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May 17, 2023

By Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor (filing room)
Harrisburg, PA 17120

Re: Columbia Water Company; 2023 General Base Rate Increase Filing;
Docket No. R-2023-3040258; **Errata to Rate Increase Filing**

Dear Secretary Chiavetta:

Enclosed for filing on behalf of Columbia Water Company is an errata to the rate increase filing submitted on April 28, 2023.

This errata filing does not change the proposed amount of the rate increase in annual revenues or to any individual customer class. Accordingly, a new tariff supplement is not included with this filing.

This filing includes updated supporting data and schedules to remove all revenues, expenses, and rate base assets associated with the East Donegal Township Municipal Authority ("EDTMA") because Columbia Water Company is not requesting a rate increase to earn a return on and of these assets as part of this proceeding, nor is it requesting a rate increase for recovery of EDTMA-related operational expenses at this time.

This errata also includes a calculation of the PennVEST surcharge. Columbia Water Company is not seeking to change the PennVEST surcharge in this proceeding.

Additional changes and revisions are reflected in the "Statement of Reasons for Rate Increase".

Please contact the undersigned if you have questions related to this filing.

Very truly yours,

/s/ Whitney E. Snyder

Whitney E. Snyder
Thomas J. Sniscak
Phillip D. Demanchick Jr.

Counsel for Columbia Water Company

WES/das
Enclosure

cc: Per Certificate of Service

COLUMBIA WATER COMPANY

Supporting Data
For
Supplement No. to 121
Tariff Water – Pa. P.U.C. No. 7
Docket No. R-2023-

(ERRATA)

(PUBLIC VERSION)

GDS EXHIBIT NO.

By

Gary D. Shambaugh
Managing Principal

Shambaugh Utility Consulting, LLC 1260 Mountain View Road
Shermans Dale, PA 17090
Phone: 717-991-4180

May 2023

COLUMBIA WATER COMPANY

Information to Accompany
Supplement No. 121 to
Tariff Water – Pa. P.U.C. No. 7

(REVISED)

PURSUANT TO 52 PA. CODE § 53.52 OF THE COMMISSION'S TARIFF REGULATIONS

SECTION 1

COLUMBIA WATER COMPANY

Table of Contents

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)
(Revised)

Columbia Water Company filed Supplement No. 121 to Tariff Water - Pa. P.U.C. No. 7 on or before April 30, 2023, with a requested effective date on or before June 30, 2023 for the purpose of increasing water service revenue by $999,900 per annum, based upon future test year operations ended December 31, 2023.

Columbia Water Company made this tariff filing principally: (1) to allow it to earn a fair return on investments that are used and useful to serve the public safely and reliably; (2) to reflect capital additions that the Company has placed into service since its last base rate proceeding and the estimated $2,681,975 in capital additions that are projected to be placed in service during the Future Test Year ended December 31, 2023; (3) to support ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability; (4) to recover higher levels of operating expenses that are necessary for the provision of safe and reliable water distribution service, which are the result of, among other things, increasing economic inflation, supply chain shortages, and general cost increases, and (5) to recover increased costs related to employee compensation, management fees, upgrades to billing software, and customer support. Accordingly, this revenue increase is necessary to operate and maintain safe, reliable, and customer-focused water distribution service, while providing the Company with the ability to maintain its creditworthiness at a level sufficient to raise capital necessary to finance its construction budget.

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)
(Revised)

In its initial filing, Columbia Water Company included the revenues, expenses, and rate base assets associated with its acquisition of the former East Donegal Municipal Township Authority ("EDTMA") in its rate model to develop a revenue requirement in this proceeding. The revised rate model, however, removes all revenues, expenses, and rate base assets associated with EDTMA because Columbia Water Company is not requesting to earn a return on and of these assets as part of this proceeding, nor is it requesting recovery of EDTMA-related operational expenses at this time. For informational purposes only, however, data regarding EDTMA-related plant assets and expenses has been retained in this filing where appropriate.

Under the revised rate model, for the twelve months ended December 31, 2022 and December 31, 2023, the future test year period in this filing, utility operations produced a net operating income as follows:

Operations	Net Income
Per Books	$1,808,360
Per Books (Excluding EDTMA)	$1,789,406
Per Books (Going-level Present Rates)	$1,472,264

It should be noted that the net income per books includes $1,085,567 of revenue applicable to the repayment of the Pennvest loan and is removed from the net operating income at present rates for the purpose of this filing. During the future test year ended December 31, 2023, Pennvest revenue will increase to $1,308,122 and is removed from

the net operating income at proposed rates for the purpose of this filing. Please see Supporting Schedule No. 11 for additional information.

The current rate filing is necessary to realize a reasonable rate of return on the Company's fixed capital investment and to recover increased operating expenses. Numerous factors were given consideration in establishing the proposed increase, which are categorized and set forth in the following narrative.

Operating Revenues

In the revised rate model, the operating revenues per books at December 31, 2022, without the revenue from EDTMA, amounts to $7,082,962. An audit of the number of customers by classification was performed as of December 31, 2022. Per the latest audit and for the purpose of this rate filing, the following number of projected customers at December 31, 2023 by classification will be utilized:

Type	Number
Residential	11,486
Commercial	510
Industrial	37
Public	39
Farm	3
Fire Protection	131
TOTAL	12,206

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)
(Revised)

As a result of the customer audit and the customer bill frequency analysis, adjustments were required to the book level of operating revenue as set forth in response to Tariff Regulation (b)(4), to reflect the proper level of annual revenue for rate making purposes at December 31, 2022 and December 31, 2023. Additionally, in the revised model, an adjustment was made to reflect an annualized level of late fees and turn on fees resulting in an additional revenue adjustment of $17,877 as set forth in response to Tariff Regulation (b)(4). Another going-level adjustment was also made to remove the revenue associated with EDTMA. Together these adjustments produce a going-level operating revenue at present rates of $7,022,371.

Operating Expenses

An extensive review of the company's current and projected operating expenses was performed. For the twelve months ended December 31, 2022 and December 31, 2023 per book utility operations produced an operating expense level as follows:

Operating Expenses	Amount
Per books	$3,843,101
Per books (Excluding EDTMA)	$3,670,111
Going-level at present rates	$4,104,675

In the revised model, the Company removed operating expenses associated with EDTMA of approximately $172,990.

The Company then projected operating revenue deductions of $4,104,675 as reflected in the going-level adjustments contained in response to Tariff Regulation (c)(1), Sheets No. 1a through 1e.

Original Cost - Plant in Service

The original costs of the plant in service at December 31, 2022 were obtained through Pennsylvania Public Utility Commission ("Pa. P.U.C.") Annual Reports and company records that included invoices and tax records. In the revised rate model, the total plant in service on a pro forma basis at December 31, 2023, is $51,257,413, which does not include any EDTMA capital assets. The Columbia Water's booked utility plant in service funded by Pennvest has not been included in this base rate filing.

During 2023, the Company anticipates completing construction projects that total $2,681,975. Also, the Company will have retirements of approximately $17,194 associated with the anticipated construction projects. The details for these amounts are contained in Supporting Schedule No. 3 by fixed capital plant account.

Accrued Depreciation

The calculations of annual and accrued depreciation in this report are based upon the Straight Line/Average Service Life Method and applied to the original costs at December 31, 2022 and December 31, 2023. In the revised rate model, the book reserve for depreciation, with the Pennvest funded plant removed, at December 31, 2023 amounts to $20,935,229, which does not include any book reserve for depreciation related to EDTMA capital assets. Deductions were made to the December 31, 2023

accrued depreciation amounts to reflect the deduction for Contributions in Aid of Construction. Details of those calculations are contained in Supporting Schedule No. 6.

Annual Depreciation Expense

In the revised rate model, the annual depreciation expense of $1,174,375 is based upon the depreciable original costs of the Columbia and Marietta division plant assets at December 31, 2023, excluding contributions in aid of construction. A going-level adjustment of ($89,130) to the booked operating expenses [Tariff Regulation (c)(1) - Sheet 1a] at December 31, 2023 was made to reflect the proper level of annual depreciation expense for the future test year. The details of the development of the annual depreciation expense claim are included in Supporting Schedule No. 5.

Measures of Value

Five (5) elements of rate base were utilized to determine a fair measure of value of the Company for the purpose of base rate revenue as follows:

I. Depreciated Utility Plant in Service
II. Materials and Supplies
III. Cash Working Capital
IV. Contributions in Aid of Construction (Net)
V. Deferred Income Taxes (Federal Only)

I. Depreciated Utility Plant in Service

In the revised rate model, the depreciated utility plant in service was determined by deducting calculated accrued depreciation from the original cost of the plant in service at December 31, 2023 as follows:

Original

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)
(Revised)

	Cost
Utility Plant in Service	$51,257,413
Accrued Depreciation	(20,935,229)
Depr. Utility Plant in Service	$30,322,184

II. Materials and Supplies

The Company has materials and supplies inventoried for normal operations of the company. A normalized level of $68,174 was utilized based on a three (3) year average. Details of the cash working capital claim are contained in the response to the Tariff Regulation in (c)(1) – Sheet No. 2.

III. Cash Working Capital

In the revised rate model, the amount included in the measure of value for cash working capital was based upon 45 days of pro forma operating and maintenance expenses of $4,104,675 less uncollectible accounts of $11,800 and amounts to $504,601.

IV. Contributions in Aid of Construction (Net)

The Contributions in Aid of Construction at December 31, 2023, net of accrued depreciation total $6,859,359.

V. Deferred Income Taxes (Federal Only)

The Company's pro forma deferred income taxes (federal only) at December 31, 2023 is estimated at ($5,282,403) which considers the projected 2023 utility plant additions.

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)
(Revised)

A detailed compilation of the total measures of value and rates of return at December 31, 2023 is contained in response to Tariff Regulation (c)(1) - Sheet No. 2.

Rate of Return

The Company's overall rate of return at December 31, 2023 as claimed in the Company's filing amounts to 8.28%. The Company's overall rate of return has been developed by Mr. Dylan W. D'Ascendis, Partner – **ScottMadden Management Consultants**.

Tariff Design

Under the revised rate model, the overall proposed increase in rates continues to be approximately $999,900, or an increase of 16.84%, which is set forth as follows:

	Amount
Going-Level Revenues at Present Rates	$7,022,371
Less: Penn Vest Revenues	1,085,567
Total Base Rate Revenues at Present Rates	$5,936,804
Total Proposed Increase	$999,900
Percent Increase	16.84%

General Comments

As indicated in Tariff Regulation (c)(1) - Sheet 2 of the revised model, Columbia Water Company's future test year operating revenues at present rates results in a pro forma rate of return of 2.06%. Columbia Water Company would be entitled to seek an increase of $1,536,421 to earn a fair rate of return of 8.28% on its plant in service, as indicated in Tariff Regulation (c)(1) - Sheet 1a. However, Columbia Water Company has

implemented a Blackbox Customer Discount Adjustment limiting its requested rate increase to $999,900.

The BlackBox Customer Discount Adjustment reduces the Company's future test year operation and maintenance expense so that the $999,900 increase reflects a pro forma net income of $1,552,765 with an overall rate of return of 8.28%. However, absent the BlackBox Customer Discount Adjustment, a proposed increase of $999,900 would result in a pro forma net income of approximately $1,067,687 with an overall rate of return of 5.69%. Please note that the Company is not actually requesting a 5.69% rate of return, but is providing this information to illustrate one way the BlackBox Customer Discount Adjustment could be considered to impact the Company.

The proposed increase of $999,900 to the annual operating revenues will allow the Company to invest in the renewal and replacement of its fixed capital assets, provide proper maintenance to the system and recover the increased operating costs of the Company, while mitigating the extent of the rate increase to its customers at this time. The increased revenue will also ensure continued safe and adequate service to their customers and will provide the Company with the opportunity to remain as a financially viable utility.

Columbia Water Company

Operating Revenue for the Twelve Months Ended
December 31, 2022 and December 31, 2023 Under Present Rates
Answer to 52 Pa. Code § 53.52 (b)(2)
(Revised)

Customer Classification	Per Books Year Ended 12/31/2022	Per Books Year Ended 12/31/2022 W/O EDTMA	Year Ended 12/31/2023 at Present Rates
Residential	$4,533,216	$4,246,415	$4,258,850
Commercial	814,521	807,614	$810,916
Industrial	414,233	331,059	$331,059
Public	70,270	70,270	$81,494
Farm	2,907	0	$0
Fire Protection	409,592	409,592	$409,592
DSIC Revenues	105,428	105,428	$0
PennVest Revenues	1,085,567	1,085,567	$1,085,567
	---	---	---
Subtotal	$7,435,734	$7,055,946	$6,977,478
Revenue / Sale of Water Billings	$65	65	65
Merch/Job/Contract Work	13,473	13,473	13,473
Sales of Bulk Water	$0	0	0
Late Fees	0	0	15,447
Turn On Fees	0	0	2,430
Rents from Water Property	23,933	13,478	13,478
	---	---	---
Total Operating Revenues	$7,473,205	$7,082,962	$7,022,371
	=========	=========	=========

Columbia Water Company

Number of Customers Served at
December 31, 2022 and December 31, 2023 (Projected)
Answer to 52 Pa. Code § 53.52 (b)(3)

Number of Customers Served at December 31, 2022

Rate Division	Residential	Commercial	Public	Industrial	Farm	Fire Protection	Total
Columbia	8,742	407	29	34	0	95	9,307
Marietta	1,152	78	10	2	0	33	1,275
East Donegal	1,546	22	0	1	3	0	1,572
	---	---	---	---	---	---	---
Total Customers Served	11,440	507	39	37	3	128	12,154
	=====	=====	=====	=====	=====	=====	=====

Projected Number of Customers Served at December 31, 2023

Rate Division	Residential	Commercial	Public	Industrial	Farm	Fire Protection	Total
Columbia	8,778	410	29	34	0	97	9,348
Marietta	1,162	78	10	2	0	34	1,286
East Donegal	1,546	22	0	1	3	0	1,572
	---	---	---	---	---	---	---
Total Customers Served	11,486	510	39	37	3	131	12,206
	=====	=====	=====	=====	=====	=====	=====

Notes:
(1) Compiled from the Customer Bill Frequency Analysis by Raftelis Financial Consulting.
(2) This rate increase does not apply to customers of the former East Donegal Township Municipal Authority.

Columbia Water Company

Statement of Operating Revenue Under the Existing Rates for the Twelve Months
Ended December 31, 2022 and December 31, 2023, and Under the Proposed Rates
Answer to 52 Pa. Code § 53.52 (b)(4)
(Revised)

Operating Revenues	Schedule Number	Year Ended 12/31/2022 Per Books	Year Ended 12/31/2022 Per Books W/O EDTMA	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Adjustments	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Amount	Additional Company Adjustments at Present Rates Adjustments	Additional Company Adjustments at Present Rates Amount	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Adjustments	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Amount
								(Note 1)	**(Note 1)**
Residential	(b)(2)	$4,533,216	$4,246,415	$12,434	$4,258,850	$0	$4,258,850		
Commercial	(b)(2)	814,521	807,614	3,302	810,916	0	810,916		
Industrial	(b)(2)	414,233	331,059	0	331,059	0	331,059		
Public	(b)(2)	70,270	70,270	11,224	81,494	0	81,494		
Farm	(b)(2)	2,907	0	0	0	0	0		
Fire Protection	(b)(2)	409,592	409,592	0	409,592	0	409,592		
DSIC Revenue	(b)(2)	105,428	105,428	(105,428)	0	0	0		
Pennvest Surcharge	(b)(2)	1,085,567	1,085,567		1,085,567	0	1,085,567	$222,555	$1,308,122
Subtotal		$7,435,734	$7,055,946	($78,468)	$6,977,478	$0	$6,977,478	$222,555	$1,308,122
Misc. Service Revenues	(b)(2)	$65	65	$0	$65	$0	$65		$65
Merch/Job/Contract Work	(b)(2)	$13,473	13,473	0	13,473	0	13,473		13,473
Sales of Bulk Water	(b)(2)	0	0	0	0	0	0		0
Late Fees	(b)(2)	0	0	15,447	15,447	0	15,447		15,447
Turn On Fees	(b)(2)	0	0	2,430	2,430	0	2,430		2,430
Rents from Water Property	(b)(2)	23,933	13,478	0	13,478	0	13,478		13,478
Total Operating Revenues		$7,473,205	$7,082,962	($60,591)	$7,022,371	$0	$7,022,371	$222,555	$1,353,015

Note 1 Revenues by Customer Class Anticipated at December 31, 2023 are Provided by Raftelis Financial Consulting.

Going-Level Adjustments:

1. Adjustment to reflect revenues based on the bill frequency analysis at present rates.

Residential	$5,706	$5,706	
Commercial	2,235	2,235	
Industrial	0	0	
Public	11,224	11,224	
Fire Protection	0	0	
DSIC Revenue	0	0	
Calculated by Raftelis Financial Consulting			$19,165

2. Adjustment to reflect revenues for the projected customers gained during the year ending December 31, 2023

Residential	$6,728	$6,728	
Commercial	1,067	1,067	
Public	0	0	
Residential (Quarterly)	0	0	
Commercial 5/8"	0	0	
Public 5/8"	0	0	
Calculated by Raftelis Financial Consulting			$7,795

3. Adjustment to reset the DISC to $0 for the base rate case. ($105,428)

4. Adjustment to reflect projected late fees and turn on fees during the year ending December 31, 2023

Late Fees	$15,447	$15,447	
Turn on Fees	2,430	2,430	
			$17,877

5. Adjustment to Remove East Donegal Revenue

Residential	($286,801)	($286,801)	
Commercial	($6,907)	($6,907)	
Industrial	($83,174)	($83,174)	
Farm	($2,907)	($2,907)	
Rents from Properties	($10,455)	($10,455)	
			($390,243)

Columbia Water Company

Calculation of Number of Customers Served at December 31, 2022
Whose Bills will be Decreased Under the Proposed Tariff
Answer to 52 Pa. Code § 53.52 (b)(5)

Proposed Supplement No. 121 to Tariff Water - Pa. P.U.C. No. 7 will not decrease base rates for any classification of service. No customers will have decreased bills for similar service or use under the proposed rates.

Columbia Water Company

Statement of Net Operating Revenue Under the Existing Rates for the Twelve Months
Ended December 31, 2022 and December 31, 2023, and Under the Proposed Rates
Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet No. 1a
(Revised)

	Schedule Number	Per Books Year Ended 12/31/2022	Year Ended 12/31/2022 and 12/31/2023 EDTMA Adjustments Adjustments	Amount	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Adjustments	Amount	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Adjustment	Amount	**Global Black Box Mitigated Rate Increase**	**Anticipated Revenue at Propoased Rates**
Operating Revenues	b(4)-1	$7,473,205	($390,243)	$7,082,962	($60,591)	$7,022,371	$1,536,421	$8,558,792	$999,900	$8,022,271
Operating Revenue Deductions:										
Operating Expenses	(c)(1) - 1b,c,d&e	$3,843,101	($172,990)	$3,670,111	$434,564	$4,104,675	$0	$4,104,675	(532,994)	$3,571,681
Depreciation	Supporting Sch. No. 5	1,456,380	(192,875)	$1,263,505	(89,130)	$1,174,375	0	1,174,375	0	$1,174,375
Income Taxes:										
State Income Tax	Supporting	125,120	0	125,120	(93,431)	31,689	137,698	169,387	137,698	$169,387
Federal Income Tax	Sch. Nos. 7&8	0	0	0	0	0	0	0	0	0
Regulatory Assessments	Supporting Sch. Nos. 7&8	46,202	0	46,202	(41)	46,161	10,099	56,260	6,572	$52,733
Payroll Taxes:										
F.I.C.A.	Supporting	110,914	(4,950)	105,964	5,094	111,058	0	111,058	0	$111,058
Pa. Unemployment	Sch. No. 2	3,733	(348)	3,385	(354)	3,031	0	3,031	0	$3,031
F.U.T.A.		1,274	(126)	1,148	(150)	998	0	998	0	$998
Pa. Capital Stock Tax		0	0	0	0	0	0	0	0	0
Public Utility Realty Tax		73,910	0	73,910	0	73,910	0	73,910	0	$73,910
Property Taxes		4,211	0	4,211	0	4,211	0	4,211	0	$4,211
State Corporate Loan Tax		0	0	0	0	0	0	0	0	0
Total Operating Revenue Deductions		$5,664,845	($371,289)	$5,293,556	$256,552	$5,550,108	$147,797	$5,697,905	($388,723)	$5,161,384
Net Operating Revenues		$1,808,360	($18,954)	$1,789,406	($317,142)	$1,472,264	$1,388,623	$2,860,887	$1,388,623	$2,860,887
Deduct:										
PennVest Revenues				$1,085,567		$1,085,567		$1,308,122		$1,308,122
Net Operating Income				$703,839		$386,697		$1,552,765		$1,552,765

Columbia Water Company

Statement of Operating Expenses for the Twelve Months
Ended December 31, 2022 and December 31, 2023
Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1b
(Revised)

Account Description	Per Books Year Ended 12/31/2022	Going-Level ------ Adjustments ------ No.	Amount	Future Test Year Ended 12/31/2023	Deduction of EDTMA 2022 Expenses (Supporting Schedule 10)	Deduction of EDTMA 2023 Expenses	Future Test Year Ended 12/31/2023 Less: EDTMA
Salaries and Wages;							
Employees	$1,453,886	1	$58,314	$1,512,200	($64,704)	($8,296)	$1,439,200
Officers, Directors & Majority Stockholders	40,000	4	(2,500)	37,500	0	0	$37,500
Total Salaries and Wages	$1,493,886		$55,814	$1,549,700	($64,704)	($8,296)	$1,476,700
Employee Pensions & Benefits	$368,923	14,15	$28,878	$397,801	$0	$0	$397,801
Purchased Water	0		0	0	0	0	$0
Purchased Power	211,152		13,378	224,530	(27,487)	0	$197,043
Chemicals	225,070	18	30,640	255,710	(33,808)	0	$221,902
Materials & Supplies	377,390	8	55,010	432,400	0	0	$432,400
Contractual Services:							
Engineering	$109,527	12	($20,337)	$89,190	($1,640)	$0	$87,550
Accounting	33,710		1,990	35,700	0	0	$35,700
Legal	27,339		3,661	31,000	0	0	$31,000
Management Fees (Bank Charges)	129,226	11	17,774	147,000	0	(5,925)	$141,075
Testing	30,833	13	6,800	37,633	0	(3,400)	$34,233
Other - Maintenance	263,888		36,902	300,790	(12,339)	0	$288,451
Total Contractural Services	$594,523		$46,790	$641,313	($13,979)	($9,325)	$618,009
Rental of Building/Real Property	$62,354	9	$5,646	$68,000	($2,500)	($2,000)	$63,500
Transportation Expenses	95,451		4,049	99,500	(2,758)	0	$96,742
Insurance:							
Vehicle	$0		$0	$0	$0	$0	$0
General Liability	210,463	10	12,923	223,386	(7,264)	0	$216,122
Workman's Compensation	0	17	1,483	1,483	0	0	$1,483
Total Insurance	$210,463		$14,406	$224,869	($7,264)	$0	$217,605
Reg. Comm. Exp. - Amort. Of Rate Case Costs	$0	3	$130,777	$130,777	$0	$0	$130,777
Bad Debt Expense	10,447		1,353	11,800	0	0	$11,800
Miscellaneous Expenses;							
Membership Dues	$15,033	5	$4,067	$19,100	$0	$0	$19,100
Reg. Fees for Conv. & Meetings of Industry	0		0	0	0	0	$0
Stockholders Expenses	1,635		165	1,800	0	0	$1,800
Office Expenses & Utilities	57,030	16	35,995	93,025	(869)	0	$92,156
Uniforms	5,864		86	5,950	0	0	$5,950
Director's Fees & Expenses	100,428	7	10,372	110,800	0	0	$110,800
Mailing	5,402		998	6,400	0	0	$6,400
Travel	462		28	490	0	0	$490
Education	3,668		32	3,700	0	0	$3,700
Charitable Contributions	3,920	6	(3,920)	0	0	0	$0
Total Miscellaneous Expenses	$193,442		$47,823	$241,265	($869)	$0	$240,396
Total Operating & Maintenance Expenses	$3,843,101		$434,564	$4,277,665	($153,369)	($19,621)	$4,104,675

Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1c
(Revised)

Going-Level Adjustments:

1. An adjustment is required to reflect the 2023 salaries and wages increases and any salary and wages decreases from the current employee staffing. This results in a going-level adjustment of $58,314.

Going- Level Adjustment	$58,314
	========

Refer to Supporting Schedule No. 1.

2. An adjustment is required to reflect the associated F.I.C.A., Pa. Unemployment, and F.U.T.A. taxes. This results in a going-level adjustment of $4,590.

F.I.C.A.	$5,094	
Pa. Unemployment	(354)	
F.U.T.A.	(150)	

Going- Level Adjustment		$4,590
		========

Refer to Supporting Schedule No. 2.

3. The Company estimates that the expenses related to this rate filing will aggregate $392,330 for a fully-litigated filing. For the purposes of this filing, the Company believes that a normalization period of three [3] years is appropriate and has adopted this period for this rate filing. This results in a going-level adjustment of $130,776.

Estimated Costs for Rate Case:		
Tariff, Rates & Supporting Data	$60,000	
Cost of Service	49,830	
Company Costs (Printing, Postage, etc.)	7,500	
Post Filing Fees	50,000	
Rate of Return	25,000	
Legal Services	200,000	

Total Rate Case Costs to be Recovered	$392,330	
Divide by:		
Normalization Period	÷ 3	

Going-Level Annual Expense at Proposed Rates		$130,777
2022 Cost Per Books		0

Going-Level Adjustment		$130,777
		========

4. An adjustment to reflect the loss of a Officer. ($2,500)
========

The Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1d
(Revised)

5. Adjustment to Reflect the Membership Dues		
Per Books 2022		$15,033
2023 Increased Dues	$5,134	
Deduct Lobbying Fees	1,067	

Going-Level Adjustment		$4,067

Total 2023 Membership Duses		$19,100
		========
6. Adjustment to remove Charitable Contributions		($3,920)
		========
7. Adjustment to reflect the Board Member Added December 31, 2022.		$10,372
		========
8. Adjustment to reflect the Increase to Materials and Supplies.		
		$55,010
		========
9. Rental of Property has Increased by $5,646 annually.		$5,646
This amount has been reduced by $2,000 to		-$2,000
remove increase in rental of East Donegal property.		$3,646
		========
10. General Liability Insurance will increase by approximately $2,400 in 2023 due to the cost of flood Insurance. The Company has been Increasing and Expanding the Coverage and has been 5% Annual Increases are Expected amounting to $10,523.		$12,923
		========
11. Management Fees (Bank Charges) will increase due to the the increase of electronic payments, electronic and		$17,774
additional Costs of Electronic Billing. This amount has been		-$5,925
further adjusted to remove costs associated with		$11,849
East Donegal customers.		========

The Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1e
(Revised)

12. Engineering Fees will Decrease in 2023 due to Project Completions.		($20,337)
		========
13. Testing will increase by approximately 22% resulting from the Purchase of the East Donegal System and additional testing in the Columbia and Marietta Systems. Costs have been reduced by 50% to eliminate expenses from East Donegal testing.		$6,800
		-$3,400
		$3,400
		========
14. Health Insurance will increase by approximately 5% as follows:		
2022 Insurance Cost	$368,923	
2023 Increase Cost		$18,446
Add: New Employee Health Care Cost		6,350

2023 Annual Increased Cost for Health Insurance		$24,796
		========
15. 2023 Increased Pension Cost (7% of Salaries and Wages) Due to Increased Salaries of $58,314		$4,082
		========
16. Office Expenses will Increase by $35,995 Due to an Upgrade to Billing Software and Increased Support Costs		$35,995
		========
17. Workers Compensation Insurance will Increase $1,483 in 2023.		$1,483
		========
18. Chemical Increases		
Annual Chemical Increase		$10,930
Increase Due to Fire and Chemical Shortage		19,710

		$30,640
		========

Columbia Water Company

Statement of Calculation of the Rate of Return Under the Existing Rates for the
Twelve Months Ended December 31, 2023 and Under the Proposed Rates
Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet No. 2
(Revised)

	Supporting Schedule No.	Measures of Value 12/31/2023	
Total Utility Plant in Service			
Columbia Water Company - Pennvest Plant Not Claimed	(c)(3)	$ 45,156,565	
Marietta Gravity Water Division	(c)(3)	6,100,848	
Less:			
Reserve for Depreciation			
Columbia Water Company - Pennvest Plant Not Claimed	4	$18,191,589	
Marietta Gravity Water Division	4	2,743,640	

Total Depreciated Utility Plant in Service		$30,322,184	
Add:			
Materials & Supplies		$68,174	1)
Cash Working Capital		504,601	2)
Include:			
Contributions in Aid of Construction - Net Accrued Depreciation			
Columbia Water Company	6	$6,344,283	
Marietta Gravity Water Division	6	515,076	
Deferred Income Taxes (Federal Only)		(5,282,403)	

Total Measures of Value		$18,753,197	
		=========	
Pro Forma Return:			
Present:			
Dollars	C11A	$386,697	
Percent		2.06%	
Proposed [Indicated]:			
Dollars		$1,552,765	
Percent	9	8.28%	

Notes:

1) Based on three year average.

12/31/2021	$79,881
12/31/2022	52,241
12/31/2023	72,400
Three Year Average	$68,174

2) Based on 45 days of pro forma operating and maintenance expenses.
45 x ($4,104,675,000-11,800)) / 365) = $504,601

*East Donegal has been removed. However, the East Donegal data in Supporting Schedule 4 has been retained for informational purposes.

Columbia Water Company

Assets & Other Debits for the Twelve Months Ended
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(2) - Sheet No. 1

Assets

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Net Utility Plant:		
Utility Plant in Service	$64,339,639	$73,328,480
Construction Work in Progress	3,162,410	275,000
Accumulated Depreciation	(22,612,486)	(24,107,486)
Utility Plant Aquisition Adjustment (Net)	110,394	72,501
Utility Plant Purchased	2,655,316	0
	---	---
Total Net Utility Plant	$47,655,273	$49,568,495
Other Property & Investments:		
Non-Utility Property	$60,189	$60,189
Other Investments	10,830	5,893
	---	---
Total Other Property & Investments	$71,019	$66,082
Current & Accrued Assets:		
Cash & Cash Equivalents	$450	$450
Special Deposits - Interest & Dividends	1,025,876	312,420
Working Funds	0	0
Customer Accounts Receivable	699,065	686,800
Other Accounts Receivable	8,338	7,495
Plant Materials & Supplies	52,241	72,400
Prepayments	145,257	136,200
	---	---
Total Current & Accrued Assets	$1,931,227	$1,215,765
Deferred Debits	$0	$0
Clearing Accounts	0	0
Deferred Rate Case Expense	13,682	350,000
	---	---
Total Deferred Debits	$13,682	$350,000
Total Assets	$49,671,201	$51,200,342
	==========	==========

Columbia Water Company

Capitalization and Liabilities for the Twelve Months Ended
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(2) - Sheet No. 2

Liabilities

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Capitalization:		
Common Stock Issued	$5,040,000	$5,040,000
Premium on Capital Stock	20,000	20,000
Other Paid-In Capital	12,000	12,000
Unappropriated Retained Earnings	8,898,728	9,446,150
Total Capitalization	$13,970,728	$14,518,150
Long Term Debt:		
Long Term Debt:	$20,850,947	$20,996,970
Total Long Term Debt	$20,850,947	$20,996,970
Current & Accrued Liabilities:		
Accounts Payable	$183,960	$183,960
Customers' Deposits - Billing	40,814	41,100
Accrued Taxes, Taxes Other Than Income	4,899	4,899
Accrued Taxes, income Taxes	281,095	281,095
Accrued Interest on Other Liabilities	46,481	46,481
Miscellaneous Current & Accrued Liabilities	229,924	229,924
Total Current & Accrued Liabilities	$787,173	$787,459
Contributions in Aid of Construction:		
Contributions in Aid of Construction (Net)	$7,129,863	$7,538,563
Total Contributions in Aid of Construction	$7,129,863	$7,538,563
Accumulated Deferred Income Taxes		
Liberalized Depreciation - Federal	$5,282,403	$5,396,403
Liberalized Depreciation - State	1,650,087	1,962,797
Total Accumulated Deferred Income Taxes	$6,932,490	$7,359,200
Total Capitalization & Liabilities	$49,671,201	$51,200,342

Columbia Water Company

Original Cost of Utility Plant in Service at
December 31, 2022 and December 31, 2023
Answer to 52 Pa. Code § 53.52 (c)(3)

Columbia Water Company's Utility Plant In Service at December 31, 2022 and December 31, 2023 is contained in Supporting Schedules 3 and 4 of this report.

Columbia Water Company

Reserve for Depreciation of Utility Plant as of
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(4)
(Revised)

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Reserve for Depreciation		
Columbia Water System		
Total Plant In Service	$19,993,023	$21,633,570
Plant In Service - Net of Pennvest	16,931,182	18,191,589
Pennvest Plant Only	3,061,838	3,441,978
Marietta Water System	$2,619,465	$2,743,640

*East Donegal has been removed. However, the East Donegal data in Supporting Schedule 4 has been retained for informational purposes.

Columbia Water Company

Statement of Operating Income Setting Forth the Operating Revenues
and Expenses at Present Rates by Detail Accounts for the Twelve Months
Ended December 31, 2022 and December 31, 2023
Answer to Pa. Code 53.52 (c)(5)

	Per Books Year Ended 12/31/2022	Year Ended 12/31/2023 Anticipated at Present Rates
Operating Revenue	$7,473,205	$7,528,572
Operating Revenue Deductions:		
Operating Expenses	$3,843,101	$4,277,665
Depreciation Expense	1,456,380	1,495,000
Amortization Expense	37,893	38,400
Deferred Income Taxes	227,853	240,000
Taxes & Assessments	239,638	249,800
Total Operating Revenue Deductions	$5,804,865	$6,300,865
Net Operating Income	$1,668,340	$1,227,707
Non-Operating Income & Expenses:		
Merchandising Sales & Jobbing Work (Net)	$13,473	$12,500
Interest & Dividend Income	0	4,000
Non-Utility Income	0	700
Miscellaneous Non-Utility Expenses	(26,015)	(25,300)
Interest Expense	(659,992)	(740,028)
Total Non-Operating Income & Expenses	($672,534)	($748,128)
Net Income	$995,806	$479,579

Columbia Water Company

Statement Detailing Major Changes in the Operating or Financial Condition Occurring Between December 31, 2022 and April 30, 2023
Answer to 52 Pa. Code § 53.52 (c)(6)

There were no major accounting changes between December 31, 2022 and April 30, 2023 which would affect the operating or financial condition of The Columbia Water Company.

COLUMBIA WATER COMPANY

Information to Accompany
Supplement No. 121 to
Tariff Water – Pa. P.U.C. No. 7

Supporting Schedules

(REVISED)

PURSUANT TO 52 PA. CODE § 53.52 OF THE COMMISSION'S TARIFF REGULATIONS

SECTION 2

COLUMBIA WATER COMPANY

Table of Contents

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SECTION 2

SUPPORTING SCHEDULES
(REVISED)

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Calculation of 2023 Pro Forma Salaries and Wages
(Revised)

Account Title	2022 Salaries & Wages	2023 Pro Forma Salaries & Wages	2023 Increase
Production	$437,258	$442,070	$4,812
Distribution	555,483	591,597	36,114
Adminstration	461,145	478,513	17,368
Officers	40,000	37,500	(2,500)
Health Opt-Out Expensed	6,562	0	(6,562)
Total Salaries & Wages (Expensed)	$1,500,448	$1,549,680	$49,232
Capitalized & Other - Salaries & Wages	116,725	144,930	28,205
Total Salaries & Wages	$1,617,173	$1,694,610	$77,437

Columbia Water Company

Analysis of the 2022 and 2023 Salaries, Wages & Capitalized Labor

Account Description	2022 Salaries & Wages Total	2022 Accrued Vacation & Sick Time	2023 Capitalized Salaries & Wages	2023 Expensed Salaries & Wages
Production	$437,258.00	$0.00	$0.00	$437,258.00
Distribution	672,208.00	0.00	116,725.00	555,483.00
Administration	461,145.00	0.00	0.00	461,145.00
Officers	40,000.00	0.00	0.00	40,000.00
Health Opt Out	6,562.00	0.00	0.00	6,562.00
	$1,617,173.00	$0.00	$116,725.00	$1,500,448.00

Account Description	2023 Salaries & Wages Total	2023 Accrued Vacation & Sick Time	2023 Capitalized Salaries & Wages	2023 Expensed Salaries & Wages
Production	$442,070	$0	$0	$442,070
Distribution	736,527	0	144,930	591,597
Administration	478,513	0	0	478,513
Officers	37,500	0	0	37,500
	$1,694,610	$0	$144,930	$1,549,680

(REDACTED)

[redacted]

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Associated Increases/Decreases in Employer Paid Taxes
Due to Personnel Adjustments, Salary and Wage Increases

F.I.C.A.:

Based on Pro Forma Salaries & Wages	
Social Security	$92,665
Medicare	23,343

Total F.I.C.A. (Going-Level)	$116,008
Less: F.I.C.A. Tax (Per Books)	110,914

Going-Level Adjustment	$5,094
	=======

Pa. Unemployment Tax:

Payments for $10,000 or less	
PA Unemployment Tax (Going-Level)	$3,379
Less: PA Enemployment Tax (Per Books)	3,733

Going-Level Adjustment	($354)
	=======

F.U.T.A.

Payments for $7,000 or less	
F.U.T.A Tax (Going-Level)	$1,124
Less: F.U.T.A Tax (Per Books)	1,274

Going-Level Adjustment	($150)
	=======

Note: Refer to Supporting Schedule No. 2 for the Detailed Calculations.

The Columbia Water Company
Columbia Water System

Utility Plant In Service
December 31, 2022 and December 31, 2023

Acct. No.	Account Title	Plant in Service 12/31/2022	2023 Plant Activity Additions	Retirements	Adjustments	Plant in Service 12/31/2023
Non-Depreciable Plant:						
301.1	Organization	$300.00				$300.00
302.1	Franchises & Consents	366,159.66				366,159.66
303.2	Power & Pumping Land	413,927.98				413,927.98
303.4	Trans. & Distr. Land & R/W	341,623.23				341,623.23
303.5	Office Land	4,000.00				4,000.00
Total Non-Depreciable Plant		$1,126,010.87	$0.00	$0.00	$0.00	$1,126,010.87
Depreciable Plant:						
304.2	Pumping Structures & Impr.	$1,171,433.07				$1,171,433.07
304.3	Water Treatment Structures & Impr.	9,816,138.26				9,816,138.26
304.4	Trans. & Distr. Structures & Impr.	125,826.00	1,850,000.00			1,975,826.00
304.5	General Structures & Impr.	577,535.54				577,535.54
306.2	Lake, River & Other Intakes	358,772.00				358,772.00
307	Wells & Springs	0.00				0.00
309.2	Supply Mains	1,675,275.92				1,675,275.92
310.4	Power Generation Equipment	799,519.62				799,519.62
311.3	Pumping Equipment	1,292,598.16				1,292,598.16
320.3	Water Treatment Equipment	4,747,304.84	152,075.00			4,899,379.84
330.40	Distr. Reservoirs & Standpipes	3,718,511.18				3,718,511.18
330.41	Tank Painting	606,837.00				606,837.00
330.42	Tank Painting - Large Storage Tanks	554,228.00				554,228.00
	Total Account 330	$4,879,576.18	$0.00	$0.00	$0.00	$4,879,576.18
331.01	Mains - 4" & Under	$75,025.96				$75,025.96
331.02	Mains - 6"-8"	1,146,116.95	306,000.00	693.80		1,453,423.15
331.11	Mains - CI & DI, 4" & Under	43,096.25				43,096.25
331.12	Mains - CI & DI, 6"-8"	7,052,996.51				7,052,996.51
331.13	Mains - CI & DI, 10"-16"	8,395,822.31				8,395,822.31
331.22	Mains - Transite, 6"-8"	461.00				461.00
331.31	Mains - Steel, 4" & Under	274.00				274.00
331.32	Mains - Steel, 6"-8"	4,760.00				4,760.00
331.33	Mains - Steel, 10"-16"	101,582.00				101,582.00
331.51	Mains - Copper & Brass, 4" & Under	10,109.00				10,109.00
331.6	Mains - PVC,6"- 8"	65,247.52				65,247.52
331.61	Mains - Plastic, 4" & Under	28,922.00				28,922.00
331.71	Valves, 4" & Under	25,922.58				25,922.58
331.72	Valves, 6"-8"	1,237,587.97				1,237,587.97
331.73	Valves, 10"-14"	995,162.98				995,162.98
331.75	Valves Boxes	295,744.93				295,744.93
331.76	Blowoffs	34,971.08				34,971.08
331.77	Reducing Valves	84,269.00				84,269.00
331.78	Vaults	10,001.91				10,001.91
331.80	Special Construction	238,489.03				238,489.03
339.4	Other Plant & Miscellaneous Equipmen	20,967.42				20,967.42
349.3	Instrumentation	983,283.36	11,875.00			995,158.36
350.3	Wastewater Treatment Equipment	329,360.68				329,360.68
	Total Account 331	21,182,126.42	317,875.00	693.80	0.00	21,499,307.62
333.10	Services - 6"-8"	$78,244.13	$54,100.00			$132,344.13
333.20	Services - Other	2,621,995.35				2,621,995.35
	Total Account 333	$2,700,239.48	$54,100.00	$0.00	$0.00	$2,754,339.48
334.40	Meters & Meter Installations	$3,132,217.74	$235,625.00	$16,500.00		$3,351,342.74
335.40	Hydrants	1,233,099.64				1,233,099.64
340.10	Office Furniture	$82,834.43	$10,500.00			93,334.43
340.20	Office Equipment	44,824.51	13,800.00			58,624.51
340.05	Office Equipment - Computers	213,056.45				213,056.45
	Total Account 340	$340,715.39	$24,300.00	$0.00	$0.00	$365,015.39
341.5	Transportation Equipment	$731,878.03				$731,878.03
342.5	Stores Equipment	8,856.18				8,856.18
343.5	Tools, Shop & Work Equipment	249,850.25	48,000.00			297,850.25
344.5	Laboratory Equipment	47,353.32				47,353.32
345.5	Power Operated Equipment	548,849.73				548,849.73
346.5	Communication Equipment	194,639.33				194,639.33
347.5	Miscellaneous Equipment	133,148.29				133,148.29
348.1	WTP & Pump Station Security System	1,083,560.11				1,083,560.11
348.2	Distribution System Mapping	64,387.35				64,387.35
348.8	Main Office Security System	17,878.67				17,878.67
Total Depreciable Plant		$57,112,779.52	$2,681,975.00	$17,193.80	$0.00	$59,777,560.72
Total Plant in Service		$58,238,790.39	$2,681,975.00	$17,193.80	$0.00	$60,903,571.59

The Columbia Water Company
Marietta Gravity Water System

Utility Plant in Service
December 31, 2022 and December 31, 2023

Acct. No.	Account Title	Plant in Service 12/31/2022	2023 Plant Activity Additions	Retirements	Adjustments	Plant in Service 12/31/2023
Non-Depreciable Plant:						
301.1	Organization	$12,793.00	$0.00	$0.00		12,793.00
303.2	Power & Pumping Land	69,232.85	0.00	0.00		69,232.85
303.5	General Land	10,077.58	0.00	0.00		10,077.58
339.1	Intangible - Other Plant & Misc. Eq.	1,202.47	0.00	0.00		1,202.47
Total Non-Depreciable Plant		$93,305.90	$0.00	$0.00	$0.00	$93,305.90
Depreciable Plant:						
304.4	Trans. & Distr. Structures & Impr.	$2,878,803.56	$0.00	$0.00		$2,878,803.56
307.2	Well & Springs	172,799.54	0.00	0.00		172,799.54
308.2	Infiltration Galleries & Tunnels	43,082.18	0.00	0.00		43,082.18
311.4	Pumping Equipment	297,658.05	0.00	0.00		297,658.05
320.3	Water Treatment Equipment	212,022.92	0.00	0.00		212,022.92
331.4	Distribution Mains	1,619,105.43	0.00	0.00		1,619,105.43
333.4	Services	61,959.93	0.00	0.00		61,959.93
334.4	Meters & Meter Installations	490,615.76	0.00			490,615.76
335.4	Hydrants	103,251.47	0.00	0.00		103,251.47
341.5	Transportation Equipment	15,887.20	0.00	0.00		15,887.20
347.5	Miscellaneous Equipment	54,536.27	0.00	0.00		54,536.27
348.1	WTP & Pump Station Security	0.00	0.00	0.00		0.00
348.5	Other Tangible Plant	57,820.08	0.00	0.00		57,820.08
Total Depreciable Plant		$6,007,542.39	$0.00	$0.00	$0.00	$6,007,542.39
Total Plant in Service		$6,100,848.29	$0.00	$0.00	$0.00	$6,100,848.29

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Total Plant in Service

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023 (g) + (h) - (i) + (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(k)
Depreciable Plant:										
304.2	Pumping Structures & Improvements	$1,171,433	$1,171,433	$1,171,433	2.38%	$27,880	$561,321	$0	$0	$589,201
304.3	Water Treatment Structures & Impr.	9,816,138	9,816,138	9,816,138	2.22%	217,918	1,985,245	0	0	2,203,163
304.4	Trans. & Distr. Structures & Impr.	125,626	1,975,626	1,050,626	3.55%	37,304	30,294	0	0	67,598
304.5	General Structures & Impr.	577,536	577,536	577,536	2.53%	14,612	431,978	0	0	446,591
306.2	Lake, River & Other Intakes	358,772	358,772	358,772	1.90%	6,817	137,721	0	0	144,538
307	Wells & Springs	0	0	0	2.22%	0	0	0	0	0
309.2	Supply Mains	1,675,276	1,675,276	1,675,276	1.33%	22,281	167,108	0	0	189,389
310.4	Power Generation Equipment	799,520	799,520	799,520	3.89%	31,101	125,286	0	0	156,387
311.3	Pumping Equipment	1,292,598	1,292,598	1,292,598	3.04%	39,285	481,634	0	0	520,929
320.3	Water Treatment Equipment	4,747,305	4,899,380	4,823,348	2.04%	98,396	287,647	0	0	386,043
330.40	Distribution Reservoirs & Standpipes	$3,718,511	$3,718,511	$3,718,511	2.64%	98,169	$2,047,081	$0	$0	$2,145,250
330.41	Tank Painting	606,837	606,837	606,837	10.00%	0	606,837	0	0	606,837
330.42	Tank Painting - Large Storage Tanks	554,228	554,228	554,228	3.33%	18,456	9,228	0	0	27,684
	Total Account 330	$4,879,576	$4,879,576	$4,879,576	2.39%	$116,624	$2,663,146	$0	$0	$2,779,770
331.01	Mains - 4" & Under	$75,026	$75,026	75,026	4.99%	$3,744	$31,209	$894	$0	$34,259
331.02	Mains - 6"-8"	1,148,117	1,453,423	1,300,770	2.83%	36,812	480,115	0	0	516,927
331.11	Mains - CI & DI, 4" & Under	43,096	43,096	43,096	2.00%	862	12,358	0	0	13,220
331.12	Mains - CI & DI, 6"-8"	7,052,997	7,052,997	7,052,997	1.67%	117,785	1,691,911	0	0	1,809,696
331.13	Mains - CI & DI, 10"-16"	8,395,822	8,395,822	8,395,822	1.38%	115,862	1,885,976	0	0	2,001,838
331.22	Mains - Transite, 6"-8"	461	461	461	6.51%	0	461	0	0	461
331.31	Mains - Steel, 4" & Under	274	274	274	6.57%	0	274	0	0	274
331.32	Mains - Steel, 6"-8"	4,760	4,760	4,760	3.15%	150	3,046	0	0	3,196
331.33	Mains - Steel, 10"-16"	101,582	101,582	101,582	1.76%	1,788	33,731	0	0	35,519
331.51	Mains - Copper & Brass, 4" & Under	10,109	10,109	10,109	12.48%	0	10,109	0	0	10,109
331.6	Mains - PVC 6"- 8"	65,248	65,248	65,248	1.25%	816	1,224	0	0	2,040
551.61	Mains - Plastic, 4" & Under	28,922	28,922	28,922	3.25%	940	16,888	0	0	17,828
331.71	Valves, 4" & Under	25,923	25,923	25,923	10.05%	0	25,923	0	0	25,923
331.72	Valves, 6"-8"	1,237,588	1,237,588	1,237,588	2.95%	36,509	486,896	0	0	523,405
331.73	Valves, 10"-14"	995,163	995,163	995,163	2.17%	21,595	350,938	0	0	372,533
331.75	Valves Boxes	295,745	295,745	295,745	3.13%	9,257	128,998	0	0	138,255
331.76	Blowoffs	34,971	34,971	34,971	4.13%	1,444	25,646	0	0	27,090
331.77	Reducing Valves	84,269	84,269	84,269	6.62%	0	84,269	0	0	84,269
331.78	Vaults	10,002	10,002	10,002	2.09%	209	3,242	0	0	3,451
331.80	Special Construction	238,439	238,439	238,439	2.59%	6,176	75,236	0	0	81,412
339.4	Other Plant & Misc. Equipment	20,967	20,967	20,967	2.00%	419	3,143	0	0	3,562
349.3	Instrumentation	983,283	995,158	989,221	6.67%	65,981	485,140	0	0	551,121
350.3	Wastewater Treatment Equipment	329,361	329,361	329,361	2.04%	6,719	50,392	0	0	57,111
	Total Account 331	$21,182,127	$21,499,308	$21,340,718	2.00%	$427,057	$5,887,125	$894	$0	$6,313,498
333.10	Services - 6" - 8"	$78,244	$132,344	$105,294	4.83%	$5,086	$33,776	$0	$0	$38,862
333.20	Services - Other	2,621,995	2,621,995	2,621,995	5.24%	137,393	2,119,391	0	0	2,256,784
	Total Account 333	$2,700,239	$2,754,339	$2,727,289	5.22%	$142,478	$2,153,167	$0	$0	$2,295,645
334.4	Meters	$3,132,218	$3,351,343	$3,241,780	8.00%	$259,342	$2,787,639	$16,500	$0	$3,010,481
336.4	Fire Hydrants	1,233,100	1,233,100	1,233,100	2.15%	26,512	400,702	0	0	427,214
340.10	Office Furniture	$82,834	$93,334	$88,084	7.12%	1,222	$70,927	$0	$0	$72,149
340.20	Office Equipment	44,824	58,625	51,724	2.43%	1,257	31,973	0	0	33,230
340.30	Office Equipment - Computers	213,057	213,057	213,057	8.64%	1,465	196,096	0	0	197,563
	Total Account 340	$340,715	$365,016	$352,865	1.12%	$3,944	$298,998	$0	$0	$302,942
341.5	Transportation Equipment	$731,878	$731,878	$731,878	20.00%	51,079	$476,481	$0	$0	$527,560
342.5	Stores Equipment	8,858	8,858	8,858	2.86%	253	4,630	0	0	4,883
343.6	Tools, Shop & Work Equipment	249,850	297,850	273,850	0.98%	2,684	133,527	0	0	136,211
344.6	Laboratory Equipment	47,353	47,353	47,353	0.80%	379	46,335	0	0	46,714
345.5	Power Operated Equipment	548,850	548,850	548,850	6.55%	35,950	254,673	0	0	290,623
346.5	Communication Equipment	194,639	194,639	194,639	5.53%	10,764	176,518	0	0	187,282
347.6	Miscellaneous Equipment	133,148	133,148	133,148	6.29%	8,375	118,552	0	0	126,927
348.1	WTP & Pump Station Security	1,083,560	1,083,560	1,083,560	6.67%	72,273	378,862	0	0	451,135
348.2	Distribution System Mapping	64,387	64,387	64,387	5.00%	3,219	18,679	0	0	19,898
348.8	Main Office Security	17,879	17,879	17,879	6.67%	1,193	7,754	0	0	8,947
	Total Depreciable Plant	$57,112,779	$58,777,561	$58,445,170	2.84%	$1,657,741	$19,993,023	$17,194	$0	$21,633,570
Non-Depreciable Plant:										
301.1	Organization	$300	$300	$300						
302.1	Franchises & Consents	366,160	366,160	366,160						
303.2	Power & Pumping Land	413,928	413,928	413,928						
303.4	Trans. & Distr. Land	341,623	341,623	341,623						
303.5	General Land	4,000	4,000	4,000						
	Total Non-Depreciable Plant	$1,126,011	$1,126,011	$1,126,011						
	Total Plant in Service	$58,238,790	$60,903,572	$59,571,181						

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
PennVest Plant Only

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant:									
304.3	Water Treatment Structures & Impr.	$8,274,383	$8,274,383	$8,274,383	2.22%	$183,891	$1,706,369	$0	$1,890,060
309.2	Supply Mains	1,059,906	1,059,906	1,059,906	1.33%	$14,097	105,727	0	119,824
311.3	Pumping Equipment	481,740	481,740	481,740	3.04%	14,645	117,716	0	132,361
320.3	Water Treatment Equipment	3,835,347	3,835,347	3,835,347	2.04%	78,241	587,711	0	665,952
330.4	Tank Painting - Large Storage Tanks	554,228	554,228	554,228	3.33%	16,456	9,228	0	27,684
	Transmission & Distribution Mains								
349.3	Instrumentation	963,882	963,882	963,882	6.67%	64,291	484,695	0	548,986
350.3	Wastewater Treatment Equipment	329,361	329,361	329,361	2.04%	6,719	50,392	0	57,111
	Total Account 331	$1,293,243	$1,293,243	$1,293,243	5.49%	$71,010	$535,087	$0	$606,097
Total Depreciable Plant		$15,498,847	$15,498,847	$15,498,847	2.45%	$380,140	$3,061,838	$0	$3,441,978
Non-Depreciable Plant:									
303.2	Power & Pumping Land	$248,160	$248,160						
Total Non-Depreciable Plant		$248,160	$248,160						
Total Plant in Service		$15,747,007	$15,747,007						

Total Work Order #08-18	$17,255,017	
Less:		
Company Provided Funds		
2015	815,369	Supply Mains
2016	1,391,971	WTP Structures & Improvements
Total PennVest Provided Funds	$15,247,677	

The painting of a Distribution Tank in 2022 was funded by a PennVest loan.

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Plant in Service Net of PennVest

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023 (g) + (h) - (i) + (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(k)
Depreciable Plant:										
304.2	Pumping Structures & Improvements	$1,171,433	$1,171,433	$1,171,433	2.38%	$27,880	$561,321	$0	$0	$589,201
304.3	Water Treatment Structures & Impr.	1,541,755	1,541,755	1,541,755	2.22%	34,227	278,873	0	0	313,100
304.4	Trans. & Distr. Structures & Impr.	125,828	1,975,828	1,050,826	3.55%	37,304	30,294	0	0	67,598
304.5	General Structures & Impr.	577,536	577,536	577,536	2.53%	14,612	431,979	0	0	446,591
306.2	Lake, River & Other Intakes	358,772	358,772	358,772	1.90%	6,817	137,721	0	0	144,538
307	Wells & Springs	0	0	0	2.22%	0	0	0	0	0
309.2	Supply Mains	615,370	615,370	615,370	1.33%	8,164	61,381	0	0	69,565
310.4	Power Generation Equipment	799,520	799,520	799,520	3.89%	31,101	125,286	0	0	156,387
311.3	Pumping Equipment	810,858	810,858	810,858	3.04%	24,650	363,917	0	0	388,567
320.3	Water Treatment Equipment	911,958	1,064,033	987,996	2.04%	20,155	(300,064)	0	0	(279,909)
330.40	Distribution Reservoirs & Standpipes	$3,718,511	$3,718,511	$3,718,511	2.64%	98,169	$2,047,081	$0	$0	$2,145,250
330.41	Tank Painting	606,837	606,837	606,837	10.00%	0	606,837	0	0	606,837
330.42	Tank Painting - Large Storage Tanks	0	0	0	3.33%	0	$0	0	0	$0
	Total Account 330	$4,325,348	$4,325,348	$4,325,348	2.27%	$98,169	$2,653,918	$0	$0	$2,752,087
331.01	Mains - 4" & Under	$75,026	$75,026	75,026	4.99%	$3,744	$31,209	$694	$0	$34,259
331.02	Mains - 6"-8"	1,148,117	1,453,423	1,300,770	2.63%	36,812	480,115	0	0	516,927
331.11	Mains - CI & DI, 4" & Under	43,098	43,098	43,098	2.00%	862	12,358	0	0	13,220
331.12	Mains - CI & DI, 6"-8"	7,052,997	7,052,997	7,052,997	1.67%	117,785	1,891,910	0	0	1,809,695
331.13	Mains - CI & DI, 10"-16"	8,395,822	8,395,822	8,395,822	1.38%	115,862	1,885,976	0	0	2,001,838
331.22	Mains - Transite, 6"-8"	461	461	461	6.51%	0	461	0	0	461
331.31	Mains - Steel, 4" & Under	274	274	274	6.57%	0	274	0	0	274
331.32	Mains - Steel, 6"-8"	4,760	4,760	4,760	3.15%	150	3,048	0	0	3,198
331.33	Mains - Steel, 10"-16"	101,582	101,582	101,582	1.78%	1,788	33,731	0	0	35,519
331.51	Mains - Copper & Brass, 4" & Under	10,109	10,109	10,109	12.48%	0	10,109	0	0	10,109
331.6	Mains - PVC 6" - 8"	65,248	65,248	65,248	1.25%	816	1,224	0	0	2,040
551.61	Mains - Plastic, 4" & Under	28,922	28,922	28,922	3.25%	940	16,888	0	0	17,828
331.71	Valves, 4" & Under	25,923	25,923	25,923	10.05%	0	25,923	0	0	25,923
331.72	Valves, 6"-8"	1,237,588	1,237,588	1,237,588	2.95%	36,509	486,895	0	0	523,404
331.73	Valves, 10"-14"	995,183	995,183	995,183	2.17%	21,595	350,938	0	0	372,533
331.75	Valves Boxes	295,745	295,745	295,745	3.13%	9,257	128,998	0	0	138,255
331.78	Blowoffs	34,871	34,871	34,871	4.13%	1,444	25,646	0	0	27,090
331.77	Reducing Valves	84,269	84,269	84,269	6.62%	0	84,269	0	0	84,269
331.78	Vaults	10,002	10,002	10,002	2.09%	209	3,242	0	0	3,451
331.80	Special Construction	238,439	238,439	238,439	2.59%	6,178	75,236	0	0	81,412
339.4	Other Plant & Misc. Equipment	20,967	20,967	20,967	2.00%	419	3,143	0	0	3,562
349.3	Instrumentation	19,401	31,278	25,339	6.67%	1,690	445	0	0	2,135
350.3	Wastewater Treatment Equipment	0	0	0	2.04%	0	0	0	0	0
	Total Account 331	$19,888,884	$20,206,065	$20,047,475	1.78%	$356,057	$5,352,036	$694	$0	$5,707,399
333.10	Services - 6" - 8"	$ 376,244	$132,344	$105,294	4.83%	$5,086	$33,776	$0	$0	$38,862
333.20	Services - Other	2,621,995	2,821,995	2,821,995	5.24%	137,393	2,119,391	0	0	2,256,784
	Total Account 333	$2,700,239	$2,754,339	$2,727,289	5.22%	$142,478	$2,153,167	$0	$0	$2,295,645
334.4	Meters	$3,132,218	$3,351,343	$3,241,781	8.00%	$259,342	$2,767,640	$16,800	$0	$3,010,482
335.4	Fire Hydrants	1,233,100	1,233,100	1,233,100	2.15%	26,512	400,701	0	0	427,213
340.10	Office Furniture	$82,834	$93,334	$88,084	7.14%	$1,222	$70,927	$0	$0	$72,149
340.20	Office Equipment	44,824	58,626	51,725	2.43%	1,257	31,972	0	0	33,229
340.30	Office Equipment - Computers	213,057	213,057	213,057	8.64%	1,465	196,098	0	0	197,563
	Total Account 340	$340,715	$365,016	$352,866	1.12%	$3,944	$298,997	$0	$0	$302,941
341.5	Transportation Equipment	$731,878	$731,878	$731,878	20.00%	$51,079	$476,481	$0	$0	$527,560
342.5	Stores Equipment	6,656	6,656	6,656	2.66%	253	4,630	0	0	4,883
343.5	Tools, Shop & Work Equipment	249,850	297,850	273,850	0.96%	2,684	133,527	0	0	136,211
344.5	Laboratory Equipment	47,353	47,353	47,353	0.80%	379	46,335	0	0	46,714
345.5	Power Operated Equipment	548,850	548,850	548,850	6.55%	35,950	254,677	0	0	290,627
346.5	Communication Equipment	194,639	194,639	194,639	5.53%	10,764	176,518	0	0	187,282
347.5	Miscellaneous Equipment	133,148	133,148	133,148	6.29%	8,375	118,552	0	0	126,927
348.1	WTP & Pump Station Security	1,083,560	1,083,560	1,083,560	6.67%	72,273	378,862	0	0	451,135
348.2	Distribution System Mapping	64,387	64,387	64,387	5.00%	3,219	16,679	0	0	19,898
348.8	Main Office Security	17,879	17,879	17,879	6.67%	1,193	7,754	0	0	8,947
Total Depreciable Plant		$41,613,932	$44,278,714	$42,946,323	2.97%	$1,277,801	$16,931,182	$17,194	$0	$18,191,589
Non-Depreciable Plant:										
301.1	Organization	$300	$300	$300						
302.1	Franchises & Contents	366,180	366,180	366,180						
303.2	Power & Pumping Land	165,768	165,768	165,768						
303.4	Trans. & Distr. Land	341,623	341,623	341,623						
303.5	General Land	4,000	4,000	4,000						
Total Non-Depreciable Plant		$877,851	$877,851	$877,851						
Total Plant in Service		$42,491,783	$45,156,565	$43,824,174						

The Columbia Water Company

Account 340.10 Office Furniture

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$88,084
Less:	
Accumulated Depreciation At December 31, 2022	70,927
Depreciable Average Plant Balance at December 31, 2023	17,157
Annual Depreciation Rate	7.12%
2023 Annual Depreciation Expense	$1,222
Accumulated Depreciation Reserve at December 31, 2023	$72,149

The Columbia Water Company

Account 340.30 Office Equipment - Computers

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$213,057
Less:	
Accumulated Depreciation At December 31, 2022	196,098
Depreciable Average Plant Balance at December 31, 2023	16,959
Annual Depreciation Rate	8.64%
2023 Annual Depreciation Expense	$1,465
Deduct:	
Retirements	$0
Accumulated Depreciation Reserve at December 31, 2023	$197,563

The Columbia Water Company

Account 341.5 - Transportation Equipment

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$731,878
Less:	
Accumulated Depreciation At December 31, 2022	476,481
Depreciable Average Plant Balance at December 31, 2023	255,397
Annual Depreciation Rate	20%
2023 Annual Depreciation Expense	$51,079
Deduct:	
Retirements	$0
Add:	
Salvage	$0
Accumulated Depreciation Reserve at December 31, 2023	$527,560

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant In Service 12/31/2022	Plant In Service 12/31/2023	Average Plant In Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
Non-Depreciable Plant:Non-Depreciable Plant:												
ORGANIZATION	301	301.1		$808.38	$808.38	$808.38		$0.00	$0.00			$0.00
OTHER EXP OF CONST	301.1	301.1		10,341.14	10,341.14	10,341.14		10,341.14	0.00			10,341.14
INTEREST	301.1	301.1		1,843.48	1,843.48	1,843.48		0.00	0.00			0.00
Total 301.1				$12,793.00	$12,793.00	$12,793.00		$10,341.14	$0.00	$0.00	$0.00	$10,341.14
ADMIN & PROMO	303	339.1		$1,202.47	$1,202.47	$1,202.47		$0.00	$0.00			$0.00
WATER SUPPLY RES (LAND)	311.1	303.2		$1,557.65	$1,557.65	$1,557.65		$0.00	$0.00			$0.00
ENG DURING CONST	311.5	303.2		6,029.70	6,029.70	6,029.70		6,029.70	0.00			6,029.70
LAND - STANDPIPE	311.6	303.2		61,645.50	61,645.50	61,645.50		0.00	0.00			0.00
Total 303.2				$69,232.85	$69,232.85	$69,232.85		$6,029.70	$0.00	$0.00	$0.00	$6,029.70
OTHER GENERAL LAND	311.6	303.5		$10,077.58	$10,077.58	$10,077.58		$0.00	$0.00			$0.00
Total Non-Depreciable Plant				$93,305.90	$93,305.90	$93,305.90		$16,370.84	$0.00	$0.00	$0.00	$16,370.84
Depreciable Plant:Depreciable Plant:												
STANDPIPE (ADVANCE TANK)	312.5	304.4		$593,659.60	$593,659.60	$593,659.60	0.0250	$385,888.65	$14,841.49			$400,730.04
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		1,618,079.63	1,618,079.63	1,618,079.63	0.0142	597,410.19	22,976.73			620,386.92
DESIGN/ENG.-SYSTEM IMP.	312.5	304.4		282,626.15	282,626.15	282,626.15	0.0142	104,348.20	4,013.29			108,361.49
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		56,405.63	56,405.63	56,405.63	0.0142	20,024.53	800.96			20,825.49
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		21,747.35	21,747.35	21,747.35	0.0142	7,411.64	308.81			7,720.45
TANK PAINTING		304.4		306,285.00	306,285.00	306,285.00	0.0667	112,360.65	20,429.21			132,789.86
Total 304.4				$2,878,803.56	$2,878,803.56	$2,878,803.56		$1,227,443.76	$63,370.49	$0.00	$0.00	$1,290,814.25
SPRINGS & WELLS	312.13	307.2		$54,392.65	$54,392.65	$54,392.65		$54,392.65	$0.00			$54,392.65
WELLS (YORK)	312.13	307.2	2002	118,406.89	118,406.89	118,406.89	0.0500	118,406.89	0.00			118,406.89
Total 307.2				$172,799.54	$172,799.54	$172,799.54		$172,799.54	$0.00	$0.00	$0.00	$172,799.54
INTAKE COND	312.14	308.2		$9,208.79	$9,208.79	$9,208.79		$9,208.79	$0.00			$9,208.79
AQU & SUPPLY MAIN	312.14	308.2		33,873.39	33,873.39	33,873.39		33,873.39	0.00			33,873.39
Total 308.2				$43,082.18	$43,082.18	$43,082.18		$43,082.18	$0.00	$0.00	$0.00	$43,082.18

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
PLUMBING SYST	316	311.4		$40,469.73	$40,469.73	$40,469.73		$40,469.73	$0.00			$40,469.73
STANDBY POWER FACILITY	316	311.4		53,685.00	53,685.00	53,685.00	0.0250	45,633.31	1,342.13			46,975.44
STANDBY POWER FACILITY- ADDITIONS	316	311.4		17,989.49	17,989.49	17,989.49	0.0250	14,841.71	449.74			15,291.45
STANDBY POWER FACILITY- ADDITIONS	316	311.4		3,582.27	3,582.27	3,582.27	0.0250	2,895.68	89.58			2,985.22
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		11,500.00	11,500.00	11,500.00		11,500.00				11,500.00
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		6,656.02	6,656.02	6,656.02	0.0500	6,656.02				6,656.02
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		9,691.35	9,691.35	9,691.35	0.0500	9,691.35				9,691.35
PUMPING EQUIP. CHICKIES ELECTRIC(TURBINE)	316	311.4		13,400.00	13,400.00	13,400.00	0.0500	13,400.00				13,400.00
PUMPING EQUIP. (YORK COUNTY)	316	311.4		48,751.75	48,751.75	48,751.75	0.0500	48,751.75				48,751.75
PUMPING EQUIP.	316	311.4	2003	9,490.67	9,490.67	9,490.67	0.0500	9,490.67				9,490.67
PUMPING EQUIP.	316	311.4	2004	7,033.60	7,033.60	7,033.60	0.0500	6,682.15	351.45			7,033.60
PUMPING EQUIP.	316	311.4	2010	15,984.45	15,984.45	15,984.45	0.0500	10,390.39	799.22			11,189.61
PUMPING EQUIP.	316	311.4	2011	6,746.72	6,746.72	6,746.72	0.0500	4,049.50	337.44			4,386.94
PUMPING EQUIP.	316	311.4	2013	52,675.00	52,675.00	52,675.00	0.0500	25,020.63	2,633.75			27,654.38
Total 311.4				$297,658.05	$297,658.05	$297,658.05		$249,472.87	$6,003.29	$0.00	$0.00	$255,476.16
LEASE CHLORINE HOUSE	320	320.3		$642.00	$642.00	$642.00		$642.00	$0.00			$642.00
CHEM TREAT HOUSE	320	320.3		10,781.30	10,781.30	10,781.30		10,781.30	0.00			10,781.30
DRYING BEDS	320	320.3		41,931.00	41,931.00	41,931.00	0.0142	14,885.90	595.42			15,481.32
PURIFICATION SYSTEM	320	320.3	2004	14,871.56	14,871.56	14,871.56	0.0500	14,128.51	743.05			14,871.56
PURIFICATION SYSTEM	320	320.3	2005	137,609.70	137,609.70	137,609.70	0.0500	123,853.34	6,880.49			130,733.83
PURIFICATION SYSTEM	320	320.3	2006	6,187.36	6,187.36	6,187.36	0.0500	5,259.49	309.37			5,568.86
Total 320.3				$212,022.92	$212,022.92	$212,022.92		$169,550.54	$8,528.33	$0.00	$0.00	$176,078.87
DIST MAINS	322	331.4		$57,958.09	$57,958.09	$57,958.09	0.0142	$57,958.09	0.00			$57,958.09
DIST MAINS	322	331.4		133,457.21	133,457.21	133,457.21	0.0142	59,825.37	1,895.09			61,720.46
DIST MAINS	322	331.4		96,164.87	96,164.87	96,164.87	0.0142	43,698.18	1,365.54			45,063.72
DIST MAINS	322	331.4		30,594.62	30,594.62	30,594.62	0.0142	13,467.93	434.44			13,902.37
DIST MAINS	322	331.4		20,804.64	20,804.64	20,804.64	0.0142	8,863.09	295.43			9,158.52
DIST MAINS	322	331.4		42,850.03	42,850.03	42,850.03	0.0142	17,646.03	608.47			18,254.50
DIST MAINS	322	331.4		21,476.09	21,476.09	21,476.09	0.0142	8,539.09	304.96			8,844.05
DIST MAINS	322	331.4		28,576.50	28,576.50	28,576.50	0.0142	10,956.60	405.79			11,362.39
DIST MAINS	322	331.4		45,760.91	45,760.91	45,760.91	0.0142	18,246.44	649.80			18,896.24
DIST MAINS	322	331.4		95,572.86	95,572.86	95,572.86	0.0142	32,572.04	1,357.13			33,929.17
DIST MAINS	322	331.4	2005	93,992.32	93,992.32	93,992.32	0.0142	24,025.30	1,334.59			25,359.89
DIST MAINS	322	331.4	2006	14,236.80	14,236.80	14,236.80	0.0142	(103,513.24)	0.00			(103,513.24)
DIST MAINS	322	331.4	2007	5,000.00	5,000.00	5,000.00	0.0142	1,136.05	71.00			1,207.05
DIST MAINS	322	331.4	2008	98,204.48	98,204.48	98,204.48	0.0142	20,918.42	1,394.50			22,312.92
DIST MAINS	322	331.4	2009	68,554.26	68,554.26	68,564.26	0.0142	13,829.22	973.47			14,802.69
DIST MAINS	322	331.4	2011	0.00	0.00	0.00	0.0142	(17,010.74)	0.00			(17,010.74)
DIST MAINS	322	331.4	2012	2,272.52	2,272.52	2,272.62	0.0142	326.59	32.27			358.86
DIST MAINS	322	331.4	2013	23,517.22	23,517.22	23,517.22	0.0142	3,172.43	333.94			3,506.37
DIST MAINS	322	331.4	2015	469,682.73	469,682.73	469,682.73	0.0142	50,021.18	6,669.49			56,690.67
DIST MAINS	322	331.4	2016	62,006.11	62,006.11	62,006.11	0.0142	5,723.18	880.49			6,603.67
DIST MAINS	322	331.4	2017	206,423.37	206,423.37	206,423.37	0.0142	16,277.86	2,959.61			19,237.47
Total 331.4				$1,619,105.43	$1,619,105.43	$1,619,105.43		$284,478.11	$21,966.11	$0.00	$0.00	$306,444.22
SERVICE PIPES STOPS	323	333.4		$22,750.32	$22,750.32	$22,750.32	0.0140	$18,267.86	$316.50			$18,584.36
SERVICES	323	333.4	2008	2,057.39	2,057.39	2,057.39	0.0140	432.02	28.80			460.82
SERVICES	323	333.4	2012	165.88	165.88	165.88	0.0140	23.48	2.32			25.80
SERVICES	323	333.4	2013	4,758.64	4,758.64	4,758.64	0.0140	632.61	66.59			699.20
SERVICES	323	333.4	2015	11,857.31	11,857.31	11,857.31	0.0140	1,245.00	166.00			1,411.00
SERVICES	323	333.4	2016	10,151.18	10,151.18	10,151.18	0.0140	923.78	142.12			1,065.90
SERVICES	323	333.4	2017	10,221.21	10,221.21	10,221.21	0.0140	787.05	143.10			930.15
Total 333.4				$61,959.93	$61,959.93	$61,959.93		$22,311.80	$867.43	$0.00	$0.00	$23,179.23

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
METERS	324	334.4		$14,898.95	$14,898.95	$14,898.95		$14,898.95	$0.00			$14,898.95
METERS	324	334.4		7,173.89	7,173.89	7,173.89		7,173.89	0.00			7,173.89
METERS	324	334.4		257.50	257.50	257.50		257.50	0.00			257.50
METERS	324	334.4		3,147.55	3,147.55	3,147.55		3,147.55	0.00			3,147.55
METERS	324	334.4		8,818.07	8,818.07	8,818.07		8,818.07	0.00			8,818.07
METERS	324	334.4		31,827.08	31,827.08	31,827.08		31,827.08	0.00			31,827.08
METERS	324	334.4		8,954.82	8,954.82	8,954.82		8,954.82	0.00			8,954.82
METERS	324	334.4		3,909.83	3,909.83	3,909.83		3,909.83	0.00			3,909.83
METERS	324	334.4		2,038.36	2,038.36	2,038.36	0.0500	2,038.36	0.00			2,038.36
METERS	324	334.4		4,947.45	4,947.45	4,947.45	0.0500	4,947.45	0.00			4,947.45
METERS	324	334.4		3,076.81	3,076.81	3,076.81	0.0500	3,076.81	0.00			3,076.81
METERS	324	334.4		3,369.88	3,369.88	3,369.88	0.0500	3,369.88	0.00			3,369.88
METERS	324	334.4		1,860.75	1,860.75	1,860.75	0.0500	1,860.75	0.00			1,860.75
METERS	324	334.4		2,229.56	2,229.56	2,229.56	0.0500	2,229.56	0.00			2,229.56
METERS	324	334.4	2002	510.67	510.67	510.67	0.0500	380.90	25.53			406.43
METERS	324	334.4	2003	4,259.50	4,259.50	4,259.50	0.0500	4,259.50	0.00			4,259.50
METERS	324	334.4	2004	592.44	592.44	592.44	0.0500	592.44	0.00			592.44
METERS	324	334.4	2005	1,389.90	1,389.90	1,389.90	0.0500	1,043.10	69.50			1,112.60
METERS	324	334.4	2006	6,082.33	6,082.33	6,082.33	0.0500	5,170.24	304.12			5,474.36
METERS	324	334.4	2007	12,742.32	12,742.32	12,742.32	0.0500	10,194.34	637.12			10,831.46
METERS	324	334.4	2008	7,120.28	7,120.28	7,120.28	0.0500	5,128.84	356.01			5,484.85
METERS	324	334.4	2009	4,279.11	4,279.11	4,279.11	0.0500	2,542.74	213.96			2,756.70
METERS	324	334.4	2010	1,441.56	1,441.56	1,441.56	0.0500	287.72	143.86			431.58
METERS	324	334.4	2011	4,414.08	4,414.08	4,414.08	0.0500	2,403.34	220.70			2,624.04
METERS	324	334.4	2012	3,279.96	3,279.96	3,279.96	0.0500	1,531.60	164.00			1,695.60
METERS	324	334.4	2013	63,459.14	63,459.14	63,459.14	0.0500	29,250.55	3,172.96			32,423.51
METERS	324	334.4	2014	68,864.81	68,864.81	68,864.81	0.0500	28,885.12	3,443.24			32,328.36
METERS	324	334.4	2015	99,898.54	99,898.54	99,898.54	0.0500	38,340.85	4,994.93			43,335.78
METERS, MEASURING CHAMBER & TRANSMITTERS	324	334.4	2016	89,359.25	89,359.25	89,359.25	0.0500	28,772.73	4,467.96			33,240.69
METERS, MEASURING CHAMBER & TRANSMITTERS	324		2017	28,611.58	28,611.58	28,611.58	0.0500	7,585.38	1,430.58			9,015.94
Total 334.2				$490,615.76	$490,615.76	$490,615.76		$260,679.47	$19,544.47	$0.00	$0.00	$280,323.94
FIRE HYDRANTS	325	335.4		$15,016.93	$15,016.93	$15,016.93		15,016.93	$0.00			$15,016.93
FIRE HYDRANTS	325	335.4	2007	31,140.79	31,140.79	31,140.79	0.0250	12,275.51	778.52			13,054.03
FIRE HYDRANTS	325	335.4	2008	1,625.00	1,625.00	1,625.00	0.0250	609.47	40.63			650.10
FIRE HYDRANTS	325	335.4	2009	1,217.01	1,217.01	1,217.01	0.0250	426.04	30.43			456.47
FIRE HYDRANTS	325	335.4	2010	4,053.95	4,053.95	4,053.95	0.0250	1,317.62	101.35			1,418.97
FIRE HYDRANTS	325	335.4	2012	7,637.06	7,637.06	7,637.06	0.0250	1,932.32	190.93			2,123.25
FIRE HYDRANTS	325	335.4	2013	4,580.28	4,580.28	4,580.28	0.0250	1,087.84	114.51			1,202.35
FIRE HYDRANTS	325	335.4	2015	12,096.57	12,096.57	12,096.57	0.0250	2,268.08	302.41			2,570.49
FIRE HYDRANTS	325	335.4	2016	7,356.74	7,356.74	7,356.74	0.0250	1,196.48	183.92			1,379.40
FIRE HYDRANTS	325		2017	18,527.14	18,527.14	18,527.14	0.0250	2,547.49	463.18			3,010.67
Total 335.4				$103,251.47	$103,251.47	$103,251.47		$38,676.78	$2,205.88	$0.00	$0.00	$40,882.66

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
TRUCK	334	341.5	2009	$15,887.20	$15,887.20	$15,887.20	0.1000	$22,243.10	$1,588.72			$23,831.82
OTHER GEN EQUIP	334	347.5		$25,238.13	$25,238.13	$25,238.13		$25,238.13	$0.00			$25,238.13
DEHUMIDIFIER	334	347.5		317.99	317.99	317.99		317.99	0.00			317.99
TRUCK	334	347.5		18,500.00	18,500.00	18,500.00		18,500.00	0.00			18,500.00
PIPE FINDER	334	347.5		854.20	854.20	854.20		854.20	0.00			854.20
MOWER	334	347.5		3,775.00	3,775.00	3,775.00		3,775.00	0.00			3,775.00
WEED EATER	334	347.5		279.99	279.99	279.99		279.99	0.00			279.99
WATER SAMPLER	334	347.5	2003	3,660.00	3,660.00	3,660.00	0.0000	3,660.00	0.00			3,660.00
MISC EQUIP	334	347.5	2004	400.00	400.00	400.00	0.1000	400.00	0.00			400.00
MISC EQUIP	335	347.5	2008	1,510.98	1,510.98	1,510.98	0.1000	1,510.98	0.00			1,510.98
Total 347.5				$54,536.27	$54,536.27	$54,536.27		$54,536.27	$0.00	$0.00	$0.00	$54,536.27
OTHER GEN STRUCT	335	348.5		16,399.60	16,399.60	16,399.60		$16,399.60	$0.00			$16,399.60
RATE CASE RECLASSIFICATION	312.5	348.5	2000	32,865.00	32,865.00	32,865.00	0.0500	32,865.00	0.00			32,865.00
MISC EQUIP	335	348.5	2010	8,555.48	8,555.48	8,555.48	0.1000	8,555.48	0.00			8,555.48
Total 348.5				$57,820.08	$57,820.08	$57,820.08		$57,820.08	$0.00	$0.00	$0.00	$57,820.08
Total Depreciable Plant				$6,007,542.39	$6,007,542.39	$6,007,542.39		$2,603,094.50	$124,174.72	$0.00	$0.00	$2,727,269.22
Total Plant in Service				$6,100,848.29	$6,100,848.29	$6,100,848.29		$2,619,465.34	$124,174.72	$0.00	$0.00	$2,743,640.06

East Donegal Township Water System

Calculated Annual Depreciation at December 31, 2022 and 2023

Asset id	t	Property Description	Date in Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period	Annual Rate	3 Months Annual 2021 Expense	2022 Annual Expense	Accrued Depreciation 12/31/2022	Reserve Remaining 12/31/2022	2023 Annual Expense	Accrued Depreciation 12/31/2023	
Group: BUILDINGS																					
1		BUILDING	9/30/69	6,600.00	0.00		0.00	6,600.00	0.00	6,600.00	0.00	S/L	50.00	0.0200	$0.00	$0.00	$6,600.00	$0.00	$0.00	$6,600.00	$0.00
2		WATER TANK #1	9/30/69	16,250.00	0.00		0.00	16,250.00	0.00	16,250.00	0.00	S/L	50.00	0.0200	0.00	0.00	16,250.00	0.00	0.00	16,250.00	0.00
3		WELL #1	1/01/79	16,751.00	0.00		0.00	13,568.30	333.02	13,901.32	2,847.78	S/L	50.00	0.0200	83.76	335.02	14,572.00	2,429.01	335.02	14,657.02	2,093.99
4		WELL #2	1/01/80	3,580.00	0.00		0.00	2,835.00	71.80	2,906.80	673.40	S/L	50.00	0.0200	17.90	71.80	2,996.10	583.90	71.80	3,067.70	512.30
5		LANCASTER LABS BUILDING	1/01/80	3,054.00	0.00		0.00	2,410.80	61.08	2,471.88	582.12	S/L	50.00	0.0200	15.27	61.08	2,548.23	505.77	61.08	2,609.31	444.69
6		WATER TANK #2	1/01/81	175,583.00	0.00		0.00	135,207.80	3,511.78	138,719.58	36,863.42	S/L	50.00	0.0200	877.95	3,511.78	145,108.33	30,474.70	3,511.78	146,621.09	28,967.92
7		WELL #3	1/01/81	5,318.00	0.00		0.00	2,548.40	66.38	2,615.18	702.82	S/L	50.00	0.0200	16.60	66.38	2,598.16	620.83	66.38	2,764.54	554.47
8		WATER TANK #3	1/01/82	10,128.00	0.00		0.00	7,705.60	202.56	7,908.16	2,219.84	S/L	50.00	0.0200	50.64	202.56	8,163.36	1,966.64	202.56	8,365.92	1,764.08
9		SPRING BASIN	1/01/82	58,907.00	0.00		0.00	44,177.40	1,178.14	45,355.54	13,551.46	S/L	50.00	0.0200	294.54	1,178.14	46,626.22	12,078.79	1,178.14	47,806.36	10,900.63
10		ELECTRIC IMPROVEMENT	1/01/83	1,150.00	0.00		0.00	862.00	23.00	915.00	264.40	S/L	50.00	0.0200	5.90	23.00	945.10	234.90	23.00	968.70	211.30
11		WATER TANK #4	6/01/99	936,234.00	0.00		0.00	749,549.80	37,448.96	786,998.56	149,235.44	S/L	25.00	0.0400	9,362.24	37,448.96	875,409.76	62,414.24	37,448.96	911,358.72	24,865.28
12		WELL #4	4/01/99	116,091.00	0.00		0.00	99,862.40	4,643.64	104,486.04	11,604.96	S/L	25.00	0.0400	1,160.91	4,643.64	110,290.59	5,800.41	4,643.64	114,934.23	1,156.77
13		ENGINEERING	4/01/99	157,234.00	0.00		0.00	135,717.60	6,288.56	141,506.96	15,727.04	S/L	25.00	0.0400	1,572.34	6,288.56	149,360.65	7,873.34	6,288.56	153,654.02	3,579.98
14		WELL	4/01/00	611,806.00	0.00		0.00	501,678.40	24,472.24	526,150.64	85,655.36	S/L	25.00	0.0400	6,118.06	24,472.24	556,740.94	55,065.06	24,472.24	581,213.18	30,592.82
15		TANK REPAIR	9/30/00	9,900.00	0.00		0.00	7,920.00	396.00	8,316.00	1,584.00	S/L	25.00	0.0400	99.00	396.00	8,811.00	1,089.00	396.00	9,207.00	693.00
16		WELL	4/17/01	83,738.00	0.00		0.00	65,041.20	3,349.52	68,390.72	15,347.28	S/L	25.00	0.0400	837.38	3,349.52	72,577.62	11,160.38	3,349.52	75,927.14	7,810.86
17		TANK PAINTING	11/21/00	29,750.00	0.00		0.00	29,750.00	0.00	29,750.00	0.00	S/L	50.00	0.1000	0.00	0.00	29,750.00	0.00	0.00	29,750.00	0.00
18		TANK PAINTING	8/21/01	316,000.00	0.00		0.00	316,000.00	0.00	316,000.00	0.00	S/L	50.00	0.1000	0.00	0.00	316,000.00	0.00	0.00	316,000.00	0.00
19		TANK	10/01/98	2,255.00	0.00		0.00	2,255.00	0.00	2,255.00	0.00	S/L	5.00	0.2000	0.00	0.00	2,255.00	0.00	0.00	2,255.00	0.00
20		WELL #3	3/31/03	22,672.00	0.00		0.00	16,777.30	906.88	17,684.68	4,987.32	S/L	25.00	0.0400	226.72	906.88	18,018.28	3,653.72	906.88	18,725.16	3,946.84
116		TANK/WELLS	9/02/15	3,644.00	0.00		0.00	2,646.23	520.57	3,166.80	477.20	S/L	7.00	0.1429	130.14	347.08	3,644.00	0.00	0.00	3,644.00	0.00
			BUILDINGS	2,364,477.00	0.00	c	0.00	2,158,673.83	83,477.53	2,242,151.16	122,325.84				$20,889.33	$83,303.67	$2,306,534.31		$82,954.76	$2,489,481.07	
Group: LAND																					
21		LAND FOR WELL SITE	7/01/78	34,320.00	0.00		0.00	0.00	0.00	0.00	34,320.00	Memo	0.00		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$34,320.00
22		LAND	1/01/50	4,815.00	0.00		0.00	0.00	0.00	0.00	4,815.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	4,815.00
23		LAND	9/02/99	15,000.00	0.00		0.00	0.00	0.00	0.00	15,000.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
24		ADDITIONAL PAYMENT OF LAND	10/26/10	38,912.00	0.00		0.00	0.00	0.00	0.00	38,912.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	38,912.00
			LAND	93,047.00	0.00	c	0.00	0.00	0.00	0.00	93,047.00				$0.00	$0.00	$0.00	0.00	$0.00	$0.00	
Group: MACHINERY AND EQUIPMENT																					
25		DISTRIBUTION SYS & EQUIP	9/30/69	110,332.00	0.00		0.00	110,332.00	0.00	110,332.00	0.00	S/L	50.00	0.0200	$0.00	$0.00	$110,332.00	$0.00	$0.00	$110,332.00	$0.00
26		LINE EXTENSION #1	1/01/69	11,784.00	0.00		0.00	11,784.00	0.00	11,784.00	0.00	S/L	50.00	0.0200	0.00	0.00	11,784.00	0.00	0.00	11,784.00	0.00
27		WATER METER #1	1/01/69	471.00	0.00		0.00	468.20	2.80	471.00	0.00	S/L	50.00	0.0200	0.00	0.00	471.00	0.00	0.00	471.00	0.00
28		LINE EXTENSION #3	1/01/70	988.00	0.00		0.00	982.60	5.40	988.00	0.00	S/L	50.00	0.0200	0.00	0.00	988.00	0.00	0.00	988.00	0.00
29		WATER METER #2	1/01/70	615.00	0.00		0.00	604.00	11.00	615.00	0.00	S/L	50.00	0.0200	0.00	0.00	615.00	0.00	0.00	615.00	0.00
30		FIRE HYDRANT #1	1/01/70	295.00	0.00		0.00	295.00	0.00	295.00	0.00	S/L	50.00	0.0200	0.00	0.00	295.00	0.00	0.00	295.00	0.00
31		LINE EXTENSION #2	1/01/71	6,176.00	0.00		0.00	5,959.20	123.52	6,082.72	93.28	S/L	50.00	0.0200	80.89	22.40	6,176.00	0.00	0.00	6,176.00	0.00
32		WATER METER #3	1/01/71	1,996.00	0.00		0.00	1,955.20	27.92	1,983.12	12.88	S/L	50.00	0.0200	6.98	5.90	1,996.00	0.00	0.00	1,996.00	0.00
33		PUMPHOUSE EQUIP #1	1/01/71	6,016.00	0.00		0.00	5,830.20	130.32	5,960.52	55.48	S/L	50.00	0.0200	30.08	55.40	6,016.00	0.00	0.00	6,016.00	0.00
34		PUMPHOUSE EQUIP #2	1/01/72	11,586.00	0.00		0.00	11,011.20	231.72	11,242.92	343.08	S/L	50.00	0.0200	57.93	231.72	11,552.57	33.43	53.45	11,586.00	0.00
35		WATER METER #4	1/01/72	996.00	0.00		0.00	967.20	11.92	979.12	16.88	S/L	50.00	0.0200	2.98	11.92	990.02	5.98	1.98	996.00	0.00
36		DRAIN FIELD	1/01/72	222.00	0.00		0.00	208.40	4.44	212.84	14.16	S/L	50.00	0.0200	1.11	4.44	215.89	6.11	4.43	217.82	4.18
37		LINE EXTENSION #4	1/01/73	384.00	0.00		0.00	364.20	7.72	371.92	14.08	S/L	50.00	0.0200	1.93	7.72	381.57	2.43	3.29	384.86	1.14
38		WATER METER #5	1/01/73	764.00	0.00		0.00	705.80	15.28	721.08	42.92	S/L	50.00	0.0200	3.82	15.28	740.18	23.82	15.28	755.48	8.54
39		WATER METER #6	1/01/74	553.00	0.00		0.00	503.00	11.10	514.10	40.90	S/L	50.00	0.0200	2.78	11.10	527.98	27.02	11.10	539.08	13.93
40		LINE EXTENSION #3	1/01/74	614.00	0.00		0.00	553.80	12.28	566.08	47.92	S/L	50.00	0.0200	3.07	12.28	581.43	32.57	12.28	593.71	20.29
41		LINE EXTENSION #4	1/01/75	2,349.00	0.00		0.00	2,090.80	46.98	2,137.78	211.22	S/L	50.00	0.0200	11.75	46.98	2,184.51	152.50	46.98	2,243.49	105.52
42		WATER METER #7	1/01/75	2,272.00	0.00		0.00	2,014.40	45.44	2,059.84	212.16	S/L	50.00	0.0200	11.36	45.44	2,116.84	155.36	45.44	2,182.08	109.92
43		PRESSURE CONTROL SYSTEM	1/01/75	3,081.00	0.00		0.00	2,704.20	60.62	2,764.82	266.18	S/L	50.00	0.0200	15.16	60.62	2,840.80	190.41	60.62	2,901.22	179.78
44		MOWER	1/01/76	1,320.00	0.00		0.00	1,320.00	0.00	1,320.00	0.00	S/L	10.00	0.1000	0.00	0.00	1,320.00	0.00	0.00	1,320.00	0.00
45		LINE EXTENSION #5	1/01/76	7,009.00	0.00		0.00	6,094.80	140.18	6,234.98	774.02	S/L	50.00	0.0200	35.05	140.18	6,410.21	598.80	140.18	6,550.39	458.62
46		WATER METER #8	1/01/78	3,413.00	0.00		0.00	2,964.60	68.26	3,032.86	380.14	S/L	50.00	0.0200	17.07	68.26	3,118.19	294.82	68.26	3,186.45	226.55
47		WATER METER #9	1/01/77	3,068.00	0.00		0.00	2,601.80	61.36	2,663.96	404.04	S/L	50.00	0.0200	15.34	61.36	2,739.66	328.34	61.36	2,801.02	266.98
48		WATER PLUG/ACCESSORIES	1/01/77	840.00	0.00		0.00	718.00	16.80	734.80	105.20	S/L	50.00	0.0200	4.20	16.80	755.80	84.20	16.80	772.60	67.40
49		LINE EXTENSION #6	1/01/77	104.00	0.00		0.00	86.80	2.08	88.88	15.12	S/L	50.00	0.0200	0.52	2.08	91.48	12.52	2.08	93.56	10.44
50		ADD MACHINERY	1/01/77	275.00	0.00		0.00	275.00	0.00	275.00	0.00	S/L	10.00	0.1000	0.00	0.00	275.00	0.00	0.00	275.00	0.00
51		LINE EXTENSION #7	1/01/78	2,078.00	0.00		0.00	1,732.60	41.56	1,774.38	304.62	S/L	50.00	0.0200	10.40	41.56	1,826.38	252.62	41.56	1,867.94	211.07
52		WATER METER #10	1/01/78	6,658.00	0.00		0.00	5,525.60	133.16	5,658.76	1,001.24	S/L	50.00	0.0200	33.29	133.16	5,825.21	832.79	133.16	5,958.37	701.63
53		WATER METER #11	1/01/78	4,483.00	0.00		0.00	3,637.60	89.66	3,727.26	755.74	S/L	50.00	0.0200	22.42	89.66	3,839.34	643.67	89.66	3,929.00	554.01
54		SYSTEM EXPANSION #1	1/01/78	27,915.00	0.00		0.00	22,606.00	558.30	23,164.30	4,750.70	S/L	50.00	0.0200	139.58	558.30	23,862.18	4,052.82	558.30	24,420.48	3,494.52
55		SYSTEM EXPANSION #2	1/01/80	39,756.00	0.00		0.00	31,406.20	795.12	32,200.32	7,555.68	S/L	50.00	0.0200	198.78	795.12	33,194.22	6,561.78	795.12	33,989.34	5,766.66
56		WATER METER #12	1/01/81	5,741.00	0.00		0.00	4,527.20	114.82	4,642.02	1,098.98	S/L	50.00	0.0200	28.71	114.82	4,785.53	955.46	114.82	4,900.37	840.64
57		SYSTEM EXPANSION #3 GROUND	1/01/81	7,952.00	0.00		0.00	6,122.40	159.04	6,281.44	1,670.56	S/L	50.00	0.0200	39.76	159.04	6,440.24	1,471.76	159.04	6,599.28	1,312.72
58		SYSTEM EXPANSION #4 GROUND	1/01/83	184,483.00	0.00		0.00	142,057.80	3,689.66	145,747.46	38,735.54	S/L	50.00	0.0200	922.42	3,689.66	150,359.59	34,123.67	3,689.66	154,048.00	30,434.01

59	SYSTEM EXPANSION #5	1/01/82	61,483.00	0.00	0.00	46,707.60	1,229.28	47,936.88	13,546.14	S/L	50.00	0.0200	307.32	1,229.26	49,473.44	11,989.57	1,229.26	50,702.70	10,760.30	
60	WATER METER #13	1/01/83	1,008.00	0.00	0.00	752.60	20.16	772.76	235.24	S/L	50.00	0.0200	5.04	20.16	777.96	230.04	20.16	798.12	209.88	
61	ELECTRIC INSTALLATION	1/01/83	616.00	0.00	0.00	444.20	12.32	456.52	159.48	S/L	50.00	0.0200	3.08	12.32	471.92	144.08	12.32	484.24	131.76	
62	SPRING HOUSE PUMP INSTAL	1/01/84	10,231.00	0.00	0.00	7,271.30	204.62	7,475.92	2,755.18	S/L	50.00	0.0200	51.16	204.62	7,731.69	2,498.41	204.62	7,936.22	2,294.79	
63	WATER METER #14	1/01/84	1,219.00	0.00	0.00	858.30	24.38	882.68	336.32	S/L	50.00	0.0200	6.10	24.38	913.06	305.94	24.38	936.04	283.97	
64	EMERGENCY GENERATOR	1/01/85	4,271.00	0.00	0.00	4,271.00	0.00	4,271.00	0.00	S/L	10.00	0.1000	0.00	0.00	4,271.00	0.00	0.00	4,271.00	0.00	
65	UV LIGHT	1/01/85	2,745.00	0.00	0.00	2,745.00	0.00	2,745.00	0.00	S/L	10.00	0.1000	0.00	0.00	2,745.00	0.00	0.00	2,745.00	0.00	
66	WATER METER #15	1/01/87	8,912.00	0.00	0.00	5,689.40	178.24	5,877.64	3,034.36	S/L	50.00	0.0200	44.56	178.24	6,100.44	2,811.56	178.24	6,278.68	2,633.32	
67	NITRATE REMOVAL SYSTEM	1/01/89	45,894.00	0.00	0.00	29,246.80	913.88	30,160.68	15,533.32	S/L	50.00	0.0200	228.47	913.88	31,303.03	14,590.97	913.88	32,216.91	13,677.09	
68	NITRATE REMOVAL SYSTEM #2	1/01/89	54,545.00	0.00	0.00	33,820.00	1,090.90	34,910.90	19,634.10	S/L	50.00	0.0200	272.73	1,090.90	36,274.53	18,270.48	1,090.90	37,365.43	17,179.58	
69	WATER METER #16	1/01/89	3,970.00	0.00	0.00	2,453.00	79.40	2,532.40	1,437.60	S/L	50.00	0.0200	19.85	79.40	2,631.65	1,338.35	79.40	2,711.05	1,258.95	
70	WATER METER #17	1/01/90	2,905.00	0.00	0.00	1,712.00	58.10	1,770.10	1,134.90	S/L	50.00	0.0200	14.53	58.10	1,842.73	1,062.28	58.10	1,900.83	1,004.18	
71	DIST/NITRATE SYS IMP BOVAKT	1/01/90	729,220.00	0.00	0.00	426,692.00	14,464.40	441,156.40	288,063.60	S/L	50.00	0.0200	3,618.10	14,464.40	458,236.90	263,983.10	14,464.40	472,701.30	249,518.70	
73	JED LOW FARMS-PHASE I	1/01/90	107,336.00	0.00	0.00	63,353.20	2,146.72	65,479.92	41,856.08	S/L	50.00	0.0200	536.68	2,146.72	68,163.52	39,172.48	2,146.72	70,310.04	37,025.96	
74	LONGWOOD SQUARE	1/01/94	92,478.00	0.00	0.00	54,593.60	1,849.56	56,443.16	36,034.84	S/L	50.00	0.0200	462.39	1,849.56	58,755.11	33,722.89	1,849.56	60,604.67	31,873.33	
75	VILLAGE SQUARE	1/01/89	90,905.00	0.00	0.00	53,632.00	1,818.10	55,450.10	35,454.90	S/L	50.00	0.0200	454.53	1,818.10	57,722.73	33,182.27	1,818.10	59,540.83	31,364.18	
76	NITRATE SYSTEM #3	1/01/91	14,648.00	0.00	0.00	8,494.80	292.96	8,789.76	5,858.24	S/L	50.00	0.0200	73.24	292.96	9,155.76	5,492.24	292.96	9,448.72	5,199.28	
77	LINE EXPANSION	1/01/91	13,125.00	0.00	0.00	7,490.00	262.50	7,752.50	5,372.50	S/L	50.00	0.0200	65.63	262.50	8,080.63	5,044.38	262.50	8,343.13	4,781.88	
78	ROWANNA SYS-ADV COSTS	6/01/91	5,685.00	0.00	0.00	3,016.00	113.70	3,131.70	2,553.30	S/L	50.00	0.0200	28.43	113.70	3,273.83	2,411.18	113.70	3,387.53	2,297.48	
79	NITRATE SYSTEM #4	1/01/91	98,799.00	0.00	0.00	54,103.80	1,975.98	55,279.78	43,519.22	S/L	50.00	0.0200	294.00	1,975.98	56,749.76	42,049.24	1,975.98	57,725.74	41,073.27	
80	ROWANNA SYSTEM	4/01/92	308,514.00	0.00	0.00	162,841.80	6,126.28	168,968.08	139,545.92	S/L	50.00	0.0200	1,531.57	6,126.28	176,125.93	132,388.07	6,126.28	182,252.21	126,261.79	
81	WATER METER BOXES #18	1/01/92	2,075.00	0.00	0.00	800.00	21.50	821.50	453.50	S/L	50.00	0.0200	5.38	21.50	848.38	426.63	21.50	869.88	405.13	
82	ROWANNA SYS	6/01/93	234,532.00	0.00	0.00	113,712.40	4,291.04	118,003.44	96,548.56	S/L	50.00	0.0200	1,072.76	4,291.04	125,367.24	91,164.76	4,291.04	127,658.28	86,873.72	
83	WATER METER BOXES #19	6/01/93	7,185.00	0.00	0.00	3,819.00	143.70	3,958.70	3,226.30	S/L	50.00	0.0200	35.89	143.70	4,136.39	3,048.61	143.70	4,280.09	2,904.98	
84	ROWANNA SYS	6/01/94	81,444.00	0.00	0.00	42,557.80	1,664.88	44,226.68	39,217.32	S/L	50.00	0.0200	417.22	1,664.88	46,312.78	37,131.22	1,664.88	47,981.66	33,462.34	
85	TANK EXTENSION	1/01/94	21,804.00	0.00	0.00	11,169.80	438.08	11,607.88	10,196.12	S/L	50.00	0.0200	109.52	438.08	12,155.48	9,648.52	438.08	12,593.56	9,210.44	
86	WATER METER/BOXES #20	1/01/94	4,867.00	0.00	0.00	2,222.60	87.34	2,309.94	2,057.26	S/L	50.00	0.0200	21.84	87.34	2,418.92	1,948.08	87.34	2,506.26	1,860.75	
87	MISC EQUIP	1/01/94	1,907.00	0.00	0.00	1,907.00	0.00	1,907.00	0.00	S/L	10.00	0.1000	47.68	0.00	1,907.00	0.00	0.00	1,907.00	0.00	
88	SITE WORK	6/01/89	87,908.00	0.00	0.00	42,875.60	1,750.16	44,626.76	43,281.24	S/L	50.00	0.0200	437.54	1,750.16	46,814.46	41,093.54	1,750.16	48,564.62	39,343.38	
89	SITE WORK	3/01/97	68,947.00	0.00	0.00	64,811.80	2,757.88	67,569.68	1,377.32	S/L	25.00	0.0400	689.47	687.85	68,947.00	0.00	0.00	68,947.00	0.00	
90	ROWANNA TIE-IN	3/01/97	33,005.00	0.00	0.00	31,019.00	1,320.20	32,339.20	665.80	S/L	25.00	0.0400	330.05	333.75	33,005.00	0.00	0.00	33,005.00	0.00	
91	STEWCAR	4/01/98	59,832.00	0.00	0.00	48,645.80	2,153.28	50,599.08	9,232.92	S/L	25.00	0.0400	598.32	2,153.28	53,290.68	541.32	541.32	53,832.00	0.00	
92	LONGWOOD PHASE IV & V	4/01/98	66,800.00	0.00	0.00	60,120.00	2,672.00	62,792.00	4,008.00	S/L	25.00	0.0400	668.00	2,672.00	66,132.00	668.00	668.00	66,800.00	0.00	
93	TRAILER	6/01/99	1,108.00	0.00	0.00	1,108.00	0.00	1,108.00	0.00	S/L	7.00	0.1429	0.00	0.00	1,108.00	0.00	0.00	1,108.00	0.00	
94	HIGH ST PROJECT	8/31/99	653.00	0.00	0.00	718.20	54.12	772.32	100.68	S/L	25.00	0.0400	8.53	54.12	794.97	58.03	54.12	829.09	23.91	
95	PARK RIDGE AT MAYTOWN	4/01/98	80,240.00	0.00	0.00	51,815.00	2,409.60	54,225.60	6,014.40	S/L	25.00	0.0400	602.40	2,409.60	57,252.60	2,007.40	2,409.60	59,642.20	597.80	
96	8 WATER MAIN LW MANOR	4/01/99	43,800.00	0.00	0.00	37,238.00	1,752.00	38,990.00	4,810.00	S/L	25.00	0.0400	438.00	1,752.00	41,138.00	2,662.00	1,752.00	42,867.00	933.00	
97	WATER DISTRIBTN - RT 743	3/24/99	10,920.00	0.00	0.00	9,072.00	432.00	9,504.00	1,296.00	S/L	25.00	0.0400	108.00	432.00	10,044.00	756.00	432.00	10,476.00	324.00	
98	WATER DISTRIBTN - HIGH ST	8/28/00	13,627.00	0.00	0.00	10,943.80	544.88	11,488.68	2,138.32	S/L	25.00	0.0400	136.22	544.88	12,168.78	1,452.22	544.88	12,714.66	907.34	
99	HIGH STREET CAPITALIZATN	9/30/00	11,458.00	0.00	0.00	9,155.20	457.52	9,612.72	1,845.28	S/L	25.00	0.0400	114.58	457.52	10,184.62	1,273.38	457.52	10,642.14	815.86	
100	RTE 743 WIDENING	9/30/00	8,053.00	0.00	0.00	6,441.20	322.12	6,763.32	1,289.68	S/L	25.00	0.0400	80.53	322.12	7,165.97	887.03	322.12	7,488.09	564.91	
101	12 LOOP	1/02/01	49,182.00	0.00	0.00	35,690.80	1,807.28	37,498.08	11,683.92	S/L	25.00	0.0400	451.82	1,807.28	39,757.18	9,424.82	1,807.28	41,564.46	7,617.54	
102	WATER DIST SYSTEM	4/17/01	4,425.00	0.00	0.00	3,434.20	177.12	3,615.32	811.68	S/L	25.00	0.0400	44.28	177.12	3,836.72	588.28	177.12	4,013.84	411.16	
103	WATER DIST STACKSTOWN	4/24/02	52,084.00	0.00	0.00	23,632.80	1,283.36	24,915.96	27,168.04	S/L	25.00	0.0400	320.84	1,283.36	26,520.16	25,563.84	1,283.36	27,803.52	24,280.48	
104	WATER LINE REPLACEMENT	2/19/03	82,000.00	0.00	0.00	57,674.20	3,280.12	60,954.32	21,045.68	S/L	25.00	0.0400	820.00	3,280.12	65,054.47	16,945.53	3,280.12	68,334.59	13,665.41	
105	743 WATER MAIN	7/15/04	84,828.00	0.00	0.00	55,007.20	3,393.12	58,392.32	26,435.68	S/L	25.00	0.0400	848.28	3,393.12	62,633.72	22,004.28	3,393.12	65,028.84	19,619.16	
106	MOTER FARM	6/13/08	2,022.00	0.00	0.00	1,521.80	80.88	1,602.68	419.32	S/L	25.00	0.0400	20.22	80.88	1,503.78	518.22	80.88	1,584.66	437.34	
107	743 WATER MAIN	10/08/04	711.00	0.00	0.00	452.40	28.44	480.84	230.16	S/L	25.00	0.0400	7.11	28.44	516.39	194.61	28.44	544.83	166.17	
108	MOWER	7/08/07	10,417.00	0.00	0.00	10,417.00	0.00	10,417.00	0.00	S/L	7.00	0.1429	0.00	0.00	10,417.00	0.00	0.00	10,417.00	0.00	
109	Well #2 Pump	5/14/12	35,253.00	0.00	0.00	5,884.28	705.30	6,641.58	28,625.42	S/L	50.00	0.0200	176.33	705.30	7,523.21	27,741.80	705.30	8,228.51	27,096.50	
110	4" FLANGED EPOXY COATED METER	10/23/13	1,295.25	0.00	0.00	895.91	129.53	1,025.44	269.81	S/L	10.00	0.1000	32.38	129.53	1,157.35	107.90	107.90	1,295.25	0.00	
111	24 Absolute Digital Encoder Meters	10/16/13	2,902.58	0.00	0.00	1,593.63	230.26	1,823.89	479.69	S/L	10.00	0.1000	57.56	230.26	2,110.71	791.87	191.87	2,302.58	0.00	
112	24 Absolute Digital Encoder Meters	3/21/14	2,283.40	0.00	0.00	1,484.21	228.34	1,712.55	570.85	S/L	10.00	0.1000	57.09	228.34	1,897.98	285.43	228.34	2,126.32	57.09	
113	4" FLANGED EPOXY COATED METER	4/08/14	1,818.60	0.00	0.00	1,052.09	161.86	1,213.95	604.65	S/L	10.00	0.1000	40.47	161.86	1,416.28	202.33	161.86	1,578.14	40.48	
114	Backup Well #2	5/23/14	1,903.38	0.00	0.00	1,179.27	124.11	1,303.38	0.00	S/L	7.00	0.1429	0.00	0.00	1,303.38	0.00	0.00	1,303.38	0.00	
115	Nitrate Control Panel	11/06/13	10,037.00	0.00	0.00	2,776.90	401.48	3,178.38	6,858.62	S/L	25.00	0.0400	100.37	401.48	3,680.23	6,356.77	401.48	4,081.71	5,956.29	
117	GIS Mapping System	10/01/17	30,404.00	0.00	0.00	18,242.40	6,080.80	24,323.20	6,080.80	S/L	5.00	0.2000	0.00	6,080.80	30,404.00	0.00	0.00	30,404.00	0.00	
118	Route 743 Project	10/01/17	18,083.27	0.00	0.00	1,926.38	642.13	2,568.51	15,494.76	S/L	25.00	0.0400	160.58	642.13	3,371.18	12,682.09	642.13	4,013.31	12,069.96	
119	Water Meters	2/20/15	4,788.00	0.00	0.00	1,298.90	478.80	1,775.70	3,012.30	S/L	10.00	0.1000	119.70	478.80	2,314.20	2,473.80	478.80	2,793.00	1,995.00	
120	Wonderware Software	2/20/18	5,767.00	0.00	0.00	2,978.62	1,153.40	4,132.02	1,633.98	S/L	5.00	0.2000	288.35	1,153.40	5,574.77	192.23	192.23	5,767.00	0.00	
121	GIS Mapping System	3/31/18	17,086.00	0.00	0.00	8,543.00	3,417.20	11,960.20	5,125.80	S/L	5.00	0.2000	854.30	3,417.20	16,231.70	854.30	854.30	17,086.00	0.00	
122	Fencing	3/16/18	19,500.00	0.00	0.00	8,493.99	2,785.71	11,279.70	10,214.30	S/L	7.00	0.1429	696.43	2,785.71	12,767.84	6,732.16	2,785.71	15,553.56	3,946.44	
123	High Street Project	8/01/18	136,894.61	0.00	0.00	11,854.74	5,472.94	17,327.68	119,479.53	S/L	25.00	0.0400	1,368.09	5,472.94	24,169.51	112,420.10	5,472.94	29,641.85	107,148.78	
124	Route 743 Project	9/30/19	92,144.58	0.00	0.00	3,685.78	3,685.78	7,371.56	84,773.02	S/L	25.00	0.0400	921.45	3,685.78	11,978.79	80,165.79	3,685.78	15,664.57	76,480.01	
125	Water Main - Collins & Erickson Road	8/31/19	413,948.37	0.00	0.00	17,831.08	16,477.93	34,329.02	377,619.35	S/L	25.00	0.0400	4,119.48	16,477.93	54,826.44	357,621.93	16,477.93	71,304.37	340,644.00	
126	HIGH STREET PROJECT	9/30/20	343,884.37	0.00	0.00	0.00	14,328.57	14,328.57	349,455.80	S/L	25.00	0.0400	3,438.84	14,328.57	17,766.89	331,225.78	14,328.57	47,317.96	316,666.41	
	MACHINERY AND EQUIPMENT		4,773,637.43	0.00 c		0.00	2,164,820.60	128,843.90	2,293,504.50	2,480,133.93				$50,652.98	$129,277.07	$2,449,985.26		$310,716.35	$2,340,111.51	
	OFFICE EQUIPMENT																			
127	Billing computer	8/08/19	1,568.50	0.00	0.00	548.28	313.30	861.58	706.92	S/L	5.00	0.2000	$78.33	$313.30	$1,253.21	$0.00	$313.29	1,566.50	$0.00	
128	Computer - TCW	12/13/18	2,578.00	0.00	0.00	945.27	515.60	1,460.87	1,117.13	S/L	5.00	0.2000	128.90	515.80	2,105.37	515.60	472.63	2,578.00	0.00	
	OFFICE EQUIPMENT		4,146.50	0.00 c		0.00	1,461.55	829.90	2,322.45	1,822.05			$207.23	$829.80	$3,358.58		$785.92	$4,144.50		
	Grand Total		6,955,900.93	0.00 c		0.00	4,365,187.98	212,989.13	4,578,177.11	2,377,723.80			$51,738.93	$209,409.79	$4,839,378.13		$194,454.93	$5,033,757.08		
	2023 Retirements		$62,000.00														$1,583.62	$62,000.00		
	Plant in Service December 31, 2023		$6,823,560.91														$192,873.31	$4,971,757.08		

The Columbia Water Company

Development of the Annual Depreciation Expense
at
December 31, 2022 and December 31, 2023

	Fiscal Years	
Utility Plant In Service	2022	2023
Columbia Water Company		
Utility Plant In Service (Net of Pennvest Plant)	$1,202,192	$1,277,601
Marietta Division		
Utility Plant In Service	124,739	124,174
Less:		
Contributions In Aid of Construction		
Columbia Water	212,729	219,129
Marietta Division	8,271	8,271
Total Annual Depreciation Expense	$1,105,931	$1,174,375
Book Annual Depreciation at December 31, 2022	$1,456,380	
Annual Depreciation Anticipated at Present Rates at December 31, 2023	1,174,375	
Adjustment at Present Rates	($282,005)	

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Contributions in Aid of Construction

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant									
304.4	Trans. & Distr. - Structures & Impr.	$1,835	$1,835	$1,835	3.55%	$65	$1,370	$0	$1,435
331.12	Mains - CI & DI, 6"-8"	9,170,787	9,679,487	9,375,137	1.67%	156,585	3,412,840	0	3,569,405
331.13	Mains - CI & DI, 10"-16"	441,092	441,092	441,092	1.38%	6,087	90,638	0	96,725
333.20	Services - Other	1,010,371	1,010,371	1,010,371	5.24%	52,943	1,043,105	0	1,096,048
334.4	Meters	400,559	400,559	400,559	0.00%	0	400,559	0	400,559
335.4	Fire Hydrants	161,348	161,348	161,348	2.15%	3,469	82,768	0	86,237
Total Depreciable Plant		$11,185,992	$11,694,692	$11,390,342	1.92%	$219,129	$5,031,280	$0	$5,250,409

The Columbia Water Company - Marietta Gravity Water

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Contributions in Aid of Construction

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2022 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant:									
304.4	Trans. & Distr. - Structures & Impr.	$0	$0	$0	0.00%	$0	$0	$0	$0
331.12	Mains - CI & DI, 6"-8"	582,486	582,486	582,486	1.42%	8,271	59,139	0	67,410
331.13	Mains - CI & DI, 10"-16"	0		0	0.00%	0	0	0	0
333.20	Services - Other	0	0	0	0.00%	0	0	0	0
334.4	Meters	0	0	0	8.00%	0	0	0	0
335.4	Fire Hydrants	0	0	0	0.00%	0	0	0	0
Total Depreciable Plant		$582,486	$582,486	$582,486	1.42%	$8,271	$59,139	$0	$67,410

Columbia Water Company

Income Tax Calculations
Year Ended December 31, 2022 at Present Rates
(Revised)

			PA	FEDERAL
OPERATING REVENUES			$7,022,371	$7,022,371
OPERATING EXPENSES			($4,104,675)	(4,104,675)
DEPRECIATION EXPENSE			($1,174,375)	(1,174,375)
AMORTIZATION EXPENSE			-	-
REGULATORY ASSESSMENTS			($46,161)	(46,161)
PAYROLL TAXES			(115,087)	(115,087)
PA CAPITAL STOCK TAX			-	-
PUBLIC UTILITY REALTY TAX			(73,910)	(73,910)
PROPERTY TAXES			(4,211)	(4,211)
STATE CORPORATE LOAN TAX			-	-
SUBTOTAL NET OPERATING INCOME BEFORE INCOME TAXES			$1,503,952	$1,503,952
NON-OPERATING INCOME & EXPENSES:				
MERCHANDISING SALES & JOBBING WORK (NET)			-	-
INTEREST & DIVIDEND INCOME			-	-
NON-UTILITY INCOME			-	-
MISCELLANEOUS NON-UTILITY EXPENSES			(26,015)	(26,015)
INTEREST EXPENSE			(740,028)	(740,028)
NET INCOME BEFORE INCOME TAXES			$737,909	$737,909
Add:				
Accreation of Deferred Credit			241,707	241,707
(Reduces Book Depreciation)				
Deduct: Qualified Domestic Production				$0
Sub-Total			979,616	979,616
LESS:				
DEPRECIATION - EXCESS				
	PA	FED		
TAX	$1,801,554	$1,426,700		
BOOK	1,174,375	1,174,375		
	$627,179	$252,325	(627,129)	(252,325)
Taxable Income			352,487	727,291
	PA CNI	8.99%	$31,689	
	Federal Tax	34%		$247,279
Federal Income Tax Liability				$0

Columbia Water Company

Regulatory Assessments
(Revised)

Revenues at Present Rates (Going-Level)		$7,022,371
Assessment Factors:		
PA. P.U.C.	0.004800773653	$33,713
Consumer Advocate	0.001428143830	10,029
Small Business Advocate	0.000287052829	2,016
Damage Prevention Committee	0.000057385134	403

Regulatory Assessments at Present Rates (Going-Level)		$46,161
Regulatory Assessments (Per Books)		46,202

Regulatory Assessments Adjustment		($41)
		=======

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Income Tax Calculations
Year Ended December 31, 2023 at Proposed Rates
(Revised)

			PA	FEDERAL
OPERATING REVENUES			$8,022,271	$8,022,271
OPERATING EXPENSES			($3,571,681)	(3,571,681)
DEPRECIATION EXPENSE			($1,174,375)	(1,174,375)
AMORTIZATION EXPENSE			-	-
REGULATORY ASSESSMENTS			(52,733)	(52,733)
PAYROLL TAXES			(115,087)	(115,087)
PA CAPITAL STOCK TAX			-	-
PUBLIC UTILITY REALTY TAX			(73,910)	(73,910)
PROPERTY TAXES			(4,211)	(4,211)
STATE CORPORATE LOAN TAX			-	-
SUBTOTAL NET OPERATING INCOME BEFORE INCOME TAXES			$3,030,274	$3,030,274
NON-OPERATING INCOME & EXPENSES:				
MERCHANDISING SALES & JOBBING WORK (NET)			-	-
INTEREST & DIVIDEND INCOME				
NON-UTILITY			4,700	
MISCELLANEOUS NON-UTILITY EXPENSES			(25,300)	(25,300)
INTEREST EXPENSE			(740,028)	(740,028)
NET INCOME BEFORE INCOME TAXES			$2,269,646	$2,264,946
LESS:				
ACCREATION OF DEFERRED CREDIT			241,707	241,707
Sub-Total			$2,511,353	$2,506,653
LESS:				
DEPRECIATION - EXCESS				
	PA	FED		
TAX	$1,801,554	$1,426,700		
BOOK	1,174,375	1,174,375		
	$627,179	$252,325	(627,179)	(252,325)
Taxable Income			$1,884,174	$2,254,328
	PA CNI	8.99%	**$169,387**	(169,387)
	Fed tax	34.00%		**$708,880**
Federal Income Tax Liability				$0

The Company will not have a federal income tax liability for the next three (3) years due to tax loss carry-forwards.

Columbia Water Company

Regulatory Assessments
(Revised)

Revenues at Proposed Rates		$8,022,271
Assessment Factors:		
PA. P.U.C.	0.004800773653	$38,513
Consumer Advocate	0.001428143830	11,457
Small Business Advocate	0.000287052829	2,303
Damage Prevention Committee	0.000057385134	460

Regulatory Assessments at Proposed Rates		$52,733
Regulatory Assessments at Present Rates (Going-Level)		46,161

Regulatory Assessments Adjustment		$6,572
		=======

Refer to the Response to c(1) Sheet No. 1a for the State Inocme tax calculation.

Columbia Water Company
Cost of Capital and Fair Rate of Return
Pro Forma at December 31, 2023

Type of Capital:	Ratio	Cost Rate	Weighted Cost Rate
Debt	36.66%	3.15%	1.15%
Common Equity	63.34%	11.25%	7.13%
	---		---
Total Capital	100.00%		8.28%
	====		=====

Witness Providing the Support for the Overall Rate of Return Calculation:

Dylan W. D'Ascendis, Partner
ScottMadden Management Consultants
3000 Atrium Way Suite 200
Mount Laurel, NJ 08054

EAST DONEGAL REVENUE AND EXPENSES

FOR PERIOD ENDING 12/31/22

EXPENSES	Wages	FICA	SUTA	FUTA	**Totals**
		7.65%	.012905	0.006	
Operator	25,138.05	1,923.06	129.05	42.00	
Operator/ Maintenance	32,606.40	2,494.39	129.05	42.00	
Hydrant Painter	6,960.00	532.44	89.82	41.76	
Totals	**64,704.45**	**4,949.89**	**347.92**	**125.76**	70,128.02
	paid	accruals			
EDTMA Loan Interest	48,442.86	2,620.48			51,063.34
Comcast	869.02				869.02
PPL Electric	27,487.30				27,487.30
East Donegal Sewer	5,772.00				5,772.00
Chemical Equipment (Salt)	33,807.50				33,807.50
Lawn Mowing/Maint	6,567.00				6,567.00
Gasoline/Mileage-Don	1,467.67				1,467.67
Gasonline/Mileage-Trevor	1,290.42				1,290.42
East Donegal Lease	2,500.00				2,500.00
Dewberry-Engineering	1,640.20				1,640.20
Workers Comp Insurance	2,334.24				2,334.24
Property Insurance	4,929.75				4,929.75
					209,856.46
REVENUE					
Rents - T Mobile	10,454.60				10,454.60
Billing Revenue	379,788.22				379,788.22

Columbia Water Company
220 Locust Street
P.O. Box 350
Columbia, PA 17512
(717) 684-2188

4/30/2023
Pennvest Surcharge Recalculation

Surcharge Calculation

Trigger in PUC Order to recalculate surcharge = 1.5% increase or decrease in PVS

Current PVS = $9.69 per EDU per month

EDU Count on 04/30/2023 = EDUs 11,244
Annual Pennvest debt service = $1,308,122.04

$1,308,122.04 / 11,244 EDUs / 12 month = **$9.69 per EDU per month**

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4/28/2023
Pennvest Surcharge Reconciliation

EDU Calculation

Customer Classification	Number of Customers	AWWA Meter Equivalencies	Number of EDUs
Residential			
5/8"	8,665	1.0	8665
3/4"	8	1.5	12
1"	68	2.5	170
1 1/2"	4	5.0	20
2"	7	8.0	56
3"	0	15.0	0
Total	**8,752**		**8,923**
Commercial			
5/8"	185	1.0	185
3/4"	9	1.5	13.5
1"	56	2.5	140
1 1/2"	52	5.0	260
2"	94	8.0	752
3"	7	15.0	105
4"	7	25.0	175
8"	0	80.0	0
Total	**410**		**1,631**
Industrial			
5/8"	10	1.0	10
1"	7	2.5	17.5
1 1/2"	2	5.0	10
2"	7	8.0	56
3"	1	15.0	15
4"	5	25.0	125
6"	1	50.0	50
Total	**33**		**284**
Public			
5/8"	7	1.0	7
3/4"	0	1.5	0
1"	7	2.5	17.5
1 1/2"	8	5.0	40
2"	11	8.0	88
3"	2	15.0	30
4"	2	25.0	50
Total	**37**		**233**
Private Fire Service			
2"	17	1.0	17
4"	12	1.5	18
6"	36	2.5	90
8"	11	4.5	49.5
Total	**76**		**174.5**

Total Customers: **9,308** **Total EDUs:** **11,244**

VERIFICATION

I, David Lewis, President, Columbia Water Company hereby verify that the foregoing documents are true and correct to the best of my knowledge, information, and belief and I expect to be able to prove the same at hearing. This Verification is made subject to the penalties of 18 Pa. C.S. Section 4904 relating to unsworn falsification to authorities.

Date: 05/17/2023

David Lewis
President
Columbia Water Company

CERTIFICATE OF SERVICE

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

BY ELECTRONIC MAIL ONLY:

Barrett C. Sheridan, Esquire
Erin L. Gannon, Esquire
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Small Business Advocate
Pennsylvania Office of Small Business
Advocate 555 Walnut Street, 1st Floor
Forum Place Harrisburg, PA 17101
sgray@pa.gov

/s/ Whitney E. Snyder
Whitney E. Snyder
Thomas J. Sniscak
Phillip D. Demanchick

Dated this 17th day of May, 2023