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March 17, 2016

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Ms. Rosemary Chiavetta, Secretary
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Re: Application of the Pennsylvania-American Water Company- Wastewater Division (PAWC-WD) for approval of: (1) the transfer, by sale, of substantially all of the wastewater system assets and rights of Fairview Township to PAWC-WD, and (2) the right of PAWC-WD to furnish wastewater service to the public in a portion of Fairview Township, York County, Pennsylvania.
Docket No. A-2015-2486532

Dear Secretary Chiavetta:

As directed in Paragraph 6 of the Commission's Order entered December 17, 2015, enclosed please find the Original Cost Study of the Fairview Township's wastewater system assets. Also pursuant to that Order, a copy is being provided to the Bureau of Technical Utility Services.

If you have any questions, please do not hesitate to contact me. Thank you.

Sincerely,



Susan Simms Marsh

bnh

cc: Bureau of Technical Utility Services w/Enc.

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

*Acquisition of the
Fairview Township - Sewer System*

Original Cost of Wastewater Utility Plant
And Depreciation Reserve Calculations
at December 22, 2015

By

Scott D. Fogelsanger
Senior Manager - Business Development

Pennsylvania-American Water Company, Inc.
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Mechanicsburg, PA 17055

March 2016

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

**Acquisition of the
Fairview Township - Sewer System**

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PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

**Acquisition of the
Fairview Township - Sewer System**

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Section 1

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

Acquisition of the Fairview Township - Sewer System

BACKGROUND

Fairview Township (the “Township”) makes wastewater service available to approximately 3,700 customers located in Township of Fairview, York County. The Township has continued to grow and expand over the years.

Pennsylvania-American Water Company, Inc. (“PAWC”) and the Township filed a joint application requesting the Commission to approve the sale of the wastewater system, grant PAWC the right to furnish service in the Township’s service territory, and authorize the Township to abandon service. The Commission approved the application on December 17, 2015.

OVERVIEW OF THE TOWNSHIP’S FACILITIES

The Township’s assets to be acquired consist of facilities for the collection and treatment of wastewater flows from its customers. The Township’s collection system consists of approximately 359,462 linear feet of 2” to 12” pipe, manholes, and 13 pump stations. Customer service lines, which run from the Township’s mains to the curb line, consist of pipe and cleanouts.

The Township has two (2) wastewater treatment plants. The North Wastewater Treatment Plant unit processes consist of preliminary screening, extended aeration activated sludge, and UV disinfection. The South Wastewater Treatment Plant unit processes consist of preliminary screening, sequencing batch reactors (SBRs), and disinfection with chlorine.

OVERVIEW OF THE STUDY TECHNIQUES

The study of the original cost of the Township's assets was conducted in two (2) phases. First, a comprehensive utility plant inventory was conducted to ascertain and confirm the kind and quantity of property owned and operated by the Township.

Second, the original cost of the inventoried property was determined based on a review of the Township's books of account, construction records, and other sources. For the most part, the Township's records provided reasonable data as to the original cost of its plant in service. In addition, theoretical accrued depreciation calculations were prepared based upon the results of the original cost study to reflect the theoretical capital recovery of the plant in service at December 22, 2015.

A complete discussion of the methodologies employed in the original cost study is set forth in the following sections of this report.

EXPLANATION OF THE STUDY

UTILITY PLANT INVENTORY

A comprehensive inventory of the Township's plant in service as of December 22, 2015 was prepared. One of the principal source documents for the inventory was the "as built" maps of the Township's system. The maps were particularly helpful in locating and documenting the sizes, types, and lengths of the pipelines and locations of the manholes. Significant components of the inventory are discussed below.

Mass Property

For purposes of this study, “mass” property consists of utility plant recorded in Account 360 (Collection Sewers - Force), Account 361 (Collection Sewers - Gravity), and Account 363 (Services to Customers).

For Accounts 360 and 361, footages of pipe (by size and type) were determined by reviewing the “as-built” maps and were verified by a physical check of the system in place. This same procedure was utilized for the manholes.

Based upon data obtained from Township records, a large majority of the customer service lines (Account 363) were installed when the collection lines were installed.

Non-Mass Property

A physical inventory of the wastewater treatment plant facilities was completed. Detailed results of the plant inventory are set forth in Section 2 of this report by the fixed capital accounts prescribed by the National Association of Regulatory Utility Commissioners. The original cost of all inventoried property units is properly recorded in the following accounts:

Acct.

No. Account Title

Non-Depreciable Plant:

353.2 Land & Land Rights - Collection
353.3 Land & Land Rights - Pumping
353.4 Land & Land Rights - Treatment & Disposal

Depreciable Plant:

354.3 Structures & Improvements - Pumping
354.4 Structures & Improvements - Treatment & Disposal
354.7 Structures & Improvements - General
355 Power Generation Equipment
360 Collection Sewers - Force
361 Collection Sewers - Gravity

Depreciable Plant (continued):

363	Services to Customers
364	Flow Measuring Devices
371	Pumping Equipment
380	Treatment & Disposal Equipment
382	Outfall Sewer Lines
390	Office Furniture & Equipment
391	Transportation Equipment
393	Tools, Shop & Garage Equipment
394	Laboratory Equipment
395	Power Operated Equipment

ORIGINAL COST ANALYSIS

The goal of the original cost analysis was to ascertain the original cost of the Township's plant in service by fixed capital account and, within each account, to determine the original costs by retirement unit (for non-mass property) or size and type (for mass property) and by vintage year. Reasonably good data exists to establish the original cost of the Township's property by account. The original cost determinations for Account 360 (Collection Mains - Force), Account 361 (Collection Mains - Gravity), and Account 363 (Services to Customers) are explained as follows:

Account 360, Account 361, and Account 363

An original cost of mains and accessories was determinable from available records for the Township's collection system and other source documents. The Township summaries verified that the lengths scaled and units counted from the collection system maps were accurate. As previously explained, the physical inventory established the total footage of pipe by size and type and the total number of units of accessories. The information contained in the construction summaries was used to develop the footage of pipe, units of accessories, and the resultant unit price for the respective fixed capital asset. The original cost values at December 22, 2015 for the Township's collection

mains - force, collection mains - gravity, and customer services as established by the original cost study total \$791,728; \$18,216,825; and \$1,935,677, respectively.

SUMMARY OF ORIGINAL COST

The results of the original cost study established that the original cost of the Township's utility plant in service is not less than \$32,911,889 as summarized by plant account in Section 2.

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

An extensive research of records was performed to determine if any contributions in aid of construction existed. The record research included all Township documents that were available. Based on this record research, the Township did receive contributions in aid of construction in the amount of \$7,124,670.

CUSTOMER ADVANCES FOR CONSTRUCTION

An extensive research of records was performed to determine if any customer advances for construction existed. The record research included all Township documents that were available. Based on this record research, the Township did not receive customer advances for construction.

DEPRECIATION RESERVE

A theoretical calculated depreciation reserve of the utility plant in service at December 22, 2015 was prepared. The calculated accrued depreciation reserve amounts to \$9,824,833. The calculations were based upon the Straight Line Methodology utilizing appropriate service lives for the specific fixed capital assets by category and condition of the plant at the study date. The results of those calculations and detailed supporting documentation are included in Section 4 of this report.

ACCUMULATED AMORTIZATION OF CIAC

A theoretical calculated accumulated amortization of the contributions in aid of construction at December 22, 2015 was prepared. The calculated accumulated amortization of CIAC amounts to (\$1,971,083). The calculations were based upon the Straight Line Methodology utilizing appropriate service lives for the specific fixed capital assets by category and condition of the plant at the study date. The results of those calculations and detailed supporting documentation are included in Section 4 of this report.

CONSTRUCTION WORK IN PROGRESS

An extensive research of records was performed to determine if any construction work in progress existed. The record research included all Township documents that were available. Based on this record research, the Township had construction work in progress (net) of \$1,373,068.

The PA Turnpike Utility Relocation Project was recently completed and totaled \$1,475,679. In March 2016, Fairview Township received the reimbursement from the PA Turnpike Commission for \$626,734 related to its' share of the project costs. This amount should be booked as CIAC when the project costs are capitalized. It must be noted that no retirement will be required. The 1989 original construction of \$286,580.20 has already been retired.

The Authority incurred costs of \$524,123 to complete the design and permitting for the "Act 537 Plan - Phase 2 Project". PAW will be responsible for construction of this project. These costs will be capitalized when the project is completed.

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Section 2

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015

Acct. No.	Account Title	Original Cost
353.2	Land & Land Rights - Collection	\$210,625.73
353.3	Land & Land Rights - Pumping	77,044.50
353.4	Land & Land Rights - Treatment & Disposal	280,618.04
354.3	Structures & Improvements - Pumping Plant	2,518,425.72
354.4	Structures & Improvements - Treatment & Disposal	685,364.21
354.7	Structures & Improvements - General	42,889.48
355	Power Generation Equipment	404,589.79
360	Collection Sewers - Force	791,727.89
361	Collection Sewers - Gravity	18,216,824.61
363	Services to Customers	1,935,677.23
364	Flow Measuring Devices	13,246.46
371	Pumping Equipment	119,197.00
380	Treatment & Disposal Equipment	7,177,333.90
382	Outfall Sewer Lines	169,747.05
390	Office Furniture & Equipment	996.40
391	Transportation Equipment	171,893.02
393	Tools, Shop & Garage Equipment	3,870.54
394	Laboratory Equipment	19,032.73
395	Power Operated Equipment	72,784.90
	Total Original Cost	----- \$32,911,889.20 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

<u>Description</u>	<u>Deed Book</u>	<u>Page Numbers</u>	<u>Date</u>	<u>Original Cost</u>
<u>Land Rights:</u>				
Collection Mains	59E	268	04/08/1966	\$1.00
Collection Mains	59J	1132	04/14/1966	50.00
Collection Mains	59J	1129	05/04/1966	200.00
Collection Mains	59J	1135	06/03/1966	200.00
Collection Mains	59I	544	06/03/1966	1.00
Collection Mains	59J	1122	06/03/1966	1.00
Collection Mains	59I	538	06/03/1966	1.00
Collection Mains	59	332	06/03/1966	1.00
Collection Mains	69W	111	01/09/1976	1.00
Collection Mains	71W	876	03/22/1977	96.00
Collection Mains	71T	354	04/05/1977	1.00
Collection Mains	71W	863	04/05/1977	270.00
Collection Mains	71W	884	04/07/1977	156.00
Collection Mains	71W	891	04/15/1977	270.00
Collection Mains	71W	856	04/26/1977	155.00
Collection Mains	71W	849	05/11/1977	322.00
Collection Mains	71W	842	05/18/1977	162.00
Collection Mains	71W	870	06/01/1977	110.00
Collection Mains	94	540	01/31/1987	1.00
Collection Mains	94	533	01/31/1987	1.00
Collection Mains	94	519	02/05/1987	1.00
Collection Mains	94	540	02/05/1987	1.00
Collection Mains	94	512	02/05/1987	1.00
Collection Mains	99S	426	06/30/1988	1.00
Collection Mains	1054	642	12/03/1989	1.00
Collection Mains	1054	558	12/03/1989	1.00
Collection Mains	1054	570	12/03/1989	1.00
Collection Mains	1054	564	12/03/1989	1.00
Collection Mains	1054	544	01/21/1990	1.00
Collection Mains	1054	594	01/24/1990	1.00
Collection Mains	1054	612	01/25/1990	1.00
Collection Mains	1054	606	02/09/1990	1.00
Collection Mains	1054	588	02/16/1990	1.00
Collection Mains	1054	618	02/18/1990	1.00
Collection Mains	1054	636	03/07/1990	1.00
Collection Mains	1054	576	03/16/1990	1.00
Collection Mains	1054	600	03/30/1990	43.50
Collection Mains	105	135	04/12/1990	1.00
Collection Mains	105	144	04/12/1990	1.00
Collection Mains	105	151	04/12/1990	1.00
Collection Mains	105	128	04/12/1990	1.00
Collection Mains	105	113	04/12/1990	1.00
Collection Mains	105	121	04/12/1990	1.00
Collection Mains	106H	489	05/17/1990	1.00
Collection Mains	107	741	10/18/1990	1.00

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	107	734	10/18/1990	\$1.00
Collection Mains	107	762	10/18/1990	1.00
Collection Mains	107	755	10/18/1990	1.00
Collection Mains	107	748	10/18/1990	35.50
Collection Mains	1054	624	02/02/1991	1.00
Collection Mains	1054	647	02/06/1991	500.00
Collection Mains	388	1006	03/20/1991	502.00
Collection Mains	1054	537	05/01/1991	1.00
Collection Mains	403	1079	11/21/1991	1.00
Collection Mains	391	142	02/08/1992	63.00
Collection Mains	391	121	02/08/1992	232.00
Collection Mains	391	135	02/19/1992	532.00
Collection Mains	391	177	02/20/1992	209.00
Collection Mains	391	108	02/22/1992	126.00
Collection Mains	388	1012	02/26/1992	390.00
Collection Mains	391	163	02/28/1992	30.00
Collection Mains	391	170	03/02/1992	163.00
Collection Mains	391	128	03/02/1992	139.00
Collection Mains	388	1056	03/06/1992	88.00
Collection Mains	388	1020	03/06/1992	81.00
Collection Mains	388	1027	03/07/1992	60.00
Collection Mains	388	1048	03/17/1992	710.00
Collection Mains	391	71	04/02/1992	80.00
Collection Mains	395	523	04/14/1992	150.00
Collection Mains	380	1034	04/15/1992	76.00
Collection Mains	395	537	04/15/1992	54.00
Collection Mains	395	551	04/15/1992	105.00
Collection Mains	395	502	04/16/1992	240.00
Collection Mains	395	509	04/20/1992	130.00
Collection Mains	395	516	04/20/1992	150.00
Collection Mains	395	530	04/20/1992	120.00
Collection Mains	410	134	04/30/1992	50.00
Collection Mains	395	344	05/05/1992	100.00
Collection Mains	378	953	05/07/1992	1.00
Collection Mains	378	980	05/07/1992	1.00
Collection Mains	799	442	05/07/1992	367.00
Collection Mains	378	989	05/07/1992	1.00
Collection Mains	378	1120	05/07/1992	1.00
Collection Mains	379	218	05/07/1992	1.00
Collection Mains	391	64	05/08/1992	181.00
Collection Mains	380	120	05/08/1992	1.00
Collection Mains	380	111	05/08/1992	1.00
Collection Mains	380	181	05/08/1992	1.00
Collection Mains	380	84	05/08/1992	1.00
Collection Mains	380	75	05/08/1992	1.00

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	403	1093	05/08/1992	\$2,574.00
Collection Mains	380	102	05/08/1992	1.00
Collection Mains	395	572	05/12/1992	144.00
Collection Mains	395	558	05/12/1992	150.00
Collection Mains	391	76	05/14/1992	225.00
Collection Mains	391	83	05/15/1992	81.00
Collection Mains	403	1107	05/18/1992	166.00
Collection Mains	395	494	05/18/1992	908.00
Collection Mains	395	402	05/19/1992	1.00
Collection Mains	403	1114	05/20/1992	159.00
Collection Mains	388	991	05/20/1992	120.00
Collection Mains	395	565	05/20/1992	552.00
Collection Mains	395	487	05/21/1992	120.00
Collection Mains	403	1100	05/22/1992	278.00
Collection Mains	395	410	05/24/1992	1.00
Collection Mains	410	162	05/26/1992	634.00
Collection Mains	404	1	05/27/1992	275.00
Collection Mains	403	1086	05/28/1992	91.00
Collection Mains	404	8	05/28/1992	168.00
Collection Mains	404	775	06/02/1992	175.00
Collection Mains	404	782	06/04/1992	45.00
Collection Mains	404	789	06/05/1992	604.00
Collection Mains	410	141	06/09/1992	400.00
Collection Mains	410	155	06/10/1992	77.00
Collection Mains	410	148	06/11/1992	95.00
Collection Mains	414	256	06/15/1992	100.00
Collection Mains	418	784	06/16/1992	1,222.00
Collection Mains	414	263	06/17/1992	635.00
Collection Mains	410	105	06/18/1992	1.00
Collection Mains	410	87	06/18/1992	1.00
Collection Mains	414	270	06/19/1992	130.00
Collection Mains	586	514	06/19/1992	3,126.00
Collection Mains	586	521	06/19/1992	3,167.00
Collection Mains	418	777	06/25/1992	465.00
Collection Mains	428	601	06/27/1992	93.00
Collection Mains	433	992	06/30/1992	175.00
Collection Mains	437	774	07/03/1992	190.00
Collection Mains	433	985	07/13/1992	606.00
Collection Mains	433	999	07/15/1992	404.00
Collection Mains	433	1006	07/16/1992	26.00
Collection Mains	469	820	07/28/1992	120.00
Collection Mains	476	887	08/21/1992	21.30
Collection Mains	469	828	09/03/1992	888.00
Collection Mains	483	650	09/28/1992	330.00
Collection Mains	497	218	10/06/1992	165.64

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	527	404	10/27/1992	\$66.00
Collection Mains	540	165	11/24/1992	6,500.00
Collection Mains	519	1127	11/25/1992	1.00
Collection Mains	540	553	12/03/1992	265.00
Collection Mains	634	1031	02/04/1993	325.00
Collection Mains	634	1059	03/12/1993	1.00
Collection Mains	634	1045	03/12/1993	1.00
Collection Mains	634	1066	03/12/1993	1.00
Collection Mains	634	1052	03/12/1993	1.00
Collection Mains	634	1074	03/12/1993	1.00
Collection Mains	634	1007	03/16/1993	230.00
Collection Mains	634	999	03/16/1993	674.00
Collection Mains	634	1015	03/16/1993	718.00
Collection Mains	615	395	04/13/1993	255.00
Collection Mains	634	1023	05/12/1993	266.00
Collection Mains	673	630	07/01/1993	281.50
Collection Mains	673	638	07/01/1993	357.00
Collection Mains	725	265	09/07/1993	8,700.00
Collection Mains	736	127	09/15/1993	531.00
Collection Mains	835	77	01/31/1994	1.00
Collection Mains	855	1016	03/15/1994	2,101.00
Collection Mains	950	520	07/10/1994	1.00
Collection Mains	1192	824	05/12/1995	2,500.00
Collection Mains	1135	720	06/16/1995	1.00
Collection Mains	1146	683	07/26/1995	5,000.00
Collection Mains	1301	5240	09/08/1997	8,525.50
Collection Mains	1321	8772	01/21/1998	621.50
Collection Mains	1370	3425	06/21/1999	18.50
Collection Mains	1372	5295	07/27/1999	20.50
Collection Mains	1418	3717	11/07/2000	2,573.50
Collection Mains	1431	2791	11/13/2000	5,500.00
Collection Mains	1491	5048	03/19/2002	28.50
Collection Mains	1535	525	11/19/2002	37.50
Collection Mains	SS	930	12/01/2004	32.00
Collection Mains	1744	1629	07/22/2005	1.00
Collection Mains	1751	6238	08/08/2005	33.50
Collection Mains	1751	6311	08/09/2005	33.50
Collection Mains	1751	6328	08/09/2005	33.50
Collection Mains	1841	6280	08/09/2005	33.50
Collection Mains	1751	5961	08/09/2005	33.50
Collection Mains	1751	6007	08/18/2005	33.50
Collection Mains	1751	6082	08/18/2005	33.50
Collection Mains	1751	5973	08/18/2005	33.50
Collection Mains	1751	5938	08/18/2005	33.50
Collection Mains	1751	6037	08/18/2005	33.50

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	1751	5953	08/19/2005	\$33.50
Collection Mains	1751	6268	08/24/2005	33.50
Collection Mains	1751	6144	08/25/2005	33.50
Collection Mains	1751	6198	08/25/2005	33.50
Collection Mains	1841	1763	08/29/2005	33.50
Collection Mains	1841	1426	08/29/2005	33.50
Collection Mains	2059	2628	08/01/2006	561.00
Collection Mains	1841	1739	08/29/2006	33.50
Collection Mains	1841	1711	08/29/2006	33.50
Collection Mains	1841	1687	08/29/2006	33.50
Collection Mains	1841	1650	08/29/2006	33.50
Collection Mains	1841	1638	08/29/2006	33.50
Collection Mains	1841	1614	08/29/2006	33.50
Collection Mains	1841	1553	08/29/2006	33.50
Collection Mains	1841	1529	08/29/2006	33.50
Collection Mains	1841	1982	08/29/2006	33.50
Collection Mains	1841	1486	08/29/2006	33.50
Collection Mains	1841	1453	08/29/2006	33.50
Collection Mains	1841	1400	08/29/2006	33.50
Collection Mains	1841	1400	08/29/2006	33.50
Collection Mains	1841	1369	08/29/2006	33.50
Collection Mains	1841	1357	08/29/2006	33.50
Collection Mains	1841	1345	08/29/2006	33.50
Collection Mains	1841	1790	09/07/2006	33.50
Collection Mains	1841	1820	09/07/2006	33.50
Collection Mains	1841	1908	09/07/2006	33.50
Collection Mains	1841	1802	09/07/2006	33.50
Collection Mains	1841	1877	09/07/2006	33.50
Collection Mains	1841	1775	09/07/2006	33.50
Collection Mains	1841	1946	09/08/2006	33.50
Collection Mains	1841	1964	09/08/2006	33.50
Collection Mains	1841	2068	09/11/2006	33.50
Collection Mains	1841	2113	09/11/2006	33.50
Collection Mains	1841	2129	09/11/2006	33.50
Collection Mains	1841	2046	09/11/2006	33.50
Collection Mains	1841	2002	09/11/2006	33.50
Collection Mains	1841	1285	09/13/2006	33.50
Collection Mains	1841	1239	09/15/2006	33.50
Collection Mains	1846	6826	10/06/2006	33.50
Collection Mains	1940	6651	05/01/2007	35.50
Collection Mains	1940	6658	08/01/2007	331.79
Collection Mains	2009	4670	10/21/2008	34.50
Collection Mains	1990	4498	10/21/2008	33.50
Collection Mains	1990	4498	10/21/2008	33.50
Collection Mains	1990	4515	10/21/2008	33.50

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	1990	4543	10/21/2008	\$33.50
Collection Mains	1990	4558	10/21/2008	33.50
Collection Mains	1990	4574	10/21/2008	33.50
Collection Mains	1990	4583	10/21/2008	33.50
Collection Mains	1990	4639	10/21/2008	33.50
Collection Mains	1990	4655	10/21/2008	33.50
Collection Mains	1990	4671	10/21/2008	33.50
Collection Mains	1990	4687	10/21/2008	33.50
Collection Mains	1990	4702	10/21/2008	33.50
Collection Mains	1990	4714	10/21/2008	33.50
Collection Mains	1990	4729	10/21/2008	33.50
Collection Mains	1990	4741	10/21/2008	33.50
Collection Mains	1990	4753	10/21/2008	33.50
Collection Mains	1990	4765	10/21/2008	33.50
Collection Mains	1990	4777	10/21/2008	33.50
Collection Mains	1990	4797	10/21/2008	33.50
Collection Mains	1990	4815	10/21/2008	33.50
Collection Mains	1990	4827	10/21/2008	33.50
Collection Mains	1990	4839	10/21/2008	33.50
Collection Mains	1990	4851	10/21/2008	33.50
Collection Mains	1990	4874	10/21/2008	33.50
Collection Mains	1990	4886	10/21/2008	33.50
Collection Mains	1990	4921	10/21/2008	33.50
Collection Mains	1990	4933	10/21/2008	33.50
Collection Mains	1990	4962	10/21/2008	33.50
Collection Mains	2009	4660	03/06/2009	1,010.00
Collection Mains	2061	422	09/03/2009	55.00
Collection Mains	2061	4027	09/17/2009	65.00
Collection Mains	2244	4565	07/08/2013	185.00
Collection Mains	2244	4640	07/10/2013	810.00
Collection Mains	2244	4678	07/12/2013	1,960.00
Collection Mains	2244	4649	07/12/2013	2,412.00
Collection Mains	2244	4498	07/16/2013	10,060.00
Collection Mains	2244	4407	07/16/2013	660.00
Collection Mains	2244	4661	07/17/2013	10,060.00
Collection Mains	2244	4507	07/18/2013	560.00
Collection Mains	2244	4546	07/19/2013	1,860.00
Collection Mains	2244	4597	07/20/2013	1,462.00
Collection Mains	2244	4526	07/23/2013	63.00
Collection Mains	2244	4687	07/24/2013	710.00
Collection Mains	2244	4535	07/24/2013	68.00
Collection Mains	2245	7534	07/25/2013	2,060.00
Collection Mains	2245	7570	07/29/2013	2,060.00
Collection Mains	2245	7516	07/29/2013	10,060.00
Collection Mains	2245	7594	08/01/2013	485.00

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	2245	7585	08/02/2013	\$110.00
Collection Mains	2245	7504	08/05/2013	560.00
Collection Mains	2248	3579	08/07/2013	660.00
Collection Mains	2245	4812	08/08/2013	2,262.00
Collection Mains	2246	4117	08/08/2013	1.00
Collection Mains	2245	4843	08/08/2013	68.00
Collection Mains	2245	4869	08/08/2013	68.00
Collection Mains	2246	4211	08/09/2013	1,260.00
Collection Mains	2245	4888	08/09/2013	1.00
Collection Mains	2246	4163	08/09/2013	1,160.00
Collection Mains	2245	4846	08/09/2013	68.00
Collection Mains	2248	2394	08/09/2013	240.00
Collection Mains	2248	3591	08/12/2013	1,060.00
Collection Mains	2248	3607	08/14/2013	2,060.00
Collection Mains	2246	4076	08/15/2013	1.00
Collection Mains	2251	1916	08/15/2013	10,062.00
Collection Mains	2248	3564	08/16/2013	410.00
Collection Mains	2248	2371	08/19/2013	560.00
Collection Mains	2248	3555	08/23/2013	2,890.00
Collection Mains	2251	3875	08/24/2013	560.00
Collection Mains	2252	3654	09/09/2013	2,931.00
Collection Mains	2252	7098	09/13/2013	6,060.00
Collection Mains	2260	2498	11/14/2013	7,510.00
Collection Mains	2281	110	05/23/2014	63.00
Collection Mains	2346	7484	08/01/2015	818.00
Collection Mains	2346	7515	08/03/2015	1,200.75
Collection Mains	2346	7533	08/11/2015	648.25
Collection Mains	2346	7582	08/13/2015	2,762.75
Collection Mains	2346	7569	08/13/2015	1,939.25
Collection Mains	2346	7607	08/13/2015	1,398.25
Collection Mains	2346	7600	08/13/2015	630.75
Collection Mains	2346	7593	08/13/2015	1,182.25
Collection Mains	2346	7438	08/20/2015	1,663.00
Collection Mains	2346	7331	09/01/2015	6,194.00
Collection Mains	2346	7403	09/01/2015	1,038.50
Collection Mains	2346	7392	09/01/2015	1,051.00
Collection Mains	2346	7470	09/05/2015	818.00
Collection Mains	2346	7370	09/30/2015	818.00
Collection Mains	2346	7477	09/30/2015	438.00
Collection Mains	2346	7873	10/02/2015	818.00
Collection Mains	2348	4856	10/13/2015	1,303.25
Collection Mains	2346	7724	10/16/2015	581.00
Collection Mains	2346	7377	10/16/2015	316.50
Collection Mains	2346	7767	10/21/2015	445.50
Collection Mains	2346	7556	10/23/2015	818.00

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.2 - Land & Land Rights - Collection System

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land Rights:</u>				
Collection Mains	2346	7339	10/30/2015	\$2,570.00
Collection Mains	2346	7526	10/31/2015	1,568.00
Collection Mains	2346	7359	11/09/2015	1,318.00
Collection Mains	2347	3649	11/19/2015	52.50
Collection Mains	2347	3639	11/25/2015	128.00
Collection Mains	2348	4893	11/30/2015	2,068.00
Collection Mains	2348	4884	12/01/2015	468.00
Collection Mains	2348	8017	12/04/2015	619.75
Collection Mains	2349	3126	12/09/2015	1,839.00
Collection Mains	2349	193	12/10/2015	69.00
Collection Mains	2349	186	12/10/2015	69.00
Collection Mains	2349	742	12/11/2015	75.00
Collection Mains	2349	8815	12/15/2015	1.00
Collection Mains	2350	7397	12/15/2015	725.25
Collection Mains	2350	7397	12/15/2015	789.25
Collection Mains	2349	5004	12/15/2015	69.00
Collection Mains	2349	4991	12/15/2015	73.00
Collection Mains	2349	8822	12/16/2015	1.00
Collection Mains	2349	8867	12/16/2015	1.00
Collection Mains	2349	8874	12/16/2015	1.00
Collection Mains	2349	8856	12/16/2015	1.00
Collection Mains	2349	8829	12/16/2015	1.00
Collection Mains	2349	8253	12/17/2015	78.50
Collection Mains	2350	1348	12/18/2015	1.00
Collection Mains	2350	7371	12/18/2015	1,264.00
Collection Mains	2350	7384	12/18/2015	212.50
Collection Mains	2350	4084	12/22/2015	1.00
Collection Mains	2350	4094	12/22/2015	1.00
Collection Mains	2352	626	12/23/2015	1.00
Collection Mains	2351	7361	12/23/2015	2,150.00
Collection Mains	2352	2470	12/30/2015	1.00
Collection Mains	2346	338	2015	771.75
Collection Mains	2346	274	2015	794.50
Collection Mains	2346	292	2015	617.00
Collection Mains	2346	3274	2015	750.00
Totals Account 353.2				----- \$210,625.73 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 353.3 - Land & Land Rights - Pumping Plant

Description	Deed Book	Page Numbers	Date	Original Cost
<u>Land:</u>				
Pump Station	1372	5290	07/27/1999	\$30.00
Pump Station	2245	8074	08/08/2013	66.50
Pump Station	2245	8047	08/08/2013	66.50
Pump Station	2245	8098	08/08/2013	66.50
Pump Station	2245	8068	08/08/2013	66.50
Pump Station	2260	2462	10/14/2013	13,767.50
Pump Station	2339	5033	09/24/2015	8,717.50
Pump Station	2339	5099	09/24/2015	40,077.50
Pump Station	2342	4674	10/20/2015	8,077.50
Total Land				----- \$70,936.00
<u>Land Rights:</u>				
Pump Station	634	1038	03/12/1993	\$1.00
Pump Station	1370	3425	06/21/1999	1.00
Pump Station	1372	5295	07/27/1999	1.00
Pump Station	1535	532	09/30/2002	39.50
Pump Station	1798	4601	03/21/2006	1.00
Pump Station	2246	1366	08/08/2013	1.00
Pump Station	2248	2380	08/16/2013	3,060.00
Pump Station	2252	3654	09/09/2013	2,931.00
Pump Station	2349	2010	12/14/2015	71.00
Pump Station	2349	8253	12/17/2015	1.00
Pump Station	2349	8882	12/2015	1.00
Total Land Rights				----- \$6,108.50
Total Account 353.3				----- \$77,044.50 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015

Account 353.4 - Land & Land Rights - Treatment & Disposal

<u>Description</u>	<u>Deed Book</u>	<u>Page Number</u>	<u>Date</u>	<u>Original Cost</u>
<u>Land:</u>				
North WWTP	1770	131	10/31/2005	\$83.04
North WWTP	2201	7093	11/08/2012	135,067.50
North WWTP	2201	7188	11/08/2012	40,067.50
North WWTP	2245	8055	08/08/2013	66.50
North WWTP	2245	8061	08/08/2013	34.25
North WWTP	2245	8061	08/08/2013	34.25
North WWTP	2245	8104	08/08/2013	66.50
North WWTP	2252	7046	09/24/2013	105,065.50
South WWTP	2245	8086	08/08/2013	66.50
South WWTP	2245	8080	08/08/2013	66.50
Total Account 353.4				----- \$280,618.04 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 354.3 - Structures & Improvements - Pumping Plant

Item	Year Installed	Quantity Unit	No.	Original Cost
<u>North WWTP System:</u>				
Pump Station - Meadowbrook	1965	Ea.	1	\$48,454.85
Pump Station - Meadowbrook Improvements	2014	Lot		91,700.00
Pump Station - Meadowbrook SCADA	2013	Lot		15,927.00
Total Pump Station - Meadowbrook				\$156,081.85
Pump Station - Springers Lane	1987	Ea.	1	\$29,681.60
Pump Station - Springers Lane SCADA	2013	Lot		15,927.00
Total Pump Station - Springers Lane				\$45,608.60
Pump Station - Ann Drive	1989	Ea.	1	\$35,341.48
Pump Station - Ann Drive SCADA	2013	Lot		15,927.00
Total Pump Station - Ann Drive				\$51,268.48
Pump Station - Pine Tree	2015	Ea.	1	\$918,374.77
Pump Station - Pine Tree SCADA	2015	Lot		18,617.85
Pump Station - Pine Tree SCADA Tower	2015	Ea.	1	2,208.83
Total Pump Station - Pine Tree				\$939,201.45
Pump Station - Tall Oak	2015	Ea.	1	\$185,626.27
Pump Station - Tall Oak SCADA	2015	Lot		18,137.35
Total Pump Station - Tall Oak				\$203,763.62
Total North WWTP System				\$1,395,924.00
<u>South WWTP System:</u>				
Pump Station - Beinhower	1993	Ea.	1	\$104,407.77
Pump Station - Beinhower Improvements	2009	Lot		68,531.00
Pump Station - Beinhower Impellers	2009	Lot		10,490.00
Pump Station - Beinhower SCADA	2013	Lot		15,927.00
Total Pump Station - Beinhower				\$199,355.77
Pump Station - Corn Hill	1993	Ea.	1	\$80,078.68
Pump Station - Corn Hill Improvement	2009	Lot		53,656.21
Pump Station - Corn Hill SCADA	2013	Lot		15,927.00
Pump Station - Corn Hill Improvement	2015	Ea.		83,319.72
Pump Station - Corn Hill LED Lights	2015	Ea.		4,650.00
Total Pump Station - Corn Hill				\$237,631.61

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 354.3 - Structures & Improvements - Pumping Plant

Item	Year Installed	Quantity Unit	No.	Original Cost
Pump Station - Fairmont	1993	Ea.	1	\$78,812.97
Pump Station - Fairmont SCADA	2013	Lot		15,927.00
Total Pump Station - Fairmont				\$94,739.97
Pump Station - Whitetail	1993	Ea.	1	\$133,100.66
Pump Station - Whitetail SCADA	2013	Lot		15,927.00
Total Pump Station - Whitetail				\$149,027.66
Pump Station - Fisher Road	1993	Ea.	1	\$78,812.97
Pump Station - Fisher Road SCADA	2013	Lot		15,927.00
Total Pump Station - Fisher Road				\$94,739.97
Pump Station - Lakeside	1998	Ea.	1	\$152,567.76
Pump Station - Lakeside SCADA	2013	Lot		15,927.00
Total Pump Station - Lakeside				\$168,494.76
Total South WWTP System				\$943,989.74
<u>Collection System to LAT:</u>				
Pump Station - Corporate Center	1983	Ea.	1	\$42,172.00
Pump Station - Corporate Center SCADA	2013	Lot		15,926.99
Total Pump Station - Corporate Center				\$58,098.99
Pump Station - Pin Oak	1997	Ea.	1	\$104,486.00
Pump Station - Pin Oak SCADA	2013	Lot		15,926.99
Total Pump Station - Pin Oak				\$120,412.99
Total Collection System to LAT				\$178,511.98
Total Account 354.3				\$2,518,425.72
				=====

Note:

Pump costs are included in the overall cost of each pump station.

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015

Account 354.4 - Structures & Improvements - Treatment & Disposal

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>North WWTP:</u>				
Control Building	1965	Lot		\$46,401.32
Fencing	1965	Lot		3,383.17
Access Road	1965	Lot		4,177.06
Roof Replacement	2001	Lot		137,565.15
Fencing	2011	Lot		6,221.00
Fencing	2012	Lot		9,700.00
Lighting Fixtures	2013	Lot		11,800.00
SCADA Equipment	2013	Lot		15,927.00
Heat Trace Insulation	2014	Lot		29,000.00

Total North WWTP				\$264,174.70
 <u>South WWTP:</u>				
Control Building	1993	Lot		\$188,261.82
Fencing	1993	Lot		20,250.00
Access Road	1993	Lot		100,980.58
Roof Replacement	2008	Lot		89,153.00
Surge Protection Control Panel	2011	Lot		10,716.11
Heater	2011	Lot		4,672.00
Concrete Pad	2013	Lot		7,156.00

Total South WWTP				\$421,189.51

Total Account 354.4				\$685,364.21
				=====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015

Account 354.7 - Structures & Improvements - General

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
<u>North WWTP:</u>				
Metal Building	2003	Ea.	1	\$42,889.48
Total Account 354.7				----- \$42,889.48 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 355 - Power Generation Equipment

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>North WWTP System:</u>				
Generator - North WWTP	2002	Ea.	1	\$45,294.00
Generator - Meadowbrook	2013	Ea.	1	23,585.00
Generator - Pine Tree	1987	Ea.	1	19,246.40
Generator - Pine Tree	1993	Ea.	1	24,846.52
Generator - Pine Tree	2015	Ea.	1	30,800.00
Generator - Tall Oak	2015	Ea.	1	22,475.00
Total North WWTP System				----- \$166,246.92
<u>South WWTP System:</u>				
Generator - South WWTP	1993	Ea.	1	\$35,495.03
Generator - Beinhower	1993	Ea.	1	35,495.03
Generator - Corn Hill	1993	Ea.	1	35,495.03
Generator - Fairmont	1993	Ea.	1	35,495.03
Generator - Whitetail	1993	Ea.	1	9,938.61
Generator - Fisher Road	1993	Ea.	1	24,846.52
Generator - Lakeside	1998	Ea.	1	12,580.62
Total South WWTP System				----- \$189,345.87
<u>Collection System to LAT:</u>				
Generator - Pin Oak	1997	Ea.	1	\$30,447.00
Generator - Corporate Circle	1983	Ea.	1	18,550.00
Total Collection System to LAT				----- \$48,997.00
Total Account 355				----- \$404,589.79 =====

Note:

Each generator is equipped with an oil tank with the exception of the Lakeside generator. The Lakeside generator is fed by a natural gas service line.

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 360 - Collection Sewers - Force

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>North WWTP System:</u>				
2" DI Pipe	1965	LF	2,230	\$13,337.78
3" PVC Pipe	1987	LF	870	13,458.90
3" PVC Pipe	1989	LF	525	11,014.50
4" DI Pipe	2015	LF	340	57,722.62
6" DI Pipe	2015	LF	1,800	309,815.29
10" DI Pipe	2015	LF	40	6,451.11
Cleanouts	2015	EA	3	9,544.50
Total North WWTP System				----- \$421,344.70
<u>South WWTP System:</u>				
4" PVC Pipe	1993	LF	2,910	\$54,296.84
6" PVC Pipe	1993	LF	7,401	170,730.12
8" PVC Pipe	1993	LF	3,176	124,177.39
Cleanouts	1993	EA	2	1,120.04
4" Air Release	1993	EA	2	6,334.80
Total South WWTP System				----- \$356,659.19
<u>Collection System to LAT:</u>				
3" PVC	1983	LF	940	\$13,724.00
Total Collection System to LAT				----- \$13,724.00
Total Account 360				----- \$791,727.89 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 361 - Collection Sewers - Gravity

Item	Year Installed	----- Quantity ----- Unit	No.	Original Cost
<u>North WWTP System:</u>				
8" VCP Pipe	1965	LF	20,035	\$162,127.79
10" VCP Pipe	1965	LF	8,688	92,205.47
12" VCP Pipe	1965	LF	727	8,963.83
8" PVC Pipe	1975	LF	265	4,327.45
8" PVC Pipe	1987	LF	1,950	50,953.50
8" PVC Pipe	1989	LF	32,810	1,162,786.40
10" PVC Pipe	1989	LF	5,085	202,484.70
8" PVC Pipe	1995	LF	330	10,995.60
10" PVC Pipe	1995	LF	1,095	40,996.80
8" PVC Pipe	1998	LF	3,820	134,769.60
12" PVC Pipe	1998	LF	2,100	83,244.00
8" PVC Pipe	2006	LF	4,190	227,181.80
8" DI Pipe	2015	LF	315	102,829.80
8" PVC Pipe	2015	LF	9,800	1,165,023.22
10" PVC Pipe	2015	LF	173	34,713.04
36" Steel Casing	2015	LF	35	216,581.49
Manholes	1965	EA	109	30,831.28
Manholes	1975	EA	1	1,091.89
Manholes	1987	EA	10	19,669.00
Manholes	1989	EA	185	408,150.70
Manholes	1995	EA	8	19,863.52
Manholes	1998	EA	27	71,683.65
Manholes	2006	EA	28	104,492.64
Manholes	2015	EA	74	991,275.43
I-83 Road Crossing	1989	EA	1	286,580.20
Total North WWTP System				----- \$5,633,822.80
<u>South WWTP System:</u>				
8" PVC Pipe	1975	LF	1,500	\$24,495.00
8" PVC Pipe	1978	LF	3,345	61,715.25
8" PVC Pipe	1989	LF	6,130	217,247.20
8" PVC Pipe	1992	LF	665	19,876.85
8" DI Pipe	1993	LF	857	40,248.17
10" DI Pipe	1993	LF	402	37,651.18
12" DI Pipe	1993	LF	824	77,337.54
16" DI Pipe	1993	LF	559	45,402.79
8" PVC Pipe	1993	LF	91,225	2,875,254.12
10" PVC Pipe	1993	LF	7,740	274,155.23
12" PVC Pipe	1993	LF	3,595	131,214.84
15" PVC Pipe	1993	LF	5,870	234,492.37

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 361 - Collection Sewers - Gravity

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>South WWTP System (continued):</u>				
8" PVC Pipe	1995	LF	3,210	\$106,957.20
10" PVC Pipe	1995	LF	1,510	56,534.40
8" PVC Pipe	1997	LF	5,810	204,976.80
8" PVC Pipe	1998	LF	18,470	651,621.60
8" PVC Pipe	2000	LF	11,980	452,005.40
8" PVC Pipe	2001	LF	670	26,478.40
8" PVC Pipe	2002	LF	18,065	746,445.80
8" PVC Pipe	2003	LF	3,895	161,564.60
8" PVC Pipe	2004	LF	2,245	96,422.75
8" PVC Pipe	2005	LF	2,530	119,416.00
8" PVC Pipe	2009	LF	870	56,410.80
8" PVC Pipe	2011	LF	550	68,892.00
8" PVC Pipe	2013	LF	5,580	355,390.20
Manholes	1975	EA	9	9,827.01
Manholes	1978	EA	14	18,113.48
Manholes	1989	EA	32	70,599.04
Manholes	1992	EA	3	6,977.64
Manholes	1993	EA	523	1,255,548.75
Manholes	1995	EA	25	62,073.50
Manholes	1997	EA	33	85,638.96
Manholes	1998	EA	91	241,600.45
Manholes	2000	EA	67	188,905.16
Manholes	2001	EA	3	8,211.63
Manholes	2002	EA	81	229,589.64
Manholes	2003	EA	30	91,315.20
Manholes	2004	EA	12	38,769.72
Manholes	2005	EA	12	42,090.24
Manholes	2009	EA	7	32,143.58
Manholes	2011	EA	3	14,431.56
Manholes	2013	EA	25	131,064.50
I-83 Road Crossing	1993	EA	1	311,838.12
I-83 Road Crossing	1995	EA	1	322,524.16
Road Crossing	1993	EA	1	85,260.65
Stream Crossing	1993	EA	1	3,963.26
Total South WWTP System				\$10,392,692.74

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 361 - Collection Sewers - Gravity

Item	Year Installed	----- Quantity ----- Unit	No.	Original Cost
<u>Collection System to LAT:</u>				
8" ACP Pipe	1975	LF	24,965	\$505,041.95
10" ACP Pipe	1975	LF	3,015	64,611.45
8" PVC Pipe	1976	LF	4,580	77,768.40
8" PVC Pipe	1983	LF	12,940	319,100.40
10" PVC Pipe	1983	LF	410	11,361.10
8" PVC Pipe	1997	LF	2,880	101,606.40
8" PVC Pipe	1998	LF	340	11,995.20
10" PVC Pipe	1998	LF	620	24,576.80
Manholes	1975	EA	138	115,080.96
Manholes	1976	EA	18	20,730.96
Manholes	1983	EA	64	114,394.24
Manholes	1997	EA	14	36,331.68
Manholes	1998	EA	1	2,654.95
Interceptors to LAT	1975	LOT		635,450.00
I-83 Road Crossing	1976	EA	1	149,604.58
Total Collection System to LAT				----- \$2,190,309.07
Total Account 361				----- \$18,216,824.61 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 363 - Services to Customers

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>North WWTP System:</u>				
Services	1965	EA	686	\$33,733.26
Services	1975	EA	2	371.44
Services	1987	EA	18	6,251.04
Services	1989	EA	340	132,447.00
Services	1995	EA	13	6,026.02
Services	1998	EA	34	16,941.18
Services	2006	EA	38	26,048.62
Services	2015	EA	96	424,407.18
Total North WWTP System				\$646,225.74
<u>South WWTP System:</u>				
Services	1975	EA	18	\$3,342.96
Services	1978	EA	40	8,757.60
Services	1989	EA	73	28,437.15
Services	1992	EA	8	3,418.40
Services	1993	EA	1,037	457,204.56
Services	1995	EA	147	68,140.38
Services	1997	EA	69	33,651.30
Services	1998	EA	219	109,121.13
Services	2000	EA	142	74,612.48
Services	2001	EA	8	4,276.00
Services	2002	EA	214	116,321.84
Services	2003	EA	46	25,559.44
Services	2004	EA	27	15,817.68
Services	2005	EA	30	18,571.80
Services	2009	EA	10	8,108.10
Services	2011	EA	7	21,922.42
Services	2013	EA	66	59,991.36
Total South WWTP System				\$1,057,254.60

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 363 - Services to Customers

<u>Item</u>	<u>Year</u> <u>Installed</u>	<u>----- Quantity -----</u> <u>Unit</u>	<u>No.</u>	<u>Original</u> <u>Cost</u>
<u>Collection System to LAT:</u>				
Services	1975	EA	400	\$164,088.00
Services	1976	EA	44	8,636.76
Services	1983	EA	126	39,381.30
Services	1997	EA	32	15,606.40
Services	1998	EA	9	4,484.43
Total Collection System to LAT				----- \$232,196.89
Total Account 363				----- \$1,935,677.23 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 364 - Flow Measuring Equipment

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>No.</u>	<u>Original Cost</u>
<u>South WWTP System:</u>				
Flow Meters	2008	Lot		\$13,246.46

Total Account 364				\$13,246.46
				=====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 371 - Pumping Equipment

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
Grinder Pumps	2015	Ea.	21	\$119,197.00
Total Account 371				----- \$119,197.00 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 380 - Treatment & Disposal Equipment

Item	Year Installed	Quantity ----- Unit -----	No.	Original Cost
<u>North WWTP:</u>				
Treatment Tanks	1965	Lot		\$53,270.81
Blowers	1965	Ea.	2	14,869.83
Chlorinators & Scale	1965	Ea.	2	8,469.23
Yard Piping	1965	Lot		7,566.63
Clarifiers	1992	Ea.	2	301,623.85
Aerators	1992	Ea.	2	301,623.85
Thickner & Polymer Process	1992	Lot		75,405.96
Sludge Holding Tank	1992	Ea.	1	150,811.93
Chlorine Contact Tank	1992	Ea.	2	33,513.76
Polyblender & Pump	2007	Lot		14,635.62
Water Quality Analyzers	2008	Lot		33,489.00
Diffusers	2010	Lot		14,619.00
Wet Well Pump	2010	Ea.	1	14,120.00
Lobe Pump	2010	Ea.	1	28,800.00
Headworks	2013	Lot		725,207.51
UV System	2013	Lot		324,536.13
Aeration Equipment	2013	Lot		12,000.00
Utility Water Equipment	2013	Lot		35,500.00
Blower	2013	Ea.	1	17,000.00
Sutorbilt Blower	2013	Ea.	1	6,630.00

Total North WWTP				\$2,173,693.11
<u>South WWTP:</u>				
Treatment Equipment	1993	Lot		\$2,722,525.38
Screen / Grinder	1993	Lot		159,728.82
Chemical Feed Equipment	1993	Lot		13,422.59
Process Piping	1993	Lot		84,393.18
Chemical Feed Piping	1993	Lot		7,719.33
Well	1993	Ea.	1	8,885.62
SBR Blowers	1993	Ea.	2	61,499.87
Digester Blowers	1993	Ea.	2	40,999.91
Effluent Pumps	1993	Ea.	2	11,616.65
Conveyor	2005	Lot		21,823.00
Conveyor Head	2006	Lot		22,805.00
OTS & Monoflo Pumps	2007	Lot		6,653.87
Water Quality Analyzers	2008	Lot		33,489.00
Gorman-Rupp Submersible Pump	2009	Ea.	1	12,880.89
Wet Well Pump	2010	Ea.	1	14,920.00
Peerless Pump & Motor	2011	Ea.	1	7,074.42
2" Water Line	2012	Lot		31,980.12
SCADA Equipment	2012	Lot		20,038.09
Data Concentrator Panel for Sludge Pump	2012	Ea.	1	14,801.89
Cylinder & Sprocket	2013	Lot		18,410.11
Loggers (4) & Av Sensors (2)	2013	Lot		12,401.38
Gorman Rupp Pump	2013	Ea.	1	9,748.00
Set-up Bypass Pumping	2013	Lot		15,700.00

Total South WWTP				\$3,353,517.12

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 380 - Treatment & Disposal Equipment

<u>Item</u>	<u>Year</u> <u>Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original</u> <u>Cost</u>
<u>Collection System to LAT:</u>				
Portion of Shared Capital Costs in the LAT WWTP				
Solids Facilities Upgrade Project	2012	Lot		\$635,867.32
BNR Facilities Upgrade Project	2015	Lot		1,014,256.35
Total Collection System to LAT				<u>\$1,650,123.67</u>
Total Account 380				<u>\$7,177,333.90</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 382 - Outfall Sewer Lines

Item	Year Installed	----- Quantity ----- Unit No.	Original Cost
<u>South WWTP System:</u>			
21" PVC Pipe	1993	LF 5	\$248.34
24" PVC Pipe	1993	LF 2,169	133,488.72
Manholes	1993	EA 15	36,009.99
Total Account 382			<hr/> \$169,747.05 <hr/>

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 390 - Office Furniture & Equipment

<u>Item</u>	<u>Year</u> <u>Installed</u>	<u>----- Quantity -----</u> <u>Unit</u>	<u>No.</u>	<u>Original</u> <u>Cost</u>
<u>South WWTP System:</u>				
Furniture	1993	Lot		\$996.40

Total Account 390				\$996.40
				=====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 391 - Transportation Equipment

Item	Year Installed	----- Quantity -----		Original Cost
		Unit	No.	
Ford Truck 4x4	2002	Ea.	1	\$22,872.16
Ford F550 Dump Truck	2006	Ea.	1	52,194.00
Chevrolet Colorado Truck 4x4	2006	Ea.	1	15,419.90
Ford Ranger Truck 4x4	2011	Ea.	1	18,680.00
Ford F350 Truck w/ Body Crane Mods. 4x4	2013	Ea.	1	62,726.96
Total Account 391				<u>\$171,893.02</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 393 - Tools, Shop & Garage Equipment

<u>Item</u>	<u>Year</u> <u>Installed</u>	<u>----- Quantity -----</u> <u>Unit</u>	<u>No.</u>	<u>Original</u> <u>Cost</u>
<u>North WWTP System:</u>				
Tools	1965	Lot	.	\$2,152.54
Snow Blower	2007	Ea.		1,718.00
Total Account 393				<u>-----</u> \$3,870.54 <u>=====</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 394 - Laboratory Equipment

Item	Year Installed	----- Quantity ----- Unit	No.	Original Cost
<u>North WWTP System:</u>				
Laboratory Equipment	1965	Ea.	1	\$5,007.53
<u>South WWTP System:</u>				
Laboratory Equipment	1993	Ea.	1	\$4,660.82
Logger & Area Velocity Analyzer	2011	Lot		9,364.38

Total South WWTP System				\$14,025.2

Total Account 394				\$19,032.73
				=====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 395 - Power Operated Equipment

Item	Year Installed	----- Quantity ----- Unit No.	Original Cost
CAT Backhoe	2002	Ea. 1	\$72,784.90
Total Account 395			----- \$72,784.90 =====

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Section 3

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Account 271 - Contributions in Aid of Construction

Original Cost at December 22, 2015

Acct. No.	Account Title	Original Cost
354.3	Structures & Improvements - Pumping Plant	\$253,942.09
355	Power Generation Equipment	37,427.14
360	Collection Sewers - Force	99,711.20
361	Collection Sewers - Gravity	6,144,030.64
363	Services to Customers	589,558.80
	Total Contributions in Aid of Construction	----- \$7,124,669.87 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions In Aid of Construction

Original Cost at December 22, 2015

Account 354.3 - Structures & Improvements - Pumping Plant

Item	Year Installed	----- Quantity ----- Unit	No.	Original Cost
<u>South WWTP System:</u>				
Pump Station - Fisher Road	1993	Ea.	1	78,812.97
Pump Station - Lakeside	1998	Ea.	1	152,567.76
Total South WWTP System				----- \$231,380.73
<u>Collection System to LAT:</u>				
Pump Station - Corporate Center	1983	Ea.	1	\$22,561.36
Total Collection System to LAT				----- \$22,561.36
Total Account 354.3				----- \$253,942.09 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions in Aid of Construction

Original Cost at December 22, 2015

Account 355 - Power Generation Equipment

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
<u>South WWTP System:</u>				
Generator - Lakeside	1993	Ea.	1	\$24,846.52
Generator - Lakeside	1998	Ea.	1	12,580.62

Total Account 355				\$37,427.14
				=====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions in Aid of Construction

Original Cost at December 22, 2015
Account 360 - Collection Sewers - Force

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
<u>South WWTP System:</u>				
4" PVC Pipe	1993	LF	2,050	\$38,253.00
6" PVC Pipe	1993	LF	2,070	47,734.20
Total South WWTP System				----- \$85,987.20
<u>Collection System to LAT:</u>				
3" PVC	1983	LF	940	\$13,724.00
Total Collection System to LAT				----- \$13,724.00
Total Account 360				----- \$99,711.20 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions in Aid of Construction

Original Cost at December 22, 2015

Account 361 - Collection Sewers - Gravity

Item	Year Installed	Quantity Unit	No.	Original Cost
<u>North WWTP System:</u>				
8" PVC Pipe	2006	LF	4,190	227,181.80
Manholes	2006	EA	28	104,492.64
Total North WWTP System				<u>\$331,674.44</u>
<u>South WWTP System:</u>				
8" PVC Pipe	1978	LF	3,345	\$61,715.25
8" PVC Pipe	1989	LF	3,970	140,696.80
8" PVC Pipe	1992	LF	665	19,876.85
8" PVC Pipe	1993	LF	9,520	300,070.40
8" PVC Pipe	1995	LF	3,210	106,957.20
8" PVC Pipe	1997	LF	5,810	204,976.80
8" PVC Pipe	1998	LF	18,470	651,621.60
8" PVC Pipe	2000	LF	11,980	452,005.40
8" PVC Pipe	2001	LF	670	26,478.40
8" PVC Pipe	2002	LF	18,065	746,445.80
8" PVC Pipe	2003	LF	3,895	161,564.60
8" PVC Pipe	2004	LF	2,245	96,422.75
8" PVC Pipe	2005	LF	2,530	119,416.00
8" PVC Pipe	2009	LF	870	56,410.80
8" PVC Pipe	2013	LF	5,580	355,390.20
Manholes	1978	EA	14	18,113.48
Manholes	1989	EA	25	55,155.50
Manholes	1992	EA	3	6,977.64
Manholes	1993	EA	55	132,036.85
Manholes	1995	EA	14	34,761.16
Manholes	1997	EA	33	85,638.96
Manholes	1998	EA	91	241,600.45
Manholes	2000	EA	67	188,905.16
Manholes	2001	EA	3	8,211.63
Manholes	2002	EA	81	229,589.64
Manholes	2003	EA	30	91,315.20
Manholes	2004	EA	12	38,769.72
Manholes	2005	EA	12	42,090.24
Manholes	2009	EA	7	32,143.58
Manholes	2013	EA	25	131,064.50
Total South WWTP System				<u>\$4,836,422.56</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions in Aid of Construction
Original Cost at December 22, 2015
Account 361 - Collection Sewers - Gravity

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>No.</u>	<u>Original Cost</u>
<u>Collection System to LAT:</u>				
8" PVC Pipe	1983	LF	12,940	319,100.40
Manholes	1983	EA	64	114,394.24
Interceptors to LAT	1975	LOT		542,439.00
Total Collection System to LAT				<u>\$975,933.64</u>
Total Account 361				<u><u>\$6,144,030.64</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Contributions in Aid of Construction

Original Cost at December 22, 2015

Account 363 - Services to Customers

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>North WWTP System:</u>				
Services	2006	EA	38	\$26,048.62
Total North WWTP System				----- \$26,048.62
<u>South WWTP System:</u>				
Services	1978	EA	40	\$8,757.60
Services	1989	EA	73	18,308.85
Services	1992	EA	8	3,418.40
Services	1993	EA	271	49,379.68
Services	1995	EA	147	17,614.52
Services	1997	EA	69	33,651.30
Services	1998	EA	219	109,121.13
Services	2000	EA	142	74,612.48
Services	2001	EA	8	4,276.00
Services	2002	EA	214	116,321.84
Services	2003	EA	46	25,559.44
Services	2004	EA	27	15,817.68
Services	2005	EA	30	18,571.80
Services	2009	EA	10	8,108.10
Services	2013	EA	66	59,991.36
Total South WWTP System				----- \$563,510.18
Total Account 363				----- \$589,558.80 =====

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Section 4

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Authority - Sewer System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of December 22, 2015
Based Upon Straight Line Depreciation

Acct. No.	Description	Year Installed	Original Cost at 12/22/15	Service Life	Calculated Depreciation Reserve 12/22/15	Depreciated Original Cost at 12/22/15
Non-Depreciable Plant:						
353.2	Land & Land Rights - Collection System	Various	\$210,625.73		\$0.00	\$210,625.73
353.3	Land & Land Rights - Pumping System	Various	77,044.50		0.00	77,044.50
353.4	Land & Land Rights - Treatment & Disposal System	Various	280,618.04		0.00	280,618.04
Total Non-Depreciable Plant			\$568,288.27		\$0.00	\$568,288.27
Depreciable Plant:						
354.3	Structures & Improvements - Pumping	1965	\$48,454.85	40	\$48,454.85	\$0.00
354.3	Structures & Improvements - Pumping	1983	42,172.00	40	34,264.75	7,907.25
354.3	Structures & Improvements - Pumping	1987	29,681.60	40	21,148.14	8,533.46
354.3	Structures & Improvements - Pumping	1989	35,341.48	40	23,413.73	11,927.75
354.3	Structures & Improvements - Pumping	1993	475,213.05	40	267,307.34	207,905.71
354.3	Structures & Improvements - Pumping	1997	104,486.00	40	48,324.78	56,161.22
354.3	Structures & Improvements - Pumping	1998	152,567.76	40	66,748.40	85,819.36
354.3	Structures & Improvements - Pumping	2009	132,677.21	40	21,560.05	111,117.16
354.3	Structures & Improvements - Pumping	2013	175,196.98	40	10,949.81	164,247.17
354.3	Structures & Improvements - Pumping	2014	91,700.00	40	3,438.75	88,261.25
354.3	Structures & Improvements - Pumping	2015	1,230,934.79	40	15,386.68	1,215,548.11
Total Account 354.3			\$2,518,425.72		\$560,997.28	\$1,957,428.44
354.4	Structures & Improvements - Treatment & Disposal	1965	\$53,961.55	65	\$41,923.97	\$12,037.58
354.4	Structures & Improvements - Treatment & Disposal	1993	309,492.40	65	107,131.98	202,360.42
354.4	Structures & Improvements - Treatment & Disposal	2001	137,565.15	65	30,687.61	106,877.54
354.4	Structures & Improvements - Treatment & Disposal	2008	89,153.00	65	10,286.88	78,866.12
354.4	Structures & Improvements - Treatment & Disposal	2011	21,609.11	65	1,496.02	20,113.09
354.4	Structures & Improvements - Treatment & Disposal	2012	9,700.00	65	522.31	9,177.69
354.4	Structures & Improvements - Treatment & Disposal	2013	34,883.00	65	1,341.65	33,541.35
354.4	Structures & Improvements - Treatment & Disposal	2014	29,000.00	65	669.23	28,330.77
Total Account 354.4			\$685,364.21		\$194,059.65	\$491,304.56
354.7	Structures & Improvements - General	2003	\$42,889.48	30	\$17,870.62	\$25,018.86
355	Power Generation Equipment	1987	\$19,246.40	30	\$18,284.08	\$962.32
355	Power Generation Equipment	1993	201,611.77	30	151,208.83	50,402.94
355	Power Generation Equipment	1997	30,447.00	30	18,775.65	11,671.35
355	Power Generation Equipment	1998	12,580.62	30	7,338.70	5,241.92
355	Power Generation Equipment	2002	45,294.00	30	20,382.30	24,911.70
355	Power Generation Equipment	2006	18,550.00	30	5,874.17	12,675.83
355	Power Generation Equipment	2013	23,585.00	30	1,965.42	21,619.58
355	Power Generation Equipment	2015	53,275.00	30	887.92	52,387.08
Total Account 355			\$404,589.79		\$224,717.07	\$179,872.72
360	Collection Sewers - Force	1965	\$13,337.78	70	\$9,622.26	\$3,715.52
360	Collection Sewers - Force	1983	13,724.00	70	6,371.86	7,352.14
360	Collection Sewers - Force	1987	13,458.90	70	5,479.70	7,979.20
360	Collection Sewers - Force	1989	11,014.50	70	4,169.78	6,844.72
360	Collection Sewers - Force	1993	356,659.19	70	114,640.45	242,018.74
360	Collection Sewers - Force	2015	383,533.52	70	2,739.53	380,793.99
Total Account 360			\$791,727.89		\$143,023.58	\$648,704.31

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Authority - Sewer System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of December 22, 2015
Based Upon Straight Line Depreciation

Acct. No.	Description	Year Installed	Original Cost at 12/22/15	Service Life	Calculated Depreciation Reserve 12/22/15	Depreciated Original Cost at 12/22/15
361	Mains - Gravity	1965	\$294,128.37	70	\$212,192.61	\$81,935.76
361	Mains - Gravity	1975	1,359,925.71	70	786,814.16	573,111.55
361	Mains - Gravity	1976	248,103.94	70	140,001.51	108,102.43
361	Mains - Gravity	1978	79,828.73	70	42,765.39	37,063.34
361	Mains - Gravity	1983	444,855.74	70	206,540.17	238,315.57
361	Mains - Gravity	1987	70,622.50	70	28,753.45	41,869.05
361	Mains - Gravity	1989	2,347,848.24	70	888,828.26	1,459,019.98
361	Mains - Gravity	1992	26,854.49	70	9,015.44	17,839.05
361	Mains - Gravity	1993	5,372,367.02	70	1,726,832.26	3,645,534.76
361	Mains - Gravity	1995	619,945.18	70	181,555.37	438,389.81
361	Mains - Gravity	1997	428,553.84	70	113,260.66	315,293.18
361	Mains - Gravity	1998	1,222,146.25	70	305,536.56	916,609.69
361	Mains - Gravity	2000	640,910.56	70	141,915.91	498,994.65
361	Mains - Gravity	2001	34,690.03	70	7,185.79	27,504.24
361	Mains - Gravity	2002	976,035.44	70	188,235.41	787,800.03
361	Mains - Gravity	2003	252,879.80	70	45,157.11	207,722.69
361	Mains - Gravity	2004	135,192.47	70	22,210.19	112,982.28
361	Mains - Gravity	2005	161,506.24	70	24,225.94	137,280.30
361	Mains - Gravity	2006	331,674.44	70	45,012.96	286,661.48
361	Mains - Gravity	2009	88,554.38	70	8,222.91	80,331.47
361	Mains - Gravity	2011	83,323.56	70	5,356.51	77,967.05
361	Mains - Gravity	2013	486,454.70	70	17,373.38	469,081.32
361	Mains - Gravity	2015	2,510,422.98	70	17,931.59	2,492,491.39
Total Account 361			\$18,216,824.61		\$5,164,923.54	\$13,051,901.07
363	Services to Customers	1965	\$33,733.26	55	\$30,973.27	\$2,759.99
363	Services to Customers	1975	167,802.40	55	123,563.59	44,238.81
363	Services to Customers	1976	8,636.76	55	6,202.76	2,434.00
363	Services to Customers	1978	8,757.60	55	5,971.09	2,786.51
363	Services to Customers	1983	39,381.30	55	23,270.77	16,110.53
363	Services to Customers	1987	6,251.04	55	3,239.18	3,011.86
363	Services to Customers	1989	160,884.15	55	77,516.91	83,367.24
363	Services to Customers	1992	3,418.40	55	1,460.59	1,957.81
363	Services to Customers	1993	457,204.56	55	187,038.23	270,166.33
363	Services to Customers	1995	74,166.40	55	27,643.84	46,522.56
363	Services to Customers	1997	49,257.70	55	16,568.50	32,689.20
363	Services to Customers	1998	130,546.74	55	41,537.60	89,009.14
363	Services to Customers	2000	74,612.48	55	21,027.15	53,585.33
363	Services to Customers	2001	4,276.00	55	1,127.31	3,148.69
363	Services to Customers	2002	116,321.84	55	28,551.72	87,770.12
363	Services to Customers	2003	25,559.44	55	5,808.96	19,750.48
363	Services to Customers	2004	15,817.68	55	3,307.33	12,510.35
363	Services to Customers	2005	18,571.80	55	3,545.53	15,026.27
363	Services to Customers	2006	26,048.62	55	4,499.31	21,549.31
363	Services to Customers	2009	8,108.10	55	958.23	7,149.87
363	Services to Customers	2011	21,922.42	55	1,793.65	20,128.77
363	Services to Customers	2013	59,991.36	55	2,726.88	57,264.48
363	Services to Customers	2015	424,407.18	55	3,858.25	420,548.93
Total Account 363			\$1,935,677.23		\$622,190.65	\$1,313,486.58
364	Flow Measuring Devices	2008	\$13,246.46	20	\$4,967.42	\$8,279.04

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Authority - Sewer System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of December 22, 2015
Based Upon Straight Line Depreciation

Acct. No.	Description	Year Installed	Original Cost at 12/22/15	Service Life	Calculated Depreciation Reserve 12/22/15	Depreciated Original Cost at 12/22/15
371	Pumping Equipment	2015	\$119,197.00	25	\$119,197.00	\$0.00
380	Treatment & Disposal Equipment	1965	\$84,176.50	40	\$84,176.50	\$0.00
380	Treatment & Disposal Equipment	1992	862,979.35	40	507,000.37	355,978.98
380	Treatment & Disposal Equipment	1993	3,110,791.35	40	1,749,820.13	1,360,971.22
380	Treatment & Disposal Equipment	2005	21,823.00	40	5,728.54	16,094.46
380	Treatment & Disposal Equipment	2006	22,805.00	40	5,416.19	17,388.81
380	Treatment & Disposal Equipment	2007	21,289.49	40	4,524.02	16,765.47
380	Treatment & Disposal Equipment	2008	66,978.00	40	12,558.38	54,419.62
380	Treatment & Disposal Equipment	2009	12,880.89	40	2,093.14	10,787.75
380	Treatment & Disposal Equipment	2010	72,459.00	40	9,963.11	62,495.89
380	Treatment & Disposal Equipment	2011	7,074.42	40	795.87	6,278.55
380	Treatment & Disposal Equipment	2012	702,687.42	40	61,485.15	641,202.27
380	Treatment & Disposal Equipment	2013	1,177,133.13	40	73,570.82	1,103,562.31
380	Treatment & Disposal Equipment	2015	1,014,256.35	40	12,678.20	1,001,578.15
	Total Account 380		\$7,177,333.90		\$2,529,810.42	\$4,647,523.48
382	Outfall Sewer Lines	1993	\$169,747.05	70	\$54,561.55	\$115,185.50
390	Office Furniture & Equipment	1993	\$996.40	20	\$996.40	\$0.00
391	Transportation Equipment	2002	\$22,872.16	10	\$22,872.16	\$0.00
391	Transportation Equipment	2006	67,613.90	10	64,233.21	3,380.69
391	Transportation Equipment	2011	18,680.00	10	8,406.00	10,274.00
391	Transportation Equipment	2013	62,726.96	10	15,681.74	47,045.22
	Total Account 391		\$171,893.02		\$111,193.11	\$60,699.91
393	Tools, Shop & Garage Equipment	1965	\$2,152.54	20	\$0.00	\$2,152.54
393	Tools, Shop & Garage Equipment	2007	1,718.00	20	730.15	987.85
	Total Account 393		\$3,870.54		\$730.15	\$3,140.39
394	Laboratory Equipment	1965	\$5,007.53	15	\$0.00	\$5,007.53
394	Laboratory Equipment	1993	4,660.82	15	0.00	4,660.82
394	Laboratory Equipment	2011	9,364.38	15	2,809.31	6,555.07
	Total Account 394		\$19,032.73		\$2,809.31	\$16,223.42
395	Power Operated Equipment	2002	\$72,784.90	10	\$72,784.90	\$0.00
	Total Depreciable Plant		\$32,343,600.93		\$9,824,832.65	\$22,518,768.28
	Total Plant in Service		\$32,911,889.20		\$9,824,832.65	\$23,087,056.55
<u>Deduct: Account 271 - Contributions in Aid of Construction:</u>						
354.3	Structures & Improvements - Pumping	1983	(\$22,561.36)	40	(\$18,331.11)	(\$4,230.25)
354.3	Structures & Improvements - Pumping	1993	(78,812.97)	40	(44,332.30)	(34,480.67)
354.3	Structures & Improvements - Pumping	1998	(152,567.76)	40	(66,748.40)	(85,819.36)
	Total Account 354.3		(\$253,942.09)		(\$129,411.81)	(\$124,530.28)

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Authority - Sewer System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of December 22, 2015
Based Upon Straight Line Depreciation

Acct. No.	Description	Year Installed	Original Cost at 12/22/15	Service Life	Calculated Depreciation Reserve 12/22/15	Depreciated Original Cost at 12/22/15
355	Power Generation Equipment	1993	(\$24,846.52)	30	(\$18,634.89)	(\$6,211.63)
355	Power Generation Equipment	1998	(12,580.62)	30	(7,338.70)	(5,241.92)
	Total Account 355		(\$37,427.14)		(\$25,973.59)	(\$11,453.55)
360	Collection Sewers - Force	1983	(\$13,724.00)	70	(\$6,371.86)	(\$7,352.14)
360	Collection Sewers - Force	1993	(85,987.20)	70	(27,638.74)	(58,348.46)
	Total Account 360		(\$99,711.20)		(\$34,010.60)	(\$65,700.60)
361	Mains - Gravity	1975	(\$542,439.00)	70	(\$313,839.71)	(\$228,599.29)
361	Mains - Gravity	1978	(79,828.73)	70	(42,765.39)	(37,063.34)
361	Mains - Gravity	1983	(433,494.64)	70	(201,265.37)	(232,229.27)
361	Mains - Gravity	1989	(195,852.30)	70	(74,144.09)	(121,708.21)
361	Mains - Gravity	1992	(26,854.49)	70	(9,015.44)	(17,839.05)
361	Mains - Gravity	1993	(432,107.25)	70	(138,891.62)	(293,215.63)
361	Mains - Gravity	1995	(141,718.36)	70	(41,503.23)	(100,215.13)
361	Mains - Gravity	1997	(290,615.76)	70	(76,805.59)	(213,810.17)
361	Mains - Gravity	1998	(893,222.05)	70	(223,305.51)	(669,916.54)
361	Mains - Gravity	2000	(640,910.56)	70	(141,915.91)	(498,994.65)
361	Mains - Gravity	2001	(34,690.03)	70	(7,185.79)	(27,504.24)
361	Mains - Gravity	2002	(976,035.44)	70	(188,235.41)	(787,800.03)
361	Mains - Gravity	2003	(252,879.80)	70	(45,157.11)	(207,722.69)
361	Mains - Gravity	2004	(135,192.47)	70	(22,210.19)	(112,982.28)
361	Mains - Gravity	2005	(161,506.24)	70	(24,225.94)	(137,280.30)
361	Mains - Gravity	2006	(331,674.44)	70	(45,012.96)	(286,661.48)
361	Mains - Gravity	2009	(88,554.38)	70	(8,222.91)	(80,331.47)
361	Mains - Gravity	2013	(486,454.70)	70	(17,373.38)	(469,081.32)
	Total Account 361		(\$6,144,030.64)		(\$1,621,075.55)	(\$4,522,955.09)
363	Services to Customers	1978	(\$8,757.60)	55	(\$5,971.09)	(\$2,786.51)
363	Services to Customers	1989	(18,308.85)	55	(8,821.54)	(9,487.31)
363	Services to Customers	1992	(3,418.40)	55	(1,460.59)	(1,957.81)
363	Services to Customers	1993	(49,379.68)	55	(20,200.78)	(29,178.90)
363	Services to Customers	1995	(17,614.52)	55	(6,565.41)	(11,049.11)
363	Services to Customers	1997	(33,651.30)	55	(11,319.07)	(22,332.23)
363	Services to Customers	1998	(109,121.13)	55	(34,720.36)	(74,400.77)
363	Services to Customers	2000	(74,612.48)	55	(21,027.15)	(53,585.33)
363	Services to Customers	2001	(4,276.00)	55	(1,127.31)	(3,148.69)
363	Services to Customers	2002	(116,321.84)	55	(28,551.72)	(87,770.12)
363	Services to Customers	2003	(25,559.44)	55	(5,808.96)	(19,750.48)
363	Services to Customers	2004	(15,817.68)	55	(3,307.33)	(12,510.35)
363	Services to Customers	2005	(18,571.80)	55	(3,545.53)	(15,026.27)
363	Services to Customers	2006	(26,048.62)	55	(4,499.31)	(21,549.31)
363	Services to Customers	2009	(8,108.10)	55	(958.23)	(7,149.87)
363	Services to Customers	2013	(59,991.36)	55	(2,726.88)	(57,264.48)
	Total Account 363		(\$589,558.80)		(\$160,611.26)	(\$428,947.54)
	Total Contributions in Aid of Construction		(\$7,124,669.87)		(\$1,971,082.81)	(\$5,153,587.06)
	Total Plant in Service (Net)		\$25,787,219.33		\$7,853,749.84	\$17,933,469.49

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Section 5

Pennsylvania-American Water Company, Inc.

Acquisition of the Fairview Township - Sewer System

Original Cost at December 22, 2015
Account 105 - Construction Work in Progress

<u>Description</u>	<u>Costs Incurred To Date</u>
PA Turnpike Utility Relocation Project	\$1,475,679.10
Reimbursement from PA Turnpike (CIAC)	(626,734.24)

Total Turnpike Utility Relocation (Net)	\$848,944.86 1)
Act 537 Plan - Phase 2 Project	\$524,123.23 2)

Total Account 105	\$1,373,068.09 =====

Notes:

- 1) Fairview Township and the PA Turnpike Commission entered into an agreement for the sewer utility relocation project. The PA Turnpike Commission will reimburse Fairview Township for a portion of the total construction costs. No retirement is required. The 1989 original construction of \$286,580.20 has already
- 2) As part of the Purchase Agreement, Fairview was required to complete the design and permitting process for the Act 537 Plan - Phase 2 Project. PAW will be responsible for construction of this project. These costs should be capitalized when the project is completed.

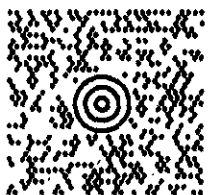
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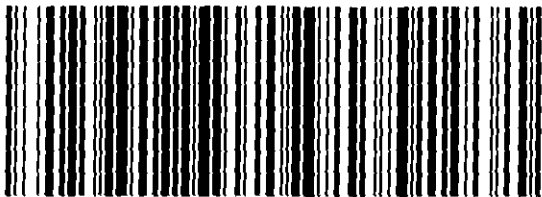


PA 171 9-20



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