Elizabeth Rose Triscari
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May 11, 2026

Matthew L. Homsher, Secretary
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

Re: PUC Annual Report for the Year Ended December 31, 2025
Water Utility Code: 212610

Dear Secretary Homsher:

By Order entered March 21, 2025, at Docket No. P-2024-3051313, the PA Public Utility Commission directed Pennsylvania-American Water Company to act as the Receiver for Rock Spring Water Company beginning March 22, 2025.

On behalf on Pennsylvania-American Water Company as Receiver for the Rock Spring Water Company, I am electronically filing the enclosed PUC Annual Report for its water operations.

In response to the Commission's filing requirements, a courtesy copy of this report has been sent to Bambi Reese at ra-PUCFinancial@pa.gov.

If you have any questions, please contact me.

Sincerely,

Elizabeth Rose Triscari

Elizabeth Rose Triscari

Enclosure

cc: Bambi Reese w/Enc. VIA E-Mail

CLASS "C" WATER COMPANY
PUC ANNUAL REPORT
OF

Utility Code
212610

Company:

ROCK SPRING WATER COMPANY

Address:

1750 TADPOLE ROAD, PENNSYLVANIA FURNANCE, PA 16865-9539

Address City State Zip

TO THE
PENNSYLVANIA
PUBLIC UTILITY COMMISSION

For the Year Ended December 31, 2025

Telephone Number 856-281-4264

Fax Number

E-Mail dennis.emory@amwater.com

Officer to whom correspondence
concerning this report should be addressed:

Dennis Emory

First Name Last Name

Vice President, Treasurer
and Comptroller (Receiver)

Title

852 Wesley Drive, Mechanicsburg, PA 17055

Address City State Zip

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GENERAL INSTRUCTIONS

1. Two copies of this report shall be prepared by each water utility. One copy should be mailed to the Pennsylvania Public Utility Commission, 400 North Street, Harrisburg, PA 17120 by April 30 of the year following the calendar year. The other copy should be retained by the Company for reference. Companies should also file an electronic version of the report be emailing it to: ra-PUCFinancial@pa.gov. All water utilities are required by statute to complete and file this annual report.

2. Pencil entries will not be permitted on hard copy.

3. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in the N.A.R.U.C. Systems of Accounts. The N.A.R.U.C. System of Accounts defines Class C companies as those with annual revenues of less than $200,000.

4. Standard accounting procedures shall apply in determining the nature of any entry (e.g. entries of a reverse or contrary character shall be indicated by a parentheses around the number).

5. The report shall be filed using data on a calendar year basis.

6. If this report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).

7. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.

8. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.

GENERAL INSTRUCTIONS (Continued)

9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.

10. One copy of the respondent's **latest annual stockholder's report,** if issued should be submitted with this report. If respondent is a member of a group, both parent and subsidiary's annual reports should be submitted.

11. Throughout this report money items will be rounded off to the nearest dollar amount.

12. In the space provided on the beginning of each page there should be inserted the name of the respondent and the year to which this report relates.

EXCERPT FROM THE PUBLIC UTILITY CODE APPROVED JULY 1, 1978

SECTION 504:

Reports by Public Utilities--The Commission may require any public utility to file periodical reports at such times, and in such form, and of such content, as the Commission may prescribe; and special reports concerning any matter whatsoever about which the Commission is authorized to inquire, or to keep itself informed, or which it is required to enforce. The Commission may require any public utility to file with it a copy of any report filed by such public utility with any Federal department or regulatory body. All reports shall be completed under oath or affirmation when required by the Commission.

SECTION 3301(a):

Civil Penalties for Violations by Public Utilities--(a) General Rule. If any public utility*** shall fail, omit, neglect, or refuse to perform any duty enjoined upon it by this part; or shall fail, omit, neglect or refuse to obey, observe, and comply with any regulation or final direction, requirement, determination or order made by the Commission;***such public utility, person or corporation, for such violation, omission, failure, neglect or refusal, shall forfeit and pay to the Commonwealth of Pennsylvania a sum not exceeding $1,000, to be recovered by an action of assumpsit instituted in the name of the Commonwealth of Pennsylvania, in the Commonwealth Court.

In construing and enforcing the provisions of this section, the violation, omission, failure, neglect, or refusal of any officer, agent or employee acting for, or employed by any such public utility, person or corporation, shall, in every case be deemed to be the violation, omission, failure, neglect, or refusal of such public utility, person or corporation.

(b) Each and every day's continuance in the violation of any regulation or final direction, requirement, determination or order of the Commission***shall be a separate and distinct offense***.

GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

J ROY CAMPBELL
1750 TADPOLE ROAD
PENNSYLVANIA FURNACE, PA 16865

2. Name of State under the laws of which respondent is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization structure and date organized

PENNSYLVANIA
1947

3. If at any time during the year the property of respondent was held by a receiver or trustee, give: (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created and, (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes of utility and other services furnished by respondent during the year in each state that the respondent operated.

CLASS C WATER - PENNSYLVANIA
NO SERVICES UNRELATED TO CLASS C WATER OPERATIONS

IMPORTANT CHANGES DURING THE YEAR

Provide on the following page written responses for each of the items listed below. Make the written statements explicit and precise, and number each statement in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact, it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any inquiry, reference to such other schedule will be sufficient.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without payment of any consideration, state that fact.

NONE

2. Acquisition of other companies, reorganization, merger or consolidation with other companies; give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, including docket numbers.

NONE

3. Purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, etc., specify items, parties, effective dates and also reference to Commission authorization, including docket numbers.

NONE

4. Important leaseholds acquired, given, assigned, or surrendered, effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

NONE

5. Important extensions of service territories, including Commission authorization (docket numbers), giving location of the new service territory covered by distribution system, and dates of beginning operations. Give the number of customers by class, and for each class of customers the estimated annual revenues relating to the new territories.

NONE

6. Estimated increase or decrease in annual revenues due to important rate changes, (docket numbers), and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.

NONE

7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.

NONE

8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, (docket number), if any.

NONE

9. Changes in articles of incorporation or amendments to charters; explain the nature and purpose of such changes or amendments. Note any filing with the Commission.

NONE

10. Other important changes not provided for elsewhere.

NONE

DEFINITIONS

"Accounts" means the accounts prescribed in the NARUC System of Accounts.

"Amortization" means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

"Book Cost" means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

"Control" (including the terms; "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

"Cost" means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

"Debt Expense" means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

"Depreciation", as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

"Distribution Mains" means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

DEFINITIONS
(Continued)

"Investment Advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

"Minor Items of Property" means the associated parts or items of which retirement units are composed.

"Net Salvage Value" means the salvage value of property retired less the cost of removal.

"Nominally Issued", as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

"Original Cost", as applied to utility plant, means the cost of such property to the person first devoting it to public service.

"Property Retired", as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

DEFINITIONS
(Continued)

"Supply Main" means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

"Transmission Main" means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

"Utility" as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

"Contributions - in - Aid - of Construction -This account shall include:

A) 1. Any amount or item of money, services or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility , which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement or construction costs of the utility's property, facilities, or equipment used to provide utility service to the public.

2. Amounts transferred from account 252 - Advances for Construction, representing unrefunded balances of expired contracts or discounts resulting from termination of contracts in accordance with the Commission's rules and regulations.

3. Compensation received from governmental agencies and others for relocation of water mains or other plants.

4. Any amount of money received by a utility, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility and which is utilized to offset the federal, state, or local income tax effect of taxable contributions in aid of construction, taxable amounts transferred from account - 252 Advances for Construction, and taxable compensation received from governmental agencies and others for relocation of water mains or other plants shall be reflected in a sub-account of this account.

DEFINITIONS
(Continued)

"Contributions - in - Aid - of Construction -This account shall include:

B) The credits to this account shall not be transferred to any other account without the approval of the Commission.

C) The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of donations from (a) states, (b) municipalities, (c) customers, and (d) others, and the amount applicable to each utility department.

Note:--There shall not be included in this account advances for construction which are ultimately to be repaid wholly or in part.
(See account 252 - Advances for Construction).

100. VOTING POWERS and ELECTIONS

This schedule is to be completed only by publicly held Corporations. Subsidiaries that are 100% owned by others should not complete this schedule.

1. Has each share of stock the right to one vote? Yes/No
YES

2. Are voting rights attached only to stock? Yes/No (If the answer to either query 1 or 2 is "No," give particulars.)
YES

3. Give date of the latest closing of the stock book prior to end of year and state the purpose of such closing.
NOT APPLICABLE - NOT A PUBLIC COMPANY

4. Is cumulative voting permitted? Yes/No

5. State the total number of Board or Directors meetings held during year.

6. State the date and place of the latest general meeting held prior to the end of the year for the election of directors.

7. State the total number of votes cast at the latest general meeting and the total number cast by proxy.

8. State the total number of voting security holders and the total of all voting securities as of December 31.

9. If any security has preferences, special privileges, or restrictions in the election of directors, trustees or managers, or in the determination of any corporate action, give details.

10. State the number of votes controlled by management, other than officers of the Corporation.

101. SECURITY HOLDER INFORMATION AND VOTING POWERS

1. Report the requested information for each holder of one percent or more of the voting securities or, if there are fewer than ten such holders, the ten who hold the highest voting powers. Data should be the latest available at the end of the year. When the holder of record is a trustee, or other intermediate agency (except a corporation), the data should be reported opposite the names of the beneficial owners, designated as such, under a general heading identifying the trustee or other agency. Securities with contingent voting rights may be disregarded.

2. Attach hereto a certified copy of every effective voting trust established and a certified copy of every other agreement (trustee or otherwise) under which voting securities are held for beneficial owners. If any such agreement has been filed with a previous report, reference to the earlier report will be sufficient, provided that changes or modification since previous filing are shown.

							Voting Securities				Nonvoting Securities (See Instruction #2)
							Number of votes as of _____				Principal, Par Value, or Stated Value
Line No.	Name of Security Holder (a)	(b)	Street Address (c)	City (d)	State (e)	Zip (f)	Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	(Specify issue - omit cents) (k)
1	J ROY CAMPBELL		4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865	14.67	14.67			
2	SUE CAMPBELL		116 ELM ROAD	PA FURNANCE	PA	16865	8.67	8.67			
3	ESTATE OF FRANCES CAMPBELL		400 PLAINFIELD ROAD	PA FURNANCE	PA	16865	20.00	20.00			
4	CHARLES WILLIAMS		140 FISHER RUN ROAD	BLOOMSBURG	PA	16865	12.00	12.00			
5	EDITH WILLIAMSON		8795 OLD DUMFRIES ROAD	CATLETT	VA	20119	34.66	34.66			
6	DEAN HARPER		7700 QUAIL HOLLOW BLVD	WESLY CHAPEL	FL	33544	48.00	48.00			
7	CLAY CAMPBELL		400 PLAINFIELD ROAD	PA FURNANCE	PA	16865	13.00	13.00			
8	C JOHN CAMPBELL		116 ELM ROAD	PA FURNANCE	PA	16865	13.00	13.00			
9	ELIZABETH CAMPBELL		4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865	10.00	10.00			
10	EMILIE CAMPBELL		4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865	10.00	10.00			
11	JULIE CAMPBELL		4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865	10.00	10.00			
12	MICHAEL DODGE		3785 W WHITEHALL ROAD	PA FURNANCE	PA	16865	5.00	5.00			
13											
14											
15							199	199			
16	Total votes of all voting securities	199									
17	Total number of security holders	12									
18	Total votes of security holders listed above	199									

102. COMPANIES CONTROLLED BY RESPONDENT

Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year.

1. If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

FOOTNOTES:

1. Direct control is that which is exercised without interposition of an intermediary.
2. Indirect control is that which is exercised without interposition of an intermediary which exercises direct control. Control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.
3. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.

103. DIRECTORS

1. Provide the following information on each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of respondent.
2. Designate by an asterisk names of members of Executive Committee, and by double asterisk the Chairman of the Executive Committee.

Line No.	Directors Name and Title (a)	Principal Business Address					Term Began (g)	Term Expires (h)	Meetings Attended (i)	Fees Paid (j)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)				
1	J ROY CAMPBELL	4607 W WHITEHALL ROAD	PA FURNACE	PA	16865					
2	PRESIDENT									
3	ELIZABETH CAMPBELL	4607 W WHITEHALL ROAD	PA FURNACE	PA	16865					
4	TREASURER									
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										

* Executive Committee
** Chairman of Executive Committee

104. OFFICERS

Line No.	Official Title & Name (a)	Principal Business Address						
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)	Fax (g)	Email (h)
1	President							
2	J ROY CAMPBELL	4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865			
3	Vice-President							
4								
5								
6								
7								
8	Treasurer							
9	ELIZABETH CAMPBELL	4607 W WHITEHALL ROAD	PA FURNANCE	PA	16865			
10	Assistant Treasurer							
11								
12	Comptroller							
13								
14								
15								
16	Auditor							
17								
18	Engineer							
19								
20								
21	General Manager							
22								
23								
24								

200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	**UTILITY PLANT**		xxx	xxx	xxx
2	101.0 Utility Plant in Service	201	504,765	504,765	
3	102.0 Utility Plant Leased To Others	202			
4	103.0 Property Held for Future Use	203			
5	104.0 Utility Plant Purchased or Sold				
6	105.0 Construction Work in Progress	204			
7	106.0 Completed Construction Not Classified				
8	**Total Utility Plant**		504,765	504,765	
9	**ACCUMULATED DEPRECIATION**		xxx	xxx	xxx
10	108.1 Utility Plant in Service	205	487,539	489,503	1,964
11	108.2 Utility Plant Leased to Others	205			
12	108.3 Property Held for Future Use	205			
13	**Total Accumulated Depreciation**		487,539	489,503	1,964
14	**ACCUMULATED AMORTIZATION**		xxx	xxx	xxx
15	110.1 Utility Plant In Service				
16	110.2 Utility Plant Leased to Others				
17	**Total Accumulated Amortization**				
18	**UTILITY PLANT ADJUSTMENTS**		xxx	xxx	xxx
19	114.0 Utility Plant Acquisition Adjustments	206			
20	115.0 Accumulated Amortization of Utility Plant Acquisition Adjustments				
21	**Total Utility Plant Adjustments**				
22	**TOTAL NET UTILITY PLANT**		17,226	15,262	(1,964)
23	**OTHER PROPERTY AND INVESTMENTS**		xxx	xxx	xxx
24	**OTHER PROPERTY**		xxx	xxx	xxx
25	121.0 Non-Utility Property				
26	122.0 Accumulated Depreciation & Amortization of Non-Utility Property				
27	**Total Other Property**				
28	**INVESTMENTS**		xxx	xxx	xxx
35	124.0 Utility Investments	210	24,000	24,000	
39	**Total Investments**		24,000	24,000	
40	**TOTAL OTHER PROPERTY AND INVESTMENTS**		24,000	24,000	

200. COMPARATIVE BALANCE SHEET
CURRENT ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	**CURRENT AND ACCRUED ASSETS**		XXX	XXX	XXX
2	131.1 Cash		17,265	16,650	(615)
3	132.0 Special Deposits - Interest and Dividends				
4	141.0 Customers Accounts Receivable		10,312	11,373	1,061
5	142.0 Other Accounts Receivable	211			
6	143.0 Accumulated Provision for Uncollectible Accounts-Credit				
7	144.0 Notes Receivable	211			
8	145.0 Accounts Receivable from Affiliated Company	213			
9	146.0 Notes Receivable from Affiliated Company	212			
10	151.0 Plant Materials and Supplies	214	7,500	15,000	7,500
11	162.0 Prepayments	215-418	3,000	3,000	
12	174.0 Miscellaneous Current & Accrued Assets	216			
13	**TOTAL CURRENT & ACCRUED ASSETS**		38,077	46,023	7,946
14	**DEFERRED DEBITS**		XXX	XXX	XXX
15	186.1 Deferred Rate Case Expense	221			
16	186.2 Deferred Debits	222			
17	190.0 Accumulated Deferred Income Taxes	419-420			
18	**TOTAL DEFERRED DEBITS**				
19	**TOTAL ASSETS & OTHER DEBITS**		79,303	85,285	5,982

200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ (Decrease) (e)
1	**EQUITY CAPITAL & LIABILITIES**		XXX	XXX	XXX
2	**EQUITY CAPITAL**		XXX	XXX	XXX
3	201.0 Common Stock Issued		25000	25000	
4	202.0 Preferred Stock Issued				
5	211.0 Other Paid-In Capital				
6	214.0 Retained Earnings	223	50372	37694	-12678
7	218.0 Retained (Sole Proprietorships & Partnerships)				
8	**TOTAL EQUITY CAPITAL**		75372	62694	-12678
9					
10	**LONG-TERM DEBT**		XXX	XXX	XXX
11	223.0 Advances from Affiliated Companies				
12	224.0 Other Long-term Debt	224			
13	**TOTAL LONG-TERM DEBT**				

200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	**CURRENT AND ACCRUED LIABILITIES**		XXX	XXX	XXX
2	231.00 Accounts Payable			20886	20886
3	232.00 Notes Payable	225			
4	233.00 Accounts Payable to Affiliated Companies	226			
5	234.00 Notes Payable to Affiliated Companies	227			
6	235.00 Customers' Deposits-Billing				
7	236.11 Accrued Taxes	418	3931	1705	-2226
8	237.10 Accrued Interest				
9	241.00 Miscellaneous Current and Accrued Liabilities	228			
10	**TOTAL CURRENT AND ACCRUED LIABILITIES**		3931	22591	18660
11	**DEFERRED CREDITS**		XXX	XXX	XXX
12	252.00 Advances for Construction	229			
13	253.00 Other Deferred Credits	230			
14	255.10 Accumulated Deferred Investment Tax Credit				
15	**TOTAL DEFERRED CREDITS**				
16					
17	**OPERATING RESERVES**		XXX	XXX	XXX
18	265.00 Operating Reserves				
19	**TOTAL OPERATING RESERVES**				
20	**CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)**		XXX	XXX	XXX
21	271.00 All Contributions (See Definition pg. 8)	231			
22	**TOTAL NET (CIAC)**				
	TOTAL LIABILITIES & OTHER CREDITS		3931	22591	18660

201. UTILITY PLANT IN SERVICE - Account No. 101.0

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	**.1 INTANGIBLE PLANT**	XXX	XXX	XXX	XXX	XXX
2	301.10 Organization					
3	302.10 Franchises					
4	339.10 Other Plant and Miscellaneous Equipment					
5	Total Intangible Plant					
6	**.2 SOURCE OF SUPPLY AND PUMPING PLANT**	XXX	XXX	XXX	XXX	XXX
7	303.20 Land and Land Rights	2500				2500
8	304.20 Structures and Improvements					
9	305.20 Collection and Impounding Reservoirs					
10	306.20 Lake, Rivers and Other Intakes					
11	307.20 Wells and Springs	20004				20004
12	308.20 Infiltration Galleries and Tunnels					
13	309.20 Supply Mains					
14	310.20 Power Generation Equipment					
15	311.20 Pumping Equipment					
16	339.20 Other Plant and Miscellaneous Equipment					
17	Total Source of Supply and Pumping Plant	22504				22504
18	**.3 WATER TREATMENT EQUIPMENT**	XXX	XXX	XXX	XXX	XXX
19	303.30 Land and Land Rights					
20	304.30 Structures and Improvements	2500				2500
21	310.30 Power Generation Equipment					
22	311.30 Pumping Equipment					
23	320.30 Water Treatment Equipment	14999				14999
24	339.30 Other Plant and Miscellaneous Equipment	3242				3242
25	349.30 Instrumentation					
26	350.30 Wastewater Treatment Equipment					
27	Total Water Treatment Equipment	20741				20741
28	**.4 TRANSMISSION AND DISTRIBUTION PLANT**	XXX	XXX	XXX	XXX	XXX
29	303.40 Land and Land Rights					
30	304.40 Structures and Improvements					
31	310.30 Power Generation Equipment	2499				2499
32	311.40 Pumping Equipment	42958				42958
33	330.40 Distribution Reservoirs and Standpipes	148574				148574
34	331.40 Transmission and Distribution Mains					
35	333.40 Services					
36	334.40 Meters and Meter Installations	85042				85042
37	335.40 Hydrants	1240				1240
38	336.40 Backflow Prevention Devices					
39	339.40 Other Plant and Miscellaneous Equipment					
40	Total Transmission and Distribution Plant	280313				280313
41	**.5 GENERAL PLANT**	XXX	XXX	XXX	XXX	XXX
42	303.50 Land and Land Rights					
43	304.50 Structures and Improvements	6298				6298
44	340.50 Office Furniture and Equipment	8127				8127
45	341.50 Transportation Equipment	1400				1400
46	342.50 Stores Equipment	138512				138512
47	343.50 Tools, Shop and Garage Equipment					
48	344.50 Laboratory Furniture & Equipment					
49	345.50 Power Operated Equipment	8621				8621
50	346.50 Communication Equipment	18249				18249
51	347.50 Miscellaneous Equipment					
52	348.50 Other Tangible Plant					
53	Total General Plant	181207				181207
54	**TOTAL WATER PLANT-IN-SERVICE**	504765				504765

202. UTILITY PLANT LEASED TO OTHERS SUPPORTING SCHEDULE Account No. 102.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 102.0 - Utility Plant Leased to Others.

Line No.	Name of Lessee (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance at End of Year (f)
1	NONE					
2						
3						
4						
5						
6						
7	TOTALS					

203. PROPERTY HELD FOR FUTURE USE SUPPORTING SCHEDULE Account No. 103.0

Insert in Column (a) the titles of the applicable primary accounts for Plant in Service and the details regarding Account No. 103.0 - Property Held For Future Use.

Line No.	Item (a)	Anticipated in Service Date (b)	Balance at Beginning of Year (c)	Additions During Year (d)	Transfers to Plant in Service (e)	Balance at End of Year (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8		TOTALS				

204. CONSTRUCTION WORK IN PROGRESS - Account No. 105.0

1. Describe the particulars concerning utility plant in process of construction but not ready for service at end of Calendar Year.
2. Describe separately each work order that exceeds an estimated expenditure of '$500 or 1%, whichever is less, of the book cost of utility plant at the beginning of the year. All other work orders may be grouped by nature of project.

Line No.	Description of Work (a)	Balance End of Year (b)	Estimate Total Cost of Construction (c)	Projected In-Service Date (d)
1	**NONE**			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTALS			

205. ACCUMULATED DEPRECIATION OF UTILITY PLANT - Account Nos. 108.1, 108.2 and 108.3

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

		Account No.	108.1	108.2	108.3
Line No.	Item (a)	Total (b)	Utility Plant In Service (c)	Utility Plant Leased to Others (d)	Property Held for Future Use (e)
1	**Balance Beginning of Year**		487539		
2	Credits During Year	XXXXX	XXXXX	XXXXX	XXXXX
3	Depreciation Provisions charged to:	XXXXX	XXXXX	XXXXX	XXXXX
4	403. Depreciation		1964		
5	413. Income from Utility Plant Leased to Others				
6					
7					
8					
9					
10	**Total Depreciation Provisions**		1964		
11	Recoveries from Insurance				
12	Salvage Realized from Retirements				
13	Other Credits (Describe)				
14					
15					
16					
17					
18	**Total Credits During Year**				
19	**Total Credits**		1964		
20	Debits During Year	XXXXX	XXXXX	XXXXX	XXXXX
21	Retirement of Utility Plant				
22	Cost of Removal				
23	Other Debits (Describe)				
24					
25					
26					
27					
28	**Total Debits During Year**				
29	**Balance at End of Year**		489503		

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

206. UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net					
2	PUC Difference (Ratemaking)					
3	Less Contributions (Net)					
4	Net Utility Plant Acquired					
5	Purchase Price					
6	Acquisition Adjustment					
7						
8						

210. INVESTMENTS - Account No. 124.0

1. Report below investments in Account No. 124.0, Utility Investments
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investments in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote state the name of pledges and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case or docket number.
7. Interest and dividend revenues from investments should be reported in Column (g), including such revenues from securities disposed of during the year.
8. In Column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which was carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment included in Column (g).

Line No.	Description of Investment	Date Acquired	Date of Maturity	Book Costs* Beginning of Year	Principal Amount or No. of Shares	Book Cost End of Year	Revenues For Year	Gain or (Loss) From Invest. Disposed of
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
2	TREASURY STOCK			24000	24000	24000		
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
	TOTALS			24000	24000	24000		

* If book cost is different from cost to Utility, give cost to Utility in a footnote and explain difference.

211. NOTES AND OTHER ACCOUNTS RECEIVABLE - Account Nos. 142.0 and 144.0

If interest was derived during year from notes liquidated before the end of the year, include such interest revenue in Column (d).

Line No.	Item (a)	Notes Receivable			Accounts Receivables	
		Beginning 1/1/____ (b)	Ending 12/31/____ (c)	Interest Revenue (d)	Beginning 1/1/____ (e)	Ending 12/31/____ (f)
1	NONE					
2						
3						
4						
5						
6						
7	TOTALS					

212. NOTES RECEIVABLE FROM AFFILIATED COMPANIES - Account No. 146.0

1. Furnish below the particulars indicated concerning notes receivable from affiliated companies at end of year.
2. If any note was received in satisfaction of an open account indebtedness, state the period covered by such open account.
3. Include in Column (f) the amount of any interest revenue during the year on notes that were paid off before the end of the year.
4. Give particulars of any notes pledged or discounted.

Line No.	Name of Affiliated Company (a)	Date of Issue (b)	Date of Maturity (c)	Amount at End of Year (d)	Interest Rate (e)	Amount (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8	TOTALS					

213. ACCOUNTS RECEIVABLE FROM AFFILIATED COMPANIES - Account No. 145.0

1. Furnish below the particulars called for concerning each Account Receivable from Affiliated Companies.
2. The term "Services Received" set forth on Line 22 of this schedule means the Management, Construction, Engineering, Purchasing, Legal, Accounting or other similar service which has been rendered to Utility under written, oral or implied contract.
3. The term "Joint Expenses Transferred" set forth on Line 23 means Central office and/or other expenses continuously assessed against respondent covering all locations of common operating costs.
4. This schedule shall include all transactions during the year with each affiliated interest affecting Account No. 145.0 and Account No. 234.0. If the latter is offset against Account No. 145.0, even though there were no outstanding balances at the beginning and end of year, and regardless of whether or not the transactions were recorded in Account Nos. 145.0 or 234.0.

Line No.	Item (a)	Total (b)	Name Of Affiliate (c)	(d)	(e)
	NAME OF AFFILIATE	NONE			
1	**Balance at Beginning of Year**				
2	**Debits During Year**	XXX	XXX	XXX	XXX
3	Cash Dispensed				
4	Materials and Supplies Sold				
5	Services Rendered				
6	Joint Expense Transferred				
7	Interest and Dividends Receivable				
8	Rents Receivable				
9	Securities Sold				
10	Other Debits (Specify)				
11	Travel and Entertainment Costs				
12					
13					
14	**Total Debits During Year**				
15	**Total Debits**				
16					
17	**Credits During Year**	XXX	XXX	XXX	XXX
18	Cash Received				
19	Water Purchased				
20	Fuel Purchased				
21	Materials and Supplies Purchased				
22	Services Received				
23	Joint Expense Transferred				
24	Interest and Dividends Payable				
25	Rents Payable				
26	Securities Purchased				
27	Transferred to Account 145				
28	Other Credits (Specify)				
29					
30					
31					
32	**Total Credits During Year**				
33	**Balance at End of Year**				

214. PLANT MATERIALS AND SUPPLIES - Account No. 151.0

1. Summarize below by character (such as chemicals, fuel oil, valves, pipe, etc.) of materials and supplies, the balances in Account No. 151.0 at the beginning and end of the year.
2. Important inventory adjustments during the year of the materials and supplies account shall be explained, showing the class of materials affected and the various classes of accounts (operating expenses, clearing accounts, plant accounts) debited or credited.

Line No.	Classification of Materials And Supplies (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase (Decrease) (d)
1	**GENERAL SUPPLIES AND PARTS ON HAND**	7500	15000	7500
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total	7500	15000	7500

215. PREPAYMENTS SUPPORTING SCHEDULE - Account No. 162.0

This schedule should include a breakdown of the accounts that constitute the beginning and ending balance in Account No. 162.0 - Prepayments.

Line No.	Account No. (a)	Balance Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance End of Year (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8	TOTALS					

216. MISCELLANEOUS CURRENT AND ACCRUED ASSETS SUPPORTING SCHEDULE - Account No. 174.0

This Account should include a breakdown of the accounts that constitute the beginning and ending balance in Account No. 174.0 - Miscellaneous Current and Accrued Assets.

Line No.	Account No. (a)	Balance Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance End of Year (f)
1	FERGUSON TWP ESCROW	1,000				1,000
2	PREPAID EXPENSES	2,000				2,000
3						
4						
5						
6						
7						
8	TOTALS	$3,000.00				$3,000.00

221. DEFERRED RATE CASE EXPENSE SUPPORTING SCHEDULE
Account No. 186.1

Please provide particulars regarding activity associated with the beginning and ending balance in Account No. 186.1 - Deferred Rate Case Expense.

Line No.	Rate Case Docket No. (a)	Total Amount Claimed (b)	Total Amount Allowed (c)	Normalize. Period (d)	Annual Expense (e)	Unamortized Ending Balance (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8	TOTALS					

222. OTHER DEFERRED DEBITS SUPPORTING SCHEDULE
Account No. 186.2

This Account should include a breakdown of the accounts that constitute the beginning and ending balance Account No. 186.2 - Other Deferred Debits.

Line No.	Account No. (a)	Balance at Beg. of Year (b)	Additions (c)	Reductions (d)	Adjustments (e)	Balance at End of Year (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8	TOTALS					

223. STATEMENT OF RETAINED EARNINGS SUPPORTING SCHEDULE
Account Nos. 214.0 and 215.0

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 409.0.

Line No.	Item (a)	Amounts (b)
1	**Unappropriated Retained Earnings Account No. 215.0:**	XXXXX
2	Balance Beginning of Year	51372
3	Changes to Account:	XXXXX
4	Adjustments to Retained Earnings *	
5	Credits	
6	Debits	
7	Balance Transferred From Income	-7306
8	Total Unappropriated Retained Earnings	44066
9		
10	**Appropriated Retained Earnings Account No. 214.0:**	XXXXX
11	Total Appropriations of Retained Earnings	
12	Dividends Declared:	XXXXX
13	Preferred Stock Dividends Declared	
14	Common Stock Dividend Declared	
15	Total Dividends Declared	
16	Total Appropriated Retained Earnings	
17	**Total Retained Earnings**	44066

* Requires Commission approval prior to use.

Notes to Retained Earnings:

224. LONG -TERM DEBT - Account No. 224.0

(Excluding Advances from Affiliated Companies)

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in Column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in Column (g).
7. If interest has matured but is unpaid on any obligation, state in a footnote the class, series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet* (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired. Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1	**Obligations Other Than PENNVEST**	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
2									
3									
4	NONE								
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	Total Obligations Other Than PENNVEST								
19	**PENNVEST Obligations**	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
20									
21									
22	NONE								
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37	Total PENNVEST Obligations								
38	TOTAL OBLIGATIONS								

* Total amount outstanding without reduction for amount held by respondent.

225. NOTES PAYABLE SUPPORTING SCHEDULE - Account No. 232.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 232.0 - Notes Payable

Line No.	Name of Creditor (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8				TOTAL		

226. ACCOUNTS PAYABLE TO AFFILIATED COMPANIES SUPPORTING SCHEDULE - Account No. 233.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 233.0 - Accounts Payable to Affiliated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8				TOTAL		

227. NOTES PAYABLE TO AFFILIATED COMPANIES SUPPORTING SCHEDULE - Account No. 234.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 234.0 - Notes Payable to Affiliated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8				TOTAL		

228. MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES SUPPORTING SCHEDULE - Account No. 241.0

This schedule should include a breakdown of the accounts that constitute the beginning and ending balance in Account No. 241.0 - Miscellaneous and Accrued Liabilities.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Yr. (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8	TOTALS					

229. ADVANCES FOR CONSTRUCTION SUPPORTING SCHEDULE - Account No. 252.0

This schedule should include a breakdown of the accounts that constitute the beginning and ending balance in Account No. 252.0 - Advances for Construction.

Line No.	Account (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8	TOTALS					

230. OTHER DEFERRED CREDITS SUPPORTING SCHEDULE - Account No. 253.0

This schedule should include a breakdown of the accounts that constitute the beginning and ending balance in Account No. 253.0 - Other Deferred Credits.

Line No.	Account (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8	TOTALS					

231. CONTRIBUTIONS IN AID OF CONSTRUCTION SUPPORTING SCHEDULE - Account No. 271.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 271.0 - Contributions in Aid of Construction.

Line No.	Date (a)	Source of Contribution (b)	Description of Project (c)	Amount (d)
1				
2			NONE	
3				
4				
5				
6				
7				
8				
			TOTALS	

(Company Name)

400. COMPARATIVE INCOME STATEMENT REVENUES AND EXPENSES

Line No.	Account Number and Title (a)	Schedule No. (c)	Balance End of of Year (d)	Balance Previous Year (e)	Increase/ Decrease (f)
1	400.0 Operating Revenues	401	128952	122859	6093
2					
3	UTILITY OPERATING EXPENSES		XXX	XXX	XXX
4	401.0 Operating Expenses		132959	151911	-18952
5	403.0 Depreciation Expense		1964	1626	338
6	406.0 Amortization of Utility Plant Acquisition Adjustment	417			
7	407.0 Amortization, Other	417			
8	408.0 Taxes Other Than Income	418	6707	7437	-730
9	409.10 Federal Income Taxes, Utility Operating Income	419			
10	409.11 State Income Taxes, Utility Operating Income	419			
11	409.12 Local Income Taxes, Utility Operating Income				
12	410.0 Deferred Income Tax	420			
13	Tax Credits				
14	412.1 Investment Tax Credits, Deferred to Future Periods				
15	Utility Operating Capital & Costs				
16	Total Tax Credits				
17	TOTAL UTILITY OPERATING EXPENSES		141630	160974	-19344
18					
19	NET UTILITY OPERATING INCOME (LOSS)		-12678	-38115	25437
20					
21	OTHER OPERATING INCOME (LOSS)		XXX	XXX	XXX
22					
23	TOTAL OTHER OPERATING INCOME (LOSS)				
24					
25	NON OPERATING INCOME		XXX	XXX	XXX
26	421.0 Non-Utility Income		0	5	-5
27					
28	TOTAL NON-OPERATING INCOME		0	5	-5
29					
30	NON-OPERATING DEDUCTIONS		XXX	XXX	XXX
31	408.0 Taxes Other Than Income, Other Income and Deductions				
32	409.2 Income Taxes, Other Income and Deductions				
33	416.0 Cost & Expenses of Merchandising, jobbing and Contract Work				
34	426.0 Miscellaneous Non-Utility Expenses				
35	427 Interest Expense				
36					
37	TOTAL NON-OPERATING DEDUCTIONS				
38					
39	NET INCOME (LOSS)		-12678	-38110	25432
40					
41					
42					
43					
44					
45					
46					

401. OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenues.

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (c)	Balance Previous Year (d)	Increase/ Decrease (e)
1	WATER SALES REVENUE		XXX	XXX	XXX
2	460.0 Unmetered Water Revenue		XXX	XXX	XXX
3	460.1 Residential		XXX	XXX	XXX
4	460.2 Commercial				
5	460.3 Industrial				
6	460.4 Public				
7	460.5 Other				
8					
9	Total Unmetered Water Revenue				
10					
11	461.0 Metered Water Revenue		XXX	XXX	XXX
12	461.1 Residential		104,419	122,859	-18,440
13	461.2 Commercial		24,533		24,533
14	461.3 Industrial				
15	461.4 Public				
16	461.5 Multiple Family Dwellings				
17	461.6 Other				
18					
19	Total Metered Water Revenue		128,952	122,859	6,093
20					
21	462.1 Public Fire Protection				
22	462.2 Private Fire Protection				
23	464.0 Other Sales to Public (Special Contracts)	404			
24	466.0 Sales for Resale	405			
25	467.0 Interdepartmental Sales				
26	468.0 Other				
27					
28	TOTAL WATER SALES[1]		128,952	122,859	6,093
29					
30	OTHER WATER REVENUES		XXX	XXX	XXX
31	470.0 Forfeited Discounts				
32	471.0 Miscellaneous Service Revenues				
33	472.0 Rents from Water Property				
34	473.0 Interdepartmental Rents				
35	474.0 Other Water Revenues	406			
36					
37	TOTAL OTHER WATER REVENUES				
38					
39	TOTAL WATER SALES & OTHER REVENUES		128,952	122,859	6,093

[1] This line -- Total Water Sales -- is to be entered in, and should match up with, Section 2 of the Revised Annual Assessment Report (Form GAO-20).

402. OPERATING REVENUES SUPPORTING SCHEDULE - CUSTOMER DATA

Customers should be reported on the basis of number of meters, (except where multiple customers have one meter) plus number of flat rate accounts. Where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.

Line No.	Customer Classes (a)	Customers End of Current Year (b)	Customers End of Previous Year (c)
1	Unmetered Sales	XXX	XXX
2	Residential		
3	Commercial		
4	Industrial		
5	Public		
6	Other		
7	Public Fire		
8	Private Fire		
9	Total Unmetered Sales		
10			
11	Metered Sales	XXX	XXX
12	Residential	449	470
13	Commercial	32	12
14	Industrial		
15	Public		
16	Multiple Family Dwellings		
17	Other		
18	Private Fire		
19	Public Fire		
20	Sales for Resale		
21	Total Metered Sales	481	482

403. OPERATING REVENUES SUPPORTING SCHEDULE - GALLONS SOLD

1. Report below the gallons sold for the current year and the previous year for each customer class.
2. How the quantities of water sold to unmetered flat-rate customers were determined should be explained in a footnote.

Line No.	Account (a)	Gallons Sold Current Year (000 omitted) (b)	Gallons Sold Previous Year (000 omitted) (c)
1			
2	Unmetered Sales	XXX	XXX
3	Residential		
4	Commercial		
5	Industrial		
6	Public		
7	Other		
8	Public Fire		
9	Private Fire		
10	Total Unmetered Sales		
11			
12	Metered Sales	XXX	XXX
13	Residential	16,289	20,433
14	Commercial	6,759	4,686
15	Industrial		
16	Public		
17	Multiple Family Dwellings		
18	Other		
19	Public Fire		
20	Private Fire		
21	Sales for Resale		
22	Total Metered Sales	23,048	25,119
23			
24			
25			
26	Total Water Sales	23,048	25,119

FOOTNOTES:

404. OTHER SALES TO PUBLIC WATER UTILITIES SUPPORTING SCHEDULE - Account No. 464.0

1. Designate by asterisk in Column (a) purchases which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Purchaser (a)	Point of Delivery (b)	Service* Capacity (c)	Pressure @ Point of Delivery (d)	Quantity of Water Sold (1,000-Gal.) (e)	Revenues (f)	Revenue Per (1,000-Gal.) (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
				TOTALS			

* Size of meter from which delivery is made.

MONTHLY SALES IN 1,000-GAL BY PURCHASER

Line No.	January (h)	February (i)	March (j)	April (k)	May (l)	June (m)	July (n)	August (o)	September (p)	October (q)	November (r)	December (s)
1												
2												
3												
4												
5												
6												
7												
8												
TOTALS												

405. SALES FOR RESALE SUPPORTING SCHEDULE - Account No. 466.0

1. Designate by asterisk in Column (a) purchases which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Purchaser (a)	Point of Delivery (b)	Service* Capacity (c)	Pressure @ Point of Delivery (d)	Quantity of Water Sold (1,000-Gal.) (e)	Revenues $ (f)	Revenue $ Per (1,000-Gal.) (g)
1							
2	NONE						
3							
4							
5							
6							
7							
8							
Totals				TOTALS			

* Size of meter from which delivery is made.

MONTHLY SALES IN 1,000-GAL BY PURCHASER

Line No.	January (h)	February (i)	March (j)	April (k)	May (l)	June (m)	July (n)	August (o)	September (p)	October (q)	November (r)	December (s)
1												
2												
3												
4												
5												
6												
7												
8												
Totals												

406. OTHER WATER REVENUES SUPPORTING SCHEDULE - Account No. 474.0

Provide a breakdown of Other Water Revenues - Account No. 474.0 not shown in any other revenue account.

Line No.	Description (a)	Amounts (b)
1	INTEREST INCOME	$0
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	TOTALS	$0

407. WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Line No.	Account Number and Title (a)		Schedule No. (b)	Amount of Operating Expenses Current Year (c)	Previous Year (d)	Increase (Decrease) (e)
1		**Salaries and Wages**		XXX	XXX	XXX
2	601.0	Employees	409	2939	3179	-240
3	603.0	Officers, Directors and Majority Stockholders	409	32010	43680	-11670
4		Total Salaries and Wages		34949	46859	-11910
5	604.0	Employee Pensions and Benefits	409-A			
6	610.0	Purchased Water	408			
7	615.0	Purchased Power		20919	18827	2092
8	616.0	Fuel for Power Production				
9	618.0	Chemicals	411-D	5027	4596	431
10	620.0	Materials and Supplies		1617	4600	-2983
11		**Contractual Services**		XXX	XXX	XXX
12	631.0	Engineering	411-A			
13	632.0	Accounting	411-A	5285	4195	1090
14	633.0	Legal	411-A	27455	6707	20748
15	634.0	Management Fees	411-B			
16	635.0	Testing	411-B	3074	3724	-650
17	636.0	Other - Maintenance	411-B	18067	27585	-9518
18		Total Contractual Services		53881	42211	11670
19	640.0	Rents	411-C	4000	14401	-10401
20	650.0	Transportation Expenses				
21		**Insurance**		XXX	XXX	XXX
22	655.0	Vehicle	411-C			
23	655.0	General Liability	411-C	3345	2859	486
24	655.0	Workers Comp.	411-C			
25		Total Insurance	411-C	3345	2859	486
26	665.0	Regulatory Commission Expenses	411-C			
27	670.0	Bad Debt Expense				
28	660.0	Advertising Expense				
29	675.0	**Miscellaneous Expenses**	411-D	9221	17558	-8337
30			411-D			
31			411-D			
32		**Total Miscellaneous Expenses**	411-D	24995	24995	
33		Total Water Operation and Maintenance Expense Accounts		132959	151911	-18952

408. WATER PURCHASED FOR RESALE SUPPORTING SCHEDULE - Account No. 610.0

1. Designate by asterisk in Column (a) vendors which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Vender (a)	Point of Delivery (b)	Service* Capacity (c)	Pressure @ Point of Delivery (d)	Quantity of Water Purch. (1,000-Gal.) (e)	Cost of Purchased Water (f)	Cost Per (1,000-Gal.) $ (g)
1							
2	NONE						
3							
4							
5							
6							
7							
8							
				TOTALS			

* Size of meter from which delivery is made.

MONTHLY PURCHASES IN 1,000-GAL FROM VENDER

Line No.	January (h)	February (i)	March (j)	April (k)	May (l)	June (m)	July (n)	August (o)	September (p)	October (q)	November (r)	December (s)
1												
2												
3												
4												
5												
6												
7												
8												
TOTALS												

408. (a) WATER OBTAINED FROM OWN SOURCE(S) In 1000-GALLON QUANTITIES

MONTHLY WATER OBTAINED IN 1,000-GAL FROM OWN SOURCE(S)

Line No.	January (a)	February (b)	March (c)	April (d)	May (e)	June (f)	July (g)	August (h)	September (i)	October (j)	November (k)	December (l)
1	5308	4911	3038	2921	3117	3520	3806	3649	3482	3357	3982	4358
2												
3												
4												
5												
6												
7												
8												
TOTALS	5308	4911	3038	2921	3117	3520	3806	3649	3482	3357	3982	4358

Line No.	IDENTIFY EACH SOURCE
1	
2	
3	
4	
5	
6	
7	
8	
9	

409. WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS (ALLOCATION)

Line No.	Account Number and Title (a)	Totals from Schedule 407 (b)	Sources of Supply And Expenses - Operations (c)	Sources of Supply And Expenses - Maintenance (d)	Water Treatment Expenses Operations (e)	Water Treatment Expenses Maintenance (f)	Transmission And Distribution Operations (g)	Transmission And Distribution Maintenance (h)	Customer Accounts Expenses (i)	Administrative And General Expenses (j)
1	**Salaries and Wages**	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2	601.0 Employees	34949	20204							14745
3	603.0 Officers, Directors, and Majority Stockholders									
4	604.0 Employee Pensions and Benefits *									
5	Total Salaries and Wages **	34949	20204							14745
6	**Contractual Service**	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
7	630.0 Billing									
8	631.0 Engineering ***									
9	632.0 Accounting ***	5285								5285
10	633.0 Legal ***	27455								27455
11	634.0 Management Fees ***									
12	635.0 Contract Services Testing ***	3074								3074
13	636.0 Other - Maintenance ***	18067								18067
14	Total Contractual Service	53881								53881
15	640.0 Rents ****	4000								4000
16	655.0 Insurance ****	3345		3345						
17	665.0 Regulatory Commission Expense ****									
18	**Miscellaneous Expense**	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
19	675 Communications Service	6323								6323
20	675 Travel									
21	Other Office & Misc	9606								9606
22		.								
23	Total Miscellaneous Expenses	15929								15929
24	TOTALS	112104	20204	3345						88555

* For breakdown see Schedule 409-A
** For breakdowns see Schedules 410
*** For breakdown see Schedule 411-A & 411-B
**** For breakdown see Schedule 411-C

409-A. EMPLOYEE PENSIONS AND BENEFITS SUPPORTING SCHEDULE
Account No. 604.0

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 604.0 - Employee Pensions and Benefits.

Line No.	Benefit Type (a)	Employees (c)	Total Expenses for	
			Current Year (d)	Prior Year (e)
1	Pension			
2	Life Insurance			
3	Health Insurance			
4	Dental			
5	Eye Care			
6	Prescriptions			
7	Employee Recognition			
8	Physicals			
9	Tuition Assistance			
10	Death Benefits			
11	Other Post Employee Benefits			
12	401K			
13	Employee Stock Option Program			
14	Others (Specify)			
15	TOTALS			

409-B. CHEMICALS USED IN WATER TREATMENT DURING YEAR ACCOUNT No. 618

Line No.	Identify Treatment Chemical Used	Bal at Beginning of year	Total Annual Purchased		Total Annual Used		Balance at Year End	
1	(a)	$	$	Quantity	$	Quantity	$	Quantity
2	Sodium Hypochlorite (gal), at beginning of receivership		5304	627	5,027	594	277	33
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20			5,304	627	5,027	594	277	33

410. EMPLOYEE PAYROLL STATISTICS

1. Show hereunder the details called for concerning the number of officers and employees at the beginning and end of the year, and the aggregate salaries and wages for the year.
2. The data shall be itemized according to the department payroll classification maintained by Respondent at the end of the year (such as, for example,officers, office, operations, maintenance, etc).

Line No.	Payroll Classification (a)	Number Beginning of Year (b)	Number End of Year (c)	Aggregate Salaries and Wages for the Year (d)
1	**GENERAL OPERATIONS**	2	2	20,204
2	ADMINISTRATIVE	3	3	14,745
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40		5	5	34,949

411-A. CONTRACTUAL SERVICES SUPPORTING SCHEDULE
Account Nos. 631.0, 632.0 and 633.0

Provide a breakdown of **Engineering Expense** - Account No. 631.0.

Line No.	Description of Project (a)	Expense (b)
1	NONE	
2		
3		
4		
5		
6		
7	TOTAL	

Provide a breakdown of **Accounting Expense** - Account No. 632.0.

Line No.	Type of Service (a)	Expense (b)
1	ACCOUNTING, TAX PREPARATION, ANNUAL PUC REPORTING	5,285
2		
3		
4		
5		
6		
7	TOTAL	5,285

Provide a breakdown of **Legal Expense -** Account No. 633.0.

Line No.	Description of Service (a)	Expense (b)
1	GENERAL LEGAL SERVICES	27,455
2		
3		
4		
5		
6		
7	TOTAL	27,455

411-B. CONTRACTUAL SERVICES SUPPORTING SCHEDULE
Account Nos. 634.0, 635.0 and 636.0

Provide a breakdown of **Management Fees** - Account No. 634.0.

Line No.	Description of Management Fee (a)	Expense (b)
1	NONE	
2		
3		
4		
5		
6		
7	TOTAL	

Provide a breakdown of **Testing Expense** - Account No. 635.0.

Line No.	Type of Testing Services (a)	Expense (b)
1	ONGOING ROUTINE WATER TESTING	3,074
2		
3		
4		
5		
6		
7	TOTAL	3,074

Provide a breakdown of **Other - Maintenance Expense** - Account No. 636.0.

Line No.	Description of Maintenance (a)	Expense (b)
1	GENERAL SYSTEM MAINTENANCE AND REPAIR	18,067
2		
3		
4		
5		
6		
7	TOTAL	18,067

411-C. CONTRACTUAL SERVICES SUPPORTING SCHEDULE
Account Nos. 640, 655 and 665.0

Provide a breakdown of **Rentals Expense** - Account No. 640.

Line No.	Identify Property or Equipment Rented (a)	Expense (b)
1	OFFICE RENT	4,000
2		
3		
4		
5		
6		
7	TOTAL	4,000

Provide a breakdown of **Insurance Expense** - Account No. 655.

Line No.	Type of Insurance (a)	Expense (b)
1	ALL BUSINESS COVERAGE	3,345
2		
3		
4		
5		
6		
7	TOTAL	3,345

Provide a breakdown of **Regulatory Commission Expense -** Account No. 665.

Line No.	Identify Case Docket (R) Number or Other Type Of Commission Expense (a)	Expense (b)
1	NONE	
2		
3		
4		
5		
6		
7	TOTAL	

411-D. MISCELLANEOUS OTHER EXPENSES SUPPORTING SCHEDULE
Account No. 675.0

Provide a breakdown of **Miscellaneous Expenses** - Account No. 675.0.		Expenses $
Line No.	Description of Miscellaneous Expenses	
1	PAYROLL TAXES	
2	REAL ESTATE TAXES	
3	INTEREST EXPENSE	
4	OUTSIDE SERVICES	277
5	BANK FEES	
6	COMPUTER SERVICES	100
7	DUES & SUBSCRIPT	2060
8	OFFICE SUPPLIES	6322
9	TELEPHONE	
10	TRAINING	462
11	OTHER -MISC	
	TOTALS	9221

416. TRAVEL EXPENSES SUPPORTING SCHEDULE - Account No. 675.12

Provide a breakdown of Travel Expense - Account No. 675.12

Line No.	Event (a)	Travel Expenses (b)	Lodging Expenses (c)	Meal Expenses (d)	Entertainment Expenses (e)	Total Expense (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	TOTALS					

417. AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.0,and 407.1

Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0

Line No.	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1				
2		NONE		
3				
4				
5				
6				
7		TOTALS		

Amortization of Property Losses - Account No. 407.0

Line No.	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3		NONE		
4				
5				
6				
7		TOTALS		

Amortization of Other Utility Plant - Account No. 407.1

Line No.	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2		NONE		
3				
4				
5				
6				
7		TOTALS		

418.A TAXES ACCRUED AND PREPAID DURING YEAR
Account Nos. 236 and 162

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated is actual amounts.

2. Include on this page, taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes).

3. Include in column (c) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to the current year, and (c) taxes paid and charged directly to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such a manner that the total tax can be readily ascertained.

		ACCRUED AND PREPAID TAXES DURING YEAR						
Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR	BY DEBIT OR CREDIT TO ACCOUNT	BY DEBIT OR CREDIT TO OTHER ACCOUNTS				TOTAL ACCRUALS AND AMORTIZATIONS
				ACCT. NO.	AMOUNT DEBIT	ACCT. NO.	AMOUNT CREDIT	
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
2	TAXES ACCRUED (Account 236)							
3	Federal Surtax On Income							
4	Federal Tax on Revenue							
5	Federal Pensions Tax							
6	Federal Unemployment Relief							
7	State Unemployment Relief							
8	State Capital Stock Tax							
9	Gen Assessment - Pub Util Comm.							
10	State Corporate Loans Tax							
11	Local Real Estate Tax							
12	PA Realty Tax							
13	Other Taxes (specify)							
14								
15	PAYROLL TAXES	3,931			-2,226			1,705
16	TOTAL - TAXES ACCRUED	3,931			-2,226			1,705
17								
18	PREPAYMENTS Acct (162)							
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34	TOTAL - PREPAYMENTS							
35								

418.B TAXES ACCRUED AND PREPAID DURING YEAR

5. Report in column (k) through (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to water operations. Report in column (m) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (n) the taxes charged to utility plant or other balance sheet accounts.

6. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

	Balance at End of Year		Distribution of Taxes Charged			
Line No.			WATER ACCT 408.1	WATER 409.1	OTHER UTILITIES ACCTS 408.1 - 409.1	UTILITY PLANT AND OTHER BAL. SHEET ACCOUNTS
1	(i)	(j)	(k)	(l)	(m)	(n)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	1,705					
16	1,705					
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

419-A TAXES OTHER THAN INCOME, INCOME TAXES AND DEFERRED TAXES DURING YEAR
Accounts Nos. 408, 409, 410, 411 and 412

1. Taxes Other Than Income shall include the amount of gross revenue or gross receipts taxes, regulatory agency general assessment for purposes of public utility regulation, state unemployment insurance, franchise taxes, federal excise taxes, social security taxes and all other taxes assessed by federal, state, county, municipal, or other local government authorities except income taxes These accounts shall be charged in each accounting period with the amount of taxes which are applicable thereto, with concurrent credits to account 236 - Accrued Taxes or account 162 - Prepayments, as appropriate.

2. Income Taxes shall include the amounts of local, state, and federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to account 236 - Accrued Taxes, and as the exact amount of taxes become known, the current amount shall be adjusted by charges or credits to these accounts unless such adjustments are properly included in account 439 - Adjustments to Retained Earnings.

3. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind included in these accounts shall be assigned directly to the utility department the operation of which gave rise in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

		OTHER THAN INCOME AND INCOME TAXES DURING YEAR						
Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR	BY DEBIT OR CREDIT TO ACCOUNT	BY DEBIT OR CREDIT TO OTHER ACCOUNTS				TOTAL ACCRUALS, AMORTIZATIONS AND DEFERRALS
				ACCT. NO.	AMOUNT DEBIT	ACCT. NO.	AMOUNT CREDIT	
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(H)
2	Taxes Other Than Income Account (408)							-
3	Utility Reg Assessment Fees Acct 408.10							-
4	Property Taxes Acct (408.11)	-	2,638					2,638
5	Payroll Taxes Acct (408.12)	-	4,070					4,070
6	Other Taxes and Licenses Acct (408.13)							-
7	Other Than Inc., Other Inc. and Ded. Acct 408.2							-
8								-
9								-
10	Total - Taxes Other Than Income	NONE	6,707		-		-	NONE
11								
12	Income Taxes Acct (409)							
13	Fed Inc Taxes, Util. Oper. Inc Acct (409.10)							-
14	State Inc. Taxes, Util. Oper. Inc. Acct. (409.11)							-
15	Local Inc.Taxes, Util. Oper. Inc. Acct. (409.12)							-
16	Inc. Taxes, Other Inc. and Ded. Acct (409.20)							-
17	Inc. Taxes, Extraordinary Items Acct (409.30)							-
18	Other Income Taxes (specify)							-
19								-
20	Total - Income Taxes	NONE	-		-		-	NONE
21								
22	Deferred Income Taxes Acct-(410)							
23	Def. Fed. Inc. Taxes Acct-(410.10)							-
24	Def. State Inc. Taxes Acct (410.11)							-
25	Def. Local Inc. Taxes Acct (410.12)							-
26	Other Deferred Taxes Acct. (410.20)							-
27								-
28	Total - Deferred Income Taxes	NONE	-		-		-	NONE
29								
30	Deferred Inc.Taxes Credit Acct-(411)							
31								-
32								-
33								-
34								-
35	Investment Tax Credits Acct (412)	NONE						NONE
36								-
37								-
38								-

419-B. TAXES OTHER THAN INCOME, INCOME TAXES AND DEFERRED TAXES DURING YEAR

4. If any tax (exclude Federal and State Income Taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (b).

5. Enter all adjustments of the Other Than Income, Income and Deferred tax accounts in column (c) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

6. Do not include on this page entries with respect to or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

7. Report in column (k) through (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to water operations. Report in column (m) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (n) the taxes charged to utility plant or other balance sheet accounts.

8. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

	Balance at End of Year		Distribution of Taxes Charged			
Line No.			WATER ACCT 408.1	WATER ACCT 409.1	OTHER UTILITIES ACCTS 408.1 - 409.1	UTILITY PLANT AND OTHER BAL. SHEET ACCOUNTS
1	(i)	(j)	(k)	(l)	(m)	(n)
2						
3						
4	2,638					
5	4,070					
6						
7						
8						
9						
10	6,707					
11						
12						
13						
14						
15						
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35						
36						

422-A. RECONCILIATION OF NET INCOME SHOWN ON SCHEDULE 400 WITH FEDERAL NORMAL TAX NET INCOME
INSTRUCTIONS

1. Report in the form provided a reconciliation of (a) net income for the year as shown by the Income Statement (Schedule 400) with (b) Federal normal tax net income as shown in return filed with the Federal government for the calendar or other fiscal year covered by Respondent's PUC Annual Report. The reconciliation is to be furnished even if there is no net income on which Federal taxes on income are payable for the year.

2. If the Respondent is a member of a group which files a consolidated tax return, the net income reported to the Commission in Schedule 400 should be reconciled with the net income which would be subject to Federal normal income tax if a separate tax return were filed by the Respondent. In a supplementary schedule there should be shown (a) names of the companies in the consolidated group, (b) the taxes for the consolidated group, determined from the consolidated tax return, according to the kinds of taxes, (c) the taxes of the Respondent if a separate return were filed, and (d) the amount allocated and method of allocation to Respondent or a portion of the consolidated taxes.

3. If the tax situation of the Respondent **with respect to the year's income** is such as to permit the filing of a claim for refund of taxes of a prior year, or the carrying forward of a credit against taxable income of a future year, explain the circumstances and state the amount of tax refund which may be claimed or the credit available against future taxable income.

4. Furnish particulars of any additional taxes paid or refunds received during the year with respect to Federal taxes on income of a previous year, and adjustments of Accrued Taxes for under or over accrual of taxes of previous years.

5. State below the latest year with respect to which the tax returns have been received by the Federal government and the year's income closed as to assessment of additional Federal taxed on income or recovery of a tax refund.

6. State below the date Respondent's tax returns for the year were filed and the Collector's office to which sent. If a consolidated tax return was filed state that fact also and name of the parent company which filed the return.

7. State below the Federal taxes on income for the year as shown by returns filed with the Federal government of the calendar or other established fiscal year covered by Respondent's PUC Annual Report and the taxes shown in Respondent's annual report to the Commission.

	Per Tax Returns	Per PUC Annual Report
Federal Income Tax	0	0
Total	0	0

8. If the taxes, per tax return, differ from amounts shown in the PUC Annual Report, furnish a statement showing allocation of the taxes per tax return to the departmental tax expense accounts and other accounts to which applicable, and an explanation of the basis of allocation.

422-B. RECONCILIATION OF NET INCOME SHOWN ON SCHEDULE 400 WITH FEDERAL NORMAL TAX NET INCOME (Continued)

Line No.	Particulars (a)	Amount (b)
1	**Net Income for the year per Schedule 400**	-12,678
2	Adjustments made to determine taxable income*	
3		
4		
5		
6		
7		
8		
9		
10		
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16		
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21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33	**Net additions to or deductions from amount shown on Line 1**	
34		
35	**Federal surtax net income** (surtax $ at applicable rate of tax of %)	

* List additional income items first, followed by additional deductions.

500. WATER DELIVERED INTO SYSTEM DURING YEAR

Every estimated value shall be supported by such detailed information as will permit a ready identification, analysis, & verification of all relevant facts. The Company shall be prepared to furnish to the Commission this detailed information.

Line No.	Description (a)	(Gallons) (b)	(gal. Per day) (c)
1	**Water Delivered for Distribution & Sale:**		
2	Water Obtained from Company Sources	45,449	125
3	Water Obtained from Other Independent Utilities		
4	**Total Water Delivered**	**45,449**	125
5	**Metered Sales:**		
6	Residential	16,289	45
7	Commercial	6,759	19
8	Industrial		
9	Public		
10	Other Water Utilities		
11	Private Fire Protection		
12	Public Fire Protection		
13	Other Metered Service Identify _____		
14	**Total Metered Sales**	23,048	63
15	**Unmetered Sales:**		
16	Residential		
17	Commercial		
18	Industrial		
19	Private Fire Protection		
20	Public Fire Protection		
21	Other Unmetered Service Identify _____		
21	**Total Unmetered Sales**		
22	**Total Gallons Delivered**	23,048	63
23	**Non-Revenue Usage Allowances:**		
24	**Authorized Unmetered Usage:**		
25	Main Flushing		
26	Blow-off Use		
27	Others: Identify _____		
28	Unauthorized Use		
29	Unavoidable Leakage _____ gpd/mile of main		
30	Adjustments:		
31	Located & Repaired Breaks in Mains & Services		
32	Others Identify _____		
33	**Total Allowances & Adjustments**		
34	**Unaccounted-for-Water**	**22,401**	
35	**Percentage of Unaccounted-for-Water**	**49.3%**	

501. IMPORTANT PHYSICAL CHANGES DURING the YEAR

Submit information separately for each of the six functional groups listed below with respect to major physical changes to plant-in-service costing more than $500, per project, during the year involving either additions, improvements, retirements or replacements of plant. Information provided shall include Work Order Number, a Description of the Project, and the the District Served. Attach additional sheets as necessary.

1. Source of Supply 2. Power and Pumping 3. Purification 4. Distribution 5. General 6. Other Tangible

502. PA-DEP ANNUAL WATER SUPPLY REPORTS

Attach copies of the Annual Water Supply Reports submitted to PA-DEP for the calendar year. Each stand alone water system is required to file a separate report. Below separately list the Names of each District, Division or System for which reports are attached and the number of pages including all attachments thereto.

1
2
3
4
5
6
7
8
9
10

ROCK SPRING WATER COMPANY

For the Year Ended December 31, 2025

(Company Name)

610. Territory Served

Report below the number of customers at the end of the year in respondent's distribution system in which service is furnished setting forth by counties the number of customers and the average number of customers during the year. Respondent should place an X in the box in column (b) if that county is served and supply related customer information in columns (d) and (e).

County Code (a)	Serves County (b)	Name of Pennsylvania County (c)	Number Of Customers At End Of Year (d)	Average Number Of Customers During Year (e)
01		Adams		
02		Allegheny		
03		Armstrong		
04		Beaver		
05		Bedford		
06		Berks		
07		Blair		
08		Bradford		
09		Bucks		
10		Butler		
11		Cambria		
12		Cameron		
13		Carbon		
14		Centre	481	480
15		Chester		
16		Clarion		
17		Clearfield		
18		Clinton		
19		Columbia		
20		Crawford		
21		Cumberland		
22		Dauphin		
23		Delaware		
24		Elk		
25		Erie		
26		Fayette		
27		Forest		
28		Franklin		
29		Fulton		
30		Greene		
31		Huntingdon		
32		Indiana		
33		Jefferson		
34		Juniata		
35		Lackawanna		
36		Lancaster		
37		Lawrence		
38		Lebanon		
39		Lehigh		
40		Luzerne		
41		Lycoming		
42		McKean		
43		Mercer		
44		Mifflin		
45		Monroe		
46		Montgomery		
47		Montour		
48		Northampton		
49		Northumberland		
50		Perry		
51		Philadelphia		
52		Pike		
53		Potter		
54		Schuylkill		
55		Snyder		
56		Somerset		
57		Sullivan		
58		Susquehanna		
59		Tioga		
60		Union		
61		Venango		
62		Warren		
63		Washington		
64		Wayne		
65		Westmoreland		
66		Wyoming		
67		York		
Totals			0	0
Total Population of Territory Served (Estimated)				

VERIFICATION

OATH

(To be made by the officer having control of the accounting of the respondent)

Commonwealth of Pennsylvania

as:

County of Cumberland

Dennis Emory (Name of affiant) Vice President, Treasurer and Comptroller (Official title of affiant)

of Pennsylvania-American Water Company
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Commonwealth of Pennsylvania - Notary Seal
Trudy Hefflefinger, Notary Public
Cumberland County
My commission expires March 25, 2029
Commission number 1211574
Member, Pennsylvania Association of Notaries

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He/she believes that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 2025 to and including December 31, 2025.

Subscribed and sworn to and before me, a Notary Public
in and for the State and County above-named, this 8th day of May, 2026

My commission expires 3/25/2029 Trudy Hefflefinger
(Signature of officer authorized to administer oaths)

(Signature of affiant)

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

Commonwealth of Pennsylvania

as:

County of Cumberland

Commonwealth of Pennsylvania - Notary Seal
Trudy Hefflefinger, Notary Public
Cumberland County
My commission expires March 25, 2029
Commission number 1211574
Member, Pennsylvania Association of Notaries

Justin Ladner makes oath and says that he/she is the President
(Name of affiant) (Official title of affiant)
of Pennsylvania-American Water Company
(Exact legal title or name of the respondent)
that he/she has carefully examined the foregoing report; that he/she believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including January 1, 2025, to and including December 31, 2025.

Subscribed and sworn to before me, a Notary Public
in and for the State and County above-named, this 8th day of May, 2026

My commission expires 3/25/2029 Trudy Hefflefinger
(Signature of officer authorized to administer oaths)

(Signature of affiant)

COMPAN	CLASS	UT_NUM	YEAREN	PLT_SVC	CWIP	PLT_AQ_ADJ	PLT_HLD_FU	MAT_SUPP	DEP_AM_RES	NET_BOOK	CIAC	OP_REV	OP-EXP	DEP_EXP	AMORT_LTD	TRM_AD	AMORT_OTR	AMORT_PL_AQ	FED_INC_TAX	ST_INC_TAX	TTL_TAXES	TTL_OP_EXP	OP_INCOME	OTHER_INC	OTH_DED	NET_INCOME	RES_MET_CUS	RES_UNMET_CU	COMM_MET_CUS	COMM_UNMET_CUS	IND_MET_CUST	IND_UNMET_C	PVT_FR_MET_CUST	PUB_FR_PRO_CUST	SLS_PUB_A_CUST	SLS_WAT_UT_	TTL_CUST	RES_GAL_MET	RES_GAL_UNMET	RES_REV_MET	RES_REV_UNMET	AV_RES_USE	AV_RES_BILL	PERC_UNAC_WAT
ROCK SP	C	212610	2020	504,765	0	0	0	15,000	489,503	15,262	0	128952	132959	1964		0	0	0	0	0	6707	141630	-12678	0	0	-12678	449	0	32	0	0	0	0	0	0	0	481	16,289	0	104,419	XXX	36.27839644	232.55902	49.29%

*** This sheet is for PUC use only.**