.1774	9/19/2025	48.2808	9/19/2025	52.438
9/18/2025	71.4371	9/18/2025	45.3165	9/18/2025	48.489	9/18/2025	52.7359
9/17/2025	71.2683	9/17/2025	44.929	9/17/2025	48.0925	9/17/2025	52.3486
9/16/2025	71.0001	9/16/2025	44.7402	9/16/2025	47.8843	9/16/2025	51.5342
9/15/2025	71.8642	9/15/2025	44.8992	9/15/2025	48.3601	9/15/2025	52.433
9/12/2025	72.6291	9/12/2025	45.9523	9/12/2025	49.2224	9/12/2025	53.5503
9/11/2025	72.9867	9/11/2025	46.0716	9/11/2025	49.3513	9/11/2025	53.5205

AWR US Equity		CWT US Equity		HTO US Equity		MSEX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
9/10/2025	72.6489	9/10/2025	45.386	9/10/2025	49.0837	9/10/2025	52.6068
9/9/2025	73.1058	9/9/2025	45.9921	9/9/2025	49.2819	9/9/2025	52.726
9/8/2025	72.9767	9/8/2025	46.0318	9/8/2025	49.3513	9/8/2025	52.7359
9/5/2025	74.1587	9/5/2025	46.7869	9/5/2025	50.0253	9/5/2025	53.7986
9/4/2025	73.7118	9/4/2025	46.3895	9/4/2025	49.5	9/4/2025	52.8849
9/3/2025	73.0264	9/3/2025	46.161	9/3/2025	49.1729	9/3/2025	52.0862
9/2/2025	72.9966	9/2/2025	45.7437	9/2/2025	48.4691	9/2/2025	52.0357
8/29/2025	74.0296	8/29/2025	46.628	8/29/2025	49.9262	8/29/2025	53.1729
8/28/2025	73.8508	8/28/2025	46.5893	8/28/2025	49.4702	8/28/2025	53.451
8/27/2025	74.6057	8/27/2025	46.8465	8/27/2025	50.4713	8/27/2025	53.0099
8/26/2025	73.9005	8/26/2025	46.4591	8/26/2025	49.4306	8/26/2025	52.8551
8/25/2025	74.2382	8/25/2025	46.4591	8/25/2025	49.6487	8/25/2025	53.153
8/22/2025	75.152	8/22/2025	47.2837	8/22/2025	50.5308	8/22/2025	54.1859
8/21/2025	74.0793	8/21/2025	46.469	8/21/2025	49.6189	8/21/2025	52.4479
8/20/2025	74.7547	8/20/2025	46.3895	8/20/2025	49.6883	8/20/2025	52.7458
8/19/2025	74.556	8/19/2025	46.7969	8/19/2025	49.9857	8/19/2025	52.8551
8/18/2025	73.4634	8/18/2025	45.7536	8/18/2025	49.2918	8/18/2025	51.8719
8/15/2025	74.4369	8/15/2025	46.2107	8/15/2025	49.5793	8/15/2025	52.6167
8/14/2025	74.3932	8/14/2025	46.0716	8/14/2025	49.3612	8/14/2025	52.3287
8/13/2025	75.1924	8/13/2025	46.5485	8/13/2025	49.8965	8/13/2025	53.3155
8/12/2025	75.1924	8/12/2025	46.4392	8/12/2025	49.5793	8/12/2025	53.207
8/11/2025	75.1924	8/11/2025	46.3994	8/11/2025	49.4603	8/11/2025	52.6938
8/8/2025	74.6398	8/8/2025	46.1809	8/8/2025	49.391	8/8/2025	52.3386
8/7/2025	75.0345	8/7/2025	46.2796	8/7/2025	49.3615	8/7/2025	52.5656
8/6/2025	73.3769	8/6/2025	45.6576	8/6/2025	48.7226	8/6/2025	51.0361
8/5/2025	73.6236	8/5/2025	45.786	8/5/2025	48.6833	8/5/2025	51.2433
8/4/2025	74.4721	8/4/2025	46.3585	8/4/2025	48.9192	8/4/2025	52.4767
8/1/2025	73.742	8/1/2025	45.9044	8/1/2025	48.644	8/1/2025	51.6972
7/31/2025	72.6073	7/31/2025	44.8876	7/31/2025	47.4645	7/31/2025	50.9176
7/30/2025	72.5284	7/30/2025	44.3151	7/30/2025	47.8871	7/30/2025	51.2729
7/29/2025	72.2818	7/29/2025	44.4237	7/29/2025	47.6709	7/29/2025	51.559
7/28/2025	71.2162	7/28/2025	43.7524	7/28/2025	46.9632	7/28/2025	50.8387
7/25/2025	71.9463	7/25/2025	44.2953	7/25/2025	47.779	7/25/2025	51.411
7/24/2025	72.7356	7/24/2025	44.473	7/24/2025	48.467	7/24/2025	51.8551
7/23/2025	73.5844	7/23/2025	44.552	7/23/2025	49.5482	7/23/2025	53.1872
7/22/2025	74.6497	7/22/2025	45.016	7/22/2025	50.0888	7/22/2025	53.6806
7/21/2025	74.2846	7/21/2025	44.7198	7/21/2025	49.9119	7/21/2025	53.5622
7/18/2025	74.6694	7/18/2025	44.5224	7/18/2025	49.3811	7/18/2025	53.5129
7/17/2025	74.5017	7/17/2025	44.7593	7/17/2025	49.6367	7/17/2025	53.128
7/16/2025	74.847	7/16/2025	45.0851	7/16/2025	49.4106	7/16/2025	53.1379
7/15/2025	73.7519	7/15/2025	44.9074	7/15/2025	49.3025	7/15/2025	52.6741
7/14/2025	75.735	7/14/2025	46.1414	7/14/2025	51.1602	7/14/2025	54.9634
7/11/2025	74.6398	7/11/2025	45.3121	7/11/2025	50.0692	7/11/2025	53.947
7/10/2025	76.0803	7/10/2025	45.6971	7/10/2025	50.6491	7/10/2025	54.9437
7/9/2025	76.6131	7/9/2025	45.6774	7/9/2025	50.5213	7/9/2025	54.8549
7/8/2025	75.074	7/8/2025	44.8679	7/8/2025	50.9341	7/8/2025	54.0852
7/7/2025	75.4489	7/7/2025	44.9567	7/7/2025	51.4551	7/7/2025	54.1543
7/3/2025	76.1297	7/3/2025	45.2233	7/3/2025	52.035	7/3/2025	54.8351
7/2/2025	76.3566	7/2/2025	45.6478	7/2/2025	52.2316	7/2/2025	55.1509
7/1/2025	76.9486	7/1/2025	45.8946	7/1/2025	52.4478	7/1/2025	55.4075
6/30/2025	75.6363	6/30/2025	44.8975	6/30/2025	51.0816	6/30/2025	53.4635
6/27/2025	75.3897	6/27/2025	44.8876	6/27/2025	50.9439	6/27/2025	53.7892
6/26/2025	75.883	6/26/2025	44.779	6/26/2025	50.7572	6/26/2025	53.8089
6/25/2025	76.1889	6/25/2025	45.0555	6/25/2025	51.111	6/25/2025	53.8582
6/24/2025	77.8958	6/24/2025	46.0328	6/24/2025	51.9957	6/24/2025	56.0587
6/23/2025	79.0107	6/23/2025	46.8719	6/23/2025	53.0277	6/23/2025	56.7297
6/20/2025	76.7217	6/20/2025	45.8551	6/20/2025	51.3863	6/20/2025	55.3581
6/18/2025	76.9091	6/18/2025	45.4898	6/18/2025	51.9072	6/18/2025	55.4272
6/17/2025	76.475	6/17/2025	45.3023	6/17/2025	51.2093	6/17/2025	54.8549
6/16/2025	76.179	6/16/2025	45.4503	6/16/2025	51.3175	6/16/2025	53.3038
6/13/2025	77.0966	6/13/2025	45.7366	6/13/2025	52.0743	6/13/2025	55.8318
6/12/2025	77.5307	6/12/2025	46.0821	6/12/2025	52.5559	6/12/2025	56.3153
6/11/2025	77.2249	6/11/2025	46.1118	6/11/2025	52.6247	6/11/2025	56.3745
6/10/2025	77.6491	6/10/2025	46.5362	6/10/2025	53.3619	6/10/2025	56.6607
6/9/2025	76.4651	6/9/2025	45.5491	6/9/2025	51.6713	6/9/2025	55.5456
6/6/2025	75.6462	6/6/2025	45.0357	6/6/2025	50.423	6/6/2025	55.3187
6/5/2025	76.0902	6/5/2025	45.2628	6/5/2025	51.111	6/5/2025	55.4568
6/4/2025	75.6758	6/4/2025	45.1344	6/4/2025	50.8063	6/4/2025	55.3976
6/3/2025	77.3926	6/3/2025	46.013	6/3/2025	51.7401	6/3/2025	56.6409
6/2/2025	77.5998	6/2/2025	46.1611	6/2/2025	50.9538	6/2/2025	56.4436
5/30/2025	77.8168	5/30/2025	46.6448	5/30/2025	51.5828	5/30/2025	57.1837
5/29/2025	77.6491	5/29/2025	46.2697	5/29/2025	51.6418	5/29/2025	56.7396
5/28/2025	76.9387	5/28/2025	45.8353	5/28/2025	51.2388	5/28/2025	56.6804
5/27/2025	77.8366	5/27/2025	46.4474	5/27/2025	51.917	5/27/2025	57.1047
5/23/2025	77.4518	5/23/2025	46.4178	5/23/2025	51.5435	5/23/2025	56.4436
5/22/2025	77.1854	5/22/2025	46.2894	5/22/2025	51.4452	5/22/2025	56.414
5/21/2025	77.3827	5/21/2025	46.8028	5/21/2025	51.7598	5/21/2025	57.2527
5/20/2025	78.251	5/20/2025	47.3655	5/20/2025	52.1038	5/20/2025	57.8152
5/19/2025	79.1488	5/19/2025	47.5333	5/19/2025	52.6247	5/19/2025	58.3382
5/16/2025	78.0581	5/16/2025	47.0891	5/16/2025	51.6516	5/16/2025	57.6475
5/15/2025	76.3318	5/15/2025	45.6083	5/15/2025	50.7081	5/15/2025	56.3449
5/14/2025	73.8109	5/14/2025	44.0979	5/14/2025	49.2435	5/14/2025	54.1049
5/13/2025	74.8937	5/13/2025	45.0456	5/13/2025	49.5581	5/13/2025	55.1641
5/12/2025	76.6751	5/12/2025	46.4178	5/12/2025	51.0619	5/12/2025	58.0963
5/9/2025	78.7055	5/9/2025	47.6912	5/9/2025	51.7696	5/9/2025	58.9299
5/8/2025	78.784	5/8/2025	47.6128	5/8/2025	51.9939	5/8/2025	58.8809
5/7/2025	78.0777	5/7/2025	48.1425	5/7/2025	53.203	5/7/2025	59.3909
5/6/2025	79.1861	5/6/2025	48.8882	5/6/2025	53.7003	5/6/2025	59.9891
5/5/2025	78.3524	5/5/2025	48.0641	5/5/2025	53.4956	5/5/2025	58.6749
5/2/2025	78.5093	5/2/2025	47.8482	5/2/2025	53.8564	5/2/2025	59.1947
5/1/2025	78.7447	5/1/2025	49.2708	5/1/2025	54.9388	5/1/2025	61.5778
4/30/2025	79.5589	4/30/2025	49.6927	4/30/2025	55.3288	4/30/2025	61.9014
4/29/2025	79.1076	4/29/2025	49.5161	4/29/2025	55.3873	4/29/2025	61.617
4/28/2025	77.4696	4/28/2025	48.6135	4/28/2025	52.1791	4/28/2025	60.2637
4/25/2025	77.1851	4/25/2025	48.8293	4/25/2025	52.4327	4/25/2025	60.2539
4/24/2025	77.8619	4/24/2025	49.104	4/24/2025	53.0178	4/24/2025	60.7834
4/23/2025	78.578	4/23/2025	49.5357	4/23/2025	53.3883	4/23/2025	61.4699
4/22/2025	79.7452	4/22/2025	50.3893	4/22/2025	53.8564	4/22/2025	62.0387
4/21/2025	78.7251	4/21/2025	49.7712	4/21/2025	52.8227	4/21/2025	61.2836
4/17/2025	78.6172	4/17/2025	49.9281	4/17/2025	53.2518	4/17/2025	61.4503
4/16/2025	77.8619	4/16/2025	49.2708	4/16/2025	53.0178	4/16/2025	61.0973
4/15/2025	78.166	4/15/2025	49.7908	4/15/2025	53.8612	4/15/2025	61.6465
4/14/2025	78.2543	4/14/2025	50.0459	4/14/2025	53.9831	4/14/2025	61.6563
4/11/2025	76.7339	4/11/2025	49.3885	4/11/2025	52.0914	4/11/2025	60.9404
4/10/2025	74.2621	4/10/2025	47.5833	4/10/2025	50.3459	4/10/2025	60.4402
4/9/2025	73.6638	4/9/2025	46.9064	4/9/2025	49.6828	4/9/2025	59.2928
4/8/2025	73.703	4/8/2025	46.3471	4/8/2025	49.6828	4/8/2025	59.6949
4/7/2025	73.9679	4/7/2025	46.6022	4/7/2025	50.0046	4/7/2025	60.4304
4/4/2025	77.0184	4/4/2025	47.5539	4/4/2025	52.1694	4/4/2025	62.5291
4/3/2025	78.1856	4/3/2025	48.6135	4/3/2025	53.3786	4/3/2025	65.2848
4/2/2025	76.3122	4/2/2025	47.5833	4/2/2025	52.5302	4/2/2025	62.637
4/1/2025	77.2538	4/1/2025	47.7893	4/1/2025	52.8227	4/1/2025	63.0292

AWR US Equity		CWT US Equity		HTO US Equity		MSEX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
3/31/2025	77.1753	3/31/2025	47.5441	3/31/2025	53.3298	3/31/2025	62.8625
3/28/2025	76.2043	3/28/2025	47.338	3/28/2025	52.2669	3/28/2025	62.2545
3/27/2025	74.625	3/27/2025	45.6309	3/27/2025	50.9797	3/27/2025	60.754
3/26/2025	74.1542	3/26/2025	45.523	3/26/2025	50.6482	3/26/2025	60.3421
3/25/2025	73.0262	3/25/2025	44.7087	3/25/2025	49.9071	3/25/2025	59.4203
3/24/2025	73.2911	3/24/2025	45.003	3/24/2025	50.1948	3/24/2025	59.3222
3/21/2025	73.9973	3/21/2025	45.1992	3/21/2025	50.1314	3/21/2025	58.8122
3/20/2025	74.1738	3/20/2025	45.3366	3/20/2025	50.8432	3/20/2025	58.3121
3/19/2025	75.2332	3/19/2025	45.4641	3/19/2025	51.1748	3/19/2025	58.8515
3/18/2025	75.6157	3/18/2025	45.9939	3/18/2025	52.1304	3/18/2025	59.6851
3/17/2025	76.5083	3/17/2025	46.5532	3/17/2025	52.5594	3/17/2025	59.7243
3/14/2025	77.705	3/14/2025	46.6022	3/14/2025	52.7447	3/14/2025	61.009
3/13/2025	76.5181	3/13/2025	46.1411	3/13/2025	52.1889	3/13/2025	60.3814
3/12/2025	76.0767	3/12/2025	45.474	3/12/2025	51.5161	3/12/2025	59.6164
3/11/2025	78.5191	3/11/2025	46.5335	3/11/2025	53.5151	3/11/2025	61.7249
3/10/2025	79.4313	3/10/2025	47.2968	3/10/2025	54.4122	3/10/2025	63.6765
3/7/2025	77.9894	3/7/2025	46.9947	3/7/2025	54.0904	3/7/2025	62.9998
3/6/2025	76.4985	3/6/2025	45.8762	3/6/2025	53.0665	3/6/2025	59.9106
3/5/2025	76.0375	3/5/2025	45.7683	3/5/2025	52.8325	3/5/2025	57.8316
3/4/2025	76.1258	3/4/2025	45.6898	3/4/2025	53.1153	3/4/2025	58.3709
3/3/2025	76.6358	3/3/2025	45.3955	3/3/2025	52.9983	3/3/2025	56.9097
2/28/2025	75.0762	2/28/2025	44.591	2/28/2025	51.36	2/28/2025	49.1622
2/27/2025	74.5858	2/27/2025	44.1102	2/27/2025	50.9992	2/27/2025	50.0645
2/26/2025	75.3117	2/26/2025	45.0913	2/26/2025	51.9646	2/26/2025	50.8
2/25/2025	76.1356	2/25/2025	46.0822	2/25/2025	52.9007	2/25/2025	51.6139
2/24/2025	74.1444	2/24/2025	45.2189	2/24/2025	51.204	2/24/2025	50.2606
2/21/2025	73.9777	2/21/2025	44.9049	2/21/2025	51.438	2/21/2025	49.9762
2/20/2025	73.8502	2/20/2025	44.64	2/20/2025	51.1358	2/20/2025	49.7506
2/19/2025	73.1439	2/19/2025	44.6008	2/19/2025	51.4576	2/19/2025	49.7408
2/18/2025	73.5167	2/18/2025	45.0226	2/18/2025	52.5204	2/18/2025	50.5254
2/14/2025	72.1871	2/14/2025	44.0808	2/14/2025	51.0577	2/14/2025	49.1916
2/13/2025	73.1521	2/13/2025	44.6891	2/13/2025	51.36	2/13/2025	49.3864
2/12/2025	72.3236	2/12/2025	44.4046	2/12/2025	50.8042	2/12/2025	48.7625
2/11/2025	73.1521	2/11/2025	44.8364	2/11/2025	50.8237	2/11/2025	49.2598
2/10/2025	71.4658	2/10/2025	42.9231	2/10/2025	49.4488	2/10/2025	48.1104
2/7/2025	71.1637	2/7/2025	42.6977	2/7/2025	49.1465	2/7/2025	48.1299
2/6/2025	71.6705	2/6/2025	43.1553	2/6/2025	50.0846	2/6/2025	49.1721
2/5/2025	71.4658	2/5/2025	43.3792	2/5/2025	50.307	2/5/2025	49.367
2/4/2025	70.9395	2/4/2025	43.496	2/4/2025	50.0266	2/4/2025	49.026
2/3/2025	70.9882	2/3/2025	44.1482	2/3/2025	50.3795	2/3/2025	49.3377
1/31/2025	72.616	1/31/2025	44.0898	1/31/2025	48.5759	1/31/2025	49.328
1/30/2025	71.9239	1/30/2025	43.6128	1/30/2025	47.986	1/30/2025	49.6787
1/29/2025	71.6803	1/29/2025	43.4084	1/29/2025	48.0247	1/29/2025	49.6787
1/28/2025	72.9474	1/28/2025	44.0703	1/28/2025	49.0015	1/28/2025	50.4482
1/27/2025	72.8207	1/27/2025	43.9925	1/27/2025	47.4348	1/27/2025	50.078
1/24/2025	69.6918	1/24/2025	41.7729	1/24/2025	44.5529	1/24/2025	47.4188
1/23/2025	70.3352	1/23/2025	42.2012	1/23/2025	44.7754	1/23/2025	47.8863
1/22/2025	70.2669	1/22/2025	41.8897	1/22/2025	44.5626	1/22/2025	47.5746
1/21/2025	72.8889	1/21/2025	43.1163	1/21/2025	46.6321	1/21/2025	49.815
1/17/2025	72.9864	1/17/2025	43.3013	1/17/2025	46.4484	1/17/2025	49.7371
1/16/2025	73.5809	1/16/2025	43.5641	1/16/2025	46.4	1/16/2025	50.1949
1/15/2025	72.0117	1/15/2025	42.7366	1/15/2025	45.0171	1/15/2025	48.7241
1/14/2025	70.4034	1/14/2025	41.7437	1/14/2025	44.669	1/14/2025	48.4221
1/13/2025	69.4287	1/13/2025	41.179	1/13/2025	44.3305	1/13/2025	48.0227
1/10/2025	69.0485	1/10/2025	40.7702	1/10/2025	43.9727	1/10/2025	47.6038
1/8/2025	71.1052	1/8/2025	42.1233	1/8/2025	44.7463	1/8/2025	49.0358
1/7/2025	71.2027	1/7/2025	43.1845	1/7/2025	45.2782	1/7/2025	49.7079
1/6/2025	72.7037	1/6/2025	42.7853	1/6/2025	45.5974	1/6/2025	48.9676
1/3/2025	74.4484	1/3/2025	43.5933	1/3/2025	46.6805	1/3/2025	50.3688
12/22/2024	74.6531	12/22/2024	43.5836	12/22/2024	47.0963	12/22/2024	50.0488
12/31/2024	75.7546	12/31/2024	44.1288	12/31/2024	47.5992	12/31/2024	51.2664
12/30/2024	76.0665	12/30/2024	44.45	12/30/2024	47.9183	12/30/2024	51.8704
12/27/2024	75.9982	12/27/2024	44.4208	12/27/2024	47.7539	12/27/2024	51.51
12/26/2024	76.6415	12/26/2024	44.7129	12/26/2024	48.3148	12/26/2024	52.2697
12/24/2024	76.3686	12/24/2024	44.4111	12/24/2024	47.9087	12/24/2024	52.1139
12/23/2024	76.3589	12/23/2024	44.265	12/23/2024	47.4541	12/23/2024	52.2697
12/20/2024	77.4993	12/20/2024	44.781	12/20/2024	48.5469	12/20/2024	53.351
12/19/2024	77.4505	12/19/2024	44.7031	12/19/2024	49.3689	12/19/2024	53.4192
12/18/2024	77.0119	12/18/2024	44.8686	12/18/2024	49.3109	12/18/2024	54.1205
12/17/2024	80.3259	12/17/2024	46.6404	12/17/2024	51.7093	12/17/2024	57.4227
12/16/2024	81.3981	12/16/2024	47.0882	12/16/2024	52.1251	12/16/2024	57.6954
12/13/2024	81.0765	12/13/2024	47.2147	12/13/2024	52.5409	12/13/2024	57.8805
12/12/2024	81.1155	12/12/2024	47.1563	12/12/2024	51.7866	12/12/2024	58.0071
12/11/2024	80.6573	12/11/2024	47.536	12/11/2024	51.4578	12/11/2024	58.3676
12/10/2024	80.6963	12/10/2024	47.351	12/10/2024	51.9123	12/10/2024	59.7313
12/9/2024	79.6631	12/9/2024	47.02	12/9/2024	51.3901	12/9/2024	58.7475
12/6/2024	80.0335	12/6/2024	47.4094	12/6/2024	51.2451	12/6/2024	59.0397
12/5/2024	80.6476	12/5/2024	47.8086	12/5/2024	51.3514	12/5/2024	59.4878
12/4/2024	80.4527	12/4/2024	47.244	12/4/2024	50.9646	12/4/2024	60.2768
12/3/2024	81.944	12/3/2024	48.3343	12/3/2024	52.3475	12/3/2024	60.9879
12/2/2024	83.601	12/2/2024	49.2007	12/2/2024	53.3726	12/2/2024	62.3224
11/29/2024	83.1526	11/29/2024	49.8335	11/29/2024	53.8852	11/29/2024	63.7397
11/27/2024	83.2111	11/27/2024	49.8335	11/27/2024	53.4597	11/27/2024	63.9277
11/26/2024	83.2306	11/26/2024	49.6096	11/26/2024	53.3146	11/26/2024	64.8355
11/25/2024	83.2306	11/25/2024	50.6025	11/25/2024	53.9819	11/25/2024	66.1213
11/22/2024	82.8797	11/22/2024	50.2326	11/22/2024	53.9238	11/22/2024	64.7771
11/21/2024	81.9245	11/21/2024	50.0087	11/21/2024	53.5273	11/21/2024	64.1439
11/20/2024	82.2656	11/20/2024	49.7264	11/20/2024	53.1889	11/20/2024	63.9881
11/19/2024	83.0356	11/19/2024	50.1158	11/19/2024	53.3339	11/19/2024	64.3874
11/18/2024	82.7822	11/18/2024	49.5414	11/18/2024	52.9955	11/18/2024	64.0952
11/15/2024	82.8992	11/15/2024	49.6193	11/15/2024	52.9955	11/15/2024	65.2446
11/14/2024	81.0808	11/14/2024	48.8502	11/14/2024	52.0671	11/14/2024	63.9491
11/13/2024	82.7189	11/13/2024	49.0644	11/13/2024	52.6667	11/13/2024	64.3271
11/12/2024	83.2617	11/12/2024	49.483	11/12/2024	53.2856	11/12/2024	64.9279
11/11/2024	83.727	11/11/2024	50.2131	11/11/2024	53.8658	11/11/2024	67.5444
11/8/2024	83.7949	11/8/2024	50.4552	11/8/2024	53.9432	11/8/2024	67.4378
11/7/2024	81.9823	11/7/2024	49.9517	11/7/2024	54.0206	11/7/2024	66.4978
11/6/2024	83	11/6/2024	50.6488	11/6/2024	54.7168	11/6/2024	66.4881
11/5/2024	82.1568	11/5/2024	49.4676	11/5/2024	54.0786	11/5/2024	64.7825
11/4/2024	79.9468	11/4/2024	48.1508	11/4/2024	52.7053	11/4/2024	62.2823
11/1/2024	79.0841	11/1/2024	48.5478	11/1/2024	52.6957	11/1/2024	63.2514
10/31/2024	79.9274	10/31/2024	50.31	10/31/2024	53.4349	10/31/2024	59.2976
10/30/2024	79.8499	10/30/2024	49.6612	10/30/2024	53.2333	10/30/2024	60.5477
10/29/2024	80.0049	10/29/2024	49.6709	10/29/2024	53.9341	10/29/2024	61.5458
10/28/2024	80.7125	10/28/2024	49.9808	10/28/2024	55.451	10/28/2024	62.4568
10/25/2024	79.8111	10/25/2024	49.9808	10/25/2024	54.1645	10/25/2024	61.3908
10/24/2024	80.7804	10/24/2024	50.4842	10/24/2024	54.1453	10/24/2024	61.478
10/23/2024	81.8272	10/23/2024	51.2976	10/23/2024	56.2478	10/23/2024	62.951
10/22/2024	81.0712	10/22/2024	51.1717	10/22/2024	56.4206	10/22/2024	62.6603
10/21/2024	82.1118	10/21/2024	51.6365	10/21/2024	56.9294	10/21/2024	62.9219
10/18/2024	83	10/18/2024	51.9269				

AWR US Equity		CWT US Equity		HTO US Equity		MSEX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
10/10/2024	79.7335	10/10/2024	49.7871	10/10/2024	54.1165	10/10/2024	60.1988
10/9/2024	80.2085	10/9/2024	50.2615	10/9/2024	54.3469	10/9/2024	61.1679
10/8/2024	80.0243	10/8/2024	50.1163	10/8/2024	54.5869	10/8/2024	61.0031
10/7/2024	80.2182	10/7/2024	50.2228	10/7/2024	54.8845	10/7/2024	60.412
10/4/2024	81.1972	10/4/2024	51.3944	10/4/2024	55.8638	10/4/2024	61.4102
10/3/2024	81.1293	10/3/2024	51.2395	10/3/2024	54.9805	10/3/2024	61.3326
10/2/2024	81.8175	10/2/2024	51.9657	10/2/2024	55.3933	10/2/2024	61.9722
10/1/2024	81.3038	10/1/2024	52.0044	10/1/2024	56.1614	10/1/2024	62.8735
9/30/2024	80.7319	9/30/2024	52.4982	9/30/2024	55.787	9/30/2024	63.2223
9/27/2024	80.0437	9/27/2024	51.7914	9/27/2024	55.1821	9/27/2024	62.6669
9/26/2024	78.9581	9/26/2024	50.978	9/26/2024	54.6733	9/26/2024	61.7009
9/25/2024	79.6172	9/25/2024	50.9587	9/25/2024	54.9901	9/25/2024	62.2629
9/24/2024	80.2182	9/24/2024	51.4622	9/24/2024	55.4221	9/24/2024	62.5246
9/23/2024	81.8563	9/23/2024	52.1399	9/23/2024	56.4398	9/23/2024	63.7165
9/20/2024	81.8272	9/20/2024	52.2755	9/20/2024	56.0462	9/20/2024	63.0866
9/19/2024	81.9532	9/19/2024	52.6725	9/19/2024	57.5726	9/19/2024	65.2961
9/18/2024	81.139	9/18/2024	52.6918	9/18/2024	57.6782	9/18/2024	65.1411
9/17/2024	81.6043	9/17/2024	53.3115	9/17/2024	58.4078	9/17/2024	65.4996
9/16/2024	81.4686	9/16/2024	53.7375	9/16/2024	58.3598	9/16/2024	65.3543
9/13/2024	80.5671	9/13/2024	53.2341	9/13/2024	57.2558	9/13/2024	62.7572
9/12/2024	79.1423	9/12/2024	51.6558	9/12/2024	55.8542	9/12/2024	60.9934
9/11/2024	78.9096	9/11/2024	51.5977	9/11/2024	55.8542	9/11/2024	59.879
9/10/2024	81.3716	9/10/2024	53.2728	9/10/2024	57.8126	9/10/2024	62.3598
9/9/2024	78.9581	9/9/2024	52.6241	9/9/2024	56.7182	9/9/2024	60.4508
9/6/2024	78.4929	9/6/2024	52.5563	9/6/2024	56.555	9/6/2024	60.1019
9/5/2024	78.7836	9/5/2024	53.2341	9/5/2024	56.891	9/5/2024	60.9547
9/4/2024	78.8515	9/4/2024	53.3115	9/4/2024	56.8142	9/4/2024	60.9062
9/3/2024	78.7546	9/3/2024	53.2631	9/3/2024	56.6414	9/3/2024	60.7803
8/30/2024	78.9193	8/30/2024	53.5729	8/30/2024	56.6318	8/30/2024	61.0613
8/29/2024	78.2408	8/29/2024	53.3309	8/29/2024	56.3438	8/29/2024	60.7318
8/28/2024	78.4832	8/28/2024	52.9823	8/28/2024	56.603	8/28/2024	60.7609
8/27/2024	77.9404	8/27/2024	52.0141	8/27/2024	55.691	8/27/2024	60.5671
8/26/2024	78.3765	8/26/2024	52.1109	8/26/2024	55.8254	8/26/2024	59.9656
8/23/2024	78.2021	8/23/2024	51.8862	8/23/2024	55.9502	8/23/2024	59.191
8/22/2024	77.9886	8/22/2024	52.382	8/22/2024	55.4606	8/22/2024	57.5823
8/21/2024	79.1714	8/21/2024	52.566	8/21/2024	56.4698	8/21/2024	59.4623
8/20/2024	79.1907	8/20/2024	52.808	8/20/2024	56.5646	8/20/2024	58.9875
8/19/2024	79.8208	8/19/2024	53.1179	8/19/2024	57.1406	8/19/2024	59.8015
8/16/2024	79.7917	8/16/2024	52.5757	8/16/2024	57.0446	8/16/2024	59.2491
8/15/2024	79.5634	8/15/2024	52.0334	8/15/2024	56.651	8/15/2024	58.9778
8/14/2024	79.2646	8/14/2024	51.5009	8/14/2024	56.7566	8/14/2024	59.0505
8/13/2024	78.3105	8/13/2024	51.0265	8/13/2024	56.6222	8/13/2024	59.2818
8/12/2024	77.7707	8/12/2024	50.6682	8/12/2024	55.499	8/12/2024	57.7492
8/9/2024	77.9539	8/9/2024	50.8812	8/9/2024	55.4125	8/9/2024	58.7517
8/8/2024	78.8888	8/8/2024	51.305	8/8/2024	55.979	8/8/2024	59.0408
8/7/2024	79.7176	8/7/2024	51.6999	8/7/2024	56.2286	8/7/2024	59.0216
8/6/2024	79.5056	8/6/2024	51.0353	8/6/2024	56.4206	8/6/2024	59.0023
8/5/2024	78.802	8/5/2024	51.0931	8/5/2024	56.171	8/5/2024	60.853
8/2/2024	82.291	8/2/2024	53.106	8/2/2024	58.7727	8/2/2024	64.4485
8/1/2024	80.9995	8/1/2024	51.8925	8/1/2024	57.9429	8/1/2024	63.552
7/31/2024	79.5442	7/31/2024	51.488	7/31/2024	57.8093	7/31/2024	64.0822
7/30/2024	79.5731	7/30/2024	51.3532	7/30/2024	58.1241	7/30/2024	63.7159
7/29/2024	78.4358	7/29/2024	50.573	7/29/2024	57.609	7/29/2024	63.3014
7/26/2024	79.6213	7/26/2024	50.9679	7/26/2024	58.0573	7/26/2024	63.6966
7/25/2024	78.3297	7/25/2024	50.9005	7/25/2024	58.8108	7/25/2024	62.8676
7/24/2024	77.8767	7/24/2024	50.39	7/24/2024	56.3977	7/24/2024	62.2893
7/23/2024	76.8551	7/23/2024	49.7351	7/23/2024	55.6824	7/23/2024	59.5999
7/22/2024	76.6238	7/22/2024	49.8218	7/22/2024	56.6934	7/22/2024	60.506
7/19/2024	76.2375	7/19/2024	49.87	7/19/2024	56.2928	7/19/2024	59.9963
7/18/2024	76.7304	7/18/2024	50.2350	7/18/2024	56.6743	7/18/2024	59.3011
7/17/2024	77.9153	7/17/2024	50.9005	7/17/2024	57.4087	7/17/2024	60.1108
7/16/2024	76.3732	7/16/2024	50.7079	7/16/2024	56.4836	7/16/2024	59.3204
7/15/2024	74.3106	7/15/2024	49.7448	7/15/2024	54.7095	7/15/2024	56.1201
7/12/2024	74.7443	7/12/2024	50.1589	7/12/2024	55.6347	7/12/2024	57.2672
7/11/2024	73.6745	7/11/2024	49.1573	7/11/2024	54.6618	7/11/2024	54.5104
7/10/2024	71.0143	7/10/2024	47.6355	7/10/2024	52.573	7/10/2024	52.6692
7/9/2024	70.2433	7/9/2024	46.8169	7/9/2024	51.5906	7/9/2024	51.7921
7/8/2024	69.7517	7/8/2024	46.5761	7/8/2024	51.2186	7/8/2024	51.8885
7/5/2024	70.0216	7/5/2024	47.154	7/5/2024	51.8004	7/5/2024	52.0138
7/3/2024	68.9614	7/3/2024	46.0657	7/3/2024	50.8848	7/3/2024	50.8378
7/2/2024	69.877	7/2/2024	46.5376	7/2/2024	52.2201	7/2/2024	51.4547
7/1/2024	70.3493	7/1/2024	46.5857	7/1/2024	52.2678	7/1/2024	50.9245
6/28/2024	69.9445	6/28/2024	46.7013	6/28/2024	51.7146	6/28/2024	50.3751
6/27/2024	69.318	6/27/2024	46.5569	6/27/2024	50.9611	6/27/2024	50.9245
6/26/2024	69.2024	6/26/2024	46.1716	6/26/2024	50.551	6/26/2024	50.4426
6/25/2024	69.1734	6/25/2024	46.3739	6/25/2024	50.5414	6/25/2024	50.1437
6/24/2024	70.1469	6/24/2024	47.2888	6/24/2024	50.8657	6/24/2024	51.5511
6/21/2024	68.0843	6/21/2024	46.2583	6/21/2024	49.9215	6/21/2024	49.5461
6/20/2024	68.2674	6/20/2024	46.3161	6/20/2024	50.0264	6/20/2024	49.7774
6/18/2024	67.8723	6/18/2024	46.1523	6/18/2024	49.8452	6/18/2024	49.5943
6/17/2024	67.7566	6/17/2024	45.5841	6/17/2024	49.7689	6/17/2024	49.0159
6/14/2024	67.7181	6/14/2024	45.8249	6/14/2024	49.5876	6/14/2024	49.4015
6/13/2024	67.8626	6/13/2024	46.1909	6/13/2024	49.292	6/13/2024	50.1341
6/12/2024	67.8337	6/12/2024	46.0979	6/12/2024	49.8683	6/12/2024	50.1148
6/11/2024	68.3542	6/11/2024	46.2198	6/11/2024	50.1218	6/11/2024	50.0281
6/10/2024	68.0169	6/10/2024	45.2085	6/10/2024	49.9978	6/10/2024	50.0955
6/7/2024	68.1807	6/7/2024	45.8345	6/7/2024	50.2362	6/7/2024	50.6835
6/6/2024	70.224	6/6/2024	47.4044	6/6/2024	51.5048	6/6/2024	51.7053
6/5/2024	70.33	6/5/2024	47.7896	6/5/2024	51.8004	6/5/2024	52.0138
6/4/2024	70.783	6/4/2024	48.1267	6/4/2024	52.2773	6/4/2024	51.9077
6/3/2024	70.4264	6/3/2024	47.7222	6/3/2024	51.6478	6/3/2024	51.686
5/31/2024	70.9276	5/31/2024	48.0497	5/31/2024	52.182	5/31/2024	51.9367
5/30/2024	69.2313	5/30/2024	46.8362	5/30/2024	51.2282	5/30/2024	49.5365
5/29/2024	68.4795	5/29/2024	46.2583	5/29/2024	50.6368	5/29/2024	47.6375
5/28/2024	69.3469	5/28/2024	47.1732	5/28/2024	51.7718	5/28/2024	49.2955
5/24/2024	71.4095	5/24/2024	48.4349	5/24/2024	52.7924	5/24/2024	51.9077
5/23/2024	72.1131	5/23/2024	49.2247	5/23/2024	53.8892	5/23/2024	53.0645
5/22/2024	74.0407	5/22/2024	50.5827	5/22/2024	55.4916	5/22/2024	54.5489
5/21/2024	74.9853	5/21/2024	51.3339	5/21/2024	56.7411	5/21/2024	55.9273
5/20/2024	74.6672	5/20/2024	50.8138	5/20/2024	56.5599	5/20/2024	54.6357
5/17/2024	75.4576	5/17/2024	51.3243	5/17/2024	57.2752	5/17/2024	55.1465
5/16/2024	75.5346	5/16/2024	51.2857	5/16/2024	57.1226	5/16/2024	55.5996
5/15/2024	74.902	5/15/2024	50.8427	5/15/2024	56.1211	5/15/2024	55.108
5/14/2024	74.9403	5/14/2024	50.9679	5/14/2024	56.0734	5/14/2024	55.3104
5/13/2024	74.739	5/13/2024	50.679	5/13/2024	55.3676	5/13/2024	55.4888
5/10/2024	74.7486	5/10/2024	51.1894	5/10/2024	54.9003	5/10/2024	55.4792
5/9/2024	74.7199	5/9/2024	50.7368	5/9/2024	54.5283	5/9/2024	54.6069
5/8/2024	73.3491	5/8/2024	49.4462	5/8/2024	54.0514	5/8/2024	52.1819
5/7/2024	70.7227	5/7/2024	49.3402	5/7/2024	53.3647	5/7/2024	52.1819
5/6/2024	70.9815	5/6/2024	48.8983	5/6/2024	53.3117	5/6/2024	51.578
5/3/2024	70.483	5/3/2024	48.7046	5/3/2024	52.9641	5/3/2024	50.9262
5/2/2024	69.7737	5/2/2024	48.3193	5/2/2024	52.4872	5/2/2024	50.2456
5/1/2024	69.0931	5/1/2024	47.7255	5/1/2024	52.0989	5/1/2024	49.8431
4/30/2024	67.9045	4/30/2024	47.045				

AWR US Equity		CWT US Equity		HTO US Equity		MSEX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
4/25/2024	67.3965	4/25/2024	46.0207	4/25/2024	51.9001	4/25/2024	46.7566
4/24/2024	67.8278	4/24/2024	44.6032	4/24/2024	52.2031	4/24/2024	47.0442
4/23/2024	67.2718	4/23/2024	44.2776	4/23/2024	52.1558	4/23/2024	46.239
4/22/2024	66.112	4/22/2024	43.5305	4/22/2024	51.2183	4/22/2024	46.0282
4/19/2024	66.3804	4/19/2024	43.8562	4/19/2024	51.3888	4/19/2024	46.009
4/18/2024	65.1534	4/18/2024	43.0037	4/18/2024	50.2714	4/18/2024	44.7054
4/17/2024	64.3674	4/17/2024	42.3046	4/17/2024	49.7696	4/17/2024	43.9865
4/16/2024	63.8114	4/16/2024	41.9215	4/16/2024	49.1825	4/16/2024	43.9386
4/15/2024	64.8083	4/15/2024	42.5153	4/15/2024	49.9684	4/15/2024	45.4243
4/12/2024	64.9713	4/12/2024	42.5249	4/12/2024	50.0157	4/12/2024	45.1176
4/11/2024	65.8135	4/11/2024	43.1283	4/11/2024	50.5555	4/11/2024	45.0706
4/10/2024	66.2078	4/10/2024	43.655	4/10/2024	50.6975	4/10/2024	45.8652
4/9/2024	67.8949	4/9/2024	45.2258	4/9/2024	52.4398	4/9/2024	47.926
4/8/2024	67.4156	4/8/2024	44.5457	4/8/2024	51.9759	4/8/2024	46.9004
4/5/2024	66.898	4/5/2024	43.8274	4/5/2024	51.5592	4/5/2024	46.2582
4/4/2024	67.3869	4/4/2024	44.0286	4/4/2024	52.3357	4/4/2024	47.6864
4/3/2024	66.668	4/3/2024	43.3581	4/3/2024	51.7202	4/3/2024	46.5362
4/2/2024	67.1089	4/2/2024	44.0764	4/2/2024	51.9001	4/2/2024	47.581
4/1/2024	68.6905	4/1/2024	44.5649	4/1/2024	52.9512	4/1/2024	49.1242
3/28/2024	69.2465	3/28/2024	44.517	3/28/2024	53.5856	3/28/2024	50.3223
3/27/2024	69.0835	3/27/2024	44.699	3/27/2024	53.6329	3/27/2024	50.2265
3/26/2024	67.2527	3/26/2024	43.2815	3/26/2024	52.6103	3/26/2024	48.3478
3/25/2024	67.5307	3/25/2024	43.77	3/25/2024	52.5724	3/25/2024	48.3765
3/22/2024	68.1825	3/22/2024	44.268	3/22/2024	52.8754	3/22/2024	48.8654
3/21/2024	68.5276	3/21/2024	44.8427	3/21/2024	53.6045	3/21/2024	49.2009
3/20/2024	68.4413	3/20/2024	44.5266	3/20/2024	53.2636	3/20/2024	49.2871
3/19/2024	67.6649	3/19/2024	43.8178	3/19/2024	52.7618	3/19/2024	48.2423
3/18/2024	67.3389	3/18/2024	43.6742	3/18/2024	52.8281	3/18/2024	49.2584
3/15/2024	68.796	3/15/2024	44.3638	3/15/2024	54.0591	3/15/2024	50.3894
3/14/2024	68.8151	3/14/2024	44.6511	3/14/2024	53.8791	3/14/2024	49.6897
3/13/2024	69.8312	3/13/2024	45.0534	3/13/2024	54.6556	3/13/2024	49.6801
3/12/2024	70.0037	3/12/2024	45.0629	3/12/2024	54.4852	3/12/2024	49.3159
3/11/2024	70.876	3/11/2024	45.8483	3/11/2024	55.0817	3/11/2024	49.4117
3/8/2024	69.304	3/8/2024	44.3446	3/8/2024	54.3431	3/8/2024	50.1681
3/7/2024	68.6618	3/7/2024	44.2871	3/7/2024	54.1822	3/7/2024	49.3638
3/6/2024	68.4317	3/6/2024	43.6742	3/6/2024	54.0591	3/6/2024	49.7472
3/5/2024	68.24	3/5/2024	43.4539	3/5/2024	53.311	3/5/2024	49.3926
3/4/2024	69.3903	3/4/2024	44.1339	3/4/2024	53.7087	3/4/2024	49.2871
3/1/2024	68.6713	3/1/2024	43.6071	3/1/2024	53.4057	3/1/2024	49.1721
2/29/2024	68.4509	2/29/2024	43.9519	2/29/2024	52.1368	2/29/2024	48.7791
2/28/2024	67.9812	2/28/2024	43.9807	2/28/2024	52.2789	2/28/2024	48.99
2/27/2024	68.6522	2/27/2024	44.0094	2/27/2024	53.2163	2/27/2024	48.8079
2/26/2024	69.0548	2/26/2024	43.5209	2/26/2024	54.1253	2/26/2024	48.5203
2/23/2024	69.189	2/23/2024	44.1531	2/23/2024	54.1064	2/23/2024	49.6514
2/22/2024	70.761	2/22/2024	44.7565	2/22/2024	55.0912	2/22/2024	49.335
2/21/2024	72.9945	2/21/2024	45.3694	2/21/2024	56.5305	2/21/2024	52.0572
2/20/2024	73.1095	2/20/2024	45.6089	2/20/2024	56.8524	2/20/2024	53.0349
2/16/2024	73.2053	2/16/2024	45.5131	2/16/2024	57.2407	2/16/2024	53.7538
2/15/2024	73.5888	2/15/2024	45.4365	2/15/2024	57.2691	2/15/2024	53.9264
2/14/2024	71.4535	2/14/2024	43.9711	2/14/2024	55.7067	2/14/2024	52.249
2/13/2024	70.9579	2/13/2024	43.9807	2/13/2024	55.3184	2/13/2024	51.7266
2/12/2024	73.36	2/12/2024	45.8004	2/12/2024	57.3922	2/12/2024	54.8612
2/9/2024	71.9778	2/9/2024	45.0055	2/9/2024	56.2085	2/9/2024	53.7751
2/8/2024	71.5965	2/8/2024	44.4212	2/8/2024	55.8108	2/8/2024	53.3844
2/7/2024	71.301	2/7/2024	44.0119	2/7/2024	55.6877	2/7/2024	51.7266
2/6/2024	71.6633	2/6/2024	43.9547	2/6/2024	56.2938	2/6/2024	52.8509
2/5/2024	70.6433	2/5/2024	42.9266	2/5/2024	55.4131	2/5/2024	51.9638
2/2/2024	71.873	2/2/2024	43.355	2/2/2024	56.3695	2/2/2024	53.4225
2/1/2024	72.3972	2/1/2024	43.7263	2/1/2024	56.7672	2/1/2024	54.5278
1/31/2024	71.1104	1/31/2024	43.0979	1/31/2024	56.0053	1/31/2024	53.3273
1/30/2024	71.6442	1/30/2024	43.5844	1/30/2024	56.5321	1/30/2024	53.9847
1/29/2024	72.3305	1/29/2024	43.6596	1/29/2024	57.2563	1/29/2024	55.0994
1/26/2024	71.6251	1/26/2024	43.2026	1/26/2024	56.5132	1/26/2024	53.8989
1/25/2024	72.3305	1/25/2024	43.6215	1/25/2024	57.3692	1/25/2024	55.2614
1/24/2024	71.7395	1/24/2024	43.1646	1/24/2024	56.3816	1/24/2024	54.785
1/23/2024	74.0654	1/23/2024	44.9829	1/23/2024	58.7237	1/23/2024	57.6719
1/22/2024	74.1226	1/22/2024	45.4685	1/22/2024	59.0624	1/22/2024	56.681
1/19/2024	73.1122	1/19/2024	45.0305	1/19/2024	58.4698	1/19/2024	54.7088
1/18/2024	73.5125	1/18/2024	45.2971	1/18/2024	58.6014	1/18/2024	55.6997
1/17/2024	73.4267	1/17/2024	44.8592	1/17/2024	58.5074	1/17/2024	55.8331
1/16/2024	74.8947	1/16/2024	45.6113	1/16/2024	59.4762	1/16/2024	57.4719
1/12/2024	74.9328	1/12/2024	46.3729	1/12/2024	60.0312	1/12/2024	58.6438
1/11/2024	73.7603	1/11/2024	46.0111	1/11/2024	59.5985	1/11/2024	58.5199
1/10/2024	75.1806	1/10/2024	47.3154	1/10/2024	60.7837	1/10/2024	60.616
1/9/2024	74.3132	1/9/2024	46.8679	1/9/2024	59.7961	1/9/2024	60.0253
1/8/2024	74.4753	1/8/2024	47.2106	1/8/2024	59.9654	1/8/2024	58.6247
1/5/2024	73.9129	1/5/2024	46.8108	1/5/2024	59.7302	1/5/2024	58.0435
1/4/2024	74.6087	1/4/2024	47.6391	1/4/2024	60.5486	1/4/2024	59.0344
1/3/2024	75.8002	1/3/2024	48.772	1/3/2024	60.9342	1/3/2024	59.9777
1/2/2024	76.6963	1/2/2024	49.4003	1/2/2024	61.7526	1/2/2024	61.6546

ATO	CPK	NI	NWN	OGS	SWX
\$ 167.81	\$ 125.30	\$42.61	\$46.27	\$77.89	\$82.09

\$ 178.17	\$ 138.31	\$44.65	\$48.95	\$83.74	\$86.27
\$ 139.15	\$ 114.09	\$36.27	\$38.08	\$67.76	\$65.28

ATO US Equity		CPK US Equity		NI US Equity		NWN US Equity		OGS US Equity		SWX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
1/30/2026	\$ 166.34	1/30/2026	128.68	1/30/2026	44.29	1/30/2026	46.56	1/30/2026	79.56	1/30/2026	82.82
1/29/2026	\$ 166.00	1/29/2026	127.3	1/29/2026	44.65	1/29/2026	46.5575	1/29/2026	79.09	1/29/2026	82.64
1/28/2026	\$ 166.00	1/28/2026	125.85	1/28/2026	44.33	1/28/2026	45.7362	1/28/2026	78.01	1/28/2026	81.94
1/27/2026	\$ 169.03	1/27/2026	127.65	1/27/2026	44.39	1/27/2026	46.4091	1/27/2026	79.18	1/27/2026	83.86
1/26/2026	\$ 168.50	1/26/2026	126.64	1/26/2026	43.91	1/26/2026	46.0528	1/26/2026	78.99	1/26/2026	83.46
1/23/2026	\$ 165.34	1/23/2026	125.01	1/23/2026	43.41	1/23/2026	45.3503	1/23/2026	77.23	1/23/2026	83.02
1/22/2026	\$ 165.40	1/22/2026	126.31	1/22/2026	43.52	1/22/2026	46.30	1/22/2026	77.49	1/22/2026	83.90
1/21/2026	\$ 168.37	1/21/2026	126.85	1/21/2026	43.79	1/21/2026	46.63	1/21/2026	78.79	1/21/2026	84.58
1/20/2026	\$ 168.00	1/20/2026	123.77	1/20/2026	43.40	1/20/2026	46.24	1/20/2026	78.58	1/20/2026	84.82
1/16/2026	\$ 170.47	1/16/2026	124.6	1/16/2026	43.93	1/16/2026	46.4783	1/16/2026	78.71	1/16/2026	86.27
1/15/2026	\$ 170.28	1/15/2026	125.9	1/15/2026	43.53	1/15/2026	46.4783	1/15/2026	77.93	1/15/2026	85.9
1/14/2026	\$ 168.72	1/14/2026	125.22	1/14/2026	43.31	1/14/2026	45.9934	1/14/2026	77.55	1/14/2026	83.53
1/13/2026	\$ 168.41	1/13/2026	124.78	1/13/2026	42.45	1/13/2026	45.5383	1/13/2026	77.27	1/13/2026	81.96
1/12/2026	\$ 167.61	1/12/2026	123.49	1/12/2026	42.39	1/12/2026	45.7659	1/12/2026	76.8	1/12/2026	81.6
1/9/2026	\$ 166.78	1/9/2026	122.9	1/9/2026	42.03	1/9/2026	45.6372	1/9/2026	77.01	1/9/2026	81.14
1/8/2026	\$ 167.10	1/8/2026	123.45	1/8/2026	41.55	1/8/2026	46.4882	1/8/2026	77.37	1/8/2026	80.85
1/7/2026	\$ 166.15	1/7/2026	120.97	1/7/2026	41.54	1/7/2026	46.3002	1/7/2026	76.81	1/7/2026	80.46
1/6/2026	\$ 167.54	1/6/2026	121.76	1/6/2026	41.88	1/6/2026	46.1518	1/6/2026	76.74	1/6/2026	80.98
1/5/2026	\$ 166.88	1/5/2026	123.26	1/5/2026	41.57	1/5/2026	46.0528	1/5/2026	76.5	1/5/2026	79.52
1/2/2026	\$ 169.36	1/2/2026	124.31	1/2/2026	42.16	1/2/2026	46.2507	1/2/2026	77.42	1/2/2026	80.15
12/31/2025	\$ 167.63	12/31/2025	124.76	12/31/2025	41.76	12/31/2025	46.2507	12/31/2025	77.25	12/31/2025	80.02
12/30/2025	\$ 168.58	12/30/2025	125.26	12/30/2025	42.05	12/30/2025	46.3992	12/30/2025	77.97	12/30/2025	80.66
12/29/2025	\$ 168.78	12/29/2025	126.18	12/29/2025	41.93	12/29/2025	46.6366	12/29/2025	78.18	12/29/2025	81.07
12/26/2025	\$ 168.13	12/26/2025	125.92	12/26/2025	41.72	12/26/2025	46.3497	12/26/2025	77.66	12/26/2025	80.76
12/24/2025	\$ 168.40	12/24/2025	126.27	12/24/2025	41.88	12/24/2025	46.5971	12/24/2025	78.3	12/24/2025	81.19
12/23/2025	\$ 167.99	12/23/2025	125.18	12/23/2025	41.6	12/23/2025	46.4189	12/23/2025	77.72	12/23/2025	80.86
12/22/2025	\$ 167.34	12/22/2025	124.4	12/22/2025	41.45	12/22/2025	46.5773	12/22/2025	77.6	12/22/2025	80.43
12/19/2025	\$ 166.70	12/19/2025	125.11	12/19/2025	40.97	12/19/2025	46.033	12/19/2025	77.53	12/19/2025	80.63
12/18/2025	\$ 169.42	12/18/2025	128.77	12/18/2025	41.51	12/18/2025	46.9632	12/18/2025	78.84	12/18/2025	81.95
12/17/2025	\$ 169.17	12/17/2025	128.42	12/17/2025	41.25	12/17/2025	46.9038	12/17/2025	78.62	12/17/2025	81.59
12/16/2025	\$ 168.00	12/16/2025	126.9	12/16/2025	41.43	12/16/2025	46.3893	12/16/2025	77.54	12/16/2025	81.64
12/15/2025	\$ 170.75	12/15/2025	126.83	12/15/2025	41.83	12/15/2025	46.3893	12/15/2025	77.65	12/15/2025	81.73
12/12/2025	\$ 168.37	12/12/2025	126.665	12/12/2025	41.41	12/12/2025	46.2903	12/12/2025	76.93	12/12/2025	80.08
12/11/2025	\$ 167.09	12/11/2025	127.6198	12/11/2025	41.69	12/11/2025	45.9539	12/11/2025	77.05	12/11/2025	80
12/10/2025	\$ 166.80	12/10/2025	126.486	12/10/2025	41.33	12/10/2025	45.6669	12/10/2025	76.78	12/10/2025	79.81
12/9/2025	\$ 166.28	12/9/2025	125.0438	12/9/2025	41.44	12/9/2025	45.5877	12/9/2025	77.64	12/9/2025	80
12/8/2025	\$ 167.07	12/8/2025	125.3421	12/8/2025	41.32	12/8/2025	45.7065	12/8/2025	77.96	12/8/2025	79.92
12/5/2025	\$ 171.29	12/5/2025	128.4454	12/5/2025	42	12/5/2025	45.756	12/5/2025	78.75	12/5/2025	79.08
12/4/2025	\$ 170.95	12/4/2025	128.2166	12/4/2025	41.89	12/4/2025	45.7263	12/4/2025	78.75	12/4/2025	79.02
12/3/2025	\$ 171.15	12/3/2025	130.4048	12/3/2025	41.88	12/3/2025	47.359	12/3/2025	79.79	12/3/2025	79.9
12/2/2025	\$ 170.08	12/2/2025	132.6725	12/2/2025	42.26	12/2/2025	47.7746	12/2/2025	80.69	12/2/2025	80.71
12/1/2025	\$ 171.72	12/1/2025	136.094	12/1/2025	43	12/1/2025	48.4079	12/1/2025	82.69	12/1/2025	82.58
11/28/2025	\$ 176.37	11/28/2025	138.312	11/28/2025	44.13	11/28/2025	48.9521	11/28/2025	83.74	11/28/2025	83.05
11/26/2025	\$ 175.74	11/26/2025	137.6357	11/26/2025	43.76	11/26/2025	48.6751	11/26/2025	83.46	11/26/2025	82.41
11/25/2025	\$ 173.34	11/25/2025	136.4521	11/25/2025	43.14	11/25/2025	48.3386	11/25/2025	82.97	11/25/2025	82.02
11/24/2025	\$ 174.56	11/24/2025	136.7803	11/24/2025	43.41	11/24/2025	47.9824	11/24/2025	82.74	11/24/2025	80.44
11/21/2025	\$ 174.16	11/21/2025	136.4023	11/21/2025	42.78	11/21/2025	47.5886	11/21/2025	82.92	11/21/2025	80.44
11/20/2025	\$ 173.77	11/20/2025	136.1537	11/20/2025	42.4	11/20/2025	47.1116	11/20/2025	81.84	11/20/2025	80.37
11/19/2025	\$ 172.93	11/19/2025	134.8109	11/19/2025	42.7	11/19/2025	46.6169	11/19/2025	81.43	11/19/2025	79.03
11/18/2025	\$ 174.22	11/18/2025	135.2486	11/18/2025	43.06	11/18/2025	47.0621	11/18/2025	81.4	11/18/2025	79.49
11/17/2025	\$ 174.68	11/17/2025	133.8163	11/17/2025	43.18	11/17/2025	46.9533	11/17/2025	80.41	11/17/2025	79.63
11/14/2025	\$ 174.12	11/14/2025	133.8561	11/14/2025	42.88	11/14/2025	47.4777	11/14/2025	81.07	11/14/2025	80.68
11/13/2025	\$ 176.95	11/13/2025	133.1698	11/13/2025	42.96	11/13/2025	47.7548	11/13/2025	81.34	11/13/2025	80.809
11/12/2025	\$ 176.81	11/12/2025	134.0252	11/12/2025	43.64	11/12/2025	47.6262	11/12/2025	81.1019	11/12/2025	81.0472
11/11/2025	\$ 177.64	11/11/2025	134.2738	11/11/2025	43.94	11/11/2025	47.2699	11/11/2025	81.3697	11/11/2025	80.3525
11/10/2025	\$ 176.75	11/10/2025	132.7819	11/10/2025	43.72	11/10/2025	46.508	11/10/2025	80.8044	11/10/2025	78.6159
11/7/2025	\$ 175.90	11/7/2025	135.0695	11/7/2025	43.55	11/7/2025	46.3101	11/7/2025	81.5483	11/7/2025	79.2311
11/6/2025	\$ 174.48	11/6/2025	132.4238	11/6/2025	42.78	11/6/2025	46.1023	11/6/2025	80.7647	11/6/2025	78.2288
11/5/2025	\$ 171.60	11/5/2025	129.629	11/5/2025	42.87	11/5/2025	45.5581	11/5/2025	79.8721	11/5/2025	78.3876
11/4/2025	\$ 172.96	11/4/2025	130.9319	11/4/2025	42.87	11/4/2025	46.2408	11/4/2025	81.2011	11/4/2025	81.7121
11/3/2025	\$ 171.71	11/3/2025	128.8432	11/3/2025	42.58	11/3/2025	45.8054	11/3/2025	80.8341	11/3/2025	80.3525
10/31/2025	\$ 170.74	10/31/2025	126.5954	10/31/2025	42.11	10/31/2025	45.0534	10/31/2025	79.5348	10/31/2025	78.8937
10/30/2025	\$ 172.36	10/30/2025	127.8884	10/30/2025	41.85	10/30/2025	45.2587	10/30/2025	80.1101	10/30/2025	79.2609
10/29/2025	\$ 170.68	10/29/2025	127.8287	10/29/2025	42.1778	10/29/2025	45.0336	10/29/2025	79.8919	10/29/2025	79.3403
10/28/2025	\$ 173.49	10/28/2025	131.091	10/28/2025	43.1016	10/28/2025	46.1398	10/28/2025	81.9847	10/28/2025	79.9556
10/27/2025	\$ 175.34	10/27/2025	130.7728	10/27/2025	43.4394	10/27/2025	46.5314	10/27/2025	82.4905	10/27/2025	80.4021
10/24/2025	\$ 174.93	10/24/2025	131.1607	10/24/2025	43.34	10/24/2025	46.7664	10/24/2025	82.193	10/24/2025	81.3647
10/23/2025	\$ 174.75	10/23/2025	129.5991	10/23/2025	43.5784	10/23/2025	46.316	10/23/2025	81.5681	10/23/2025	80.3922
10/22/2025	\$ 176.09	10/22/2025	130.7728	10/22/2025	43.8367	10/22/2025	46.0713	10/22/2025	81.7466	10/22/2025	79.509
10/21/2025	\$ 176.03	10/21/2025	131.3198	10/21/2025	43.4195	10/21/2025	45.9636	10/21/2025	81.2706	10/2	

ATO US Equity		CPK US Equity		NI US Equity		NWN US Equity		OGS US Equity		SWX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
9/10/2025	\$ 162.97	9/10/2025	122.2425	9/10/2025	40.4593	9/10/2025	40.5987	9/10/2025	74.3079	9/10/2025	78.1594
9/9/2025	\$ 163.13	9/9/2025	122.8954	9/9/2025	40.2209	9/9/2025	40.4029	9/9/2025	74.0996	9/9/2025	76.522
9/8/2025	\$ 162.93	9/8/2025	121.9953	9/8/2025	39.9626	9/8/2025	40.3246	9/8/2025	73.9112	9/8/2025	76.8891
9/5/2025	\$ 165.53	9/5/2025	124.2209	9/5/2025	40.062	9/5/2025	40.961	9/5/2025	75.3692	9/5/2025	78.0006
9/4/2025	\$ 163.85	9/4/2025	123.113	9/4/2025	39.5653	9/4/2025	40.6771	9/4/2025	74.5955	9/4/2025	78.4372
9/3/2025	\$ 164.28	9/3/2025	121.748	9/3/2025	41.5222	9/3/2025	40.4813	9/3/2025	74.7741	9/3/2025	78.725
9/2/2025	\$ 164.52	9/2/2025	121.8172	9/2/2025	41.8301	9/2/2025	40.5498	9/2/2025	75.5179	9/2/2025	78.2785
8/29/2025	\$ 165.18	8/29/2025	122.2425	8/29/2025	41.9891	8/29/2025	40.6575	8/29/2025	75.875	8/29/2025	79.2708
8/28/2025	\$ 164.49	8/28/2025	122.1041	8/28/2025	41.9599	8/28/2025	40.4323	8/28/2025	75.5973	8/28/2025	77.2464
8/27/2025	\$ 165.30	8/27/2025	122.48	8/27/2025	42.1579	8/27/2025	40.6281	8/27/2025	75.8948	8/27/2025	77.6136
8/26/2025	\$ 165.06	8/26/2025	122.858	8/26/2025	42.0983	8/26/2025	40.2365	8/26/2025	74.6848	8/26/2025	76.9199
8/25/2025	\$ 164.51	8/25/2025	123.0735	8/25/2025	42.3864	8/25/2025	40.4519	8/25/2025	74.7641	8/25/2025	76.0853
8/22/2025	\$ 166.38	8/22/2025	125.8135	8/22/2025	42.6546	8/22/2025	41.1861	8/22/2025	76.361	8/22/2025	77.6235
8/21/2025	\$ 164.98	8/21/2025	123.2614	8/21/2025	42.0089	8/21/2025	39.8547	8/21/2025	74.8154	8/21/2025	75.9861
8/20/2025	\$ 164.29	8/20/2025	123.1724	8/20/2025	42.2573	8/20/2025	39.8743	8/20/2025	74.4765	8/20/2025	75.8074
8/19/2025	\$ 164.01	8/19/2025	123.0438	8/19/2025	41.999	8/19/2025	39.7764	8/19/2025	74.1988	8/19/2025	76.0357
8/18/2025	\$ 162.24	8/18/2025	121.8271	8/18/2025	41.4328	8/18/2025	39.2379	8/18/2025	73.4053	8/18/2025	76.3533
8/15/2025	\$ 163.58	8/15/2025	123.2515	8/15/2025	41.6712	8/15/2025	39.7079	8/15/2025	74.3575	8/15/2025	76.8991
8/14/2025	\$ 164.33	8/14/2025	123.4592	8/14/2025	42.2672	8/14/2025	39.9722	8/14/2025	74.967	8/14/2025	78.2487
8/13/2025	\$ 165.17	8/13/2025	124.5968	8/13/2025	42.3963	8/13/2025	40.3834	8/13/2025	75.1931	8/13/2025	78.7016
8/12/2025	\$ 163.92	8/12/2025	123.1031	8/12/2025	42.0785	8/12/2025	39.9624	8/12/2025	74.5639	8/12/2025	78.4948
8/11/2025	\$ 163.25	8/11/2025	122.2722	8/11/2025	41.8699	8/11/2025	39.5316	8/11/2025	73.8561	8/11/2025	77.7859
8/8/2025	\$ 162.51	8/8/2025	122.1238	8/8/2025	41.999	8/8/2025	39.1303	8/8/2025	73.9446	8/8/2025	77.2246
8/7/2025	\$ 160.95	8/7/2025	119.9971	8/7/2025	42.0884	8/7/2025	39.2086	8/7/2025	73.8463	8/7/2025	77.4511
8/6/2025	\$ 155.32	8/6/2025	119.2354	8/6/2025	41.5619	8/6/2025	38.8855	8/6/2025	72.5782	8/6/2025	77.0179
8/5/2025	\$ 154.93	8/5/2025	118.5529	8/5/2025	42.6149	8/5/2025	38.6505	8/5/2025	71.4083	8/5/2025	78.3373
8/4/2025	\$ 157.72	8/4/2025	119.3245	8/4/2025	43.042	8/4/2025	39.3554	8/4/2025	72.067	8/4/2025	78.4653
8/1/2025	\$ 154.12	8/1/2025	118.2067	8/1/2025	42.3069	8/1/2025	39.0421	8/1/2025	71.2805	8/1/2025	76.6536
7/31/2025	\$ 154.23	7/31/2025	118.5826	7/31/2025	42.1679	7/31/2025	39.0813	7/31/2025	71.4673	7/31/2025	76.9391
7/30/2025	\$ 154.51	7/30/2025	119.3146	7/30/2025	41.9096	7/30/2025	39.2673	7/30/2025	71.7131	7/30/2025	77.0474
7/29/2025	\$ 154.42	7/29/2025	119.364	7/29/2025	41.6234	7/29/2025	39.2867	7/29/2025	71.5263	7/29/2025	76.8209
7/28/2025	\$ 153.00	7/28/2025	119.7993	7/28/2025	40.7254	7/28/2025	39.1706	7/28/2025	70.9561	7/28/2025	76.5354
7/25/2025	\$ 155.14	7/25/2025	120.2444	7/25/2025	41.6234	7/25/2025	39.5188	7/25/2025	71.6934	7/25/2025	77.2148
7/24/2025	\$ 156.00	7/24/2025	120.007	7/24/2025	41.3471	7/24/2025	39.4704	7/24/2025	71.7819	7/24/2025	77.1656
7/23/2025	\$ 155.39	7/23/2025	119.552	7/23/2025	41.1399	7/23/2025	40.041	7/23/2025	72.411	7/23/2025	77.5888
7/22/2025	\$ 157.06	7/22/2025	121.4512	7/22/2025	41.5346	7/22/2025	40.9695	7/22/2025	73.3843	7/22/2025	78.2782
7/21/2025	\$ 156.50	7/21/2025	121.7776	7/21/2025	41.1695	7/21/2025	40.8245	7/21/2025	73.1975	7/21/2025	77.5791
7/18/2025	\$ 154.96	7/18/2025	120.7885	7/18/2025	40.3603	7/18/2025	40.1668	7/18/2025	72.2046	7/18/2025	76.7816
7/17/2025	\$ 153.59	7/17/2025	120.1356	7/17/2025	39.6893	7/17/2025	40.3989	7/17/2025	71.8999	7/17/2025	75.7871
7/16/2025	\$ 153.15	7/16/2025	121.283	7/16/2025	39.6103	7/16/2025	40.6214	7/16/2025	71.7426	7/16/2025	75.8166
7/15/2025	\$ 152.43	7/15/2025	120.096	7/15/2025	39.3439	7/15/2025	40.2732	7/15/2025	71.5656	7/15/2025	75.5015
7/14/2025	\$ 153.71	7/14/2025	122.4107	7/14/2025	39.4229	7/14/2025	40.7471	7/14/2025	72.7649	7/14/2025	76.3877
7/11/2025	\$ 152.52	7/11/2025	121.8864	7/11/2025	39.0479	7/11/2025	40.1281	7/11/2025	71.8802	7/11/2025	75.856
7/10/2025	\$ 152.69	7/10/2025	122.2129	7/10/2025	39.0775	7/10/2025	40.4279	7/10/2025	72.4307	7/10/2025	75.3538
7/9/2025	\$ 151.44	7/9/2025	122.0546	7/9/2025	38.8209	7/9/2025	40.0894	7/9/2025	71.8999	7/9/2025	74.9501
7/8/2025	\$ 150.34	7/8/2025	120.5708	7/8/2025	38.4854	7/8/2025	39.6832	7/8/2025	70.9365	7/8/2025	73.5618
7/7/2025	\$ 151.13	7/7/2025	120.5115	7/7/2025	39.1071	7/7/2025	39.7702	7/7/2025	71.4772	7/7/2025	71.7599
7/3/2025	\$ 150.63	7/3/2025	121.6985	7/3/2025	39.038	7/3/2025	39.925	7/3/2025	71.7131	7/3/2025	72.7643
7/2/2025	\$ 149.87	7/2/2025	120.5511	7/2/2025	38.89	7/2/2025	39.4027	7/2/2025	71.0839	7/2/2025	72.6166
7/1/2025	\$ 151.98	7/1/2025	120.0762	7/1/2025	39.5314	7/1/2025	39.2673	7/1/2025	71.5165	7/1/2025	74.064
6/30/2025	\$ 152.44	6/30/2025	118.9189	6/30/2025	39.8077	6/30/2025	38.4162	6/30/2025	70.6416	6/30/2025	73.2467
6/27/2025	\$ 150.84	6/27/2025	119.5223	6/27/2025	39.4426	6/27/2025	38.4742	6/27/2025	70.3761	6/27/2025	73.0104
6/26/2025	\$ 151.26	6/26/2025	120.1257	6/26/2025	39.0873	6/26/2025	38.5806	6/26/2025	70.9168	6/26/2025	73.2566
6/25/2025	\$ 151.07	6/25/2025	118.9882	6/25/2025	39.2058	6/25/2025	38.3388	6/25/2025	70.7006	6/25/2025	72.6658
6/24/2025	\$ 154.74	6/24/2025	122.7767	6/24/2025	39.9853	6/24/2025	39.8186	6/24/2025	72.3914	6/24/2025	73.9557
6/23/2025	\$ 154.67	6/23/2025	123.024	6/23/2025	39.9755	6/23/2025	39.2963	6/23/2025	72.4012	6/23/2025	73.9655
6/20/2025	\$ 151.89	6/20/2025	118.9882	6/20/2025	38.9685	6/20/2025	38.3195	6/20/2025	70.8578	6/20/2025	72.7249
6/18/2025	\$ 150.74	6/18/2025	119.5421	6/18/2025	38.7617	6/18/2025	38.4065	6/18/2025	70.5334	6/18/2025	72.7938
6/17/2025	\$ 150.65	6/17/2025	117.4648	6/17/2025	38.7611	6/17/2025	38.5903	6/17/2025	70.5728	6/17/2025	72.6363
6/16/2025	\$ 150.39	6/16/2025	117.7225	6/16/2025	38.8406	6/16/2025	38.4452	6/16/2025	70.5334	6/16/2025	71.2184
6/13/2025	\$ 151.33	6/13/2025	117.4204	6/13/2025	38.9985	6/13/2025	38.4355	6/13/2025	71.369	6/13/2025	70.5193
6/12/2025	\$ 152.81	6/12/2025	119.1218	6/12/2025	39.3834	6/12/2025	38.9578	6/12/2025	72.6863	6/12/2025	71.4941
6/11/2025	\$ 150.82	6/11/2025	118.1285	6/11/2025	38.9393	6/11/2025	38.7547	6/11/2025	72.7944	6/11/2025	70.6178
6/10/2025	\$ 151.32	6/10/2025	118.5416	6/10/2025	39.0676	6/10/2025	39.0642	6/10/2025	73.286	6/10/2025	71.2578
6/9/2025	\$ 150.32	6/9/2025	117.4105	6/9/2025	38.8308	6/9/2025	38.658	6/9/2025	72.3619	6/9/2025	70.1747
6/6/2025	\$ 150.53	6/6/2025	116.7418	6/6/2025	38.7617	6/6/2025	38.3969	6/6/2025	72.1948	6/6/2025	69.9975
6/5/2025	\$ 150.70	6/5/2025	117.4794	6/5/2025	38.4755	6/5/2025	38.5032	6/5/2025	72.1653	6/5/2025	70.3815
6/4/2025	\$ 150.50	6/4/2025	117.8826	6/4/2025	38.5643	6/4/2025	38.4549	6/4/2025	72.2439	6/4/2025	70.8639
6/3/2025	\$ 152.93	6/3/2025	120.5971	6/3/2025	39.9097	6/3/2025	39.364	6/3/2025	74.0232	6/3/2025	72.5476
6/2/2025	\$ 152.96	6/2/2025	119.8595	6/2/2025	39.0676	6/2/2025	39.3834	6/2/2025	73.4039	6/2/2025	70.539
5/30/2025	\$ 153.00	5/30/2025	120.1742	5/30/2025	39.0183	5/30/2025	39.6252	5/30/2025	73.4924	5/30/2025	70.7261
5/29/2025	\$ 152.67	5/29/2025	119.5546	5/29/2025	38.4755	5/29/2025	39.5575	5/29/2025	73.0697	5/29/2025	70.795
5/28/2025	\$ 152.05	5/28/2025	118.3449	5/28/2025	38.2387	5/28/2025	39.6155	5/28/2025	72.2931	5/28/2025	69.9088
5/27/2025	\$ 154.79	5/27/2025	120.9708	5/27/2025	38.7617	5/27/2025	40.0507	5/27/2025	73.9348	5/27/2025	71.2873
5/23/2025	\$ 154.71	5/23/2025	119.8595	5/23/2025	38.5051	5/23/2025	39.4221	5/23/2025	73.1975	5/23/2025	69.7218
5/22/2025	\$ 152.76	5/22/2025	119.0333	5/22/2025	37.992	5/22/2025	39.1222	5/22/2025</			

ATO US Equity		CPK US Equity		NI US Equity		NWN US Equity		OGS US Equity		SWX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
3/31/2025	\$ 152.06	3/31/2025	126.3112	3/31/2025	39.2821	3/31/2025	40.8553	3/31/2025	73.6471	3/31/2025	70.0527
3/28/2025	\$ 149.97	3/28/2025	125.8883	3/28/2025	39.1156	3/28/2025	40.7692	3/28/2025	74.0075	3/28/2025	71.1942
3/27/2025	\$ 148.48	3/27/2025	123.5476	3/27/2025	38.949	3/27/2025	39.8703	3/27/2025	71.8349	3/27/2025	70.3161
3/26/2025	\$ 147.71	3/26/2025	122.5641	3/26/2025	39.1744	3/26/2025	39.4016	3/26/2025	71.4939	3/26/2025	70.3552
3/25/2025	\$ 145.92	3/25/2025	122.3575	3/25/2025	38.8118	3/25/2025	39.1912	3/25/2025	70.958	3/25/2025	71.1747
3/24/2025	\$ 147.20	3/24/2025	123.8426	3/24/2025	39.0372	3/24/2025	39.5738	3/24/2025	71.5231	3/24/2025	73.3797
3/21/2025	\$ 146.20	3/21/2025	122.0232	3/21/2025	38.4395	3/21/2025	39.4686	3/21/2025	71.2016	3/21/2025	73.3017
3/20/2025	\$ 148.36	3/20/2025	123.4689	3/20/2025	38.7726	3/20/2025	40.0233	3/20/2025	72.2441	3/20/2025	74.1993
3/19/2025	\$ 148.29	3/19/2025	124.1475	3/19/2025	38.4685	3/19/2025	40.2432	3/19/2025	72.5851	3/19/2025	74.4042
3/18/2025	\$ 148.10	3/18/2025	124.6294	3/18/2025	38.1553	3/18/2025	40.1285	3/18/2025	72.3805	3/18/2025	73.4578
3/17/2025	\$ 149.01	3/17/2025	125.5834	3/17/2025	38.5668	3/17/2025	40.0806	3/17/2025	72.624	3/17/2025	74.3456
3/14/2025	\$ 147.44	3/14/2025	125.19	3/14/2025	38.6844	3/14/2025	40.0041	3/14/2025	72.1759	3/14/2025	73.0968
3/13/2025	\$ 144.63	3/13/2025	122.9673	3/13/2025	37.8908	3/13/2025	39.3156	3/13/2025	70.5488	3/13/2025	71.6821
3/12/2025	\$ 144.76	3/12/2025	123.3293	3/12/2025	38.2533	3/12/2025	39.1721	3/12/2025	70.7339	3/12/2025	71.2918
3/11/2025	\$ 146.23	3/11/2025	125.5994	3/11/2025	38.0377	3/11/2025	39.6694	3/11/2025	71.64	3/11/2025	70.121
3/10/2025	\$ 147.47	3/10/2025	126.118	3/10/2025	37.7438	3/10/2025	39.7937	3/10/2025	72.8774	3/10/2025	71.0186
3/7/2025	\$ 146.17	3/7/2025	127.5662	3/7/2025	37.7242	3/7/2025	40.0998	3/7/2025	72.7117	3/7/2025	70.8723
3/6/2025	\$ 143.96	3/6/2025	124.4546	3/6/2025	37.8124	3/6/2025	39.612	3/6/2025	70.7826	3/6/2025	71.0381
3/5/2025	\$ 145.73	3/5/2025	123.9164	3/5/2025	38.851	3/5/2025	39.8416	3/5/2025	71.981	3/5/2025	72.248
3/4/2025	\$ 147.31	3/4/2025	124.5133	3/4/2025	38.9686	3/4/2025	40.2624	3/4/2025	72.8286	3/4/2025	72.2284
3/3/2025	\$ 151.12	3/3/2025	125.8832	3/3/2025	40.3992	3/3/2025	40.5206	3/3/2025	74.0952	3/3/2025	73.9749
2/28/2025	\$ 149.65	2/28/2025	124.2002	2/28/2025	39.9876	2/28/2025	39.0956	2/28/2025	73.2184	2/28/2025	73.2236
2/27/2025	\$ 147.20	2/27/2025	123.662	2/27/2025	39.2821	2/27/2025	39.3443	2/27/2025	72.2051	2/27/2025	71.9162
2/26/2025	\$ 147.54	2/26/2025	123.8577	2/26/2025	39.1842	2/26/2025	39.9372	2/26/2025	72.8676	2/26/2025	73.5261
2/25/2025	\$ 147.94	2/25/2025	123.8577	2/25/2025	39.0372	2/25/2025	39.9181	2/25/2025	72.7215	2/25/2025	75.3993
2/24/2025	\$ 146.93	2/24/2025	121.8616	2/24/2025	39.1254	2/24/2025	39.6981	2/24/2025	72.7604	2/24/2025	75.292
2/21/2025	\$ 146.60	2/21/2025	121.5778	2/21/2025	39.2625	2/21/2025	39.612	2/21/2025	71.2503	2/21/2025	75.0188
2/20/2025	\$ 144.37	2/20/2025	120.9907	2/20/2025	39.1744	2/20/2025	39.1721	2/20/2025	69.7791	2/20/2025	75.1945
2/19/2025	\$ 145.33	2/19/2025	121.6659	2/19/2025	39.2919	2/19/2025	39.5355	2/19/2025	69.9046	2/19/2025	75.7408
2/18/2025	\$ 144.80	2/18/2025	122.1258	2/18/2025	39.0568	2/18/2025	39.4303	2/18/2025	70.3969	2/18/2025	76.053
2/14/2025	\$ 143.28	2/14/2025	119.1805	2/14/2025	38.8804	2/14/2025	38.8661	2/14/2025	69.0455	2/14/2025	75.0383
2/13/2025	\$ 144.72	2/13/2025	120.3547	2/13/2025	38.802	2/13/2025	39.2677	2/13/2025	69.6922	2/13/2025	75.6675
2/12/2025	\$ 143.12	2/12/2025	119.4349	2/12/2025	38.0181	2/12/2025	39.0382	2/12/2025	68.7656	2/12/2025	74.9319
2/11/2025	\$ 141.88	2/11/2025	120.3547	2/11/2025	37.8556	2/11/2025	39.0382	2/11/2025	68.3216	2/11/2025	74.6996
2/10/2025	\$ 139.15	2/10/2025	119.68925	2/10/2025	37.342	2/10/2025	38.254	2/10/2025	67.7617	2/10/2025	73.9253
2/7/2025	\$ 139.36	2/7/2025	120.9124	2/7/2025	37.1657	2/7/2025	38.2445	2/7/2025	68.0996	2/7/2025	73.5285
2/6/2025	\$ 139.97	2/6/2025	122.4683	2/6/2025	37.4204	2/6/2025	38.7131	2/6/2025	68.6594	2/6/2025	73.6833
2/5/2025	\$ 141.87	2/5/2025	122.7031	2/5/2025	37.342	2/5/2025	38.6461	2/5/2025	68.5339	2/5/2025	74.1576
2/4/2025	\$ 139.26	2/4/2025	120.6287	2/4/2025	36.6365	2/4/2025	38.1584	2/4/2025	67.8196	2/4/2025	73.4704
2/3/2025	\$ 140.24	2/3/2025	120.5602	2/3/2025	36.8227	2/3/2025	38.0819	2/3/2025	68.3698	2/3/2025	72.9865
1/31/2025	\$ 139.37	1/31/2025	119.6208	1/31/2025	36.274	1/31/2025	38.1775	1/31/2025	68.1864	1/31/2025	72.2799
1/30/2025	\$ 139.57	1/30/2025	120.4623	1/30/2025	36.6824	1/30/2025	38.254	1/30/2025	68.0513	1/30/2025	72.5606
1/29/2025	\$ 137.92	1/29/2025	118.5836	1/29/2025	35.6321	1/29/2025	37.5454	1/29/2025	66.671	1/29/2025	70.6539
1/28/2025	\$ 138.35	1/28/2025	120.3058	1/28/2025	35.4182	1/28/2025	38.1312	1/28/2025	67.4721	1/28/2025	71.496
1/27/2025	\$ 139.69	1/27/2025	121.3919	1/27/2025	35.3793	1/27/2025	38.5091	1/27/2025	68.1864	1/27/2025	72.1638
1/24/2025	\$ 136.44	1/24/2025	118.5445	1/24/2025	36.7213	1/24/2025	37.6777	1/24/2025	66.4586	1/24/2025	71.3024
1/23/2025	\$ 136.49	1/23/2025	118.2803	1/23/2025	36.5657	1/23/2025	37.5549	1/23/2025	66.9316	1/23/2025	68.815
1/22/2025	\$ 138.57	1/22/2025	118.2705	1/22/2025	36.7408	1/22/2025	37.6588	1/22/2025	67.7327	1/22/2025	69.87
1/21/2025	\$ 142.26	1/21/2025	122.527	1/21/2025	37.4993	1/21/2025	38.9437	1/21/2025	69.6536	1/21/2025	71.2927
1/17/2025	\$ 142.17	1/17/2025	121.1669	1/17/2025	37.0617	1/17/2025	38.1784	1/17/2025	70.2231	1/17/2025	69.9474
1/16/2025	\$ 141.75	1/16/2025	120.6874	1/16/2025	36.9839	1/16/2025	37.9328	1/16/2025	70.0687	1/16/2025	69.1925
1/15/2025	\$ 137.97	1/15/2025	117.5758	1/15/2025	35.8947	1/15/2025	37.1864	1/15/2025	68.4277	1/15/2025	67.5858
1/14/2025	\$ 137.62	1/14/2025	116.6071	1/14/2025	35.7197	1/14/2025	37.262	1/14/2025	67.4721	1/14/2025	67.5955
1/13/2025	\$ 135.22	1/13/2025	114.8458	1/13/2025	35.3404	1/13/2025	36.5818	1/13/2025	66.8544	1/13/2025	67.1309
1/10/2025	\$ 134.02	1/10/2025	114.0434	1/10/2025	35.0389	1/10/2025	36.1944	1/10/2025	65.5706	1/10/2025	66.2211
1/8/2025	\$ 136.45	1/8/2025	116.3625	1/8/2025	35.4474	1/8/2025	37.0069	1/8/2025	65.976	1/8/2025	68.0794
1/7/2025	\$ 133.62	1/7/2025	116.108	1/7/2025	34.7861	1/7/2025	36.4495	1/7/2025	65.6864	1/7/2025	68.4859
1/6/2025	\$ 133.50	1/6/2025	115.8047	1/6/2025	34.9616	1/6/2025	36.5534	1/6/2025	65.4161	1/6/2025	67.9439
1/3/2025	\$ 135.73	1/3/2025	119.1218	1/3/2025	35.389	1/3/2025	37.4982	1/3/2025	66.6227	1/3/2025	69.0473
1/2/2025	\$ 133.25	1/2/2025	117.1844	1/2/2025	35.3598	1/2/2025	37.3376	1/2/2025	65.9635	1/2/2025	68.0504
12/31/2024	\$ 136.20	12/31/2024	118.7402	12/31/2024	35.7488	12/31/2024	37.3754	12/31/2024	66.8447	12/31/2024	68.4375
12/30/2024	\$ 135.8709	12/30/2024	117.977	12/30/2024	35.6905	12/30/2024	37.1959	12/30/2024	66.9509	12/30/2024	67.973
12/27/2024	\$ 136.2914	12/27/2024	118.2314	12/27/2024	35.7488	12/27/2024	37.2998	12/27/2024	67.1439	12/27/2024	68.0891
12/26/2024	\$ 136.9173	12/26/2024	119.5034	12/26/2024	35.8364	12/26/2024	37.5643	12/26/2024	67.5107	12/26/2024	68.1472
12/24/2024	\$ 136.976	12/24/2024	118.7108	12/24/2024	35.8461	12/24/2024	37.4887	12/24/2024	67.5493	12/24/2024	68.2536
12/23/2024	\$ 136.135	12/23/2024	117.3507	12/23/2024	35.4376	12/23/2024	37.3187	12/23/2024	66.8833	12/23/2024	67.3148
12/20/2024	\$ 136.6142	12/20/2024	116.9887	12/20/2024	35.1751	12/20/2024	37.3848	12/20/2024	66.3331	12/20/2024	67.4116
12/19/2024	\$ 134.932	12/19/2024	115.8536	12/19/2024	34.8833	12/19/2024	37.4226	12/19/2024	65.696	12/19/2024	67.3342
12/18/2024	\$ 133.4064	12/18/2024	116.5484	12/18/2024	34.4554	12/18/2024	37.0447	12/18/2024	64.6342	12/18/2024	65.6888
12/17/2024	\$ 138.267	12/17/2024	122.4683	12/17/2024	35.214	12/17/2024	38.7642	12/17/2024	68.0513	12/17/2024	68.5537
12/16/2024	\$ 137.3574	12/16/2024	123.3685	12/16/2024	35.3404	12/16/2024	39.0098	12/16/2024	68.0513	12/16/2024	69.8796
12/13/2024	\$ 137.4846	12/13/2024	124.0045	12/13/2024	35.5446	12/13/2024	39.5011	12/13/2024	67.9355	12/13/2024	70.5088
12/12/2024	\$ 137.1325	12/12/2024	124.0823	12/12/2024	35.5252	12/12/2024	39.2744	12/12/2024	67.7714	12/12/2024	71.796
12/11/2024	\$ 136.9467	12/11/2024	124.3549	12/11/2024	35.7488	12/11/2024	39.5295	12/11/2024	68.6787	12/11/2024	72.7252
12/10/2024	\$ 138.0029	12/									

ATO US Equity		CPK US Equity		NI US Equity		NWN US Equity		OGS US Equity		SWX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
10/10/2024	134.3733	10/10/2024	113.1685	10/10/2024	32.5644	10/10/2024	36.3949	10/10/2024	67.7519	10/10/2024	69.9165
10/9/2024	134.2178	10/9/2024	113.6845	10/9/2024	32.8057	10/9/2024	36.6282	10/9/2024	68.2878	10/9/2024	69.8589
10/8/2024	134.4025	10/8/2024	114.4537	10/8/2024	32.9312	10/8/2024	36.2456	10/8/2024	68.5175	10/8/2024	70.8957
10/7/2024	133.8483	10/7/2024	115.4759	10/7/2024	32.8347	10/7/2024	36.2829	10/7/2024	68.9481	10/7/2024	70.8477
10/4/2024	135.9679	10/4/2024	119.3508	10/4/2024	33.4331	10/4/2024	36.8802	10/4/2024	70.2687	10/4/2024	70.8765
10/3/2024	135.3651	10/3/2024	117.7736	10/3/2024	33.4813	10/3/2024	36.5069	10/3/2024	69.5988	10/3/2024	69.7821
10/2/2024	135.2679	10/2/2024	118.9419	10/2/2024	33.4717	10/2/2024	37.0202	10/2/2024	69.7998	10/2/2024	70.5117
10/1/2024	135.1317	10/1/2024	120.042	10/1/2024	33.6164	10/1/2024	37.7014	10/1/2024	70.7472	10/1/2024	70.6269
9/30/2024	134.8692	9/30/2024	120.889	9/30/2024	33.4427	9/30/2024	38.0934	9/30/2024	71.2161	9/30/2024	70.9293
9/27/2024	133.965	9/27/2024	120.042	9/27/2024	33.1821	9/27/2024	37.7574	9/27/2024	71.0055	9/27/2024	71.5388
9/26/2024	132.9829	9/26/2024	118.9516	9/26/2024	32.9312	9/26/2024	37.4028	9/26/2024	70.5271	9/26/2024	70.8285
9/25/2024	132.7982	9/25/2024	119.2826	9/25/2024	32.9891	9/25/2024	37.3561	9/25/2024	70.7854	9/25/2024	72.0188
9/24/2024	132.701	9/24/2024	119.4579	9/24/2024	33.0566	9/24/2024	37.3281	9/24/2024	71.0438	9/24/2024	70.9149
9/23/2024	133.5469	9/23/2024	120.7722	9/23/2024	33.076	9/23/2024	37.2815	9/23/2024	71.0917	9/23/2024	71.6924
9/20/2024	132.7788	9/20/2024	119.0003	9/20/2024	32.8926	9/20/2024	36.8429	9/20/2024	70.3739	9/20/2024	70.9821
9/19/2024	132.4773	9/19/2024	119.4773	9/19/2024	32.6513	9/19/2024	37.3375	9/19/2024	70.4696	9/19/2024	71.2701
9/18/2024	132.7496	9/18/2024	119.4286	9/18/2024	32.8829	9/18/2024	37.3841	9/18/2024	70.1538	9/18/2024	70.4733
9/17/2024	134.3247	9/17/2024	120.4898	9/17/2024	32.9891	9/17/2024	37.7854	9/17/2024	70.3548	9/17/2024	70.8093
9/16/2024	134.4414	9/16/2024	120.1004	9/16/2024	33.1821	9/16/2024	37.8974	9/16/2024	70.6323	9/16/2024	70.1181
9/13/2024	133.1774	9/13/2024	118.6888	9/13/2024	32.8733	9/13/2024	37.6361	9/13/2024	69.5318	9/13/2024	69.3789
9/12/2024	131.0383	9/12/2024	116.7712	9/12/2024	32.4582	9/12/2024	36.6749	9/12/2024	68.0964	9/12/2024	67.1133
9/11/2024	131.048	9/11/2024	115.5024	9/11/2024	32.3907	9/11/2024	36.4416	9/11/2024	67.6562	9/11/2024	66.8061
9/10/2024	132.4287	9/10/2024	116.6356	9/10/2024	32.3424	9/10/2024	36.8615	9/10/2024	66.9768	9/10/2024	67.7373
9/9/2024	130.0952	9/9/2024	114.2724	9/9/2024	32.2845	9/9/2024	36.3389	9/9/2024	65.7806	9/9/2024	65.4333
9/6/2024	127.1782	9/6/2024	114.592	9/6/2024	32.0432	9/6/2024	36.6002	9/6/2024	65.6275	9/6/2024	65.7501
9/5/2024	127.7811	9/5/2024	116.9745	9/5/2024	32.2363	9/5/2024	37.3748	9/5/2024	66.7375	9/5/2024	67.3053
9/4/2024	128.5395	9/4/2024	115.8027	9/4/2024	32.0625	9/4/2024	37.0575	9/4/2024	67.0629	9/4/2024	68.3133
9/3/2024	128.1992	9/3/2024	114.3402	9/3/2024	32.0336	9/3/2024	36.9735	9/3/2024	66.527	9/3/2024	68.9469
8/30/2024	127.1199	8/30/2024	114.6889	8/30/2024	31.9081	8/30/2024	37.5334	8/30/2024	65.972	8/30/2024	69.8109
8/29/2024	125.8073	8/29/2024	113.8657	8/29/2024	31.6765	8/29/2024	37.4681	8/29/2024	65.2543	8/29/2024	68.7933
8/28/2024	125.5156	8/28/2024	112.7132	8/28/2024	31.7151	8/28/2024	37.5428	8/28/2024	65.4074	8/28/2024	68.8125
8/27/2024	125.7295	8/27/2024	112.9166	8/27/2024	31.58	8/27/2024	37.7387	8/27/2024	65.6849	8/27/2024	69.5325
8/26/2024	126.5851	8/26/2024	114.0981	8/26/2024	31.6668	8/26/2024	37.5894	8/26/2024	65.9528	8/26/2024	69.8973
8/23/2024	125.7052	8/23/2024	113.1974	8/23/2024	31.4634	8/23/2024	37.4308	8/23/2024	65.149	8/23/2024	69.8893
8/22/2024	125.3477	8/22/2024	111.0163	8/22/2024	31.4352	8/22/2024	36.8895	8/22/2024	64.46	8/22/2024	68.5341
8/21/2024	125.222	8/21/2024	111.5994	8/21/2024	31.1939	8/21/2024	36.7122	8/21/2024	64.5844	8/21/2024	68.7837
8/20/2024	124.9032	8/20/2024	111.3089	8/20/2024	31.0298	8/20/2024	36.4882	8/20/2024	64.46	8/20/2024	68.7741
8/19/2024	125.0481	8/19/2024	111.7737	8/19/2024	31.0105	8/19/2024	36.3483	8/19/2024	64.0677	8/19/2024	68.6685
8/16/2024	124.8549	8/16/2024	110.9602	8/16/2024	30.7885	8/16/2024	36.031	8/16/2024	63.9815	8/16/2024	68.3997
8/15/2024	124.6809	8/15/2024	111.1248	8/15/2024	30.6245	8/15/2024	36.059	8/15/2024	63.9145	8/15/2024	67.7565
8/14/2024	124.3234	8/14/2024	110.3016	8/14/2024	30.7306	8/14/2024	35.3217	8/14/2024	63.6753	8/14/2024	68.4669
8/13/2024	124.4587	8/13/2024	110.4082	8/13/2024	30.5376	8/13/2024	35.3684	8/13/2024	63.8284	8/13/2024	68.4003
8/12/2024	124.3041	8/12/2024	109.9723	8/12/2024	30.4604	8/12/2024	35.2284	8/12/2024	63.3831	8/12/2024	67.4771
8/9/2024	123.734	8/9/2024	110.3113	8/9/2024	30.2577	8/9/2024	35.7044	8/9/2024	64.1506	8/9/2024	68.0196
8/8/2024	122.671	8/8/2024	111.5703	8/8/2024	29.9681	8/8/2024	35.6484	8/8/2024	63.781	8/8/2024	67.7912
8/7/2024	123.7823	8/7/2024	111.3863	8/7/2024	30.0164	8/7/2024	35.3777	8/7/2024	63.6579	8/7/2024	67.3058
8/6/2024	123.2218	8/6/2024	110.5534	8/6/2024	29.862	8/6/2024	35.8257	8/6/2024	62.6534	8/6/2024	66.5444
8/5/2024	122.9706	8/5/2024	111.4638	8/5/2024	29.5049	8/5/2024	35.5457	8/5/2024	63.1083	8/5/2024	68.0101
8/2/2024	125.6086	8/2/2024	115.454	8/2/2024	30.7017	8/2/2024	36.3203	8/2/2024	65.4488	8/2/2024	70.4465
8/1/2024	125.6955	8/1/2024	114.5824	8/1/2024	30.6534	8/1/2024	37.6641	8/1/2024	66.0173	8/1/2024	70.2371
7/31/2024	123.5697	7/31/2024	114.3112	7/31/2024	30.1612	7/31/2024	37.3095	7/31/2024	65.9794	7/31/2024	70.5797
7/30/2024	123.8982	7/30/2024	114.7664	7/30/2024	30.0695	7/30/2024	37.5638	7/30/2024	66.8417	7/30/2024	70.0848
7/29/2024	122.758	7/29/2024	114.04	7/29/2024	29.9834	7/29/2024	37.4255	7/29/2024	66.3963	7/29/2024	68.9998
7/26/2024	121.9077	7/26/2024	115.6961	7/26/2024	29.9834	7/26/2024	37.5361	7/26/2024	66.7943	7/26/2024	72.2072
7/25/2024	120.7191	7/25/2024	114.0981	7/25/2024	29.7441	7/25/2024	37.2042	7/25/2024	65.5435	7/25/2024	71.0556
7/24/2024	121.6564	7/24/2024	114.4274	7/24/2024	29.6771	7/24/2024	36.9091	7/24/2024	65.5151	7/24/2024	70.2466
7/23/2024	120.3423	7/23/2024	115.6574	7/23/2024	29.2465	7/23/2024	36.6878	7/23/2024	65.0792	7/23/2024	72.2072
7/22/2024	119.347	7/22/2024	114.2143	7/22/2024	29.4671	7/22/2024	36.5495	7/22/2024	65.0603	7/22/2024	70.4369
7/19/2024	118.9059	7/19/2024	113.0521	7/19/2024	29.1795	7/19/2024	36.2729	7/19/2024	64.7191	7/19/2024	70.3703
7/18/2024	119.0668	7/18/2024	112.7326	7/18/2024	29.3517	7/18/2024	36.7339	7/18/2024	64.8992	7/18/2024	70.0987
7/17/2024	120.4486	7/17/2024	115.0666	7/17/2024	29.3709	7/17/2024	37.1027	7/17/2024	65.9984	7/17/2024	70.2466
7/16/2024	118.2164	7/16/2024	112.5969	7/16/2024	28.7392	7/16/2024	35.9963	7/16/2024	64.7097	7/16/2024	70.2181
7/15/2024	116.7573	7/15/2024	110.1563	7/15/2024	28.4521	7/15/2024	34.936	7/15/2024	62.7671	7/15/2024	68.9903
7/12/2024	116.8636	7/12/2024	108.1031	7/12/2024	28.7775	7/12/2024	34.9267	7/12/2024	62.2081	7/12/2024	68.7524
7/11/2024	115.8297	7/11/2024	105.3914	7/11/2024	28.4234	7/11/2024	34.4196	7/11/2024	61.3268	7/11/2024	68.6858
7/10/2024	113.0661	7/10/2024	104.2098	7/10/2024	27.9545	7/10/2024	33.2302	7/10/2024	60.1518	7/10/2024	67.7816
7/9/2024	110.9016	7/9/2024	103.7256	7/9/2024	27.6674	7/9/2024	32.7139	7/9/2024	59.5644	7/9/2024	66.7728
7/8/2024	110.2348	7/8/2024	103.4253	7/8/2024	27.342	7/8/2024	32.5018	7/8/2024	58.9579	7/8/2024	66.6205
7/5/2024	110.7566	7/5/2024	103.0476	7/5/2024	27.3133	7/5/2024	32.5571	7/5/2024	59.318	7/5/2024	67.0107
7/3/2024	111.2784	7/3/2024	103.6384	7/3/2024	27.409	7/3/2024	32.76	7/3/2024	60.4172	7/3/2024	67.9434
7/2/2024	112.5926	7/2/2024	104.481	7/2/2024	27.342	7/2/2024	33.1103	7/2/2024	60.6446	7/2/2024	67.3914
7/1/2024	112.0708	7/1/2024	102.6796	7/1/2024	27.4664	7/1/2024	32.9444	7/1/2024	59.4885	7/1/2024	65.9068
6/28/2024	112.7182	6/28/2024	102.8539	6/28/2024	27.5717	6/28/2024	33.2947	6/28/2024	60.5024	6/28/2024	66.9822
6/27/2024	112.6216	6/27/2024	103.8999	6/27/2024	27.7535	6/27/2024	32.8983	6/27/2024	59.5833	6/27/2024	68.9047
6/26/2024	112.1964	6/26/2024	101.9242	6/26/2024	27.7726	6/26/2024	32.5848	6/26/2024	58.0103	6/26/2024	70.2656

ATO US Equity		CPK US Equity		NI US Equity		NWN US Equity		OGS US Equity		SWX US Equity	
Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST	Date	PX_LAST
4/25/2024	113.3806	4/25/2024	102.2084	4/25/2024	26.6371	4/25/2024	35.1924	4/25/2024	60.5341	4/25/2024	71.6924
4/24/2024	113.8507	4/24/2024	102.9016	4/24/2024	26.713	4/24/2024	35.1196	4/24/2024	60.8999	4/24/2024	71.0316
4/23/2024	112.9008	4/23/2024	101.7271	4/23/2024	26.476	4/23/2024	34.8738	4/23/2024	60.5059	4/23/2024	70.3709
4/22/2024	113.2942	4/22/2024	101.7752	4/22/2024	26.457	4/22/2024	34.5916	4/22/2024	60.6279	4/22/2024	70.0877
4/19/2024	112.4499	4/19/2024	100.8992	4/19/2024	26.1442	4/19/2024	34.3003	4/19/2024	60.3934	4/19/2024	69.3608
4/18/2024	109.9265	4/18/2024	98.685	4/18/2024	25.9736	4/18/2024	33.3081	4/18/2024	58.4237	4/18/2024	69.0777
4/17/2024	109.9169	4/17/2024	96.9907	4/17/2024	25.7366	4/17/2024	32.6709	4/17/2024	57.6359	4/17/2024	69.4458
4/16/2024	107.7773	4/16/2024	95.9413	4/16/2024	25.1773	4/16/2024	32.325	4/16/2024	57.2701	4/16/2024	69.1532
4/15/2024	108.4777	4/15/2024	96.75	4/15/2024	25.4238	4/15/2024	32.5252	4/15/2024	58.1238	4/15/2024	68.247
4/12/2024	109.37	4/12/2024	98.2518	4/12/2024	25.6607	4/12/2024	32.8894	4/12/2024	58.2268	4/12/2024	68.7756
4/11/2024	109.7442	4/11/2024	96.9618	4/11/2024	25.8314	4/11/2024	32.8347	4/11/2024	58.8177	4/11/2024	68.9361
4/10/2024	110.4158	4/10/2024	97.1447	4/10/2024	25.8788	4/10/2024	32.507	4/10/2024	59.0052	4/10/2024	69.2853
4/9/2024	111.9126	4/9/2024	100.9377	4/9/2024	26.2011	4/9/2024	33.4082	4/9/2024	60.309	4/9/2024	70.9372
4/8/2024	111.6152	4/8/2024	100.3697	4/8/2024	26.021	4/8/2024	33.4811	4/8/2024	59.8681	4/8/2024	71.5036
4/5/2024	111.5192	4/5/2024	99.3685	4/5/2024	25.7745	4/5/2024	33.1443	4/5/2024	59.765	4/5/2024	70.3614
4/4/2024	111.4233	4/4/2024	100.2253	4/4/2024	25.7555	4/4/2024	33.4538	4/4/2024	60.0932	4/4/2024	70.4652
4/3/2024	112.2292	4/3/2024	100.7066	4/3/2024	25.9167	4/3/2024	33.6631	4/3/2024	59.493	4/3/2024	71.7396
4/2/2024	112.9968	4/2/2024	101.1398	4/2/2024	26.0684	4/2/2024	33.5084	4/2/2024	59.9338	4/2/2024	71.8623
4/1/2024	113.0736	4/1/2024	102.5454	4/1/2024	26.0494	4/1/2024	33.7906	4/1/2024	59.6712	4/1/2024	71.3431
3/28/2024	114.0522	3/28/2024	103.2963	3/28/2024	26.22	3/28/2024	33.8816	3/28/2024	60.5247	3/28/2024	71.8623
3/27/2024	113.4669	3/27/2024	102.5165	3/27/2024	26.0304	3/27/2024	33.3809	3/27/2024	59.5211	3/27/2024	70.7484
3/26/2024	110.5789	3/26/2024	99.6381	3/26/2024	25.5659	3/26/2024	32.4069	3/26/2024	57.9923	3/26/2024	68.5585
3/25/2024	111.3945	3/25/2024	101.1398	3/25/2024	25.7366	3/25/2024	33.0896	3/25/2024	58.6207	3/25/2024	68.2281
3/22/2024	111.8454	3/22/2024	100.9377	3/22/2024	25.6892	3/22/2024	32.6709	3/22/2024	58.5363	3/22/2024	67.6901
3/21/2024	112.0949	3/21/2024	101.7367	3/21/2024	25.6892	3/21/2024	33.2171	3/21/2024	59.0615	3/21/2024	67.8033
3/20/2024	111.7783	3/20/2024	101.1206	3/20/2024	25.4617	3/20/2024	33.1898	3/20/2024	59.0052	3/20/2024	67.6617
3/19/2024	111.0874	3/19/2024	100.1098	3/19/2024	25.4427	3/19/2024	32.8347	3/19/2024	58.3674	3/19/2024	66.5762
3/18/2024	110.7324	3/18/2024	98.7042	3/18/2024	25.2626	3/18/2024	32.6709	3/18/2024	58.1423	3/18/2024	66.0287
3/15/2024	109.9073	3/15/2024	99.1663	3/15/2024	25.1204	3/15/2024	33.0896	3/15/2024	57.6077	3/15/2024	67.0765
3/14/2024	110.2431	3/14/2024	98.1363	3/14/2024	24.9877	3/14/2024	32.9167	3/14/2024	57.5796	3/14/2024	67.1048
3/13/2024	111.5192	3/13/2024	99.4744	3/13/2024	25.2626	3/13/2024	33.6449	3/13/2024	58.3768	3/13/2024	67.9544
3/12/2024	111.7975	3/12/2024	99.8095	3/12/2024	25.4238	3/12/2024	34.3459	3/12/2024	59.1647	3/12/2024	69.2948
3/11/2024	112.258	3/11/2024	100.9198	3/11/2024	25.8702	3/11/2024	34.8647	3/11/2024	59.221	3/11/2024	69.9461
3/8/2024	111.1258	3/8/2024	100.537	3/8/2024	25.6039	3/8/2024	34.3185	3/8/2024	59.2116	3/8/2024	69.9272
3/7/2024	110.9051	3/7/2024	100.0775	3/7/2024	25.5659	3/7/2024	34.1182	3/7/2024	58.7895	3/7/2024	69.6629
3/6/2024	110.531	3/6/2024	98.6034	3/6/2024	25.4712	3/6/2024	34.0273	3/6/2024	58.0673	3/6/2024	68.4641
3/5/2024	109.8209	3/5/2024	98.7757	3/5/2024	25.2057	3/5/2024	33.8634	3/5/2024	57.6546	3/5/2024	67.0576
3/4/2024	110.032	3/4/2024	99.0437	3/4/2024	25.2247	3/4/2024	34.3003	3/4/2024	56.8668	3/4/2024	66.1986
3/1/2024	108.1611	3/1/2024	98.1918	3/1/2024	24.7697	3/1/2024	33.6176	3/1/2024	55.7881	3/1/2024	65.7078
2/29/2024	108.3338	2/29/2024	97.6653	2/29/2024	24.7033	2/29/2024	33.4447	2/29/2024	55.9007	2/29/2024	64.3296
2/28/2024	107.902	2/28/2024	96.239	2/28/2024	24.5043	2/28/2024	33.8179	2/28/2024	55.76	2/28/2024	63.3102
2/27/2024	107.9692	2/27/2024	96.8612	2/27/2024	24.6654	2/27/2024	33.2899	2/27/2024	55.3379	2/27/2024	59.0247
2/26/2024	107.0961	2/26/2024	96.4879	2/26/2024	24.3715	2/26/2024	33.3172	2/26/2024	54.7095	2/26/2024	58.1751
2/23/2024	108.1898	2/23/2024	95.5498	2/23/2024	24.7602	2/23/2024	32.6345	2/23/2024	55.6568	2/23/2024	59.6666
2/22/2024	108.7895	2/22/2024	99.3021	2/22/2024	24.6844	2/22/2024	36.1938	2/22/2024	56.8949	2/22/2024	59.0436
2/21/2024	109.2658	2/21/2024	101.0156	2/21/2024	24.8834	2/21/2024	35.3836	2/21/2024	56.0226	2/21/2024	58.4017
2/20/2024	108.3131	2/20/2024	100.5274	2/20/2024	24.6654	2/20/2024	35.6476	2/20/2024	56.171	2/20/2024	58.194
2/16/2024	108.5608	2/16/2024	100.5082	2/16/2024	24.5516	2/16/2024	33.2171	2/16/2024	56.3473	2/16/2024	56.4288
2/15/2024	108.8657	2/15/2024	101.0539	2/15/2024	24.618	2/15/2024	32.8256	2/15/2024	56.941	2/15/2024	56.8725
2/14/2024	107.6367	2/14/2024	97.7802	2/14/2024	24.0587	2/14/2024	32.3432	2/14/2024	55.4938	2/14/2024	55.0224
2/13/2024	106.4649	2/13/2024	96.1146	2/13/2024	23.9639	2/13/2024	31.9882	2/13/2024	54.8816	2/13/2024	54.5032
2/12/2024	108.6085	2/12/2024	100.7188	2/12/2024	24.2957	2/12/2024	33.3354	2/12/2024	57.9336	2/12/2024	56.5018
2/9/2024	107.7606	2/9/2024	98.9958	2/9/2024	23.9355	2/9/2024	31.9791	2/9/2024	56.4494	2/9/2024	55.213
2/8/2024	107.5891	2/8/2024	97.5217	2/8/2024	23.7554	2/8/2024	32.1884	2/8/2024	55.902	2/8/2024	54.5779
2/7/2024	106.6364	2/7/2024	95.6073	2/7/2024	23.7838	2/7/2024	32.4251	2/7/2024	54.5105	2/7/2024	53.9055
2/6/2024	106.522	2/6/2024	96.4975	2/6/2024	23.7743	2/6/2024	32.5435	2/6/2024	54.427	2/6/2024	54.4752
2/5/2024	106.4935	2/5/2024	95.703	2/5/2024	23.9355	2/5/2024	32.6254	2/5/2024	54.6033	2/5/2024	54.69
2/2/2024	108.3893	2/2/2024	98.2205	2/2/2024	24.2673	2/2/2024	33.6267	2/2/2024	56.839	2/2/2024	56.0628
2/1/2024	110.3138	2/1/2024	99.5893	2/1/2024	24.727	2/1/2024	33.7096	2/1/2024	57.4234	2/1/2024	55.9694
1/31/2024	108.5513	1/31/2024	96.9474	1/31/2024	24.3704	1/31/2024	33.5539	1/31/2024	56.9317	1/31/2024	54.802
1/30/2024	109.0943	1/30/2024	97.9237	1/30/2024	24.5112	1/30/2024	34.3185	1/30/2024	57.0245	1/30/2024	56.0628
1/29/2024	108.8562	1/29/2024	98.6704	1/29/2024	24.483	1/29/2024	35.04	1/29/2024	57.878	1/29/2024	56.1936
1/26/2024	108.3227	1/26/2024	97.493	1/26/2024	24.2297	1/26/2024	34.8153	1/26/2024	56.9039	1/26/2024	55.4931
1/25/2024	108.5322	1/25/2024	98.4502	1/25/2024	23.9857	1/25/2024	35.049	1/25/2024	56.8019	1/25/2024	55.876
1/24/2024	105.6456	1/24/2024	99.3787	1/24/2024	23.6291	1/24/2024	34.5636	1/24/2024	56.2082	1/24/2024	54.7834
1/23/2024	107.3699	1/23/2024	99.5414	1/23/2024	24.0983	1/23/2024	35.058	1/23/2024	56.7277	1/23/2024	56.343
1/22/2024	107.7891	1/22/2024	97.6461	1/22/2024	24.0138	1/22/2024	34.8512	1/22/2024	55.9391	1/22/2024	56.4084
1/19/2024	107.732	1/19/2024	96.4305	1/19/2024	24.0232	1/19/2024	34.159	1/19/2024	54.9001	1/19/2024	56.5111
1/18/2024	107.1127	1/18/2024	96.0284	1/18/2024	24.0701	1/18/2024	33.9523	1/18/2024	54.3342	1/18/2024	56.3523
1/17/2024	107.4081	1/17/2024	96.7942	1/17/2024	24.3423	1/17/2024	33.8984	1/17/2024	54.6033	1/17/2024	56.7352
1/16/2024	108.6847	1/16/2024	96.4113	1/16/2024	24.6613	1/16/2024	34.0062	1/16/2024	54.9836	1/16/2024	56.7819
1/12/2024	110.3138	1/12/2024	98.8714	1/12/2024	25.093	1/12/2024	34.5456	1/12/2024	56.403	1/12/2024	57.8372
1/11/2024	109.9327	1/11/2024	98.1726	1/11/2024	24.8678	1/11/2024	34.4377	1/11/2024	56.6163	1/11/2024	57.6131
1/10/2024	112.4574	1/10/2024	101.0634	1/10/2024	25.656	1/10/2024	35.2288	1/10/2024	57.98	1/10/2024	59.3502
1/9/2024	112.7623	1/9/2024	98.7182	1/9/2024	25.4684	1/9/2024	35.2288	1/9/2024	58.4624	1/9/2024	58.9579
1/8/											

1. CAPM Analysis as Filed by I&E Witness Patel

Scenario 1- Average of Projected and Historical Market Return

Risk-free Rate	4.12%
Market Return	
Value Line	10.88%
S&P 500 (historical)	<u>12.35%</u>
Average	11.62%
Beta	0.78
COE Estimate	<u>9.97%</u>

Scenario 2- Kroll CAPM

Risk-free Rate	4.76%
ERP	5.50%
Beta	0.78
COE Estimate	<u>9.05%</u>
	9.51%

2. CAPM Methodology Used in Docket Nos. R-2022-3031672 /R-2022-3031673

Risk-free Rate	4.12%
Market Return	
Value Line	10.88%
S&P 500 (forward looking)	<u>18.56%</u>
Average	14.72%
Beta	0.78
COE Estimate	<u>12.39%</u>

Average CAPM Result 10.47%

Sources: Exhibit No. 2, Schedule 10
S&P Earnings and Estimates Report

1. CAPM Methodology as Filed by I&E Witness Patel using Combined Proxy Group Betas

Scenario 1- Average of Projected and Historical Market Return

Risk-free Rate	4.12%
Market Return	
Value Line	10.88%
S&P 500 (historical)	<u>12.35%</u>
Average	11.62%
Beta (combined proxy group)	0.77
COE Estimate	<u>9.85%</u>

Scenario 2- Kroll CAPM

Risk-free Rate	4.76%
ERP	5.50%
Beta (combined proxy group)	0.77
COE Estimate	<u>8.97%</u>

2. CAPM Methodology Used in Docket Nos. R-2022-3031672 /R-2022-3031673

Risk-free Rate	4.12%
Market Return	
Value Line	10.88%
S&P 500 (forward looking)	<u>18.56%</u>
Average	14.72%
Beta (combined proxy group)	0.77
COE Estimate	<u>12.23%</u>

Average CAPM Result 10.35%

Sources: Exhibit No. 2, Schedule 10
S&P Earnings and Estimates Report

	<u>Dividend Yield</u>	+	<u>Growth Rate</u>	=	<u>Expected Market Return</u>
Value Line Estimate	2.10%		8.78%	(a)	10.88%
S&P 500	1.25%	(b)	17.31%		18.56%
Average Expected Market Return				=	14.72%

(a) Value Line forecast for the 3 to 5 year index appreciation is 40%
 $((1+40\%)^{\wedge}.25)-1$

(b) S&P 500 dividend yield multiplied by half the S&P 500 growth rate
 $1.15\%*((1+17.31\%/2)) = 1.25\%$

Sources:

S&P 500 Growth Rate (S&P)	1/30/2026	17.31%
S&P 500 Dividend Yield (S&P)	1/31/2026	1.15%
Value Line Dividend Yield	1/9/2026	2.10%
Value Line Appreciation Potential	1/9/2026	40.00%

a	0.08775731
b	0.01249533

Historical equity market returns

	Large Co Stock Total Return Table A-1	Income Only Returns LT Govt Table A-7	Observed Equity Premium
1926	11.62%	3.73%	7.89%
1927	37.49%	3.41%	34.08%
1928	43.61%	3.22%	40.39%
1929	-8.42%	3.47%	-11.89%
1930	-24.90%	3.32%	-28.22%
1931	-43.34%	3.33%	-46.67%
1932	-8.19%	3.69%	-11.88%
1933	53.99%	3.12%	50.87%
1934	-1.44%	3.18%	-4.62%
1935	47.67%	2.81%	44.86%
1936	33.92%	2.77%	31.15%
1937	-35.03%	2.66%	-37.69%
1938	31.12%	2.64%	28.48%
1939	0.41%	2.40%	-1.99%
1940	-9.78%	2.23%	-12.01%
1941	-11.59%	1.94%	-13.53%
1942	20.34%	2.46%	17.88%
1943	25.90%	2.44%	23.46%
1944	19.75%	2.46%	17.29%
1945	36.44%	2.34%	34.10%
1946	-8.07%	2.04%	-10.11%
1947	5.71%	2.13%	3.58%
1948	5.50%	2.40%	3.10%
1949	18.79%	2.25%	16.54%
1950	31.71%	2.12%	29.59%
1951	24.02%	2.38%	21.64%
1952	18.37%	2.66%	15.71%
1953	-0.99%	2.84%	-3.83%
1954	52.62%	2.79%	49.83%
1955	31.56%	2.75%	28.81%
1956	6.56%	2.99%	3.57%
1957	-10.78%	3.44%	-14.22%
1958	43.36%	3.27%	40.09%
1959	11.96%	4.01%	7.95%
1960	0.47%	4.26%	-3.79%
1961	26.89%	3.83%	23.06%
1962	-8.73%	4.00%	-12.73%
1963	22.80%	3.89%	18.91%
1964	16.48%	4.15%	12.33%
1965	12.45%	4.20%	8.25%
1966	-10.06%	4.49%	-14.55%
1967	23.98%	4.59%	19.39%

Historical equity market returns

	Large Co Stock Total Return Table A-1	Income Only Returns LT Govt Table A-7	Observed Equity Premium
1968	11.06%	5.50%	5.56%
1969	-8.50%	5.95%	-14.45%
1970	4.01%	6.74%	-2.73%
1971	14.31%	6.32%	7.99%
1972	18.98%	5.87%	13.11%
1973	-14.66%	6.51%	-21.17%
1974	-26.47%	7.27%	-33.74%
1975	37.20%	7.99%	29.21%
1976	23.84%	7.89%	15.95%
1977	-7.18%	7.14%	-14.32%
1978	6.56%	7.90%	-1.34%
1979	18.44%	8.86%	9.58%
1980	32.50%	9.97%	22.53%
1981	-4.92%	11.55%	-16.47%
1982	21.55%	13.50%	8.05%
1983	22.56%	10.38%	12.18%
1984	6.27%	11.74%	-5.47%
1985	31.73%	11.25%	20.48%
1986	18.67%	8.98%	9.69%
1987	5.25%	7.92%	-2.67%
1988	16.61%	8.97%	7.64%
1989	31.69%	8.81%	22.88%
1990	-3.11%	8.19%	-11.30%
1991	30.47%	8.22%	22.25%
1992	7.62%	7.26%	0.36%
1993	10.08%	7.17%	2.91%
1994	1.32%	6.59%	-5.27%
1995	37.58%	7.60%	29.98%
1996	22.96%	6.18%	16.78%
1997	33.36%	6.64%	26.72%
1998	28.58%	5.83%	22.75%
1999	21.04%	5.57%	15.47%
2000	-9.10%	6.50%	-15.60%
2001	-11.89%	5.53%	-17.42%
2002	-22.10%	5.59%	-27.69%
2003	28.68%	4.80%	23.88%
2004	10.88%	5.02%	5.86%
2005	4.91%	4.69%	0.22%
2006	15.79%	4.68%	11.11%
2007	5.49%	4.86%	0.63%
2008	-37.00%	4.45%	-41.45%
2009	26.46%	3.47%	22.99%
2010	15.06%	4.25%	10.81%
2011	2.11%	3.82%	-1.71%

Historical equity market returns

	Large Co Stock Total Return Table A-1	Income Only Returns LT Govt Table A-7	Observed Equity Premium
2012	16.00%	2.46%	13.54%
2013	32.39%	2.88%	29.51%
2014	13.69%	3.41%	10.28%
2015	1.38%	2.47%	-1.09%
2016	11.96%	2.30%	9.66%
2017	21.83%	2.67%	19.16%
2018	-4.38%	2.82%	-7.20%
2019	31.49%	2.55%	28.94%
2020	18.40%	1.53%	16.87%
2021	28.70%	1.73%	26.97%
2022	-18.11%	2.61%	-20.72%
2023	26.29%	4.17%	22.12%
2024	25.02%	4.34%	20.68%
2025	17.88%	4.83%	13.05%
Arithmetic average	12.35%	4.84%	7.52%

Source: Kroll (1926-2022), S&P Capital IQ for S&P 500 Return (2023-2025), Kroll from Income Only Return on bonds (2023-2025).

Calculation of Long-Term GDP Growth Rate Consistent with *Morningstar* Methodology

Description	Notes	Year	Amount
<u>Change in Real GDP</u>			
Real GDP (\$ Billions)	[1]	1929	\$ 1,191.1
Real GDP (\$ Billions)	[1]	2024	\$ 23,358.4
Compound Annual Growth Rate			3.18%
<u>Projected Inflation</u>			
Consumer Price Index (YoY % Change)	[2]	2032-2036	2.30%
Consumer Price Index (All-Urban)	[3]	2035	3.86
Consumer Price Index (All-Urban)	[3]	2050	5.37
Compound Annual Growth Rate			2.23%
GDP Chain-type Price Index (2012=1.000)	[3]	2035	1.66
GDP Chain-type Price Index (2012=1.000)	[3]	2050	2.30
Compound Annual Growth Rate			2.18%
Average Inflation Forecast	[4]		2.24%
Long-Term GDP Growth Rate	[5]		5.49%

Notes:

[1] Bureau of Economic Analysis, January 26, 2026

[2] Blue Chip Financial Forecasts, Vol. 44, No. 12, December 1, 2025, at 14

[3] Energy Information Administration, Annual Energy Outlook 2025 at Table 20, April 15, 2025

[4] Average of 3 inflation sources

[5] Equals $(1+3.18\%) \times (1+2.24\%) - 1$

Mr. Garrett
Mr. Garrett's Proxy Group
Constant Growth DCF Analysis with Projected DPS Growth Rates

		[1]	[2]	[3]	[4]	[5]	[6]
						<i>Value Line</i>	
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield	Projected DPS Gwth Rate	Cost of Equity
American Water Works Company Inc.	AWK	\$3.31	\$130.40	2.54%	2.75%	8.50%	11.25%
American States Water Company	AWR	\$2.02	\$73.08	2.76%	2.99%	8.00%	10.99%
California Water Service Group	CWT	\$1.20	\$43.67	2.75%	2.90%	5.50%	8.40%
Middlesex Water Company	MSEX	\$1.38	\$51.65	2.67%	2.79%	4.50%	7.29%
H2O America (SJW)	HTO	\$1.68	\$49.15	3.42%	3.55%	4.00%	7.55%
Essential Utilities, Inc.	WTRG	\$1.37	\$38.35	3.57%	3.80%	6.50%	10.30%
Mean:							9.30%

Notes:

[1] Exhibit DJG-4

[2] Exhibit DJG-4

[3] Equals [1]/[2]

[4] Equals [3] x (1 + [5])

[5] Exhibit DJG-6

[6] Equals [4] + [5]

Mr. Garrett
Ms. Bulkley's Proxy Group
Constant Growth DCF Analysis with Projected EPS Growth Rates

		[1]	[2]	[3]	[4]	[5]	[6]
						Value Line	
						Projected	
						EPS	
						Gwth Rate	
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield		Cost of Equity
Atmos Energy Corporation	ATO	\$4.00	\$168.38	2.38%	2.58%	8.50%	11.08%
Chesapeake Utilities Corporation	CPK	\$2.74	\$126.20	2.17%	2.34%	8.00%	10.34%
NiSource Inc.	NI	\$1.12	\$41.77	2.68%	2.90%	8.00%	10.90%
Northwest Natural Gas Company	NWN	\$1.97	\$46.34	4.25%	4.53%	6.50%	11.03%
ONE Gas, Inc.	OGS	\$2.68	\$77.93	3.44%	3.59%	4.50%	8.09%
Southwest Gas Corporation	SWX	\$2.48	\$80.68	3.07%	NA	NA	[7] NA
American States Water Company	AWR	\$2.02	\$73.53	2.74%	2.93%	7.00%	9.93%
California Water Service Group	CWT	\$1.20	\$44.02	2.73%	2.99%	9.50%	12.49%
Middlesex Water Company	MSEX	\$1.44	\$52.17	2.76%	2.97%	7.50%	10.47%
H2O America (SJW)	HTO	\$1.68	\$51.07	3.29%	3.49%	6.00%	9.49%
Mean:							10.42%

Notes:

[1] Exhibit DJG-4 and Bloomberg Professional

[2] Exhibit DJG-4 and Bloomberg Professional; 30-day average as of January 13, 2026

[3] Equals [1]/[2]

[4] Equals [3] x (1 + [5])

[5] Value Line reports dated November 21, 2025 and January 2, 2026

[6] Equals [4] + [5]

[7] Projected EPS growth rate for Southwest Gas Corporation is unavailable and is therefore excluded from calculations

**Mr. Garrett's Market Return Calculation
As Filed**

	[1]	[2]	[3]	[4]	[5]	[6]	
			1st Stage Gwth Rate	2nd Stage Gwth Rate			
Index	Current Index Value	Cash Yield	Historical EPS Gwth Rate	Risk-Free Rate	Implied Equity Risk Premium	Mean Market Return	Check
S&P 500	\$ 6,874	4.36%	6.96%	4.81%	5.01%	9.82%	0.00

	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]	[25]
Index	Year 1 Dividend	PV Factor	PV of Year 1 Dividend	Year 2 Dividend	PV Factor	PV of Year 2 Dividend	Year 3 Dividend	PV Factor	PV of Year 3 Dividend	Year 4 Dividend	PV Factor	PV of Year 4 Dividend	Year 5 Dividend	PV Factor	PV of Year 5 Dividend	Year 6 Dividend	Year 5 Stock Price	PV of Year 5 Stock Price	Current Stock Price
S&P 500	\$320.40	1.10	291.74	\$342.69	1.21	284.13	\$366.53	1.32	276.72	\$392.03	1.45	269.50	\$419.31	1.60	262.47	\$439.48	\$8,769.77	\$5,489.44	\$6,874.00

Notes:

- [1] Exhibit DJG-9
[2] Exhibit DJG-9
[3] Exhibit DJG-9
[4] Exhibit DJG-9
[5] Equals [6] - [4]
[6] ROE that sets [1] equal to [25] using Excel's goal seek function
[7] Equals ([2] x [1]) x (1 + [3])
[8] Equals (1 + [6]) ^ 1
[9] Equals [7] / [8]
[10] Equals [7] * (1 + [3])
[11] Equals (1 + [6]) ^ 2
[12] Equals [10] / [11]
[13] Equals [10] * (1 + [3])
[14] Equals (1 + [6]) ^ 3
[15] Equals [13] / [14]
[16] Equals [13] * (1 + [3])
[17] Equals (1 + [6]) ^ 4
[18] Equals [16] / [17]
[19] Equals [16] * (1 + [3])
[20] Equals (1 + [6]) ^ 5
[21] Equals [19] / [20]
[22] Equals [19] * (1 + [4])
[23] Equals [22] / ([6] - [4])
[24] Equals [23] / [20]
[25] Equals [9] + [12] + [15] + [18] + [21] + [24]

**Mr. Garrett's Market Return Calculation
As Adjusted**

**1st Stage: Projected EPS Growth
2nd Stage: Mr. Garrett Sustainable Growth Rate**

	[1]	[2]	[3]	[4]	[5]	[6]	
			1st Stage Gwth Rate	2nd Stage Gwth Rate			
Index	Current Index Value	Cash Yield	Projected EPS Gwth Rate	Risk-Free Rate	Implied Equity Risk Premium	Mean Market Return	Check
S&P 500	\$ 6,874	4.36%	17.31%	4.81%	7.54%	12.35%	0.00

	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]	[25]
Index	Year 1 Dividend	PV Factor	PV of Year 1 Dividend	Year 2 Dividend	PV Factor	PV of Year 2 Dividend	Year 3 Dividend	PV Factor	PV of Year 3 Dividend	Year 4 Dividend	PV Factor	PV of Year 4 Dividend	Year 5 Dividend	PV Factor	PV of Year 5 Dividend	Year 6 Dividend	Year 5 Stock Price	Year 5 Stock Price	Current Stock Price
S&P 500	\$351.42	1.12	312.78	\$412.25	1.26	326.58	\$483.61	1.42	340.98	\$567.32	1.59	356.03	\$665.53	1.79	371.74	\$697.55	\$9,248.67	\$5,165.90	\$6,874.00

Notes:

[1] Exhibit DJG-1-9

[2] Exhibit DJG-1-9

[3] S&P Earnings and Estimates Report, January 31, 2026

[4] Exhibit DJG-1-9

[5] Equals [6] - [4]

[6] ROE that sets [1] equal to [25] using Excel's goal seek function

[7] Equals ([2] x [1]) x (1 + [3])

[8] Equals (1 + [6]) ^ 1

[9] Equals [7] / [8]

[10] Equals [7] * (1 + [3])

[11] Equals (1 + [6]) ^ 2

[12] Equals [10] / [11]

[13] Equals [10] * (1 + [3])

[14] Equals (1 + [6]) ^ 3

[15] Equals [13] / [14]

[16] Equals [13] * (1 + [3])

[17] Equals (1 + [6]) ^ 4

[18] Equals [16] / [17]

[19] Equals [16] * (1 + [3])

[20] Equals (1 + [6]) ^ 5

[21] Equals [19] / [20]

[22] Equals [19] * (1 + [4])

[23] Equals [22] / ([6] - [4])

[24] Equals [23] / [20]

[25] Equals [9] + [12] + [15] + [18] + [21] + [24]

**Mr. Garrett's Market Return Calculation
As Adjusted**

**1st Stage: Projected EPS Growth
2nd Stage: Long-Term GDP Growth Rate**

	[1]	[2]	[3]	[4]	[5]	[6]	
			1st Stage Gwth Rate	2nd Stage Gwth Rate			
Index	Current Index Value	Cash Yield	Projected EPS Gwth Rate	Risk-Free Rate	Implied Equity Risk Premium	Mean Market Return	Check
S&P 500	\$ 6,874	4.36%	17.31%	5.49%	7.38%	12.87%	0.00

	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]	[25]
Index	Year 1 Dividend	PV Factor	PV of Year 1 Dividend	Year 2 Dividend	PV Factor	PV of Year 2 Dividend	Year 3 Dividend	PV Factor	PV of Year 3 Dividend	Year 4 Dividend	PV Factor	PV of Year 4 Dividend	Year 5 Dividend	PV Factor	PV of Year 5 Dividend	Year 6 Dividend	Year 5 Stock Price	Year 5 Stock Price	Current Stock Price
S&P 500	\$351.42	1.13	311.34	\$412.25	1.27	323.58	\$483.61	1.44	336.30	\$567.32	1.62	349.52	\$665.53	1.83	363.27	\$702.06	\$9,508.43	\$5,189.99	\$6,874.00

Notes:

[1] Exhibit DJG-1-9

[2] Exhibit DJG-1-9

[3] S&P Earnings and Estimates Report, January 31, 2026

[4] Exhibit No.13-R, Schedule 8

[5] Equals [6] - [4]

[6] ROE that sets [1] equal to [25] using Excel's goal seek function

[7] Equals ([2] x [1]) x (1 + [3])

[8] Equals (1 + [6]) ^ 1

[9] Equals [7] / [8]

[10] Equals [7] * (1 + [3])

[11] Equals (1 + [6]) ^ 2

[12] Equals [10] / [11]

[13] Equals [10] * (1 + [3])

[14] Equals (1 + [6]) ^ 3

[15] Equals [13] / [14]

[16] Equals [13] * (1 + [3])

[17] Equals (1 + [6]) ^ 4

[18] Equals [16] / [17]

[19] Equals [16] * (1 + [3])

[20] Equals (1 + [6]) ^ 5

[21] Equals [19] / [20]

[22] Equals [19] * (1 + [4])

[23] Equals [22] / ([6] - [4])

[24] Equals [23] / [20]

[25] Equals [9] + [12] + [15] + [18] + [21] + [24]

**Mr. Garrett CAPM
As-Filed**

Mr. Garrett's Proxy Group

1st Stage: Mr. Garrett Implied Market Return

2nd Stage: Mr. Garrett Sustainable Growth Rate

		[1]	[2]	[3]	[4]	[5]
Company	Ticker	Risk-Free Rate	Beta	Market Return	Market Risk Premium	Cost of Equity
American Water Works Company Inc.	AWK	4.81%	0.80	9.82%	5.01%	8.82%
American States Water Company	AWR	4.81%	0.75	9.82%	5.01%	8.57%
California Water Service Group	CWT	4.81%	0.80	9.82%	5.01%	8.82%
Middlesex Water Company	MSEX	4.81%	0.80	9.82%	5.01%	8.82%
H2O America (SJW)	HTO	4.81%	0.75	9.82%	5.01%	8.57%
Essential Utilities, Inc.	WTRG	4.81%	0.80	9.82%	5.01%	8.82%
Mean			0.78			8.74%

Notes:

[1] Exhibit DJG-11

[2] Exhibit DJG-8

[3] Exhibit DJG-9

[4] Equals [3] - [1]

[5] Equals [1] + [2] x [4]

**Mr. Garrett CAPM
As-Adjusted**

**Ms. Bulkley's Proxy Group
1st Stage: Projected EPS Growth
2nd Stage: Mr. Garrett Sustainable Growth Rate**

		[1]	[2]	[3]	[4]	[5]
Company	Ticker	Risk-Free Rate	Beta	Market Return	Market Risk Premium	Cost of Equity
Atmos Energy Corporation	ATO	4.81%	0.75	12.35%	7.54%	10.47%
Chesapeake Utilities Corporation	CPK	4.81%	0.70	12.35%	7.54%	10.09%
NiSource Inc.	NI	4.81%	0.85	12.35%	7.54%	11.22%
Northwest Natural Gas Company	NWN	4.81%	0.75	12.35%	7.54%	10.47%
ONE Gas, Inc.	OGS	4.81%	0.75	12.35%	7.54%	10.47%
Southwest Gas Corporation	SWX	4.81%	0.75	12.35%	7.54%	10.47%
American States Water Company	AWR	4.81%	0.75	12.35%	7.54%	10.47%
California Water Service Group	CWT	4.81%	0.80	12.35%	7.54%	10.85%
Middlesex Water Company	MSEX	4.81%	0.80	12.35%	7.54%	10.85%
H2O America (SJW)	HTO	4.81%	0.75	12.35%	7.54%	10.47%
Mean			0.77			10.58%

Notes:

[1] Exhibit DJG-11

[2] Exhibit DJG-8 and *Value Line*

[3] Exhibit No.13-R, Schedule 10

[4] Equals [3] - [1]

[5] Equals [1] + [2] x [4]

**Mr. Garrett CAPM
As-Adjusted**

**Ms. Bulkley's Proxy Group
1st Stage: Projected EPS Growth
2nd Stage: Long-Term GDP Growth Rate**

		[1]	[2]	[3]	[4]	[5]
Company	Ticker	Risk-Free Rate	Beta	Market Return	Market Risk Premium	Cost of Equity
Atmos Energy Corporation	ATO	4.81%	0.75	12.87%	8.06%	10.86%
Chesapeake Utilities Corporation	CPK	4.81%	0.70	12.87%	8.06%	10.45%
NiSource Inc.	NI	4.81%	0.85	12.87%	8.06%	11.66%
Northwest Natural Gas Company	NWN	4.81%	0.75	12.87%	8.06%	10.86%
ONE Gas, Inc.	OGS	4.81%	0.75	12.87%	8.06%	10.86%
Southwest Gas Corporation	SWX	4.81%	0.75	12.87%	8.06%	10.86%
American States Water Company	AWR	4.81%	0.75	12.87%	8.06%	10.86%
California Water Service Group	CWT	4.81%	0.80	12.87%	8.06%	11.26%
Middlesex Water Company	MSEX	4.81%	0.80	12.87%	8.06%	11.26%
H2O America (SJW)	HTO	4.81%	0.75	12.87%	8.06%	10.86%
Mean			0.77			10.98%

Notes:

[1] Exhibit DJG-11

[2] Exhibit DJG-8 and *Value Line*

[3] Exhibit No.13-R, Schedule 10

[4] Equals [3] - [1]

[5] Equals [1] + [2] x [4]

Cost of Equity Summary
Ms. Bulkley's Proxy Group

Model	Cost of Equity	
CAPM (Projected EPS and Garrett Sustainable Growth)	10.58%	[1]
CAPM (Projected EPS and GDP Growth)	10.98%	[2]
DCF Mean (Analyst EPS Growth)	10.42%	[3]
Model Average	10.66%	

Notes:

[1] Exhibit No. 13-R, Schedule 11

[2] Exhibit No. 13-R, Schedule 11

[3] Exhibit No. 13-R, Schedule 9

COMPARISON OF PAWC AND PROXY GROUP COMPANIES
COST RECOVERY MECHANISMS

Company	Ticker	State	Utility Type	Infrastructure Cost Recovery Mechanism	Citation	Future Test Year	Revenue Stabilization or Decoupling	Citations
American States Water Co	AWR	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery: 2024 10-K, p. 91-92, and p. 94
	AWR	California	Electric	Yes		Fully Forecast	Full	Revenue Stabilization or Decoupling: 2024 10-K, p. 50 and p. 95
Atmos Energy Corporation								Test Year: S&P Cap IQ Pro, Commission Profiles; 10-K p. 61
	ATO	Colorado	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 7-10
	ATO	Kansas	Gas	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 8-10, S&P Global Market Intelligence,
	ATO	Kentucky	Gas	Yes		Fully Forecast	Partial	Regulatory Focus: Adjustment Clauses, dated 7/18/22
	ATO	Louisiana	Gas	Yes		Historical	FRP	Infrastructure mechanism: 2024 10-K p. 8
	ATO	Mississippi	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles; Infrastructure
	ATO	Tennessee	Gas	Yes		Fully Forecast	FRP	mechanism: 2024 10-K p. 8
	ATO	Texas	Gas	Yes		Historical	FRP	
	ATO	Virginia	Gas	Yes		Historical	Partial	
Chesapeake Utilities Corporation								
	CPK	Delaware	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 1
	CPK	Maryland	Gas	No		Partially Forecast	Partial	Revenue Stabilization or Decoupling: 2024 10-K, p. 1
	CPK	Florida	Gas	Yes		Fully Forecast	No	Test Year: 2024 10-K: Florida - p. 7, 40; DE & MD- S&P Cap IQ Pro, Commission Profiles
California Water Service Group								
	CWT	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: 2024 10-K, p.9
	CWT	Hawaii	Water	No		Fully Forecast	No	(California Water); Company Tariffs (HI, WA, NM)
	CWT	New Mexico	Water	No		Partially Forecast	No	Test Year: S&P Cap IQ Pro, Commission Profiles
	CWT	Washington	Water	Yes		Historical	No	
Middlesex Water Company								
	MSEX	New Jersey	Water	Yes		Partially Forecast	No	Infrastructure Cost Recovery/Revenue Decoupling: 2024 10-K p. 26; Tariffs (NJ, DE)
	MSEX	Delaware	Water	Yes		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History
	MSEX	Pennsylvania	Water	No		Fully Forecast	No	
NiSource Inc.								
	NI	Indiana	Electric	Yes		Fully Forecast	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Marke
	NI	Indiana	Gas	Yes		Fully Forecast	No	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22; 2024 10-K p. 11 & 50;
	NI	Kentucky	Gas	Yes		Fully Forecast	Partial	S&P Commissions Profiles
	NI	Maryland	Gas	Yes		Partially Forecast	Partial	Test Year: S&P Cap IQ Pro, Rate Case History; Case 21-637-GA-AIR (Ohio)
	NI	Ohio	Gas	Yes		Partially Forecast	SFV	
	NI	Pennsylvania	Gas	Yes		Fully Forecast	Partial	
	NI	Virginia	Gas	Yes		Historical	Partial	
Northwest Natural Gas Company								
	NWN	Oregon	Gas	No		Fully Forecast	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	NWN	Washington	Gas	No		Historical	No	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
								Test Year: S&P Cap IQ Pro, Rate Case History
ONE Gas, Inc.								
	OGS	Kansas	Gas	Yes		Historical	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	OGS	Oklahoma	Gas	No		Historical	FRP	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	OGS	Texas	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History
SJW Group								
	SJW	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery: 2024 10-K, p. 5-8 for CA, p. 7-8 for CT, p.8 for TX (SIC), p. 8-
	SJW	Connecticut	Water	Yes		Fully Forecast	Full	for ME
	SJW	Maine	Water	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 62-64
	SJW	Texas	Water	No		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
Southwest Gas Corporation								
	SWX	Arizona	Gas	No		Historical	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	SWX	California	Gas	No		Fully Forecast	Full	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	SWX	Nevada	Gas	Yes		Historical	Full	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
Proxy Group Totals		Water Companies						
		Yes	8	Yes	29	Historical	Full	8
		All water	12	No	10	Fully Forecast	Partial	10
						Partially Forecast	FRP	6
							SFV	1
							No	14
Infrastructure Cost Recovery Mechanism				74.36%	Future Test Year	53.85%	RSM	64.10%
Pennsylvania American Water		Pennsylvania	Water	Yes		Fully Forecast	No	Data Provided by Company.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Ann E. Bulkley**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 13-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Ann E. Bulkley

**REBUTTAL TESTIMONY
OF
MATTHEW W. PRINE**

**RESPONDING TO THE TESTIMONY OF WITNESSES FOR THE OFFICE OF
CONSUMER ADVOCATE AND COALITION FOR AFFORDABLE UTILITY
SERVICES AND ENERGY EFFICIENCY IN PENNSYLVANIA REGARDING
CUSTOMER SERVICE ORGANIZATION PERFORMANCE, PENNSYLVANIA-
AMERICAN WATER COMPANY'S RELATIONSHIP WITH AMERICAN WATER
RESOURCES, THE COMPANY'S H2O HELP TO OTHERS PROGRAM™
ENROLLMENT AND OUTREACH PROCEDURES, RECOMMENDATIONS
REGARDING IMPLEMENTATION OF A CONSERVATION PLAN, AND
MANAGEMENT PERFORMANCE FACTORS**

PUBLIC VERSION

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: February 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY

REBUTTAL TESTIMONY OF MATTHEW W. PRINE

1 **Q. What is your name and business address?**

2 A. My name is Matthew W. Prine. My business address is 1 Water Street, Camden, NJ.

3 **Q. By whom are you employed and in what capacity?**

4 A. I am employed by American Water Works Service Company, Inc. (“Service Company”)
5 as Vice President and Chief Customer Officer. I am providing testimony on behalf of
6 Pennsylvania-American Water Company (“PAWC” or the “Company”).

7 **Q. What are your current responsibilities in that position?**

8 A. My primary responsibility in my role as Vice President and Chief Customer Officer is to
9 focus on further developing and advancing all aspects of the American Water Works
10 Company, Inc. (“American Water”) customer experience strategy. I lead American Water’s
11 efforts in building and maintaining programs that leverage technology and advance the
12 overall customer experience in an effort to better understand and address customer
13 concerns. I oversee the Customer Service Organization (“CSO”), which includes
14 approximately 440 employees and over 280 third-party, fully dedicated contractors who
15 perform collections and support our inbound call handling team. My team supports all
16 American Water regulated subsidiary utilities, including PAWC.

17 **Q. Please summarize your educational background and professional experience.**

18 A. I hold a Bachelor of Arts degree in Philosophy from Hanover College. I began my career
19 employment in September of 2001 when I was hired as Staff Assistant for Congressman
20 Dan Burton of the 5th District of Indiana. In May of 2003, I was hired as a Field
21 Representative for Congressman Steve Buyer of the 4th District of Indiana. After nearly a

1 year of service, I rejoined the office of Congressman Burton as Director of Community
2 Affairs. In February of 2007, I was hired as Regional Manager for Anchor Consulting, Inc.,
3 with responsibilities including business development, public policy research and
4 engagement. In November of 2008, I returned to the office of Congressman Dan Burton
5 and accepted the position of Deputy Chief of Staff with responsibilities over personnel,
6 district operations, and community affairs. In July of 2011, I accepted the position of
7 Executive Director for the Indiana Utility Shareholders Association (“IUSA”),
8 representing over 4,000 Hoosier shareholders across Indiana. During my tenure with IUSA,
9 I developed a broad understanding of utility regulation, infrastructure shortfall, capital
10 investment and legislative reform. I began my employment with Indiana-American Water
11 Company (“Indiana-American”) as Community and Government Affairs Director in July
12 of 2014. In February of 2019, I assumed my new duties as President of Indiana-American.
13 As President of Indiana-American, I was responsible for the delivery of high-quality,
14 reliable, and sufficient water and/or wastewater services to more than 1.3 million people
15 throughout Indiana. In January 2025, I assumed my current role of Chief Customer Officer
16 for American Water.

17 **Q. Have you testified before the Pennsylvania Public Utility Commission**
18 **(“Commission”)?**

19 A. No, I have not. I have testified before the Indiana Utility Regulatory Commission on
20 several occasions.

21 **Q. Did you submit direct testimony in this proceeding?**

22 A. No, I did not.

1 **Q. What is the purpose of your rebuttal testimony?**

2 A. The purpose of my rebuttal testimony is to respond to certain parts of the testimony of
3 Office of Consumer Advocate (“OCA”) witnesses Barbara R. Alexander and Roger D.
4 Colton, as well as Coalition for Affordable Utility Services and Energy Efficiency in
5 Pennsylvania (“CAUSE-PA”) witness Harry S. Geller, regarding CSO performance,
6 PAWC’s billing arrangement with American Water Resources (“AWR”), modifications to
7 PAWC’s H2O Help to Others Program™ (“H2O Program”) outreach and enrollment
8 procedures, recommendations to implement a conservation plan, and contentions that the
9 Commission should ignore the exceptional management performance exhibited by the
10 Company in assessing the reasonable return on equity to be allowed in this case.

11 **CUSTOMER SERVICE ORGANIZATION PERFORMANCE**

12 **Q. Please describe the CSO and the functions it performs for PAWC customers.**

13 A. The CSO is operated by the Service Company and supports the customer service needs of
14 PAWC and the other American Water utility subsidiaries. The CSO responds to customer
15 inquiries, maintains customer information systems and the “myWater” customer self-
16 service portal, provides billing and collections services, and performs other customer
17 service functions. The CSO’s responsibilities include, but are not limited to, the following:

18 Customer Call Handling

- 19 • Establish and maintain customer/account records;
- 20 • Address customer inquiries concerning billing, credit and collections, service orders,
21 and other matters;
- 22 • Field all inbound phone calls for initial customer queries and, if necessary, forward
23 matters to appropriate parties for resolution;

- Create records of customer interactions in the Company's customer information system, SAP and in the myWater customer portal;
- Assist with payment options, taking payments and assistance programs (e.g., payment plans);
- Process move in and move out requests;
- Forward certain customer inquiries to field operations and water quality team members for resolution;
- Update customers who call to inquire about the status of service orders; and
- Provide assistance to customers with the myWater portal, such as password resets.

Billing

- Generate bills according to billing schedules and authorized tariffs;
- Resolve billing disputes and billing exceptions (out-of-range variances) not requiring field investigations;
- Issue service orders to resolve billing investigations requiring field investigations; and
- Implement and maintain controls to ensure all "active" accounts are billed according to authorized tariff frequencies.

Collections

- Monitor and/or generate and send for printing and distribution all collections-related notices;
- Manage services for customers who call to arrange payments to avoid shut-off notices for delinquent payments and that notify customers if service discontinuance is scheduled;

- Monitor and oversee the process to issue shut-off notices and schedule shut-off for non-payment;
- Maintain records for extended payment plans;
- Process bankruptcy claims; and
- Process refunds or bill credits.

Operations Support and Field Resource Control Center

- Back-office support for billing exceptions, primarily associated with metering;
- Identify and investigate customer issues related to service orders for 1) zero consumption on active meters, 2) consumption on meters at premises with no active account holder, and 3) certain other meter readings;
- Coordinate and dispatch high priority work (e.g., emergencies, escalations and same-day appointments); and
- Coordinate service alerts.

Customer Advocacy

- Investigate and manage complaint escalations requiring in-depth investigations, cross-functional coordination and root cause analysis to drive resolutions; and
- Administer the operational functions of affordability and assistance programs. Activities, including assisting in enrollment and outreach.

Other Customer Service Functions

- Management of our customer insights program, including all surveys and customer feedback;
- Implementation of all tariff changes in SAP, including price and rate changes and associated testing of any changes to tariffs;

- Training and quality assurance for the CSO; and
- Support PAWC and its regulated utility affiliates with customer issues management, reporting and other information requests, as well as management of information required for effective handling of customer transactions and requests.

Q. Are there benefits to PAWC to having customer service provided by the comprehensive and centralized CSO?

A. Yes. The advantages include efficiency, consistency, and resiliency. By consolidating the customer service function of American Water’s regulated utility operating companies, each operating company enjoys greater economies of scale than would be available to individual, stand-alone company customer service departments. Resources such as equipment, training, monitoring, and supervision can be sourced more efficiently on a consolidated basis, which mitigates the costs ultimately borne by customers. A centralized CSO also ensures consistency of customer service quality and training across jurisdictions and that each operating company benefits from the lessons learned and best practices developed by the CSO. The use of a centralized, common CSO staff to provide service to multiple operating companies also means that additional staff are available should one company experience a spike in call volumes due to, for example, an increased number of main breaks due to local weather conditions. The geographic diversity of the locations of the customer care agents (“CCAs”) that support the CSO creates resilience, ensuring continued service in case of a severe weather event, work stoppage or other contingency in a single service territory.

1 **Q. How does the CSO ensure that all CCAs comply with Pennsylvania consumer**
2 **protection regulations and requirements?**

3 A. With a limited exception for agents who work on weekends or overnight when the CSO
4 handles only emergency calls, CCAs do not take calls from PAWC customers until they
5 have completed the three-day Pennsylvania-specific training program. The CSO has a
6 robust quality assurance (“QA”) process that is executed by an internal team of
7 professionals who are focusing on agents’ adherence with Pennsylvania consumer
8 protection rules and internal processes, as well as improvement opportunities for customer
9 experience and employee training and coaching. The CSO records all inbound calls to our
10 toll-free numbers and utilizes customer feedback to prioritize the calls routed to the CSO’s
11 QA team in an effort to focus on calls with the lowest customer satisfaction. The CSO
12 includes coaching and training for CCAs in weekly discussions, direct interactions with
13 supervisors and group training tools, which include compliance with Pennsylvania
14 regulations. In 2025, 19% of calls handled by CCAs were from PAWC customers. As of
15 December 31, 2025, 71% of CCAs (internal and agency) were certified in Pennsylvania
16 regulations and available to handle those call volumes.

17 **Q. Has the CSO implemented enhancements to the Company’s myWater customer**
18 **service portal to help PAWC customers to efficiently manage their accounts online?**

19 A. Yes. Currently, nearly 63% of PAWC customers complete transactions with the Company
20 online. The CSO and PAWC continue to expand options for customers to communicate
21 with the Company and access information about their utility service through online self-
22 service options. The myWater portal allows PAWC customers to effortlessly make
23 payments, view water usage history, check balances and schedule appointments for some

1 service items, 24 hours a day, 7 days a week. Through the portal, customers can also enroll
2 in the Company's free paperless billing program and schedule automatic payments. The
3 CSO continually refines the myWater portal to expand functionality and improve the
4 customer experience. Since the myWater portal was launched in 2020, the CSO has
5 implemented a variety of enhancements, including allowing automatic credit card
6 payments, allowing digital wallet payments, such as Venmo, PayPal, Google Pay and
7 Apple Pay, allowing customers to apply for a leak adjustment online, providing hourly
8 consumption usage data, and improved navigation and scrolling. The use of self-service
9 options increases Intelligent Virtual Agent solution containment and reduces abandoned
10 call levels while improving the Company's average speed of answer.

11 **Q. Please explain the CSO's efforts to increase paperless billing to increase customer**
12 **engagement and, ultimately, satisfaction.**

13 A. About 38% of PAWC customers are enrolled in paperless billing today. Increasing
14 adoption of paperless billing is a key CSO initiative to improve customer satisfaction
15 because it provides a convenient way for customers to access, pay and store their bills.
16 Using the Company's self-service portal to pay bills online reduces the time spent paying
17 that bill, the clutter that comes with paper bills and a customer's carbon footprint. Paperless
18 billing also reduces the Company's postage and paper costs by over \$10 per customer per
19 year.

20 In 2025, PAWC encouraged customers to learn more about paperless billing and
21 enroll in several communications, including email campaigns where customers could
22 establish a myWater account and enroll in paperless billing with one click. The Company's
23 myWater users also receive a web pop-up every six months to remind them about the

1 paperless billing option. PAWC employs many other tools to encourage customers to
2 consider paperless billing including social media, website assets, on-bill and bill envelope
3 messaging, and new welcome kits. The CSO also has scripting for CCAs to encourage, but
4 not require, new customers to sign up for paperless billing.

5 **Q. Mr. Prine, what strategies has the CSO pursued in the last two years to maintain high**
6 **levels of overall customer satisfaction?**

7 A. The CSO is always seeking ways to improve the experience of our customers and to
8 perform our services more efficiently. For example, in November 2024, the CSO
9 introduced Artificial Intelligence technology that summarizes customer calls handled by
10 CSO employees and third-party contractors using voice analytics. The CSO is leveraging
11 this technology to categorize the reasons for customer calls and to monitor CCA
12 performance for the purpose of coaching and development. In 2024, the CSO also updated
13 its workforce management system to schedule resources based on the call entry pattern.
14 Previously, this work was primarily performed manually, and the new system offers more
15 precision and streamlines processes to better determine workforce needs.

16 **Q. Please summarize Ms. Alexander's recommendations based on her evaluation of**
17 **PAWC's customer service performance.**

18 A. Ms. Alexander contends that the performance of two "third-party call centers" was poor
19 over the last two years in terms of ability to answer calls in a timely manner and avoid a
20 significant abandonment rate.¹ In her view, PAWC's rate increase should be contingent on
21 PAWC meeting certain CSO performance metrics, specifically that 80% of customer calls
22 are answered within 60 seconds and that PAWC maintain a call abandonment rate of 8%

¹ See OCA St. 5, pp. 15-17.

1 or less. She asserts that because two third-party collections agencies have not met these
2 metrics, PAWC should be required to audit its CSO and third-party contractor
3 performance.

4 **Q. Do you agree with Ms. Alexander's characterization of CSO performance?**

5 A. No. Ms. Alexander narrowly focuses her evaluation of CSO performance on wait times
6 and call abandonment. In my experience, impressive customer service is based on the
7 overall customer experience, which includes many performance factors other than wait
8 times and the call abandonment rate. In fact, the highest driver of customer service that
9 impacts overall satisfaction is first contact resolution. Other important customer
10 satisfaction indicators that are not related to call performance that Ms. Alexander fails to
11 consider include quality and value of service, proactive communications, ease of paying
12 bills, and conservation. In short, Ms. Alexander's opinion that overall customer service is
13 poor based exclusively on call answering metrics is flawed.

14 In addition, the call handling data presented in Ms. Alexander's direct testimony
15 (p. 11 and Exhibit BRA-2) includes third-party collection agencies that handle both
16 inbound and outbound calls across American Water, not just PAWC. In 2025,
17 approximately 19% of calls across the American Water footprint handled by CCAs were
18 routed to those two collection agencies. Ms. Alexander's evaluation of PAWC's call
19 handling performance in 2024 and 2025 is misleading because she truncates the data set to
20 include only collections calls, which is a small portion of overall call volume. In fact, as I
21 discuss later in my testimony, in 2025, overall CSO performance, including calls handled
22 by third party contractors, met or exceeded the performance goals recommended by Ms.
23 Alexander. Comparing call center performance for third party collections agencies versus

overall call center performance is not an apples to apples comparison. The calls handled by the collections agencies, both inbound and outbound, are more complex than other call types handled by third-party agencies and CCAs typically spend more time with customers on collections calls.

The limited data Ms. Alexander relies on also does not account for the CSO's Intelligent Virtual Agent ("IVA") system that provides customers with several alternatives to holding for a CCA. The IVA informs customers of the availability of online self-service features that they can utilize without waiting for a CCA for common interactions like paying a bill and/or moving in and starting service. If customers choose to wait for a representative, the IVA informs them of current estimated wait time. If wait times are five minutes or longer, the customer has the option of entering their number and having a CCA call them back.

Q. Has the Company's call handling performance improved from PAWC's last base rate filing?

A. Yes. As shown in Table 1 below, the CSO's hiring and recruitment efforts and technology upgrades over the past several years have reduced wait times and the call abandonment rate for customers that do not utilize the courtesy call back ("CCB") feature in the CSO's IVR system.

<u>Table 1</u>				
<u>Year</u>	<u>Annual Percentage of Calls Answered in 60 Seconds</u>	<u>First Contact Resolution</u>	<u>Average Speed of Answer (minutes)</u>	<u>Abandonment Rate</u>
2020	67%	N/A	4:43	15%
2021	43%	N/A	10:19	24%

2022	45%	53%	7:50	21%
2023	67%	56%	2:38	8.8%
2024	77%	59%	1:35	5.3%
2025	81%	59%	1:30	4.4%

Figures 1 and 2 below further demonstrate the positive trend toward meeting the Company's performance objectives of answering 80% of calls within 60 seconds and achieving a call abandonment rate of 8% in 2024 and 2025. These metrics demonstrate improvement from 2023 when the Company achieved a service level of 66.72% calls answered within 60 seconds and a call abandonment rate of 8.8%.

Figure 1

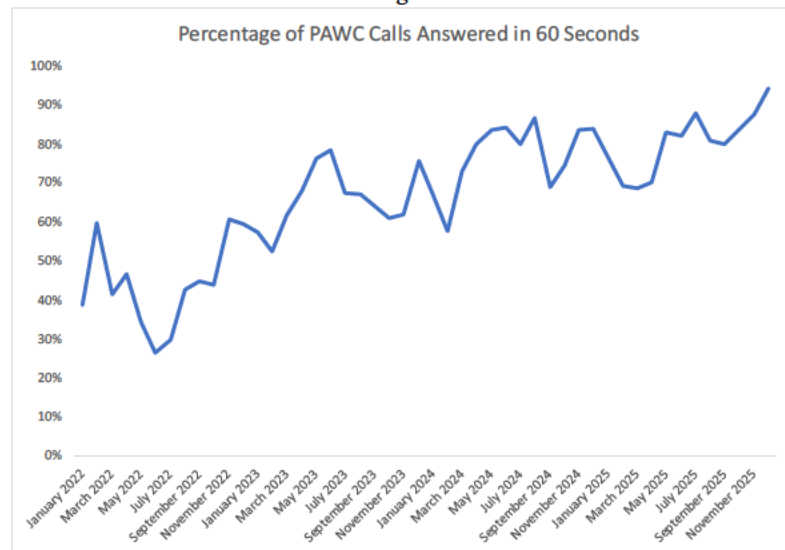
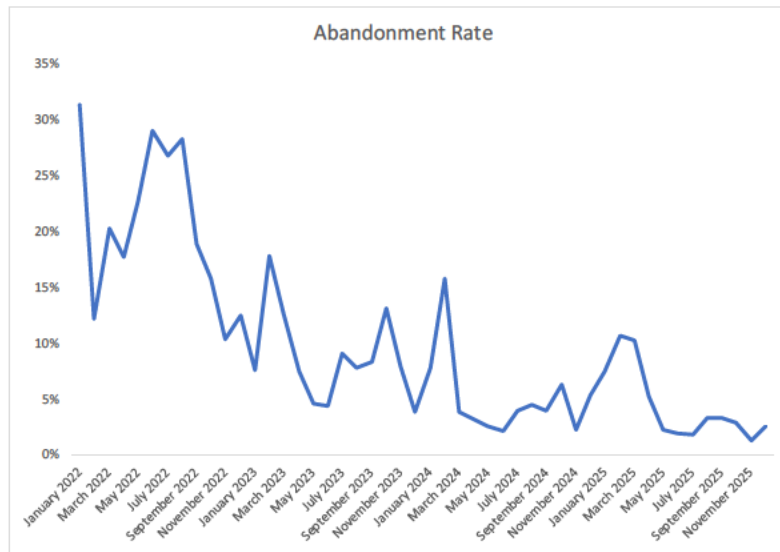


Figure 2



Q. Ms. Alexander compares PAWC’s CSO performance to the call center statistics for electric and gas utilities summarized in the Commission’s Bureau of Consumer Services (“BCS”) Customer Service Performance Reports. Is this a fair comparison?

A. No. PAWC does not participate in this BCS study and cannot confirm if the assumptions, calculations, and directions provided to the energy companies are consistent with CSO’s calculations. The definition for calls answered within 30 seconds in other energy utilities’ filings is “Calls answered Within 30 Seconds – percentage of calls answered within 30 seconds by an IVR system or a [customer service representative] ready to render assistance.”² This is significantly different than the calculation of CSO service levels which includes only calls answered by an agent who is ready to render assistance. Calls answered by the IVR and customers who elected a CCB were excluded from the call center performance data PAWC provided in the discovery process and presented by Ms.

² *Aqua Pa, Inc, Peoples Natural Gas Co. LLC, and Peoples Gas Co. LLC Management and Operations Audit*, Docket Nos. D-2020-3018771, D-2020-3018773, and D-2020-3018774 (April 2021), p. 130.

1 Alexander in her direct testimony. By including calls answered by the IVR, PAWC's
2 numbers would be 100% since all PAWC calls are answered by the IVR in under 30
3 seconds. Similarly, by adding calls where CCB was used as "met service level," the PAWC
4 data for service levels would increase. Accordingly, it is not appropriate to compare the
5 CSO's performance with data reported to the Commission's BCS by electric and gas
6 utilities who clearly may use different definitions and metrics for call center performance
7 than PAWC.

8 **Q. Do you agree with Ms. Alexander that PAWC and the Service Company should be**
9 **tasked with additional auditing and complaint root cause analysis requirements for**
10 **the CSO and third-party call handling agencies based on the performance of two**
11 **collection agencies that handle a small fraction of the call volume?**

12 A. No. As previously explained, PAWC's overall call handling performance has improved
13 significantly since the COVID-19 pandemic and the Company continues to drive
14 improvements. Both PAWC and the Service Company regularly monitor customer service
15 performance and actively work to improve and enhance CSO and third-party call handling
16 operations. PAWC leaders all have access to the CSO dashboard, which provides daily
17 reporting on CSO performance. PAWC leadership meets with CSO leadership on at least
18 a quarterly basis to discuss positive and negative trends in CSO operations and methods
19 for continuing CSO improvement. The Service Company determines staffing levels of
20 third-party call handling agencies based on the performance of individual agents against
21 known performance indicators set forth in the service agreements with those contractors.
22 In addition, the Service Company has one dedicated full-time employee to oversee the
23 performance of inbound call handling agencies. That employee uses metrics to evaluate the

1 third-party contractors based on individual agent performance, such as customer
2 satisfaction with the agent, quality scores, and average call handle times. Additional
3 auditing or complaint root cause analysis requirements are unnecessary when both PAWC
4 leadership and the Service Company already have defined procedures in place for
5 monitoring and improving call handling performance.

6 **PAWC BILLING FOR NON-UTILITY SERVICES**

7 **Q. What is the relationship between PAWC and American Water Resources (“AWR”)?**

8 A. In December 2021, the Company’s parent, American Water, sold its interest in American
9 Water Resources, LLC (“AWR”), which is no longer an affiliate of American Water or
10 PAWC. AWR operates under a Trademark Licensing Agreement with American Water as
11 a brand of Oncourse Home Solutions.

12 **Q. What services does AWR provide and how do they benefit PAWC customers?**

13 A. AWR is an independent company that offers home warranty products and services to
14 customers in 42 states, such as water line and sewer line protection plans. After enrolling
15 with AWR, if a customer’s water or sewer line breaks, AWR will deploy a contractor to
16 fix the water or sewer line under the warranty program at minimal upfront cost to the
17 customer. Without AWR’s warranty plans, customers face a significant cost at the time of
18 water or sewer line repair. AWR’s voluntary products and services are viewed favorably
19 by customers who want the convenience and certainty of minimizing the upfront cost
20 expenditures associated with a future water or sewer line repair.

21 **Q. How long has AWR offered these products and services to PAWC customers?**

22 A. AWR has been offering warranty products and services to PAWC customers for over
23 20 years. PAWC and AWR entered into a Utility Agreement at the time of the sale that

1 generally preserved the billing arrangement between PAWC and AWR that was previously
2 approved by the Commission.³ [BEGIN CONFIDENTIAL] [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED] [END CONFIDENTIAL] Consistent with

8 the Commission's regulations, AWR charges are always a separate line item on customers'

9 bills and customers are not subject to service termination for failure to pay for AWR

10 products or services. In addition, all payments to PAWC are applied to PAWC's utility

11 charges first, regardless of the age of the balance, before they are applied to AWR's

12 charges. The billing relationship between AWR and the Company, along with the

13 presentation of AWR charges for non-basic service on PAWC customer bills, has remained

14 the same for the last two decades.

15 **Q. How does AWR market its products/services to PAWC customers?**

16 A. AWR's marketing occurs through direct mailings, website sign-ups, and email campaigns.

17 [BEGIN CONFIDENTIAL] [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

³ *In re Request of PAWC Under Chapter 21 of the Public Utility Code for Approval of a Contract with American Water Resources, Inc.*, 2000 WL 35799666 (Pa. P.U.C. Aug. 17, 2000).

[REDACTED]

[REDACTED] [END CONFIDENTIAL] AWR has historically used PAWC's name and logo for marketing purposes. Notably, similar arrangements exist between other major Pennsylvania water utilities and a competitor of AWR's, HomeServe, which also uses the utility name and logo to market warranty services and products to water utility customers in the Commonwealth.

Q. How does AWR handle PAWC's customer information?

A. [BEGIN CONFIDENTIAL] [REDACTED]

[REDACTED]

[END CONFIDENTIAL] This same strict confidentiality language is used for many of PAWC's independent contractors. The sharing of customer information with independent contractors is a necessary part of utility business, but PAWC ensures that its contractors, including AWR, are subject to confidentiality requirements with respect to all customer data. AWR provides an essential service for many of PAWC's customers who cannot manage the significant cost of water and sewer line repair, so PAWC's sharing of customer data to ensure customers have information about AWR's services is reasonable.

Q. Please summarize the OCA's recommendations related to AWR and PAWC's long-standing on-bill billing practice.

A. OCA witness Alexander raises the following concerns about PAWC's relationship with AWR: (1) AWR's use of PAWC's name and logo for marketing purposes creates a false impression that customers are purchasing warranty plans from a "trusted brand"; (2) PAWC's exclusive on-bill relationship with AWR is unreasonably discriminatory; and (3) PAWC's customer bill does not clearly differentiate AWR charges for non-basic

1 service from PAWC's regulated charges.⁴ In light of these concerns, Ms. Alexander
2 recommends that the Commission prohibit the use of PAWC's logo and name in AWR
3 marketing materials and require the Company to document that it has offered the use of its
4 bill for non-basic charges to any third party that markets home protection services or
5 terminate its billing arrangement with AWR. Ms. Alexander also proposes modifications
6 to PAWC's residential bill format and customer service training materials. I respond to Ms.
7 Alexander's claims below. In addition, Ms. Alexander contends that the Company should
8 be required to impute the revenues it will not receive if the billing services provided to
9 AWR under the Utility Agreement are terminated. Company witness Dr. Christina Chard
10 responds to that ratemaking proposal in PAWC Statement No. 2-R.

11 **Q. How do you respond to Ms. Alexander's recommendation that the Commission**
12 **prohibit the use of the PAWC logo and name in AWR marketing materials?**

13 A. I disagree with this recommendation. AWR has historically used PAWC's name and logo
14 for marketing purposes. [BEGIN CONFIDENTIAL] [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [END CONFIDENTIAL] Disclosures are included on all marketing materials explaining
18 that AWR is not affiliated with PAWC, its products and services are optional, and AWR's
19 prices are not determined by PAWC. Given these clear disclosures, AWR's long-standing
20 use of the Company's name and logo for marketing purposes does not provide a basis to
21 prohibit or otherwise prescribe PAWC's arrangement with AWR under the Utility
22 Agreement.

⁴ See OCA St. 5, pp. 24-27.

1 **Q. Is PAWC's billing relationship with AWR a discriminatory practice as Ms. Alexander**
2 **contends?**

3 A. No. Ms. Alexander raised the same concern in the Company's last base rate case, and the
4 Commission concluded that PAWC including charges for AWR's products and services
5 on its bills does not discriminate against other providers of similar products and services.⁵

6 **[BEGIN CONFIDENTIAL]** [REDACTED]

7 [REDACTED] **[END CONFIDENTIAL]** Since
8 the Company's last base rate case, no other third party has sought to include its non-
9 commodity products and services on PAWC's bills. Therefore, as the Commission found
10 in *PAWC 2024*, PAWC's exclusive billing relationship with AWR under the Utility
11 Agreement is not discriminatory because no other entity is seeking access to PAWC's bills.
12 In fact, for water and wastewater utilities, it is standard industry practice for utilities to
13 partner with a single third-party provider of warranty services.⁶

14 **Q. Should the Commission adopt Ms. Alexander's proposed changes to the presentation**
15 **of AWR charges on the PAWC customer bill?**

16 A. No. As already discussed, PAWC includes the charges provided by AWR on its bills as a
17 separate line item and no customers' service is terminated for non-payment of AWR
18 charges. If a customer no longer wants to pay for AWR's products and services, the
19 customer can stop paying for them with no negative repercussions on their water or

⁵ See *Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered July 24, 2024) ("*PAWC 2024*"), p. 385.

⁶ See <https://www.homeserve.com/en-us/partners/aqua/> and <https://www.homeserve.com/en-us/partners/veolia>.

1 wastewater service. As such, as the Commission concluded in *PAWC 2024* (p. 385), PAWC
2 is following the Commission’s regulations related to billing of non-basic charges.

3 **Q. Are Ms. Alexander’s proposed modifications to customer service training materials**
4 **necessary?**

5 A. No. Contrary to Ms. Alexander’s allegation, PAWC and Service Company employees do
6 not market or promote any AWR services or products. Customer calls related to non-basic
7 services are redirected to AWR’s toll-free number and website. AWR’s website includes
8 clear disclosures that it is not affiliated with American Water and that AWR’s services are
9 optional.

10 **RESPONSE TO RECOMMENDATIONS FOR INCREASED LOW-INCOME**
11 **CUSTOMER OUTREACH AND ACCESSIBILITY TO THE COMPANY’S CUSTOMER**
12 **ASSISTANCE PROGRAMS**

13 **Q. Please summarize the OCA’s and CAUSE-PA’s recommendations related to PAWC’s**
14 **low-income customer outreach and the accessibility of PAWC’s H2O Program.**

15 A. Both OCA witness Colton and CAUSE-PA witness Geller believe that PAWC’s low-
16 income programs are undersubscribed.⁷ Mr. Colton first recommends that PAWC broaden
17 its policy for confirming low-income status to include, among other things, accepting a
18 self-attestation of the receipt of public assistance.⁸ He also recommends additional touch
19 points for Bill Discount Program (“BDP”) and Arrearage Management Program (“AMP”)
20 screening and awareness, including when a customer initiates service, before a customer
21 enters into a deferred payment arrangement (“DPA”) with the Company, and when a

⁷ See, e.g., CAUSE-PA St. 1, p. 51; OCA St. 4, pp. 47-48.

⁸ OCA St. 4, pp. 48-55.

1 customer is facing disconnection.⁹ Mr. Colton further suggests that PAWC’s customer-
2 facing materials on BDP and AMP do not always provide complete and accurate
3 information.¹⁰ Mr. Geller recommends that PAWC not enter into a DPA unless the
4 customer expressly declines to enroll in the BDP or AMP or apply for a hardship grant. He
5 further states that PAWC should perform income screening for all new and moving
6 customers and also during non-emergency calls for existing customers.¹¹

7 **Q. Please respond to Mr. Colton’s recommendation that PAWC broaden the**
8 **documentation considered for confirming low-income status to include, among other**
9 **things, a self-attestation of the receipt of public assistance.**

10 A. Dollar Energy Fund (“DEF”), the third-party administrator of PAWC’s H2O Program,
11 currently requires a customer to provide proof of income documentation to confirm that a
12 customer has a low-income status and is eligible for the Company’s customer assistance
13 programs. Documentation could include proof of receipt of certain types of public
14 assistance (e.g., LIHEAP, TANF). PAWC does not accept self-attestation to the receipt of
15 public assistance as a way to show that a customer is low income because such a practice
16 is contrary to the Commission’s directive to review a customer’s income documentation.¹²

17 **Q. Please respond to the OCA and CAUSE-PA recommendations that PAWC notify low-**
18 **income customers about the Company’s customer assistance programs prior to**

⁹ *Id.* at 53, 55-62.

¹⁰ *Id.* at 62-65.

¹¹ CAUSE-PA St. 1, pp. 54-57.

¹² *See Petition of Pennsylvania-American Water Company for Approval of an Arrearage Management Plan*, Docket No. P-2021-3028195 (Order entered Dec. 28, 2022) pp. 26-29 (finding AMP settlement must be modified to require income verification for customers seeking to enroll); *Petition of Pennsylvania-American Water Company for Approval of an Arrearage Management Plan*, Docket No. P-2021-3028195 (Order entered Dec. 7, 2023) (approving updated AMP settlement that included income verification).

1 **entering into a DPA and also develop “informed consent” processes such as the “Plain**
2 **Language Notice” recommended by Mr. Colton to utilize before entering into a DPA.**

3 A. I agree that eligible payment-troubled customers should be enrolled in PAWC’s H2O
4 Program as early as possible, which is why, when a customer calls PAWC seeking payment
5 assistance, CCAs are trained to direct customers to call the DEF to enroll in the Company’s
6 H2O Program. In fact, in accordance with the Commission’s directive in *PAWC 2024* (p.
7 353), the Company has already developed and implemented “call scripting and checklists
8 for its [CCAs] to assist in screening customers for eligibility and refer low-income
9 customers to available assistance programs, including BDP and the Hardship Fund, before
10 placing customers on a payment arrangement.” CONFIDENTIAL PAWC Exhibit MWP-
11 1R contains the scripting and guidance that CCAs follow to inform PAWC customers
12 expressing an inability to pay their bills about the assistance programs available to them.
13 Additional processes specific to educating low-income customers prior to their decision to
14 enter into a DPA are simply not necessary.

15 **Q. Please respond to Mr. Colton’s recommendation that the Company adopt a**
16 **procedure to offer low-income customers the opportunity to apply for the BDP/AMP**
17 **before disconnection of service and defer disconnection “for a reasonable period” to**
18 **complete the application process.**

19 A. PAWC’s existing termination procedures are reasonable and appropriate. In accordance
20 with the Commission’s decision in *PAWC 2024* (p. 353), PAWC makes personal contact
21 with any confirmed low-income customer facing termination of service for nonpayment
22 and provides those customers with the opportunity to enroll in the BDP and the AMP as an
23 alternative to disconnection. First, as shown in CONFIDENTIAL PAWC Exhibit MWP-

1 1R, the Company has scripting for CCAs to inform PAWC customers facing termination
2 about the assistance programs available to them. Second, PAWC's termination notices
3 specifically advise customers regarding availability, eligibility, and the application process
4 for the Company's H2O Program. Additionally, Pennsylvania field service representative
5 cards provide information on those customer assistance programs. Ultimately, after
6 following all the appropriate processes, the Company will perform disconnections because
7 PAWC has an obligation to collect amounts billed to mitigate uncollectible expense.

8 **Q. Please respond to the OCA and CAUSE-PA recommendations for additional income**
9 **screening to determine assistance program eligibility, including during new**
10 **customers calls (OCA and CAUSE-PA), customer move calls (CAUSE-PA), and all**
11 **non-emergency existing customer calls (CAUSE-PA).**

12 A. As I noted earlier, PAWC already trains its CCAs to advise customers having trouble
13 paying their bills about the BDP and the Company's other assistance programs and to
14 facilitate enrollment of eligible customers in those programs. CCAs ask for a customer's
15 income information and household size if the customer expresses trouble paying their bill
16 and wishes to set up a payment plan. I do not agree that PAWC should solicit income
17 information from customers calling the Company for unrelated issues, such as move-in or
18 non-emergency service issues. Customers often consider their income information to be
19 confidential and may not want to share this information when discussing issues other than
20 billing. As described in Justin Ladner's direct testimony (PAWC Statement No. 1) and Dr.
21 Chard's rebuttal testimony (PAWC Statement No. 2-R), the Company engages in
22 significant outreach regarding its customer assistance programs. In addition, if a customer
23 logs onto myWater, they will see information about bill assistance self-service options, as

1 well as a link to information on PAWC's H2O Program and instructions for how to apply.
2 CCAs should not be directed to raise income-related issues or information related to the
3 H2O Program when customers are contacting the Company about entirely unrelated topics.

4 **Q. Please respond to Mr. Colton's statements that PAWC's outreach materials do not**
5 **inform people about how to access customer assistance programs and have unclear**
6 **language.**

7 A. PAWC's paper and electronic H2O Program outreach materials clearly provide the phone
8 number and website for customers to apply for the Company's H2O Program through DEF.
9 While Mr. Colton suggests that the customer should be provided the bill impact
10 information associated with its low income programs, providing the various scenarios on
11 the Company's outreach material is overly cumbersome. The Company's outreach
12 materials provide customers sufficient background on the programs and the next step they
13 can take to apply. When a customer applies for any of the Company's customer assistance
14 programs through DEF, DEF reviews the customer's enrollment eligibility for all of
15 PAWC's programs. Mr. Colton also recommends that the Company clarify that the \$25
16 credit in the AMP program is a monthly credit. To the extent the Commission concludes
17 that PAWC's outreach materials are unclear, the Company is open to clarifying that
18 customers are eligible for monthly arrearage forgiveness when enrolled in the AMP.

19 **Q. Mr. Geller recommends that PAWC develop and implement a comprehensive**
20 **conservation and line repair/replacement program for all customers at or below 250%**
21 **of the Federal Poverty Level ("FPL") and coordinate service delivery with**
22 **conservation programs of other utilities.¹³ Please respond.**

¹³ CAUSE-PA St. 1, pp. 57-62.

1 A. Mr. Geller is attempting to impose a low-income usage reduction program (“LIURP”)
2 construct on PAWC that was established for electric distribution companies (“EDCs”) and
3 natural gas distribution companies (“NGDCs”). EDCs and NGDCs implement LIURP
4 programming as part of broader universal service plans. As explained in Dr. Chard’s
5 rebuttal testimony (PAWC Statement No. 2-R), unlike EDCs and NGDCs, PAWC is not
6 required to adopt a universal service plan. Further, the Company would need to hire
7 additional staff to support a LIURP-type program and would incur additional costs
8 associated with repairing and replacing the leaking lines and infrastructure of low-income
9 customers. Such additional staff is not included in the staffing levels projected in this case,
10 nor are the other additional costs of such a program. Finally, while Mr. Geller is correct
11 that other water utilities have line repair/conservation programs or pilots, such programs
12 were derived through voluntary settlements and not Commission-imposed mandates.¹⁴

13 **MANAGEMENT PERFORMANCE ADJUSTMENT TO RETURN ON EQUITY**

14 **Q. How do you respond to the contentions of OCA witness Colton that the Company’s**
15 **proposed enhancement to its equity return rate is not warranted?**

16 A. As further explained in the rebuttal testimony of Dr. Chard (PAWC Statement No. 2-R),
17 the Company disagrees with Mr. Colton’s analysis. Mr. Colton claims that “management
18 inattention” in the areas of identifying low-income customers, entering into DPAs, and

¹⁴ See *Petition of The Pittsburgh Water and Sewer Auth. for Approval of Pilot Private Service Line Leak Repair and Expanded Conservation Program for Eligible Low Income Customers and Authorization to Track Costs as a Regulatory Asset for Future Base Rate Recovery*, Docket No. P-2022-3030253 (Order entered March 2, 2023); *Pa. P.U.C. v. Veolia Water Pa., Inc.*, Docket Nos. R-2024-3045192 and R-2024-3045193 (Order entered October 10, 2024); *Joint Application of Aqua America, Inc., Aqua Pa., Inc., Aqua Pa. Wastewater, Inc., Peoples Natural Gas Co. LLC and Peoples Gas Co. LLC for All of the Authority and the Necessary Certificates of Pub. Convenience to Approve a Change in Control of Peoples Natural Gas Co. LLC and Peoples Gas Co. LLC by Way of the Purchase of All of LDC Funding, LLC’s Membership Interests by Aqua America, Inc.*, Docket Nos. A-2018-3006061, A-2018-3006062 and A-2018-3006063 (Order entered Jan. 24, 2020).

1 disconnections/disconnection noticing are adversely impacting low-income customers and
2 driving up expenses.¹⁵ As I explained above, the Company is providing specific and
3 appropriate attention in these areas through processes that: (1) initiate income screening
4 when a customer expresses concern about bill payment; (2) screen customers for eligibility
5 and refer low-income customers to assistance programs, including BDP and the Hardship
6 Fund, before placing a customer on a DPA; and (3) make personal contact with any
7 confirmed low-income customer facing termination of service for nonpayment and provide
8 those customers with the opportunity to enroll in the BDP and the AMP as an alternative
9 to disconnection.

10 As discussed in Dr. Chard's direct testimony, PAWC experienced a sharp reduction
11 in BDP enrollment levels in early 2025 because PAWC launched a documentation-based
12 income verification process consistent with prior Commission direction. Since that time,
13 PAWC's screening process and extensive outreach activities were very successful in
14 driving significant BDP enrollment increases from approximately 19,966 participants in
15 June 2025 to 24,698 participants as of January 31, 2026. An increase in BDP enrollment
16 of just over 25% in seven months is an extraordinary accomplishment that should be
17 rewarded rather than penalized.

18 Further, beyond the processes dedicated to educating and assisting low-income
19 customers, the Company has also made notable strides in overall customer satisfaction and
20 performance. For example, as discussed earlier, the Company's call handling performance
21 has improved since the last base rate proceeding. In addition, the Company has experienced
22 a significant decline in the number of verified infractions – from 276 in 2023, to 140 in

¹⁵ OCA St. 4, pp. 111-18.

2024, and to 88 in the first three quarters of 2025. The number of customer complaints has also declined from 888 in 2023, to 706 in 2024, and to 488 in the first three quarters of 2025.¹⁶

Q. On page 118 of his direct testimony, OCA witness Colton states that Pennsylvania law does not permit disconnection of service for customers with income at or below 250% FPL during the period December 1 through March 31. Is this correct?

A. No, Mr. Colton's statement is incorrect. While I am not an attorney and am not offering a legal opinion, the Commission's regulation at 52 Pa. Code § 56.100(a), Winter termination procedures, clearly states that "water distribution utilities subject to this subchapter may not terminate heat related service between December 1 and March 31 except as provided in this section or §56.98". The winter moratorium on terminations set forth in that regulation does not apply to customers whose water service is non-heat related. Furthermore, the income restrictions referenced by Mr. Colton, which are included in the Commission's regulations at 52 Pa. Code § 56.100(b), apply to electric and natural gas utilities, not water utilities. In short, the Commission's regulations permit PAWC to issue disconnect notices to non-heat related customers, regardless of income, during the winter moratorium.

CONCLUSION

Q. Does this conclude your rebuttal testimony at this time?

A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the proceeding.

¹⁶ https://www.puc.pa.gov/media/2754/ucare_2023_q4.pdf (2023);
https://www.puc.pa.gov/media/3636/ucare_2024-q1-4.pdf (2024);
https://www.puc.pa.gov/media/3776/ucare_2025-q1-3.pdf (Q1-Q3 of 2025).

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Matthew W. Prine**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 15-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Matthew W. Prine

**REBUTTAL TESTIMONY
OF
ROBERT V. MUSTICH**

**WITH REGARD TO
THE COMPANY'S RECOVERY OF PERFORMANCE COMPENSATION**

**DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

DATE: FEBRUARY 27, 2026

PENNSYLVANIA-AMERICAN WATER COMPANY
REBUTTAL TESTIMONY OF ROBERT V. MUSTICH

INTRODUCTION

Q. Please state your name, position and business address.

A. My name is Robert V. Mustich. I am Managing Director and East Region Work and Rewards Business Leader for Willis Towers Watson (“WTW”). WTW is a leading global professional services company, which has 48,000 associates throughout the world, and offers solutions in the areas of corporate risk and broking; human capital and benefits; health care exchange solutions; and investment, risk, and reinsurance. My business address is 800 North Glebe Road, Arlington, VA 22203.

Q. Please describe your educational background and business experience.

A. I graduated from American University with a BS/BA in Human Resources Management. I have over 30 years of industry and compensation consulting services experience, have been with WTW for over 28 years, and have assisted management and boards of directors at numerous companies in designing and assessing total compensation programs. Since joining the firm in 1997, I have consulted with numerous utilities and serve as a senior member of our utilities industry practice. I have conducted competitive assessments of total compensation for numerous public utilities throughout the U.S. Prior to joining WTW, I was a senior compensation consultant for PricewaterhouseCoopers (formally Coopers and Lybrand, LLP) performing similar compensation consulting services for clients. Prior to that, I held corporate senior staff compensation and benefits positions.

1 **Q. Did you submit direct testimony in this proceeding?**

2 A. No, I did not.

3 **Q. Have you previously provided testimony in regulatory proceedings?**

4 A. Yes, I have. I have provided testimony in 14 jurisdictions multiple times covering topics
5 related to utilities' competitive reasonableness of the level and design of their compensation
6 and benefits programs. My biography with a list of the jurisdictions and topics I provided
7 testimony is attached to my testimony.

8 **Q. Please explain WTW's experience in providing compensation and benefits consulting**
9 **services to organizations such as Pennsylvania-American Water Company ("PAWC" or**
10 **the "Company").**

11 A. WTW has extensive experience serving clients in the utility industry, having provided services
12 to approximately 100 utilities in the U.S. within the last year. Because we invest so heavily
13 in our utility industry capabilities, we have extensive information regarding industry
14 compensation and benefits that enables us to benchmark PAWC against similar companies in
15 the U.S. Given WTW's breadth and depth of resources, we are frequently engaged by
16 companies to evaluate the competitiveness of their compensation philosophy, compensation
17 and benefit levels, performance pay design and pay structures. WTW and I have conducted
18 similar competitive compensation studies for other utility clients.

19 **Q. What is the purpose of your testimony?**

20 A. The purpose of my testimony is to rebut the testimonies of Bureau of Investigation and
21 Enforcement ("I&E") witness Vanessa Okum and Office of the Consumer Advocate ("OCA")
22 witness Lafayette Morgan, Jr. and demonstrate that their arguments to reduce recovery of
23 performance compensation tied to financial metrics, specifically 50% of the Annual

Performance Plan (“APP”) and 70% of the Long-term Performance Plan (“LTPP”) (I&E) and 50% of APP and LTPP (OCA), are inconsistent with providing an industry competitive employee compensation program that is reasonable, effective, and serves as a management tool to drive positive customer outcomes.

WTW’S STUDY OF PAWC’S COMPENSATION PROGRAM

Q. Did WTW perform a market study of PAWC’s compensation program design?

A. Yes, WTW performed a review of the compensation program design of PAWC’s parent, American Water Works Company, Inc. (“American Water”), which applies to PAWC.

- WTW’s study (CONFIDENTIAL PAWC Exhibit RVM-1R) provides two perspectives by examining the proxy statements for two peer groups: (1) Large Utility Peer Group (comparable in size to American Water), which consists of 15 publicly-traded utilities (revenues range from 0.5 to 2.5 times American Water’s 2025 revenues of \$5.14 billion), and (2) Small Utility Peer Group, which consists of 11 publicly-traded utilities comparable in size to PAWC (revenues range from \$536 million to \$2.62 billion), compared to PAWC’s 2025 revenue of \$1.16 billion.
- WTW examined the following program design components:
 - Market-based total compensation philosophy and supporting process;
 - Design of annual performance compensation program; and
 - Design of long-term performance compensation program comprised of time-based and performance-based stock compensation.

1 **Q. What were the results for the market study?**

2 A. PAWC's total compensation philosophy of targeting the 50th percentile of the market, with
3 greater earning opportunity for exceptional performance, is consistent with the large majority
4 of utility peer companies examined, and our consulting experience suggests it is the most
5 prevalent practice across general industry. PAWC's benchmarking and job matching process
6 follows prevalent market best practices and supports its market based compensation
7 philosophy of targeting the 50th percentile of the market. PAWC's strategy to provide annual
8 and long-term performance compensation is consistent with the majority of the publicly-
9 traded utility peers examined. A key objective of these programs is to provide market-
10 competitive compensation when combined with base salary.

11 **Q. With respect to the utilities industry and industry in general, is it common for businesses**
12 **across America to have in place performance-based compensation plans similar to**
13 **PAWC's APP and LTPP?**

14 A. Yes, it is. Based on WTW's study referenced earlier and my personal experience working
15 with hundreds of companies and WTW advising thousands of companies annually, the vast
16 majority of companies have APPs that use financial and non-financial metrics and have LTPPs
17 that use financial and/or relative total shareholder return metrics. Consequently, it is safe to
18 say that the performance-based compensation plans that PAWC utilizes are consistent with
19 the practice followed by a vast amount of corporations in American business.

20 **Q. Generally, what is the purpose of such performance-based compensation plans?**

21 A. With respect to plans such as the APP, the purpose is to attract and retain a performance
22 oriented workforce that is provided tangible financial incentives in the form of variable
23 performance-based compensation to improve productivity, efficiency and other desirable

goals (such as safety, environmental compliance, customer satisfaction, etc.) that management deems important to conducting a successful business. These plans send powerful messages to employees because their compensation is contingent on achieving these important customer-oriented goals. In the case of the LTPP-type metrics, the goal is to reduce the costs and disruptions associated with employee turnover by providing incentives to remain with the company and improve company performance. As noted, both of these types of plans are quite common in American business and are time-tested and successful ways to increase productivity, efficiency and employee performance while reducing the costs and inefficiencies of employee turnover. In addition, employees expect to participate in such plans since they are widely prevalent and the absence of them would make PAWC less competitive from a talent attraction perspective.

Q. Do Ms. Okum's and Mr. Morgan's testimonies suggest that customers and shareholders have competing interests when financial metrics are in performance plans?

A. Yes, they do.

Q. How do they suggest this?

A. They suggest that the expenses related to financial goals primarily benefit shareholders and that related performance plan expenses be allocated to shareholders.

Q. What is wrong with witnesses Okum's and Morgan's recommendations?

A. They do not recognize that including financial goals in performance pay programs, like the approach that PAWC takes, reflects the interdependence of a company's financial performance with its operational success. Strong financial performance enables the Company to invest in resources—both people and infrastructure—that helps ensure the efficient operation of the Company, which ultimately benefits customers. Incorporating financial goals

1 in performance plans is found in 100% of the peer organizations and is common across all
2 types of organizations, even those that are not publicly traded, or owned by publicly traded
3 parent companies, as PAWC is. In fact, many privately held companies, and even mission
4 based not-for-profit organizations, incorporate financial goals in their performance pay
5 programs to send the message to employees that financial efficiency and viability are essential
6 to operational success, and to delivering on customer objectives and expectations. In addition,
7 witnesses Okum and Morgan arbitrarily suggest assigning cost allocations without
8 recognizing the holistic benefits that PAWC's reasonably designed program provides
9 customers, employees, and shareholders.¹

10 **Q. I&E witness Okum references the Pennsylvania Public Utility Commission's (the**
11 **"Commission's") recent Columbia Gas decision as support for his recommendation to**
12 **disallow recovery of incentive compensation aligned to financial goals. Please respond.**

13 **A.** As Ms. Okum notes in her direct testimony, the Commission found that Columbia Gas "failed
14 to present credible evidence that the totality of its [long-term incentive] compensation plan is
15 reasonable, given that only 30% of the plan is related to safety, customer care, customer
16 satisfaction, or other benefits to ratepayers."² In other words, the Commission found that
17 Columbia Gas had not provided sufficient evidence to fully support its performance
18 compensation claim where only a portion of that compensation related to operational, safety,
19 customer service, or other customer benefits. In prior rate cases, PAWC's performance
20 compensation was fully recoverable based on its own merits. In this case, the WTW study

¹ See Public Service Commission of West Virginia, Case No. 23-0384-W-42T, Order rel. February 23, 2024, p. 31. ("It is not reasonable to pick one expense and arbitrarily eliminate it or reduce it by 50% because it indirectly benefits shareholders.").

² OCA St. 1, p. 24.

1 shows that PAWC's overall compensation program is customary, consistent with competitive
2 practice and reasonable. Companies design their performance compensation programs to
3 align with their business strategies and circumstances. Strong financial performance, for
4 example, enables PAWC to invest resources in both infrastructure and people that helps ensure
5 the efficient operation of the Company, which ultimately benefits customers. In addition,
6 water and wastewater operations are capital intensive. The availability of sources of capital
7 at reasonable costs depends on the utility's financial performance, including credit and bond
8 ratings. The Company's APP and LTPP aligns with this objective. A financially healthy
9 utility benefits customers because it enables the utility to meet its service obligations at
10 reasonable financing costs. In his rebuttal testimony (PAWC Statement No. 3-R), Company
11 witness Jim Runzer discusses in further detail how the Company's APP and LTPP benefit
12 customers.

13 **Q. Based on your assessment, is PAWC's APP and LTPP design reasonable given that the**
14 **APP is weighted 50% for financial goals and the LTPP is weighted 70% for financial**
15 **goals?**

16 A. Yes. The WTW study specifically demonstrates that both components are in fact reasonable,
17 and comparable to and competitive with plan designs of other similarly sized utilities.

18 **Q. Does this conclude your testimony?**

19 A. Yes, but I reserve the right to supplement this testimony as additional facts arise during the
20 proceeding.

APPENDIX A



Robert V. Mustich

Managing Director, Work and Rewards

Consulting Experience and Expertise

Robert Mustich is Managing Director and U.S. East Region Work and Rewards Business Leader for Willis Towers Watson. With over 30 years of consulting and industry experience, Robert advises management and Compensation Committees on designing and delivering compensation programs linked to initiatives for improving performance, increasing employee engagement and enhancing shareholder value.

Robert is a senior member of Willis Towers Watson's Utilities Practice and serves as one of the firm's expert witnesses on reasonableness of total remuneration levels and design of annual and long-term incentive programs. Robert is a strategic partner to our clients and our engagement teams based on his broad array of client engagements:

- Development of compensation guiding principles, peer groups, total remuneration market positioning and incentive and executive retirement program design
- Total rewards program assessment and redesign optimization
- Annual and long-term incentive objective target and range setting using predictive performance modelling
- Retention and special acquisition incentive program design
- CEO performance assessment design and evaluation facilitation
- Director compensation and facilitation of committee evaluation
- Governance and risk assessment

His leadership role within the firm enables him to work with a broad range of organizations giving him key insights into program design best practices.

Professional Experience and Qualifications

Before joining WTW, Robert was a practice leader in a national human resources consulting firm. In addition, he held executive line and human resource positions at a global telecommunications company. He is a member of WorldatWork and is a frequent speaker on emerging trends in executive compensation. He has a BS/BA in Human Resource Management and Industrial Relations from American University.

Robert V. Mustich

Rate Case Testimony Experience

Jurisdiction	Subject / Purpose of Testimony
California	Competitive total remuneration (compensation and benefits) competitiveness and at-risk compensation design
Iowa	Total direct compensation and performance compensation
Illinois	Total direct compensation competitiveness and at-risk compensation
Indiana	Total direct compensation competitiveness study and at-risk compensation
Kansas	Total compensation competitiveness and variable compensation
Kentucky	Total direct compensation competitiveness and at-risk compensation
Missouri	Total direct compensation competitiveness and at-risk compensation
Minnesota	Executive total direct compensation and incentive compensation design
New Jersey	Total direct compensation competitiveness and performance compensation
New York	Total remuneration (compensation and benefits) competitiveness and short and long-term variable compensation design
Oklahoma	Total direct compensation competitiveness and at-risk compensation
Tennessee	Total direct compensation and performance compensation design
Texas	Total direct compensation competitiveness and at-risk compensation
West Virginia	Total remuneration (compensation and benefits) and incentives

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

v.

**PENNSYLVANIA-AMERICAN WATER
COMPANY**

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**DOCKET NOS. R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)**

VERIFICATION

I, **Robert V. Mustich**, hereby state that the facts set forth in the pre-marked PAWC Statement No. 16-R and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: February 27, 2026



Robert V. Mustich