

Pennsylvania American Water Company  
 Borough of Kane Authority  
 Wastewater Collection and Treatment System  
 Investor-Owned Utility  
 As of September 30, 2018

Replacement Cost New less Depreciation (RCNLD)

(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Account	Description	Placement Year	Age at September 30, 2018 (2018-09-30)	Replacement Cost New (COR)	Retirement Dispersion type	Normal Service Life (NSL)	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach (COR less Normal Depreciation)	COR Weighted Age	COR Weighted Normal Remaining Life	COR Weighted Total Life Expectancy	COR Weighted Normal Service Life (NSL)
Input	Input	Input	Calculation	Calculation	Input	Input	Calculation	Calculation	Lookup Iowa Current Life Tables @ Col (26)	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Est Account	Est Account	Est Account	Age	Col (16)	AgeP	AgeP	Col (21) / (24)	IowaLookup	IowaCondition	Rem Life	Total Life	Condition	Col (22) * (28)	Col (22) * (21)	Col (22) * (26)	Col (22) * (29)	Col (22) * (24)
Account	Description	Year1	Age	RCN	Iowa	NL	AgeP	IowaLookup	IowaCondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
381	Manholes/Vaults	1995	24.25	75,018	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	36,295.33	1,619,182	1,705,155	3,924,336	3,375,801
381	Manholes	1995	24.25	64,919	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	31,409.42	1,574,292	1,475,615	3,049,906	2,921,366
381	Gas Piping	1995	24.25	10,492	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	5,076.27	254,431	238,483	492,914	472,140
381	Wall Sleeves	1995	24.25	61,988	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	29,981.72	1,502,733	1,408,541	2,911,274	2,788,577
381	1/2" PVC Pipe & Figs	1995	24.25	734	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	355.34	17,810	16,694	34,504	33,050
381	1" PVC Pipe & Figs	1995	24.25	944	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	456.86	22,899	21,463	44,362	42,493
381	1 1/2" PVC Pipe & Figs	1995	24.25	8,079	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	3,906.73	195,912	183,632	379,544	363,548
381	2" PVC Pipe & Figs	1995	24.25	7,344	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	3,553.39	178,102	166,938	345,040	330,498
381	3" PVC Pipe & Figs	1995	24.25	1,259	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	609.15	30,532	28,618	58,150	56,657
381	6" PVC Pipe & Figs	1995	24.25	30,165	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	14,594.28	731,469	685,639	1,417,128	1,357,403
381	24" PVC Pipe & Figs	1995	24.25	27,279	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	13,198.30	661,521	620,056	1,291,577	1,227,564
381	6" DI Pipe & Figs	1995	24.25	209,840	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	101,525.40	5,088,620	4,769,663	9,858,283	9,442,800
381	8" DI Pipe & Figs	1995	24.25	22,305	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	10,886.60	545,754	511,546	1,057,301	1,012,740
381	14" DI Pipe & Figs	1995	24.25	2,308	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	1,116.78	55,975	52,466	108,441	103,871
381	16" DI Pipe & Figs	1995	24.25	18,063	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	7,766.89	389,279	364,879	754,159	722,374
381	24" DI Pipe & Figs	1995	24.25	181,302	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	87,717.94	4,396,568	4,120,989	8,517,557	8,158,579
381	3" DI Process Pipe & Figs	1995	24.25	813	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	393.41	19,718	18,482	38,201	36,591
381	4" DI Process Pipe & Figs	1995	24.25	14,099	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	6,821.24	341,892	320,462	662,354	634,438
381	6" DI Process Pipe & Figs	1995	24.25	52,171	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	25,241.75	1,265,158	1,185,858	2,451,016	2,347,716
381	8" DI Process Pipe & Figs	1995	24.25	721	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	349.00	17,492	16,396	33,888	32,460
381	12" DI Process Pipe & Figs	1995	24.25	351	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	170.05	8,523	7,969	16,513	15,917
381	14" DI Process Pipe & Figs	1995	24.25	13,954	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	37,754.76	1,892,331	1,773,719	3,666,049	3,511,541
381	16" DI Process Pipe & Figs	1995	24.25	12,853	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	6,218.43	311,678	292,142	603,820	578,372
381	1/2" Copper Tube & Figs	1995	24.25	787	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	380.72	19,886	17,866	36,969	35,411
381	3/4" Copper Tube & Figs	1995	24.25	15,948	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	7,715.93	386,735	362,494	749,230	717,653
381	1" Copper Tube & Figs	1995	24.25	3,987	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	1,928.98	96,684	90,624	187,307	179,413

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Replacement Cost New less Depreciation (RCNLD)

Account	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Input	Input	Description	Placement Year	Age at September 30, 2019 Appraisal Date	Replacement Cost New (COR)	Replacement Depreciation Type	Normal Service Life (NSL)	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach (COR less Normal Depreciation)	COR Weighted Age	COR Weighted Normal Remaining Life	COR Weighted Total Life Expectancy	COR Weighted Normal Service Life (NSL)
Eng Assmnt	Eng Assmnt	Eng Assmnt	Year1	2019 Yr (2019-03)	Calculation	lowa	Input	Calculation	Calculation	Lookup lowa Tables @ Col (26)	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Account	Year1	Description	Year1	Age	RCN	lowa	NL	AgeP	lowaLookup	lowaCondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
Account	Year1	Description	Year1	Age	RCN	lowa	NL	AgeP	lowaLookup	lowaCondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
381 2" Copper Tube & Figs	1995		1995	24.25	12,590	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	6,091.52	395,317	2,961,180	591,497	566,568
381 2 1/2" Copper Tube & Figs	1995		1995	24.25	29,273	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	14,162.79	709,862	6,665,368	1,375,231	1,317,271
381 1/2" Valves	1995		1995	24.25	477	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	230.97	11,577	10,851	22,428	21,483
381 3/4" Valves	1995		1995	24.25	3,841	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	1,713.24	65,870	80,488	166,359	159,347
381 1" Valves	1995		1995	24.25	1,246	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	602.81	30,214	28,320	58,534	56,067
381 2" Valves	1995		1995	24.25	1,503	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	727.18	36,447	34,163	70,610	67,634
381 3" Valves	1995		1995	24.25	1,207	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	593.77	29,280	27,426	56,685	54,296
381 4" Valves	1995		1995	24.25	67,005	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	32,418.33	1,624,860	1,523,013	3,147,873	3,015,204
381 6" Valves	1995		1995	24.25	150,377	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	72,755.64	3,646,632	3,418,060	7,064,692	6,766,947
381 8" Valves	1995		1995	24.25	8,716	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	4,217.11	211,369	198,120	409,488	392,220
381 10" Valves	1995		1995	24.25	16,787	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	8,122.03	407,090	381,573	786,663	755,424
381 24" Valves	1995		1995	24.25	155,150	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	75,065.34	3,762,398	3,526,570	7,286,968	6,981,770
381 Valves Boxes	1995		1995	24.25	14,636	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	7,081.40	354,931	332,664	687,615	658,635
381 Mud Valves	1995		1995	24.25	5,167	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	2,500.06	125,307	117,453	242,760	232,529
381 Yard Hydrants	1995		1995	24.25	24,669	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	11,935.58	598,231	560,734	1,158,965	1,110,119
381 Hose Reels	1995		1995	24.25	14,872	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	7,195.61	360,656	338,050	698,706	669,258
381 Relief Valves	1995		1995	24.25	7,869	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	3,807.20	190,823	178,862	369,696	354,105
381 Telescopic Valves	1995		1995	24.25	10,089	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	4,865.91	244,860	229,540	474,430	454,435
381 Stop Gates	1995		1995	24.25	11,017	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	5,330.08	267,153	250,407	517,560	495,747
381 Gauges	1995		1995	24.25	2,943	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	1,423.90	71,968	66,895	138,263	132,435
381 Backflow Preventers	1995		1995	24.25	7,239	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	3,502.63	175,557	164,553	340,111	325,777
381 Interior Process Piping - Mat.	1995		1995	24.25	98,363	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	47,590.03	2,385,291	2,235,760	4,621,070	4,428,313
381 Interior Process Piping - Install	1995		1995	24.25	32,788	R3.0	45.0	54	R3.0054	0.50513	22.73	46.98	48.382290%	15,863.34	795,097	745,260	1,540,357	1,475,438
381 CSO Modification	1999		1999	20.25	28,083	R3.0	45.0	45	R3.0045	0.59001	26.10	46.35	56.110860%	15,813.71	568,680	532,965	1,101,645	1,063,733
381 Pave St. - Combined Sewer Overflow	2003		2003	16.25	873,773	R3.0	45.0	36	R3.0036	0.65866	26.64	45.69	64.582935%	583,975.71	14,169,060	25,880,845	40,069,905	39,282,781
381 WWTP altpstream	2002		2002	17.25	39,868	R3.0	45.0	34	R3.0034	0.64968	28.84	46.09	62.573298%	24,945.17	887,681	1,149,723	1,837,404	1,793,951
381 CSO Bypass - Wier Install	2004		2004	15.25	66,468	R3.0	45.0	34	R3.0034	0.67860	30.45	45.70	66.630191%	44,300.95	1,013,939	2,024,554	3,038,492	2,991,951
381 CSO Bypass - Wier Install	2004		2004	15.25	1,200	R3.0	45.0	34	R3.0034	0.67860	30.45	45.70	66.630191%	1,423.705	16,300	36,540	54,840	54,000
381 Treatment Plant Sewers	2019.25		2019.25	2019.25	2,604,457									55,084,244	66,173,952	121,258,196	117,200,959	

**Replacement Cost New less Depreciation (RCNLD)**

As of September 30, 2019

Account	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Account	Input	Description	Placement Year	Age at September 30, 2019 Appraisal Date	Replacement Cost New (COR)	Retirement Disposition type	Normal Service Life (NSL)	Age as % of NSL	Lookup	Condition Percent New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach (COR less Normal Depreciation)	COR Weighted Age	COR Weighted Normal Remaining Life	COR Weighted Total Life Expectancy	COR Weighted Normal Service Life (NSL)
Eng Account	Input	Eng Account	Year 1	years	COR \$s	Input	years	% of NSL	Lookup	%	years	years	Calculation	CORLD \$s	COR \$s - Years	COR \$s - Years	COR \$s - Years	Calculation
Account	Input	Description	Year 1	Age	Col (16)	RCN	Col (21) / (24)	Col (25) & (26)	Lookup	lowa	lowa	Col (27) - (28)	Col (28) / (29)	Col (27) - (30)	Col (27) - (21)	Col (27) - (28)	Col (27) - (29)	Col (27) - (24)
Account	Input	Description	Year 1	Age	Col (16)	RCN	AgeP	lowa	lowa	lowa	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
Account	Input	Description	Year 1	Age	Col (16)	RCN	AgeP	lowa	lowa	lowa	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
389 2 Control Panels			2003	16.25	1,210	1,210	36	R3.0036	0.65866	0.65866	29.64	45.88	64.589235%	781.63	19.670	35.878	55.548	54.471
389 Other Plant and Misc Equipment														782	19.670	35.878	55.548	54.471
390 Safety Can Cabinet - 45 Gallon			2016	3.25	2,221	2,221	27	R3.0027	0.74058	0.74058	8.69	12.14	73.228995%	1,626.53	7.219	19,746	26,965	26,654
390 Computer			1992	27.25	2,411	2,411	227	R3.0227	0.00000	0.00000	0.00	27.25	0.0000000%	1,826.53	7.219	19,746	26,965	26,654
390 Billing Package			1993	28.25	1,669	1,669	219	R3.0219	0.00000	0.00000	0.00	26.25	0.0000000%	1,826.53	7.219	19,746	26,965	26,654
390 Kene Borough			2012	7.25	425	425	60	R3.0060	0.45749	0.45749	5.49	12.74	43.092622%	183.06	3.080	2,332	5,412	5,098
390 Computer			2003	16.25	8,478	8,478	135	R3.0135	0.08441	0.08441	1.01	17.26	5.851880%	496.19	137,790	146,354	101,752	8,564
390 Printer			2003	16.25	625	625	135	R3.0135	0.08441	0.08441	1.01	17.26	5.851880%	36.57	10,156	10,788	7,500	6,311
390 Billing Software			2003	16.25	6,380	6,380	135	R3.0135	0.08441	0.08441	1.01	17.26	5.851880%	372.17	103,350	109,774	76,320	6,424
390 Computer Equip			2003	16.25	2,071	2,071	135	R3.0135	0.08441	0.08441	1.01	17.26	5.851880%	121.19	33,653	2,092	35,745	24,852
390 Delinquent Billing Software			2005	14.25	3,630	3,630	119	R3.0119	0.12964	0.12964	1.54	15.79	9.753009%	354.03	51,728	57,318	43,560	3,912
390 Crystal Reports Software			2004	15.25	257	257	127	R3.0127	0.10549	0.10549	1.27	16.52	7.887651%	18.75	3,817	326	4,243	3,082
390 Plant Software			2011	8.25	7,431	7,431	69	R3.0069	0.38992	0.38992	4.68	12.83	36.194699%	2,889.80	61,309	34,779	98,088	89,177
390 Software & Computer (Integrated Control)			2012	7.25	5,631	5,631	60	R3.0060	0.45749	0.45749	5.49	12.74	43.092622%	2,426.33	40,821	30,911	71,733	67,566
390 Office Furniture and Equipment					41,210	41,210								8,326	592,532	111,395	673,929	484,520
391 1996 Ford F150 - Zook			1995	24.25	23,209	23,209	243	R3.0243	0.00000	0.00000	0.00	24.25	0.000000%	21,996.48	562,809	562,809	232,086	23,000
391 2016 Ford F350			2016	3.25	32,418	32,418	33	R3.0033	0.68563	0.68563	8.66	10.11	67.863610%	21,996.48	105,357	222,384	327,742	324,176
391 Transportation Equipment					55,626	55,626								21,996	669,166	222,384	860,551	556,262
392 Crane, Rear Bumper, & Aluminum Bed			2017	2.25	10,580	10,580	6	R3.0006	0.84112	0.84112	32.94	35.19	93.06138%	9,603.53	23,805	348,505	372,310	370,300
392 Stores Equipment					10,980	10,980								9,604	23,805	348,505	372,310	370,300
393 Trash Pumps			1998	21.25	8,726	8,726	61	R3.0061	0.44974	0.44974	15.74	36.89	42.552041%	3,714.01	165,473	137,381	322,854	305,485
393 Electric Motor			1999	20.25	5,040	5,040	58	R3.0058	0.47316	0.47316	16.56	36.81	44.987775%	2,267.27	102,055	83,456	185,513	176,391
393 Electric Pump			1999	20.25	5,918	5,918	58	R3.0058	0.47316	0.47316	16.56	36.81	44.987775%	2,662.46	119,843	98,005	217,848	207,136
393 Glass Washing Machine			1999	20.25	6,796	6,796	58	R3.0058	0.47316	0.47316	16.56	36.81	44.987775%	3,057.53	137,626	112,548	250,174	237,873
393 Rebuild Pump			2002	17.25	7,256	7,256	49	R3.0049	0.54624	0.54624	19.12	36.37	52.570800%	3,814.64	125,169	138,739	263,908	253,967
393 Rebuild Pump			2002	17.25	3,672	3,672	46	R3.0046	0.54624	0.54624	19.12	36.37	52.570800%	1,930.15	63,334	70,199	133,533	128,503
393 Pump			2003	16.25	4,003	4,003	46	R3.0046	0.57150	0.57150	20.00	36.25	55.172414%	2,208.54	65,048	80,060	145,108	140,104
393 Pump			2003	16.25	4,003	4,003	46	R3.0046	0.57150	0.57150	20.00	36.25	55.172414%	2,208.54	65,048	80,060	145,108	140,104
393 Boiler			2006	13.25	10,274	10,274	38	R3.0038	0.64088	0.64088	22.43	35.68	62.864350%	6,458.41	136,125	230,436	359,575	359,575
393 Boiler - Pine St Treatment Plant			2009	10.25	6,602	6,602	28	R3.0028	0.72212	0.72212	25.27	35.52	71.143019%	4,696.79	67,669	166,630	234,469	231,057
393 Rebuild Pump			2015	4.25	5,384	5,384	12	R3.0012	0.88279	0.88279	30.80	35.15	87.908962%	4,733.20	22,883	166,372	189,255	188,447
393 Pump - East Kane Pond Lift Station			2015	4.25	5,114	5,114	12	R3.0012	0.88279	0.88279	30.80	35.15	87.908962%	4,495.34	21,733	158,011	179,744	178,977

**Pennsylvania American Water Company**  
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**Replacement Cost New less Depreciation (RCNLD)**

Account	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Input	Input	Description	Placement Year	Age at September 30, 2019 Appraisal Date	Replacement Cost New (COR)	Retirement Dispersion IOWA-NSL Type	Normal Service Life (NSL)	Age as % of NSL	IOWA Lookup	IOWA Condition Percent of Normal	Normal Remaining Life	Total Life Expectancy	Condition % of COR	Preliminary Cost Approach (COR less Normal Depreciation)	COR % - Years	COR Weighted Normal Remaining Life	COR Weighted Total Life Expectancy	COR % - Years
Eqy Account	Eqy Account	Description	Year1	Age	COR \$	Input	Input	% of NSL	Lookup	Lookup	years	years	% of COR	CORLD \$	COR % - Years	COR % - Years	COR % - Years	COR % - Years
Account	Account	Description	Year1	Age	RCN	IOWA	NSL	AgeP	IOWAlookup	IOWACondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
Input	Input	Description	Year1	Age	Calculation	Input	Input	Calculation	Calculation	Lookup	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Eqy Account	Eqy Account	Description	Year1	Age	Col (16)	AUS Input	AUS Input	Col (21) / (24)	Col (23) & (25)	Lookup	Lookup	Col (24) * (27)	Col (21) * (28)	Col (22) / (29)	Col (21) * (31)	Col (21) * (29)	Col (21) * (29)	Col (21) * (24)
Account	Account	Description	Year1	Age	RCN	IOWA	NSL	AgeP	IOWAlookup	IOWACondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL
393	393	Electric Actuator	2015	4.25	4,746	R3.0	35.0	12	R3.0012	0.86279	30.90	35.15	87.909692%	4,171.75	20,169	146,637	166,806	166,084
393	393	2 Sensors	2015	4.25	2,364	R3.0	35.0	12	R3.0012	0.86279	30.90	35.15	87.909692%	2,078.25	10,047	73,050	83,098	82,743
393	393	2 Sensors	2015	4.25	2,153	R3.0	35.0	12	R3.0012	0.86279	30.90	35.15	87.909692%	1,882.34	9,149	66,516	75,664	75,341
393	393	LMI Chemical Feed Pump	2016	3.25	1,158	R3.0	35.0	9	R3.0009	0.91187	31.92	35.17	90.759170%	1,051.40	3,785	36,978	40,743	40,546
393	393	Volite Aqua CI CW 4"	2016	3.25	3,351	R3.0	35.0	9	R3.0009	0.91187	31.92	35.17	90.759170%	3,041.33	10,881	106,964	117,845	117,285
393	393	Hydrant Meter	2004	15.25	1,269	R3.0	35.0	44	R3.0044	0.58858	20.60	35.85	57.481646%	729.03	19,348	26,136	45,484	44,406
393	393	Circuit Board	2004	15.25	882	R3.0	35.0	44	R3.0044	0.58858	20.60	35.85	57.481646%	508.72	13,448	18,166	31,814	30,864
393	393	Trenly Boiler - Kinzua Plant (Allied)	2013	6.25	6,935	R3.0	35.0	18	R3.0018	0.82519	28.88	35.13	82.20838%	5,701.07	43,343	200,279	243,622	243,720
393	393	ABS Pump	2016	3.25	3,638	R3.0	35.0	9	R3.0009	0.91187	31.92	35.17	90.759170%	3,301.82	11,824	116,125	127,946	127,330
393	393	Actuator	2016	3.25	4,825	R3.0	35.0	9	R3.0009	0.91187	31.92	35.17	90.759170%	4,197.78	15,032	147,636	162,668	161,882
393	393	Tool, Shop, and Garage Equipment	2016	3.25	103,910									1,269,022	2,460,586	3,729,608	3,836,840	
394	394	Ion Meters - Fisher (2)	1995	24.25	3,890	R3.0	20.0	121	R3.0121	0.12255	2.45	26.70	9.176303%	338.81	89,486	9,041	98,526	73,803
394	394	Rain Gauge	2003	16.25	5,054	R3.0	20.0	81	R3.0081	0.30773	6.15	22.40	27.455357%	1,387.71	31,085	113,219	101,089	
394	394	Mechanical Oven	2003	16.25	1,765	R3.0	20.0	81	R3.0081	0.30773	6.15	22.40	27.455357%	480.10	10,976	39,966	35,702	
394	394	Laboratory Equipment	2003	16.25	10,530									2,210	200,828	91,164	251,731	210,984
395	395	Plow for Pickup Truck	2014	5.25	4,435	R3.0	15.0	35	R3.0035	0.66781	10.01	15.26	65.596330%	2,909.14	23,283	44,384	67,677	66,524
395	395	Power Operated Equipment	2014	5.25	4,435									2,909	23,283	44,384	67,677	66,524
396	396	50 XM 1000 Converter	2016	3.25	1,896	R3.0	12.0	27	R3.0027	0.74058	8.89	12.14	73.228985%	1,388.69	6,163	18,859	23,022	22,756
396	396	Cellular Alarm Communicator	2016	3.25	2,563	R3.0	12.0	27	R3.0027	0.74058	8.89	12.14	73.228985%	1,876.67	8,329	22,783	31,112	30,753
396	396	Network Cables & Pairs	2003	16.25	564	R3.0	12.0	135	R3.0135	0.08441	1.01	17.26	5.851680%	34.19	590	10,085	7,012	
396	396	Network Cable Installation	2003	16.25	182	R3.0	12.0	135	R3.0135	0.08441	1.01	17.26	5.851680%	11.22	194	3,309	2,301	
396	396	Pages	1996	23.25	755	R3.0	12.0	194	R3.0194	0.00000	0.00	23.25	0.000000%			17,546	9,056	
396	396	Communications System	2011	8.25	3,877	R3.0	12.0	69	R3.0069	0.39882	4.68	12.93	36.194686%	1,403.29	31,985	18,145	46,554	46,554
396	396	Communications Equipment	2011	8.25	9,867									4,714	76,094	58,371	135,203	135,203
397	397	Sink and Table	1988	21.25	1,860	R3.0	20.0	106	R3.0106	0.17527	3.51	24.76	14.176090%	236.61	35,468	5,859	41,327	33,382
397	397	Specialties (signs, fire extinguishers)	1995	24.25	2,109	R3.0	20.0	121	R3.0121	0.12255	2.45	26.70	9.176303%	193.53	51,145	5,187	56,312	42,182
397	397	Infrared Heaters & Installation	2004	15.25	4,835	R3.0	20.0	76	R3.0076	0.34089	6.81	22.06	30.870344%	1,523.41	75,256	33,606	98,697	86,697
397	397	Miscellaneous Equipment	2004	15.25	8,713									1,954	161,869	44,832	208,502	174,281
					55,539,558.15									28,015,055	1,600,672,324	1,757,311,541	3,356,523,127	3,220,205,964
371	371	Callie On Ltd 537	2001	18.25	125,697	R3.0	35.0	52	R3.0052	0.52142	18.25	36.50	50.000000%	63,848.70	2,293,978	2,293,978	4,587,955	4,399,409
371	371	Grinder pumps (Trombold)	1996	23.25	348,053	R3.0	35.0	66	R3.0066	0.41185	14.41	37.66	38.263409%	133,177.03	8,092,238	5,015,447	13,107,685	12,181,863
371	371	Grinder Pumps - 5	2003	16.25	39,225	R3.0	35.0	46	R3.0046	0.57150	20.00	36.25	55.172414%	21,641.32	637,404	784,498	1,421,903	1,372,872

Pennsylvania American Water Company  
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Replacement Cost New Less Depreciation (RCNLD)

(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
Account	Description	Placement Year	Age at September 30, 2019 Appraisal Date	Replacement Cost New (COR)	Retirement Depreciation (NSL)	Normal Service Life (NSL)	Age as % of NSL	Iowa Lookup	Iowa Condition Percent of New	Normal Remaining Life	Total Life Expectancy	Condition	Preliminary Cost Approach COR less Normal Depreciation	COR Weighted Age	COR Weighted Normal Remaining Life	COR Weighted Total Life Expectancy	COR Weighted Normal Service Life (NSL)	
Input	Input	Input	Years	COR \$k	Input	Years	% of NSL	Lookup	%	Years	Years	% of COR	CORLD \$k	COR \$k * Years	COR \$k * Years	COR \$k * Years	COR \$k * Years	
Eng Account	Eng Account	Eng Account	2019 FS (2019 \$)	Col (16)	AUS Input	AUS Input	Col (21) (24)	Col (23) & (25)	Lookup Table @ col (26)	Col (24) (27)	Col (21) (28)	Col (28) (29)	Col (22) (30)	Col (21) (21)	Col (22) (28)	Col (22) (29)	Col (22) (24)	
Account	Description	Year1	Age	RCN	Iowa	NL	AgeP	IowaLookup	IowaCondition	Rem Life	Total Life	Condition	CORLD	COR * Age	COR * RL	COR * TL	COR * NL	
371	Gender Pumps - 2	2003	16.25	16,154	R3.0	35.0	48	R3.0048	0.57150	20.00	36.25	55.172414%	8,912.64	262,505	323,083	565,598	565,396	
395	Beckwith Loader (partial)	1997	22.25	19,320	R3.0	15.0	148	R3.0148	0.05099	0.78	23.01	3.302912%	638.12	429,870	14,883	444,553	289,800	
381	Service Laterals from curb to house	1995	24.25	-	R3.0	75.0	32	R3.0032	0.69469	52.10	76.35	68.238376%	227,218	11,715,996	8,431,989	20,147,684	18,809,340	
	Excluded Assets			548,450														

**Pennsylvania American Water Company**  
**Borough of Kane Authority's Wastewater System**

**Appraisal Work Papers**  
**As of September 30, 2019**

**Cost Approach**

**Replacement Cost New less Depreciation to Fair Market Value**

**AUS Consultants**  
**Suite 201**  
**8555 West Forest Home Avenue**  
**Greenfield, Wisconsin 53228**  
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**Borough of Kane Authority  
Wastewater Collection and Treatment System  
Investor-Owned Utility  
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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
36	37	38	39	40	41
(36)	(37)	(38)	(39)	(40)	(41)
<b>Fair Market Value</b>					
36	37	38	39	40	41
(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	Calculation	Input	Calculation
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	AUS Economic Obsolescence Analysis (39) * [1.00-Col (40)]	Appraisal Date Value \$s
Account	Description	Year	Prelim CORLD	EO%	FMV
353.0	Land & Land Rights		62,825.34	0.00%	62,825.34
354.0	Structures & Improvements		12,114,945.13	0.00%	12,114,945.13
360.0	Collection Sewers - Force		562,456.38	0.00%	562,456.38
361.0	Collection Sewers - Gravity		9,544,842.17	0.00%	9,544,842.17
363.0	Services to Customers		271,576.39	0.00%	271,576.39
364.0	Flow Measuring Devices		22,846.47	0.00%	22,846.47
371.0	Pumping Equipment		1,046,187.33	0.00%	1,046,187.33
380.0	Wastewater and Disposal Equipment		3,843,952.28	0.00%	3,843,952.28
381.0	Treatment Plant Sewers		1,423,704.62	0.00%	1,423,704.62
389.0	Other Plant and Misc Equipment		781.83	0.00%	781.83
390.0	Office Furniture and Equipment		8,325.62	0.00%	8,325.62
391.0	Transportation Equipment		21,996.48	0.00%	21,996.48
392.0	Stores Equipment		9,903.53	0.00%	9,903.53
393.0	Tools, Shop, and Garage Equipment		68,918.37	0.00%	68,918.37
394.0	Laboratory Equipment		2,216.42	0.00%	2,216.42
395.0	Power Operated Equipment		2,909.14	0.00%	2,909.14
396.0	Communications Equipment		4,714.06	0.00%	4,714.06
397.0	Miscellaneous Equipment		1,953.55	0.00%	1,953.55
<b>Grand Total</b>	<b>Grand Total</b>		<b>29,015,055.11</b>	<b>0.00%</b>	<b>29,015,055.11</b>
			29,015,055.11		29,015,055.11

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Fair Market Value

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Cor (31)	AUS Economic Obsolescence Analysis (39) * (1-00-Cor (40))	PMV
353	Land & ROW	1986	62,825.34 62,825	0.00%	62,825.34 62,825
354	Various	1983	12,580.32	0.00%	12,580.32
354	Door	2003	1,568.06	0.00%	1,568.06
354	3 yard rear load dumpster	2008	1,092.80	0.00%	1,092.80
354	Reznor Heater	2009	1,509.90	0.00%	1,509.90
354	Contract Bonds	1985	87,262.43	0.00%	87,262.43
354	Mobilization	1995	282,896.87	0.00%	282,896.87
354	Soil and Erosion Control	1995	9,021.11	0.00%	9,021.11
354	Relocation of Exist Pipe	1995	25,857.79	0.00%	25,857.79
354	Excavation (SBR)	1985	143,986.55	0.00%	143,986.55
354	Backfill (SBR)	1985	16,078.11	0.00%	16,078.11
354	Stone Base (SBR)	1985	6,793.93	0.00%	6,793.93
354	Concrete (SBR)	1985	472,129.38	0.00%	472,129.38
354	Reinforcing (SBR)	1985	220,051.71	0.00%	220,051.71
354	Handrail (SBR)	1985	43,326.61	0.00%	43,326.61
354	Nosings (SBR)	1985	1,643.57	0.00%	1,643.57
354	Excavation (W.A.S. Pump Station)	1995	40,227.20	0.00%	40,227.20
354	Backfill (W.A.S. Pump Station)	1995	1,863.66	0.00%	1,863.66
354	Concrete (W.A.S. Pump Station)	1995	44,071.13	0.00%	44,071.13
354	Reinforcing (W.A.S. Pump Station)	1995	19,756.02	0.00%	19,756.02
354	Handrail (W.A.S. Pump Station)	1995	2,635.84	0.00%	2,635.84
354	Nosings (W.A.S. Pump Station)	1995	1,323.03	0.00%	1,323.03

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**Fair Market Value**

Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	AUS Economic Obsolescence Analysis	Calculation
Account	Description	Year	Prelim CORLID	EO%	FMV
354	Lintels, A.B.s (W.A.S. Pump Station)	1995	312.88	0.00%	312.88
354	Masonry (W.A.S. Pump Station)	1995	2,873.37	0.00%	2,873.37
354	Roof System (Trusses, shingles, pl)	1995	4,712.33	0.00%	4,712.33
354	Hatches (W.A.S. Pump Station)	1995	4,178.52	0.00%	4,178.52
354	Insulation (W.A.S. Pump Station)	1995	3,877.92	0.00%	3,877.92
354	Door, Frame, Hardware (W.A.S. P.	1995	1,589.93	0.00%	1,589.93
354	Fiberglass Specialties (portable sa	1995	1,277.05	0.00%	1,277.05
354	Excavation (Preliminary Treatment	1995	3,361.21	0.00%	3,361.21
354	Backfill (Preliminary Treatment Str	1995	587.44	0.00%	587.44
354	Concrete (Preliminary Treatment S	1995	98,445.53	0.00%	98,445.53
354	Reinforcing (Preliminary Treatment	1995	33,129.33	0.00%	33,129.33
354	Masonry (Preliminary Treatment S)	1995	30,470.19	0.00%	30,470.19
354	Handrail (Preliminary Treatment S)	1995	4,965.18	0.00%	4,965.18
354	Nosings (Preliminary Treatment St	1995	1,465.42	0.00%	1,465.42
354	Lintels, A.B.s (Preliminary Treatme	1995	2,654.99	0.00%	2,654.99
354	Cast-in-Place (Preliminary Treatm-	1995	1,864.50	0.00%	1,864.50
354	Bar Screen - Coarse (Preliminary T	1995	1,127.64	0.00%	1,127.64
354	Bar Screen - Fine (Preliminary Tre	1995	1,246.40	0.00%	1,246.40
354	Precast Plank (Preliminary Treatm	1995	3,432.72	0.00%	3,432.72
354	Roof System (Trusses, shingles, pl	1995	59,950.02	0.00%	59,950.02
354	Door, Frame, Hardware (Prelimina	1995	6,359.73	0.00%	6,359.73
354	Overhead Door (Preliminary Treat	1995	6,512.97	0.00%	6,512.97
354	Aluminum Windows (Preliminary T	1995	10,190.69	0.00%	10,190.69

(36)

(37)

(38)

(39)

(40)

(41)

**Pennsylvania American Water Company**  
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**Fair Market Value**

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * (1.00-Cor (40))	RMV
			Prelim CORLD	EO%	
354	Grating/Supports (Preliminary Tree	1995	19,973.12	0.00%	19,973.12
354	Embedding Angle (Preliminary Tie	1995	3,396.96	0.00%	3,396.96
354	Excavation (Blower Building)	1995	1,331.97	0.00%	1,331.97
354	Backfill (Blower Building)	1995	293.72	0.00%	293.72
354	Concrete (Blower Building)	1995	11,833.18	0.00%	11,833.18
354	Reinforcing (Blower Building)	1995	2,127.57	0.00%	2,127.57
354	Masonry (Blower Building)	1995	26,387.12	0.00%	26,387.12
354	Misc. Metals (Liftels, A.B.s) (Blow	1995	1,316.96	0.00%	1,316.96
354	Roof System (Trusses, shingles, pl	1995	29,321.16	0.00%	29,321.16
354	Door, Frame, Hardware (Blower B	1995	6,640.68	0.00%	6,640.68
354	Aluminum Windows (Blower Build	1995	3,396.96	0.00%	3,396.96
354	Excavation (Aerobic Digesters)	1995	29,561.24	0.00%	29,561.24
354	Backfill (Aerobic Digesters)	1995	6,180.94	0.00%	6,180.94
354	Concrete (Aerobic Digesters)	1995	163,063.18	0.00%	163,063.18
354	Reinforcing (Aerobic Digesters)	1995	73,553.19	0.00%	73,553.19
354	Handrail (Aerobic Digesters)	1995	3,898.85	0.00%	3,898.85
354	Nosings (Aerobic Digesters)	1995	702.38	0.00%	702.38
354	Excavation (Garage)	1995	1,063.79	0.00%	1,063.79
354	Backfill (Garage)	1995	536.36	0.00%	536.36
354	Concrete - Footers (Garage)	1995	6,295.88	0.00%	6,295.88
354	Reinforcing - Footers (Garage)	1995	1,823.63	0.00%	1,823.63
354	Concrete - Slab (Garage)	1995	7,585.70	0.00%	7,585.70
354	Reinforcing - Slab (Garage)	1995	1,215.76	0.00%	1,215.76

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**Fair Market Value**

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * [1-00-Col (40)]	FMV
			Prelim CORLID	EO%	
354	Masonry (Garage)	1995	4,049.54	0.00%	4,049.54
354	Metal Building (Garage)	1995	54,660.46	0.00%	54,660.46
354	Door, Frame, Hardware (Garage)	1995	1,589.93	0.00%	1,589.93
354	Overhead Door (Garage)	1995	6,512.97	0.00%	6,512.97
354	Concrete (Effluent Water Building)	1995	2,045.84	0.00%	2,045.84
354	Reinforcing (Effluent Water Buildin	1995	1,215.76	0.00%	1,215.76
354	Masonry (Effluent Water Building)	1995	4,565.47	0.00%	4,565.47
354	Misc. Metals: Handrails (Effluent V	1995	3,090.47	0.00%	3,090.47
354	Roof System (Trusses, shingles, pl	1995	7,295.81	0.00%	7,295.81
354	Hatches (Effluent Water Building)	1995	2,164.61	0.00%	2,164.61
354	Door, Frame, Hardware (Effluent V	1995	1,589.93	0.00%	1,589.93
354	Concrete (W.A.S. Holding Tank)	1995	16,500.81	0.00%	16,500.81
354	Concrete (Chlorine Contact Tank)	1995	90,200.87	0.00%	90,200.87
354	Reinforcing (Chlorine Contact Tan	1995	25,530.86	0.00%	25,530.86
354	Handrail (Chlorine Contact Tank)	1995	8,721.64	0.00%	8,721.64
354	Rework: Walkways (Chlorine Cont	1995	4,084.02	0.00%	4,084.02
354	Demolition (Control Building Ren	1995	697.27	0.00%	697.27
354	Concrete (Control Building Ren	1995	296.28	0.00%	296.28
354	Misc. Metals (Control Building Ren	1995	2,863.16	0.00%	2,863.16
354	Rubber Flooring (Control Building I	1995	6,740.33	0.00%	6,740.33
354	Lab Furnishings/Apparatus (Contr	1995	16,650.23	0.00%	16,650.23
354	Misc. Metals: Ladder/Platform (Ex	1995	2,432.79	0.00%	2,432.79
354	Demo at Headworks	1995	4,032.94	0.00%	4,032.94

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**Fair Market Value**

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * (100-Col (40))	Col (41)
		Year	Prelim CORLD	EO%	FMV
354	Grading	1995	4,034.21	0.00%	4,034.21
354	Seeding	1995	10,757.90	0.00%	10,757.90
354	Fencing	1995	5,970.23	0.00%	5,970.23
354	Paving (Bluminous & Stone)	1995	98,684.34	0.00%	98,684.34
354	Celling Systems	1995	33,101.24	0.00%	33,101.24
354	Painting	1995	114,296.32	0.00%	114,296.32
354	Catch Basins	1995	15,803.54	0.00%	15,803.54
354	Lavatory	1995	1,385.61	0.00%	1,385.61
354	Water Heater	1995	1,029.30	0.00%	1,029.30
354	Floor Drains	1995	1,653.79	0.00%	1,653.79
354	Hydropneumatic Tank	1995	6,921.63	0.00%	6,921.63
354	Trench Excavation	1995	51,112.81	0.00%	51,112.81
354	Trench Backfill	1995	51,112.81	0.00%	51,112.81
354	Change Order No. 1	1995	(16,090.88)	0.00%	(16,090.88)
354	Change Order No. 2	1995	7,354.58	0.00%	7,354.58
354	Change Order No. 4	1995	25,476.55	0.00%	25,476.55
354	Change Order No. 5	1995	28,132.78	0.00%	28,132.78
354	Change Order No. 8	1995	10,948.91	0.00%	10,948.91
354	Change Order No. 7	1995	5,729.21	0.00%	5,729.21
354	Change Order No. 8	1995	3,706.59	0.00%	3,706.59
354	Change Order No. 9	1995	1,151.42	0.00%	1,151.42
354	Change Order No. 10	1995	2,513.51	0.00%	2,513.51
354	Change Order No. 11	1995	28,095.19	0.00%	28,095.19

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Input	Input	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Eng Assmnt	Eng Assmnt	Eng Assmnt	Year	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Account	Description	Year	Prelim CORLD	EO%	FMV	
354	Change Order No. 12	1995	31,951.89	0.00%	31,951.89	
354	Change Order No. 13	1995	1,351.26	0.00%	1,351.26	
354	Change Order No. 14	1995	99,610.20	0.00%	99,610.20	
354	Change Order No. 15	1995	26,132.28	0.00%	26,132.28	
354	Change Order No. 16	1995	9,855.38	0.00%	9,855.38	
354	Select Backfill	2004	14,464.38	0.00%	14,464.38	
354	Straw Bale Barrier/Filler Fabric	2004	15,399.95	0.00%	15,399.95	
354	Exploratory Excavation	2004	5,539.55	0.00%	5,539.55	
354	Mobilization/Demobilization	2004	6,770.56	0.00%	6,770.56	
354	Electrical Work	2004	86,786.30	0.00%	86,786.30	
354	Bond	1995	12,770.54	0.00%	12,770.54	
354	Inspection	1995	6,385.27	0.00%	6,385.27	
354	Temp. Power Construction	1995	12,770.54	0.00%	12,770.54	
354	Mobilization	1995	10,216.43	0.00%	10,216.43	
354	General Conditions	1995	12,770.54	0.00%	12,770.54	
354	Excavation and Backfill	1995	35,757.51	0.00%	35,757.51	
354	A	1995	1,277.05	0.00%	1,277.05	
354	B	1995	1,787.88	0.00%	1,787.88	
354	C	1995	4,214.28	0.00%	4,214.28	
354	D	1995	1,915.58	0.00%	1,915.58	
354	E	1995	3,831.16	0.00%	3,831.16	
354	F	1995	5,874.45	0.00%	5,874.45	
354	H	1995	11,493.49	0.00%	11,493.49	

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	AUS Economic Obsolescence Analysis (39) * (1 00-Col (40))	
Account	Description	Year	Prelim CORLID	EO%	FMV
354 J		1995	2,554.11	0.00%	2,554.11
354 V		1995	1,660.17	0.00%	1,660.17
354 W		1995	1,021.64	0.00%	1,021.64
354 X		1995	2,170.99	0.00%	2,170.99
354 Y		1995	1,277.05	0.00%	1,277.05
354 Z		1995	766.23	0.00%	766.23
354 100 AMP Main Breaker		1995	12,770.54	0.00%	12,770.54
354 1200 AMP MCC		1995	19,155.81	0.00%	19,155.81
354 30 KVA Trans, 1 phase		1995	1,277.05	0.00%	1,277.05
354 30 KVA Trans, 3 phase		1995	1,915.58	0.00%	1,915.58
354 15 KVA Trans, 3 phase		1995	3,064.93	0.00%	3,064.93
354 45 KVA Trans, 3 phase		1995	2,170.99	0.00%	2,170.99
354 Panel LP4		1995	3,192.63	0.00%	3,192.63
354 Panel LP4A		1995	3,192.63	0.00%	3,192.63
354 Panel LP5		1995	3,192.63	0.00%	3,192.63
354 Panel LP3		1995	3,192.63	0.00%	3,192.63
354 Panel LP2		1995	3,192.63	0.00%	3,192.63
354 Panel LP6		1995	3,192.63	0.00%	3,192.63
354 Manhole		1995	7,662.32	0.00%	7,662.32
354 Light Pole Bases		1995	13,409.07	0.00%	13,409.07
354 Fire Alarm Control Panel		1995	3,192.63	0.00%	3,192.63
354 Fire Alarm Auto Diels		1995	1,277.05	0.00%	1,277.05
354 Fire Alarm Pull Stations		1995	1,404.76	0.00%	1,404.76

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * (1.00-Col (40))	Col (39) * (1.00-Col (40))
		Year	Prelim CORLID	EO%	FMV
354	Fire Alarm Horns	1995	893.94	0.00%	893.94
354	Fire Alarm Heat Det.	1995	2,426.40	0.00%	2,426.40
354	500Kw Generator	1995	70,237.96	0.00%	70,237.96
354	Fuel Tank	1995	28,095.19	0.00%	28,095.19
354	Auto Transfer SW	1995	6,385.27	0.00%	6,385.27
354	1" PVC	1995	3,831.16	0.00%	3,831.16
354	1 1/2" PVC	1995	1,915.58	0.00%	1,915.58
354	2" PVC	1995	16,601.70	0.00%	16,601.70
354	4" PVC	1995	7,151.50	0.00%	7,151.50
354	3/4" GRC	1995	22,348.44	0.00%	22,348.44
354	1" GRC	1995	2,809.52	0.00%	2,809.52
354	1 1/4" GRC	1995	1,277.05	0.00%	1,277.05
354	1 1/2" GRC	1995	542.75	0.00%	542.75
354	2" GRC	1995	2,170.99	0.00%	2,170.99
354	4" GRC	1995	1,915.58	0.00%	1,915.58
354	3/4" GRC PVC	1995	7,662.32	0.00%	7,662.32
354	1" GRC PVC	1995	3,511.90	0.00%	3,511.90
354	12 THHN	1995	5,108.22	0.00%	5,108.22
354	10 THHN	1995	2,809.52	0.00%	2,809.52
354	8 THHN	1995	2,809.52	0.00%	2,809.52
354	6 THHN	1995	1,915.58	0.00%	1,915.58
354	3 THHN	1995	1,915.58	0.00%	1,915.58
354	3.0 THHN	1995	6,385.27	0.00%	6,385.27

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	AUS Economic Obsolescence Analysis (39) * (1.00-Col (40))	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
354	500 MCM	1995	10,854.96	0.00%	10,854.96
354	20 A Switches	1995	1,213.20	0.00%	1,213.20
354	20 A Rec.	1995	2,490.26	0.00%	2,490.26
354	System Cable	1995	81,298.59	0.00%	81,298.59
354	Spare fuse Cabinet and Fuses	1995	6,385.27	0.00%	6,385.27
354	Coordination Drawing	1995	6,385.27	0.00%	6,385.27
354	Project Demo	1995	12,770.54	0.00%	12,770.54
354	30 AMP Desc.	1995	8,939.38	0.00%	8,939.38
354	Fractional HP Starters	1995	893.94	0.00%	893.94
354	Motor Connections	1995	13,368.20	0.00%	13,368.20
354	20 KVAR capacitors	1995	10,216.43	0.00%	10,216.43
354	Fuel piping	1995	1,277.05	0.00%	1,277.05
354	C.O. 1 - 1% Bid Reduction	1995	(6,217.21)	0.00%	(6,217.21)
354	C.O. 2 - Red. For Underground Se	1995	(638.53)	0.00%	(638.53)
354	C.O. 3 - Various Adds	1995	6,092.50	0.00%	6,092.50
354	C.O. 4 - Various Adds	1995	4,918.89	0.00%	4,918.89
354	C.O. 5 - Various Adds	1995	2,184.27	0.00%	2,184.27
354	C.O. 6 - Various Adds	1995	384.39	0.00%	384.39
354	C.O. 7 - Various Adds	1995	1,096.67	0.00%	1,096.67
354	C.O. 8 - Delayed Costs	1995	7,662.32	0.00%	7,662.32
354	Contract Bond	1995	3,427.61	0.00%	3,427.61
354	Office Mobilization	1995	3,315.23	0.00%	3,315.23
354	Field Mobilization	1995	1,652.51	0.00%	1,652.51

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * 11.00-Col (40)	Col (41)
		Year	Prelim CORLD	EO%	FMV
354	1/2 - 2" Blk. Stl. Pipe	1995	22,910.35	0.00%	22,910.35
354	3/4 Copper Tubing	1995	893.94	0.00%	893.94
354	2-3" PVC Intake	1995	1,724.02	0.00%	1,724.02
354	2-3" CPVC Intake	1995	2,413.63	0.00%	2,413.63
354	Automatic Air Vents	1995	485.28	0.00%	485.28
354	Pumps	1995	542.75	0.00%	542.75
354	Air Separators	1995	189.00	0.00%	189.00
354	Expansion Tank	1995	1,455.84	0.00%	1,455.84
354	Boilers	1995	24,652.25	0.00%	24,652.25
354	Finned Tube Radiation	1995	12,285.26	0.00%	12,285.26
354	Gas Fired Units	1995	4,107.00	0.00%	4,107.00
354	Propane Heater	1995	692.16	0.00%	692.16
354	Thru-the-Wall A/C	1995	5,266.57	0.00%	5,266.57
354	Misc. Demolition	1995	2,532.40	0.00%	2,532.40
354	Concrete Pads	1995	449.52	0.00%	449.52
354	Painting	1995	638.53	0.00%	638.53
354	Misc. Cut and Patch	1995	3,259.04	0.00%	3,259.04
354	Insulation	1995	1,787.88	0.00%	1,787.88
354	ATC	1995	23,395.63	0.00%	23,395.63
354	GRD's	1995	766.23	0.00%	766.23
354	Fans	1995	13,036.17	0.00%	13,036.17
354	Roof Hoods	1995	6,558.95	0.00%	6,558.95
354	Roof Curbs	1995	2,145.45	0.00%	2,145.45

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s Calculation	% of Primary Cost Approach	Appraisal Date Value \$s Calculation
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	Analysis (39) * (100-Col (40))	
Account	Description	Year	Prelim CORLD	EO%	FMV
354	Electric Heat	1995	3,207.96	0.00%	3,207.96
354	Louvers	1995	3,259.04	0.00%	3,259.04
354	Starters and Disconnect	1995	2,411.08	0.00%	2,411.08
354	Balance	1995	766.23	0.00%	766.23
354	Roofing	1995	701.10	0.00%	701.10
354	Flue Pipe	1995	1,213.20	0.00%	1,213.20
354	Motor Operated Damper and Bbd	1995	632.14	0.00%	632.14
354	Fin Tube	1995	5,976.61	0.00%	5,976.61
354	Galv. Duct Fab	1995	2,713.74	0.00%	2,713.74
354	Galv. Duct Install	1995	2,170.99	0.00%	2,170.99
354	Galv. Filing Fab	1995	945.02	0.00%	945.02
354	Galv. Filing Duct	1995	1,181.28	0.00%	1,181.28
354	Change Order #1	1995	702.38	0.00%	702.38
354	Bonds & Insurances	1995	69,344.03	0.00%	69,344.03
354	Mobilization/Demobilization	1995	16,346.29	0.00%	16,346.29
354	Temporary Facilities	1995	38,311.62	0.00%	38,311.62
354	Supervision	1995	84,285.56	0.00%	84,285.56
354	Testing Services	1995	21,071.39	0.00%	21,071.39
354	Start-up	1995	7,662.32	0.00%	7,662.32
354	Clear & Grub (Site Work)	1995	6,385.27	0.00%	6,385.27
354	Erosion Control (Site Work)	1995	3,831.16	0.00%	3,831.16
354	Site Grading (Site Work)	1995	3,831.16	0.00%	3,831.16
354	Fine Grading & Seeding (Site Work)	1995	10,216.43	0.00%	10,216.43

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Input	Input	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Eng Assmnt	Eng Assmnt	Eng Assmnt	Year	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Account	Description	Year	Prelim CORLID	EO%	FMV	
354	Concrete Sidewalks (Site Work)	1995	6,385.27	0.00%	6,385.27	
354	Temporary Roadways (Site Work)	1995	12,770.54	0.00%	12,770.54	
354	Asphalt Roadways (Site Work)	1995	38,311.62	0.00%	38,311.62	
354	Gravel Roadways (Site Work)	1995	3,192.63	0.00%	3,192.63	
354	Chain Link Fencing (Site Work)	1995	10,216.43	0.00%	10,216.43	
354	Storm Piping (Site Work)	1995	20,432.86	0.00%	20,432.86	
354	Yard Piping & Precast Vaults Mat.	1995	408,657.25	0.00%	408,657.25	
354	Yard Piping & Precast Vaults Ins. (	1995	210,713.89	0.00%	210,713.89	
354	Excavation and Dewatering (Prelim	1995	2,554.11	0.00%	2,554.11	
354	Backfill (Preliminary Treatment Str	1995	3,192.63	0.00%	3,192.63	
354	Concrete Footers & Base Slabs (P	1995	31,926.35	0.00%	31,926.35	
354	Concrete Walls (Preliminary Treat	1995	44,696.89	0.00%	44,696.89	
354	Concrete Suspended Slabs (Prelim	1995	4,469.69	0.00%	4,469.69	
354	Concrete Slabs on Grade (Prelim	1995	1,915.58	0.00%	1,915.58	
354	Precast Concrete Panels (Prelimin	1995	5,108.22	0.00%	5,108.22	
354	Masonry Building Construction (Pr	1995	48,528.05	0.00%	48,528.05	
354	Miscellaneous Metals (Preliminary	1995	39,333.26	0.00%	39,333.26	
354	Roof Structure (Preliminary Treatr	1995	66,406.80	0.00%	66,406.80	
354	Doors& Windows (Preliminary Tre	1995	24,264.02	0.00%	24,264.02	
354	Durock Ceilings (Preliminary Treat	1995	21,709.92	0.00%	21,709.92	
354	Painting & Coatings (Preliminary T	1995	42,142.78	0.00%	42,142.78	
354	Fiberglass Gratings (Preliminary T)	1995	28,095.19	0.00%	28,095.19	
354	Excavation and Dewatering (Sequ	1995	67,683.86	0.00%	67,683.86	

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Account	Input	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Eng Assmnt	Input	Eng Assmnt	Eng Assmnt	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Account	Input	Description	Year	Calculation	Input	Calculation
Eng Assmnt	Eng Assmnt	Eng Assmnt	Year	Col (31)	AUS Economic Obsolescence Analysis	(39) * (1.00-Col (40))
Account	Description	Year	Prelim CORLID	EO%	FMV	
354	Backfill (Sequential Batch Reactor,	1995	25,541.08	0.00%	25,541.08	
354	Concrete Base Slabs (Sequential B	1995	365,237.41	0.00%	365,237.41	
354	Concrete Walls (Sequential Batch	1995	498,051.02	0.00%	498,051.02	
354	Concrete Suspended Slabs (Sequ	1995	25,541.08	0.00%	25,541.08	
354	Miscellaneous Metals (Sequential I	1995	35,118.98	0.00%	35,118.98	
354	Painting & Coatings (Sequential B	1995	9,577.90	0.00%	9,577.90	
354	Demolition Work (Chlorine Contac	1995	25,541.08	0.00%	25,541.08	
354	Concrete Slabs & Fillet (Chlorine C	1995	25,541.08	0.00%	25,541.08	
354	Concrete Walls (Chlorine Contact	1995	65,129.75	0.00%	65,129.75	
354	Miscellaneous Metals (Chlorine Co	1995	7,023.80	0.00%	7,023.80	
354	Painting & Coatings (Chlorine Cont	1995	5,491.33	0.00%	5,491.33	
354	Demolition Work (Effluent Water B	1995	19,155.81	0.00%	19,155.81	
354	Concrete Suspended Slabs (Efflu	1995	3,958.87	0.00%	3,958.87	
354	Concrete Fillet (Effluent Water Bul	1995	2,170.99	0.00%	2,170.99	
354	Masonry Building Construction (Ef	1995	3,958.87	0.00%	3,958.87	
354	Miscellaneous Metals (Effluent Wa	1995	7,023.80	0.00%	7,023.80	
354	Roof Structure (Effluent Water Bul	1995	11,493.49	0.00%	11,493.49	
354	Door & Hatches (Effluent Water B	1995	4,469.69	0.00%	4,469.69	
354	Durock Ceilings (Effluent Water B	1995	2,554.11	0.00%	2,554.11	
354	Painting & Coatings (Effluent Wate	1995	5,491.33	0.00%	5,491.33	
354	Shoring (W.A.S. Pump Structure)	1995	159,631.74	0.00%	159,631.74	
354	Excavation and Dewatering (W.A.S	1995	25,541.08	0.00%	25,541.08	
354	Backfill (W.A.S. Pump Structure)	1995	12,770.54	0.00%	12,770.54	

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * (1) 00-Col (40))	FMV
354	Concrete Base Slabs (W.A.S. Purr	1995	15,324.85	0.00%	15,324.85
354	Concrete Walls (W.A.S. Pump Str	1995	71,515.02	0.00%	71,515.02
354	Concrete Suspended Slabs (W.A.S	1995	25,541.08	0.00%	25,541.08
354	Masonry Building Construction (W	1995	3,064.93	0.00%	3,064.93
354	Miscellaneous Metals (W.A.S. Purr	1995	14,047.59	0.00%	14,047.59
354	Roof Structure (W.A.S. Pump Stru	1995	7,662.32	0.00%	7,662.32
354	Fluid Applied Roofing (W.A.S. Purr	1995	893.94	0.00%	893.94
354	Doors & Hatches (W.A.S. Pump St	1995	5,108.22	0.00%	5,108.22
354	Durock Ceilings (W.A.S. Pump Str	1995	1,021.64	0.00%	1,021.64
354	Painting & Coatings (W.A.S. Pump	1995	8,300.85	0.00%	8,300.85
354	Excavation (Belt Filter Press & Blw	1995	3,192.63	0.00%	3,192.63
354	Backfill (Belt Filter Press & Blower	1995	2,554.11	0.00%	2,554.11
354	Concrete Footings (Belt Filter Pres	1995	10,216.43	0.00%	10,216.43
354	Concrete Equipment Bases (Belt F	1995	13,025.95	0.00%	13,025.95
354	Concrete Slabs on Grade (Belt Fil	1995	11,621.19	0.00%	11,621.19
354	Concrete Suspended Slabs (Belt F	1995	766.23	0.00%	766.23
354	Masonry Building Construction (Be	1995	51,062.16	0.00%	51,062.16
354	Miscellaneous Metals (Belt Filter P	1995	21,071.39	0.00%	21,071.39
354	Roof Structure (Belt Filter Press &	1995	87,222.78	0.00%	87,222.78
354	Doors& Windows (Belt Filter Press	1995	31,160.12	0.00%	31,160.12
354	Durock Ceilings (Belt Filter Press &	1995	33,714.22	0.00%	33,714.22
354	Painting & Coatings (Belt Filter Pre	1995	47,889.52	0.00%	47,889.52
354	Demolition Work (W.A.S. Holding	1995	12,770.54	0.00%	12,770.54

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * (1.00-Col (40))	Col (41)
		Year	Prelim CORLD	EO%	FMV
354	Concrete Floor Fill (W.A.S. Holding)	1995	8,556.26	0.00%	8,556.26
354	Roof Repair (W.A.S. Holding Tank)	1995	2,554.11	0.00%	2,554.11
354	Painting & Coatings (W.A.S. Holdir	1995	5,491.33	0.00%	5,491.33
354	Excavation and Dewatering (Aerob	1995	12,770.54	0.00%	12,770.54
354	Backfill (Aerobics Digesters)	1995	9,577.90	0.00%	9,577.90
354	Concrete Base Slabs (Aerobics Dg	1995	97,056.10	0.00%	97,056.10
354	Concrete Walls (Aerobics Digester	1995	169,848.17	0.00%	169,848.17
354	Concrete Suspended Slabs (Aerob	1995	5,108.22	0.00%	5,108.22
354	Miscellaneous Metals (Aerobics Dg	1995	18,857.11	0.00%	18,857.11
354	Painting & Coatings (Aerobics Dige	1995	7,023.80	0.00%	7,023.80
354	Demolition Work (Existing Control I	1995	25,541.08	0.00%	25,541.08
354	Demolition Work (Existing Sprinklr	1995	63,852.69	0.00%	63,852.69
354	Excavation and Dewatering (Septa	1995	4,469.69	0.00%	4,469.69
354	Backfill (Septage Acceptance Faci	1995	2,554.11	0.00%	2,554.11
354	Concrete Footers & Base Slabs (S	1995	6,640.68	0.00%	6,640.68
354	Concrete Walls (Septage Acceptai	1995	8,939.38	0.00%	8,939.38
354	Concrete Suspended Slabs (Septa	1995	5,363.63	0.00%	5,363.63
354	Concrete Slabs on Grade (Septage	1995	1,404.76	0.00%	1,404.76
354	Masonry Building Construction (Se	1995	5,746.74	0.00%	5,746.74
354	Roof Structure (Septage Acceptan	1995	17,878.75	0.00%	17,878.75
354	Doors, Windows & Hatches (Septa	1995	9,194.79	0.00%	9,194.79
354	Durock Ceilings (Septage Accepta	1995	3,831.16	0.00%	3,831.16
354	Painting & Coatings (Septage Accr	1995	6,896.09	0.00%	6,896.09

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * 11.00-Col (40)	Col (41)
		Year	Prelim CORLD	EO%	FMV
354	Demolition Work (Existing Grt Bulk)	1995	38,311.62	0.00%	38,311.62
354	Plumbing Work - Mat.	1995	25,541.08	0.00%	25,541.08
354	Plumbing Work - Install	1995	19,155.81	0.00%	19,155.81
354	Change Order 1 (Deduct)	1995	(11,493.49)	0.00%	(11,493.49)
354	Change Order 2 (N.C.)	1995	-	0.00%	-
354	Change Order 3 (Add)	1995	1,245.38	0.00%	1,245.38
354	Change Order 4 (Add)	1995	11,362.13	0.00%	11,362.13
354	Change Order 5 (Add)	1995	23,319.00	0.00%	23,319.00
354	Change Order 6 (Add)	1995	6,238.41	0.00%	6,238.41
354	Change Order 7 (Add)	1995	38,346.10	0.00%	38,346.10
354	Change Order 8 (Add)	1995	1,262.87	0.00%	1,262.87
354	Change Order 9 (Add)	1995	4,131.27	0.00%	4,131.27
354	Change Order 10 (N.C.)	1995	-	0.00%	-
354	Change Order 11 (Add)	1995	3,806.90	0.00%	3,806.90
354	Bond	1995	12,770.54	0.00%	12,770.54
354	Inspection	1995	6,385.27	0.00%	6,385.27
354	Temp. Power Construction	1995	12,770.54	0.00%	12,770.54
354	Mobilization	1995	10,216.43	0.00%	10,216.43
354	General Conditions	1995	12,770.54	0.00%	12,770.54
354	Excavation and Backfill	1995	35,757.51	0.00%	35,757.51
354 A		1995	2,554.11	0.00%	2,554.11
354 B		1995	2,809.52	0.00%	2,809.52
354 C		1995	3,831.16	0.00%	3,831.16

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	AUS Economic Obsolescence Analysis	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
354 D		1995	766.23	0.00%	766.23
354 E		1995	2,937.22	0.00%	2,937.22
354 F		1995	6,640.68	0.00%	6,640.68
354 G		1995	255.41	0.00%	255.41
354 V		1995	1,277.05	0.00%	1,277.05
354 W		1995	1,021.64	0.00%	1,021.64
354 X		1995	766.23	0.00%	766.23
354 Y		1995	1,021.64	0.00%	1,021.64
354 Z		1995	510.82	0.00%	510.82
354 H		1995	13,792.18	0.00%	13,792.18
354 100 AMP Main Breaker		1995	12,770.54	0.00%	12,770.54
354 1200 AMP MCC		1995	19,155.81	0.00%	19,155.81
354 30 KVA Trans, 1 phase		1995	1,277.05	0.00%	1,277.05
354 30 KVA Trans, 3 phase		1995	3,575.75	0.00%	3,575.75
354 40 KVA Trans, 3 phase		1995	2,170.99	0.00%	2,170.99
354 15 KVA Trans, 3 phase		1995	1,532.46	0.00%	1,532.46
354 Panel LP4		1995	3,192.63	0.00%	3,192.63
354 Panel LP4A		1995	3,192.63	0.00%	3,192.63
354 Panel LP6		1995	3,192.63	0.00%	3,192.63
354 Panel LP1		1995	3,192.63	0.00%	3,192.63
354 Panel LP3		1995	3,192.63	0.00%	3,192.63
354 Panel LP2		1995	3,192.63	0.00%	3,192.63
354 Panel LP5		1995	3,192.63	0.00%	3,192.63

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
354	Manhole	1995	7,662.32	0.00%	7,662.32
354	Light Pole Bases	1995	15,324.65	0.00%	15,324.65
354	Fire Alarm Control Panel	1995	3,192.63	0.00%	3,192.63
354	Auto Dialer Fire Alarm	1995	1,277.05	0.00%	1,277.05
354	Fire Pull Stations	1995	1,404.76	0.00%	1,404.76
354	Fire Horns	1995	893.94	0.00%	893.94
354	Fire Heat Detector	1995	2,681.81	0.00%	2,681.81
354	500 KW Generator	1995	70,237.96	0.00%	70,237.96
354	Fuel Tank	1995	28,095.19	0.00%	28,095.19
354	Auto Transfer Switch	1995	6,385.27	0.00%	6,385.27
354	1" PVC	1995	5,108.22	0.00%	5,108.22
354	1 1/2" PVC	1995	1,915.58	0.00%	1,915.58
354	2" PVC	1995	19,155.81	0.00%	19,155.81
354	4" PVC	1995	8,939.38	0.00%	8,939.38
354	3/4" GRC	1995	22,348.44	0.00%	22,348.44
354	1" GRC	1995	4,788.95	0.00%	4,788.95
354	1 1/4" GRC	1995	2,554.11	0.00%	2,554.11
354	1 1/2" GRC	1995	542.75	0.00%	542.75
354	2" GRC	1995	11,483.49	0.00%	11,483.49
354	4" GRC	1995	2,043.29	0.00%	2,043.29
354	3/4" GRC PVC	1995	9,577.90	0.00%	9,577.90
354	1" GRC PVC	1995	3,511.90	0.00%	3,511.90
354	12 Wire	1995	7,662.32	0.00%	7,662.32

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Analysis	Calculation
Account	Description	Year	Col (31)	(39) * (1 - 00 - Col (40))	FMV
			Prelim CORLD	EO%	
354 10 Wire		1995	4,788.95	0.00%	4,788.95
354 8 Wire		1995	3,575.75	0.00%	3,575.75
354 6 Wire		1995	1,724.02	0.00%	1,724.02
354 3 Wire		1995	2,554.11	0.00%	2,554.11
354 3/0 Wire		1995	15,324.85	0.00%	15,324.85
354 500 MCM		1995	13,292.85	0.00%	13,292.85
354 20 A Switches		1995	1,111.04	0.00%	1,111.04
354 20 A Rec.		1995	1,953.89	0.00%	1,953.89
354 System Cable		1995	68,960.91	0.00%	68,960.91
354 Spare fuse Cabinet and Fuses		1995	6,385.27	0.00%	6,385.27
354 Coordination Drawing		1995	6,385.27	0.00%	6,385.27
354 Project Demo		1995	10,216.43	0.00%	10,216.43
354 30 AMP Disc.		1995	12,515.13	0.00%	12,515.13
354 Fractional HP Starters		1995	1,915.58	0.00%	1,915.58
354 Motor Connections		1995	16,090.88	0.00%	16,090.88
354 20 KVAR capacitors		1995	10,216.43	0.00%	10,216.43
354 Fuel piping		1995	1,277.05	0.00%	1,277.05
354 C.O. 1 - 1% Bid Reduction		1995	(6,687.10)	0.00%	(6,687.10)
354 C.O. 2 - Red. For Underground Se		1995	2,440.77	0.00%	2,440.77
354 C.O. 3 - Various Adds		1995	5,033.83	0.00%	5,033.83
354 C.O. 4 - Solenoid Valve, XFR.		1995	1,419.13	0.00%	1,419.13
354 C.O. 5 - Various Adds		1995	1,340.91	0.00%	1,340.91
354 C.O. 6 - Various Adds		1995	384.39	0.00%	384.39

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Analysis	Calculation
Account	Description	Year	Cor (31)	EO%	FMV
			Prelim CORLD		
354	C.O.7 - Various Adds	1995	1,400.93	0.00%	1,400.93
354	C.O.7 - Delayed Cost	1995	11,493.49	0.00%	11,493.49
354	Contract Bond	1995	3,686.85	0.00%	3,686.85
354	Office Mobilization	1995	3,565.54	0.00%	3,565.54
354	Field Mobilization	1995	1,772.55	0.00%	1,772.55
354	1/2 - 2" Blk. Stl. Pipe	1995	23,906.45	0.00%	23,906.45
354	3/4 Copper Tubing	1995	893.94	0.00%	893.94
354	2-3" PVC Intake	1995	1,724.02	0.00%	1,724.02
354	2-3" CPVC Intake	1995	2,413.63	0.00%	2,413.63
354	Automatic Air Vents	1995	485.28	0.00%	485.28
354	Pumps	1995	542.75	0.00%	542.75
354	Air Separators	1995	189.00	0.00%	189.00
354	Expansion Tank	1995	1,455.84	0.00%	1,455.84
354	Boilers	1995	24,652.25	0.00%	24,652.25
354	Finned Tube Radiator	1995	12,285.26	0.00%	12,285.26
354	Gas Fired Units	1995	6,114.53	0.00%	6,114.53
354	Propane Heater	1995	692.16	0.00%	692.16
354	Thru-the-Wall AC	1995	3,869.47	0.00%	3,869.47
354	Misc. Demolition	1995	2,090.54	0.00%	2,090.54
354	Concrete Pads	1995	449.52	0.00%	449.52
354	Painting	1995	638.53	0.00%	638.53
354	Misc. Cut and Patch	1995	2,444.28	0.00%	2,444.28
354	Insulation	1995	1,787.88	0.00%	1,787.88

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	AUS Economic Obsolescence Analysis (39) * (1) 00-Col (40))	
Account	Description	Year	Prelim CORLD	EO%	FMV
354 ATC		1995	23,451.82	0.00%	23,451.82
354 GRD's		1995	1,787.88	0.00%	1,787.88
354 Fans		1995	14,688.68	0.00%	14,688.68
354 Roof Hoods		1995	8,745.26	0.00%	8,745.26
354 Roof Curbs		1995	3,003.63	0.00%	3,003.63
354 Electric Heat		1995	7,187.26	0.00%	7,187.26
354 Louvers		1995	3,259.04	0.00%	3,259.04
354 Starters and Disconnect		1995	2,992.14	0.00%	2,992.14
354 Balance		1995	830.09	0.00%	830.09
354 Roofing		1995	261.80	0.00%	261.80
354 Flue Pipe		1995	1,455.84	0.00%	1,455.84
354 Motor Operated Dampers and Bld		1995	747.08	0.00%	747.08
354 Fin Tube		1995	5,700.77	0.00%	5,700.77
354 Galv. Duct Fab		1995	3,511.90	0.00%	3,511.90
354 Galv. Duct Install		1995	2,809.52	0.00%	2,809.52
354 Galv. Fitting Fab		1995	970.56	0.00%	970.56
354 Galv. Fitting Install		1995	1,213.20	0.00%	1,213.20
354 Change Order #1		1995	702.38	0.00%	702.38
354 Select Backfill		2006	1,460.28	0.00%	1,460.28
354 Straw Bale Barrier/Filler Fence		2006	11,366.79	0.00%	11,366.79
354 Exploratory Excavation		2006	297.90	0.00%	297.90
354 1 1/2" ID-2 Bituminous Wear Cour		2006	35,064.16	0.00%	35,064.16
354 4" ID-2 Bituminous Binder Course		2006	62,721.81	0.00%	62,721.81
354 Access Road Construction		1995		0.00%	
354 Crush Stone Base Course		2006	81,775.50	0.00%	81,775.50
354 Geotextile Material		2006	21,027.98	0.00%	21,027.98

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis	(39) * (1.00-Col (40))
		Year	Prelim CORLD	EO%	FMV
354	Crushed Limestone Shoulder	2006	5,607.46	0.00%	5,607.46
354	24" HDPE Storm Sewer Installer	2006	1,168.22	0.00%	1,168.22
354	Mobilization/Demobilization	2006	6,425.22	0.00%	6,425.22
354	ALT for PAZA Material on Shoude	2006	3,504.66	0.00%	3,504.66
354	Other Costs	1995	94,550.80	0.00%	94,550.80
354	Lynch & Lynch	1994	59,468.46	0.00%	59,468.46
354	Woods & Baker	1994	39,871.65	0.00%	39,871.65
354	Jumpers	1996	4,089.13	0.00%	4,089.13
354	2 Boilers	2007	16,342.07	0.00%	16,342.07
354	HTP Elite 80 boiler Kinzua WWTP	2010	6,061.47	0.00%	6,061.47
354	Boiler	2015	10,493.94	0.00%	10,493.94
354	Kenmore Freezer	2017	517.45	0.00%	517.45
354	Pole Lighting - WWTP Kinzua & P	2017	5,591.48	0.00%	5,591.48
354	Legal	1996	102,776.08	0.00%	102,776.08
354	Admin	1996	17,219.67	0.00%	17,219.67
354	Engineering - Basic (BCM)	1996	668,539.59	0.00%	668,539.59
354	Engineering - inspection (BCM)	1996	263,002.18	0.00%	263,002.18
354	Engineering - Additional (BCM)	1996	46,831.28	0.00%	46,831.28
354	Engineering - Basic (KLH)	1996	312,205.77	0.00%	312,205.77
354	Engineering - inspection (KLH)	1996	384,897.07	0.00%	384,897.07
354	Engineering - additional (KLH)	1996	140,955.34	0.00%	140,955.34
354	Interest per contract	1996	537,045.00	0.00%	537,045.00
354	Refinancing	1996	412,179.65	0.00%	412,179.65
354	Relocation expenses	1996	10,688.39	0.00%	10,688.39
354	Additional Authority paid expenditu	1996	109,408.70	0.00%	109,408.70
354	Kinzua Oil Well	1999	21,485.67	0.00%	21,485.67
354	Engineering - West Run Intercepto	2001	21,291.78	0.00%	21,291.78
354	Holman St. Project - Engineering	2002	13,257.20	0.00%	13,257.20
354	Patching - Wetmore Ave.	2003	7,010.02	0.00%	7,010.02
354	New roof - KWWTP	2006	6,964.94	0.00%	6,964.94
354	Pine St. New Trinity Boiler (Allied S	2012	6,434.53	0.00%	6,434.53
354	Structures & Improvements	2012	12,114,945	0.00%	12,114,945
360	3" Diameter Force Main	2004	31,071.74	0.00%	31,071.74
360	4" Diameter Force Main	1995	36,107.09	0.00%	36,107.09
360	Manholes Frame & Covers	1995	11,716.85	0.00%	11,716.85
360	Inflow Protectors	1995	3,124.49	0.00%	3,124.49
360	4" Diameter Force Main	1996	94,389.48	0.00%	94,389.48



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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLID	EO%	FMV
361	21-inch VCP Sewer	1988	101,418.17	0.00%	101,418.17
361	24-inch VCP Sewer	1988	96,138.26	0.00%	96,138.26
361	30-inch VCP Sewer	1988	21,311.29	0.00%	21,311.29
361	Mannholes (Wells and Base)	1988	49,247.30	0.00%	49,247.30
361	Mannhole Frame and Cover	1988	49,247.30	0.00%	49,247.30
361	Sewer Probe	2003	1,808.86	0.00%	1,808.86
361	0-8 Ft Deep	2004	44,944.67	0.00%	44,944.67
361	8-12 Ft Deep	2004	31,142.37	0.00%	31,142.37
361	Over 12 Ft	2004	1,468.61	0.00%	1,468.61
361	8" PVC Caps	2004	78.68	0.00%	78.68
361	M.H. 0-6' Deep	2004	33,043.69	0.00%	33,043.69
361	Mannhole Barrel Over 6' VF	2004	1,416.16	0.00%	1,416.16
361	Standard Mannhole Frame & Cover	2004	4,589.40	0.00%	4,589.40
361	Stainless Steel Inflow Protector	2004	6,425.16	0.00%	6,425.16
361	Core Drill Mannhole	2004	655.63	0.00%	655.63
361	Mobilization/Project Closeout	1994	10,512.60	0.00%	10,512.60
361	Select Backfill	1994	42,170.53	0.00%	42,170.53
361	PADOT Shoulder Restoration	1994	6,744.58	0.00%	6,744.58
361	Township Road Restoration	1994	3,792.05	0.00%	3,792.05
361	Change Order 3	1994	13,178.29	0.00%	13,178.29

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
361	Change Order 4	1995	1,208.13	0.00%	1,208.13
361	30-inch Sewer up to 5' deep	1994	7,884.45	0.00%	7,884.45
361	30-inch Sewer 5' to 7' deep	1994	24,329.15	0.00%	24,329.15
361	30-inch Sewer 7' to 9' deep	1994	259,934.44	0.00%	259,934.44
361	30-inch Sewer 9' to 11' deep	1994	102,182.43	0.00%	102,182.43
361	30-inch PVC Sewer 11' to 13' deep	1994	41,629.88	0.00%	41,629.88
361	30-inch PVC Sewer over 13' deep	1994	74,564.34	0.00%	74,564.34
361	30-inch DIP Encase. Stream Xing	1994	5,256.30	0.00%	5,256.30
361	30-inch sewer connections	1994	3,003.60	0.00%	3,003.60
361	Miscellaneous Concrete	1994	2,252.70	0.00%	2,252.70
361	5-foot Manholes, 5'-0" or less dept	1994	63,826.47	0.00%	63,826.47
361	Extra Depth Manholes over 5'-0"	1994	11,263.50	0.00%	11,263.50
361	PADOT Highway Crossing	1994	18,021.59	0.00%	18,021.59
361	Grout Road Bore (C.O. No. 1)	1994	7,208.64	0.00%	7,208.64
361	Exploratory Excavations	1995	292.88	0.00%	292.88
361	Special Backfill	1995	27,783.68	0.00%	27,783.68
361	Mobilization/Demobilization	1995	19,037.14	0.00%	19,037.14
361	Bituminous Pavement Trench Rest	1995	14,306.75	0.00%	14,306.75
361	Change Order 1	1995	2,203.92	0.00%	2,203.92
361	a. 0-8 FT Deep	1995	187,230.65	0.00%	187,230.65
361	b. 8-12 FT Deep	1995	72,751.17	0.00%	72,751.17
361	Manholes	1995	99,022.43	0.00%	99,022.43
361	Concrete Encasement	1995	1,054.36	0.00%	1,054.36
361	Concrete Thrust Blocks	1995	-	0.00%	-
361	Air Testing - Sewers	1995	6,059.67	0.00%	6,059.67
361	Hydrostatic Testing - FM	1995	1,946.38	0.00%	1,946.38
361	Vacuum Testing- MH	1995	6,004.02	0.00%	6,004.02
361	Internal TV Inspection Sewers	1995	6,812.95	0.00%	6,812.95
361	Exploratory Excavation	1996	145.10	0.00%	145.10

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Account	Input	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Eng Assmnt	Input	Eng Assmnt	Year	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Input	Description	Year	Calculation	Input	Calculation
Eng Assmnt	Input	Description	Year	Col (31)	AUS Economic Obsolescence Analysis	(39) * (1 - Col (40))
Account	Year	Description	Year	Prelim CORLD	EO%	FMV
361	1996	Special Backfill	1996	39,942.06	0.00%	39,942.06
361	1996	Mobilization/Demobilization	1996	30,470.19	0.00%	30,470.19
361	1996	Bluminous Pavement Trench Rest	1996	33,476.73	0.00%	33,476.73
361	1996	0-8 Ft Deep	1996	259,056.09	0.00%	259,056.09
361	1996	8-12 Ft Deep	1996	126,512.22	0.00%	126,512.22
361	1996	12 - 16 Ft Deep	1996	13,868.29	0.00%	13,868.29
361	1996	12" Diameter Bore	1996	10,446.52	0.00%	10,446.52
361	1996	16" Diameter Bore	1996	32,610.36	0.00%	32,610.36
361	1996	Manholes	1996	141,213.36	0.00%	141,213.36
361	1996	Concrete Encasement	1996	2,611.73	0.00%	2,611.73
361	1996	Concrete Thrust Blocks	1996	560.36	0.00%	560.36
361	1996	Air Testing Sewer	1996	9,906.80	0.00%	9,906.80
361	1996	Hydrostatic Testing - FM	1996	7,750.31	0.00%	7,750.31
361	1996	Vacuum Test Manholes	1996	8,705.77	0.00%	8,705.77
361	1996	Internal TV Inspection	1996	10,536.16	0.00%	10,536.16
361	1996	Manhole Frames and Covers	1996	18,262.11	0.00%	18,262.11
361	1996	Inflow Protectors	1996	3,462.31	0.00%	3,462.31
361	1996	Exploratory Excavation	1996	2,176.44	0.00%	2,176.44
361	1996	Special Backfill	1996	63,593.43	0.00%	63,593.43
361	1996	Mobilization/Demobilization	1996	14,389.77	0.00%	14,389.77
361	1996	Bluminous Pavement Trench Rest	1996	17,702.46	0.00%	17,702.46
361	1996	Field Office	1996	9,431.25	0.00%	9,431.25
361	1996	Bluminous Paving	1996	107,591.68	0.00%	107,591.68
361	1996	Job Trailer Time Extension	1996	1,571.88	0.00%	1,571.88
361	1996	0-8 Ft Deep	1996	388,912.05	0.00%	388,912.05
361	1996	8-12 Ft Deep	1996	259,486.30	0.00%	259,486.30
361	1996	12 - 16 Ft Deep	1996	49,278.28	0.00%	49,278.28
361	1996	12" Diameter Bore	1996	65,673.64	0.00%	65,673.64
361	1996	Manholes	1996	133,221.76	0.00%	133,221.76
361	1996	Concrete Encasement	1996	7,254.81	0.00%	7,254.81
361	1996	Concrete Thrust Blocks	1996	290.19	0.00%	290.19
361	1996	Air Testing Sewer	1996	6,566.18	0.00%	6,566.18
361	1996	Hydrostatic Testing-FM	1996	1,669.33	0.00%	1,669.33
361	1996	Vacuum Test Manholes	1996	6,456.78	0.00%	6,456.78
361	1996	Internal TV Inspection	1996	11,168.52	0.00%	11,168.52
361	1996	Manhole Frames and Covers	1996	33,575.25	0.00%	33,575.25
361	1996	Inflow Protectors	1996	1,741.15	0.00%	1,741.15
361	1996	Manhole Ring Adjustment	1996	4,715.62	0.00%	4,715.62
361	1995	Exploratory Excavations	1995	1,171.52	0.00%	1,171.52
361	1995	Special Backfill	1995	1,255.44	0.00%	1,255.44

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Account	Input	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Eng Assmnt	Input	Eng Assmnt	Input	Calculation	% of Preliminary Cost Approach	Appraisal Date Value \$s.
Eng Assmnt	Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	AUS Economic Obsolescence Analysis (39) * (1.00-Col (40))	Col (41)
Account	Description	Year	Prelim CORLD	EO%	FMV	
361	Mobilization/Demobilization	1995	124,473.62	0.00%	124,473.62	
361	Bluminous Pavement Trench Rest	1995	28,116.39	0.00%	28,116.39	
361	Furnish and Install (6) signs to loca	1995	1,317.96	0.00%	1,317.96	
361	Dug up Bore Pit then backfilled it r	1995	2,548.14	0.00%	2,548.14	
361	a. 0-8 Ft Deep	1995	500,047.00	0.00%	500,047.00	
361	b. 8-12 Ft Deep	1995	203,624.20	0.00%	203,624.20	
361	16" Diameter Steel Casing Boring	1995	183,739.53	0.00%	183,739.53	
361	Manholes	1995	145,636.77	0.00%	145,636.77	
361	Concrete Encasement	1995	54,255.86	0.00%	54,255.86	
361	Concrete Thrust Blocks	1995	5,789.01	0.00%	5,789.01	
361	Ar Testing - Sewers	1995	2,754.72	0.00%	2,754.72	
361	Hydrostatic Testing - FM	1995	3,969.24	0.00%	3,969.24	
361	Vacuum Testing- MH	1995	149.37	0.00%	149.37	
361	Internal TV Inspection Sewers	1995	12,756.57	0.00%	12,756.57	
361	Manholes Frame & Covers	1995	36,975.99	0.00%	36,975.99	
361	Inflow Projectors	1995	1,757.27	0.00%	1,757.27	
361	Special Backfill	1996	5,928.63	0.00%	5,928.63	
361	Ar Testing Sewer	1996	3,204.31	0.00%	3,204.31	
361	Mobilization/Demobilization	1996	23,215.38	0.00%	23,215.38	
361	Bluminous Pavement Trench Rest	1996	16,075.85	0.00%	16,075.85	
361	0-8 Ft Deep	1996	457,298.03	0.00%	457,298.03	
361	8-12 Ft Deep	1996	235,016.56	0.00%	235,016.56	
361	12-16 Ft Deep	1996	79,781.11	0.00%	79,781.11	
361	Over 16 Ft Deep	1996	57,283.95	0.00%	57,283.95	
361	15" Diameter Bore	1996	13,058.65	0.00%	13,058.65	
361	18" Diameter Bore	1996	19,587.98	0.00%	19,587.98	
361	Manholes	1996	139,697.32	0.00%	139,697.32	
361	Concrete Encasement	1996	4,352.88	0.00%	4,352.88	
361	Exploratory Excavation	1996	2,829.37	0.00%	2,829.37	
361	Vacuum Test Manholes	1996	7,327.35	0.00%	7,327.35	
361	Internal TV Inspection	1996	32,298.40	0.00%	32,298.40	
361	Manhole Frames and Covers	1996	38,450.48	0.00%	38,450.48	
361	Inflow Projectors	1996	1,218.81	0.00%	1,218.81	
361	Exploratory Excavations	1995	439.32	0.00%	439.32	
361	Special Backfill	1995	15,567.70	0.00%	15,567.70	
361	Mobilization/Demobilization	1995	4,393.19	0.00%	4,393.19	
361	Bluminous Pavement Trench Rest	1995	3,338.82	0.00%	3,338.82	
361	0-8 Ft Deep	1995	29,311.34	0.00%	29,311.34	
361	8-12 Ft Deep	1995	79,784.66	0.00%	79,784.66	
361	12-16 Ft Deep	1995	68,741.65	0.00%	68,741.65	

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLID	EO%	FMV
			Cor (31)	AUS Economic Obsolescence Analysis (39) * (1.00-Cor (40))	
361	12" Diameter Boring	1995	7,468.42	0.00%	7,468.42
361	16" Diameter Boring	1995	26,359.12	0.00%	26,359.12
361	Manholes	1995	84,209.48	0.00%	84,209.48
361	Concrete Encasement	1995	1,025.08	0.00%	1,025.08
361	Concrete Thinst Blocks	1995	395.39	0.00%	395.39
361	Air Testing - Sewers	1995	3,672.78	0.00%	3,672.78
361	Hydrostatic Testing - FM	1995	3,942.15	0.00%	3,942.15
361	Vacuum Testing - MH	1995	3,631.70	0.00%	3,631.70
361	Internal TV Inspection Sewers	1995	5,331.13	0.00%	5,331.13
361	Manholes Frame & Covers	1995	8,493.48	0.00%	8,493.48
361	Inflow Protectors	1995	1,757.27	0.00%	1,757.27
361	18" PVC Sewer Pipe	2001	100,313.17	0.00%	100,313.17
361	24" PVC Sewer Pipe	2001	170,174.13	0.00%	170,174.13
361	306" PVC Sewer Pipe	2001	105,687.09	0.00%	105,687.09
361	Manholes	2001	29,858.26	0.00%	29,858.26
361	Northwest Project	2007	535.42	0.00%	535.42
361	Sewer line replacement (Hospital)	2013	25,229.24	0.00%	25,229.24
361	Sewer line replacement (Park Ave)	2013	17,044.15	0.00%	17,044.15
361	Sewer line extension (Birch and Ell)	2013	7,891.26	0.00%	7,891.26
361	Sewer Line Shady Point	1998	21,527.37	0.00%	21,527.37
361	Sewer Line extn	1998	15,293.44	0.00%	15,293.44
361	Holman St-Sanitary Sewer Pj.	2002	49,600.71	0.00%	49,600.71
361	Highland Ave. Sewer Line	2003	10,289.05	0.00%	10,289.05
361	North Fraley Street Project	2009	5,461.31	0.00%	5,461.31
361	Wilson Run Project	2012	27,557.67	0.00%	27,557.67
361	Sewer Manhole	2016	10,869.83	0.00%	10,869.83
			9,544,842		9,544,842
363	6" PVC Service Sewer	2004	830.76	0.00%	830.76
363	8" x 6" PVC Wye	2004	31.47	0.00%	31.47
363	Service Connections	1995	4,047.04	0.00%	4,047.04
363	6" Diameter Service Sewer	1995	27,741.34	0.00%	27,741.34
363	Sewer Connections	1996	8,163.61	0.00%	8,163.61
363	6" Diameter Service Sewer	1996	36,487.50	0.00%	36,487.50
363	Service Connections	1996	7,050.39	0.00%	7,050.39
363	6" Diameter Service Sewer	1996	87,777.32	0.00%	87,777.32
363	Service Connections	1995	2,415.88	0.00%	2,415.88
363	6" Diameter Service Sewer	1995	34,823.33	0.00%	34,823.33

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(36) (37) (38) (39) (40) (41)

Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	Calculation	Input	Calculation
Eng Assmnt	Eng Assmnt	Eng Assmnt	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Account	Description	Year	Prelim CORLD	EO%	FMV
363 Sewer Connections		1996	5,491.88	0.00%	5,491.88
363 6" Diameter Service Sewer		1996	44,714.30	0.00%	44,714.30
363 Service Connections		1995	2,610.18	0.00%	2,610.18
363 6" Diameter Service Sewer		1995	9,381.59	0.00%	9,381.59
363 Services to Customers			271,576		271,576
364 Greyline SLT 5.0 Flow Meter - Kinz		2016	2,641.84	0.00%	2,641.84
364 Flowmeters (2)		1996	7,471.89	0.00%	7,471.89
364 Flowmeters (2)		1998	9,429.78	0.00%	9,429.78
364 3 Pen Chart recorder		2011	3,302.96	0.00%	3,302.96
364 Flow Measuring Devices			22,846		22,846
371 Allegheny Power		1995	22,640.32	0.00%	22,640.32
371 2 Flanged Check Valve Levers - R		2015	5,955.13	0.00%	5,955.13
371 Pump Rebuild - West Kane Pump		2015	4,849.96	0.00%	4,849.96
371 Rebuilt Pump		2015	905.59	0.00%	905.59
371 Amp Soft Start - Wilson Run		2015	4,032.76	0.00%	4,032.76
371 IntraLink LC150 Lift Components V		2016	8,342.67	0.00%	8,342.67
371 Pump Station		2004	124,689.19	0.00%	124,689.19
371 Change Order No. 1		1996	(22,514.96)	0.00%	(22,514.96)
371 Change Order No. 2		1996	2,007.05	0.00%	2,007.05
371 Change Order No. 3		1996	7,076.13	0.00%	7,076.13
371 Change Order No. 4		1996	1,965.24	0.00%	1,965.24
371 Change Order No. 5		1996	2,241.20	0.00%	2,241.20
371 Mobilization, Bonds, and Ins		1996	2,144.28	0.00%	2,144.28
371 Clear and Grub		1996	857.71	0.00%	857.71
371 Grade and Seed		1996	1,640.38	0.00%	1,640.38
371 Access Road and Parking Area		1996	3,591.67	0.00%	3,591.67
371 Chain Link Fence		1996	4,717.42	0.00%	4,717.42
371 Electrical		1996	10,352.59	0.00%	10,352.59
371 Precast Structures Complete		1996	31,395.50	0.00%	31,395.50
371 Trash Basket		1996	1,286.57	0.00%	1,286.57
371 Sewage Pumps and Controls		1996	48,230.25	0.00%	48,230.25
371 Piping Complete		1996	14,604.70	0.00%	14,604.70

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value		
Input	Input	CO/RLD \$	% of Preliminary Cost Approach	Calculation	Input	Calculation
Eng Assmnt	Eng Assmnt	Col (31)	Analysis	EO%	Analysis	EO%
Account	Description	Year	Prelim CO/RLD	EO%	FMV	
371	Mobilization, Bonds, and Ins	1996	2,144.28	0.00%	2,144.28	
371	Clear and Grub	1996	1,266.57	0.00%	1,266.57	
371	Grade and Seed	1996	1,774.39	0.00%	1,774.39	
371	Access Road and Parking Area	1996	6,325.63	0.00%	6,325.63	
371	Chain Link Fence	1996	4,905.04	0.00%	4,905.04	
371	Electrical	1996	10,356.88	0.00%	10,356.88	
371	Precast Structures Complete	1996	29,278.02	0.00%	29,278.02	
371	Trash Basket	1996	1,266.57	0.00%	1,266.57	
371	Sewage Pumps and Controls	1996	48,312.80	0.00%	48,312.80	
371	Piping Complete	1996	14,768.74	0.00%	14,768.74	
371	Mobilization, Bonds, and Ins	1996	2,144.28	0.00%	2,144.28	
371	Clear and Grub	1996	1,266.57	0.00%	1,266.57	
371	Grade and Seed	1996	2,562.42	0.00%	2,562.42	
371	Access Road and Parking Area	1996	6,218.42	0.00%	6,218.42	
371	Chain Link Fence	1996	4,020.53	0.00%	4,020.53	
371	Electrical	1996	10,356.88	0.00%	10,356.88	
371	Precast Structures Complete	1996	36,130.07	0.00%	36,130.07	
371	Comminutor	1996	16,817.60	0.00%	16,817.60	
371	Sewage Pumps and Controls	1996	48,248.48	0.00%	48,248.48	
371	Piping Complete	1996	15,202.96	0.00%	15,202.96	
371	Mobilization, Bonds, and Ins	1996	2,144.28	0.00%	2,144.28	
371	Clear and Grub	1996	1,266.57	0.00%	1,266.57	
371	Grade and Seed	1996	2,847.60	0.00%	2,847.60	
371	Access Road and Parking Area	1996	3,891.87	0.00%	3,891.87	
371	Chain Link Fence	1996	3,645.28	0.00%	3,645.28	
371	Electrical	1996	10,442.65	0.00%	10,442.65	
371	Precast Structures Complete	1996	34,275.27	0.00%	34,275.27	
371	Trash Basket	1996	1,549.24	0.00%	1,549.24	
371	Sewage Pumps and Controls	1996	48,273.59	0.00%	48,273.59	
371	Piping Complete	1996	9,906.58	0.00%	9,906.58	
371	Mobilization, Bonds, and Ins	1996	2,144.28	0.00%	2,144.28	
371	Clear and Grub	1996	857.71	0.00%	857.71	
371	Grade and Seed	1996	1,554.60	0.00%	1,554.60	
371	Access Road and Parking Area	1996	2,948.39	0.00%	2,948.39	
371	Chain Link Fence	1996	3,832.90	0.00%	3,832.90	
371	Electrical	1996	10,356.88	0.00%	10,356.88	
371	Precast Structures Complete	1996	25,795.71	0.00%	25,795.71	
371	Trash Basket	1996	1,549.24	0.00%	1,549.24	
371	Sewage Pumps and Controls	1996	47,399.34	0.00%	47,399.34	
371	Piping Complete	1996	11,026.97	0.00%	11,026.97	



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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	ALUS Economic Obsolescence Analysis (39) * [1-00-Col (40)]	RMV
380	Membrane Disc	2003	6,088.81	0.00%	6,088.81
380	Submersible Pump	2004	3,598.03	0.00%	3,598.03
380	Membrane Discs	2004	4,797.37	0.00%	4,797.37
380	Transducer Unit	2009	5,616.62	0.00%	5,616.62
380	Fiberglass Specialises (weir plates/	1995	1,395.97	0.00%	1,395.97
380	Install Temp Chlorine Contact Tan	1995	7,614.40	0.00%	7,614.40
380	Remove Clarifier Equipment	1995	2,487.37	0.00%	2,487.37
380	Remove Floating Cover, Heat Excl	1995	10,364.47	0.00%	10,364.47
380	Remove Pumps, Heat Exchanger,	1995	1,243.69	0.00%	1,243.69
380	Remove Primary Clarifier Equip	1995	2,073.66	0.00%	2,073.66
380	Remove Trickling Filter Equip	1995	2,487.37	0.00%	2,487.37
380	Remove Chlorine Contact Equip	1995	5,251.40	0.00%	5,251.40
380	Mech. Cleaned Bar Screen	1995	53,618.10	0.00%	53,618.10
380	Circ. Grit Removal Unit	1995	85,255.95	0.00%	85,255.95
380	Sequential Batch Reactors	1995	703,374.30	0.00%	703,374.30
380	Positive Displacement Pumps	1995	35,216.62	0.00%	35,216.62
380	Vert. Lineshaft Cent. Pumps	1995	44,798.08	0.00%	44,798.08
380	Submersible Pumps	1995	19,797.45	0.00%	19,797.45
380	Grinder Pumps	1995	10,850.53	0.00%	10,850.53
380	Positive Displacement Blowers	1995	44,163.55	0.00%	44,163.55
380	Air Diffuser System	1995	38,370.26	0.00%	38,370.26
380	Chlorine System	1995	15,482.62	0.00%	15,482.62
380	Sampler	1995	5,926.55	0.00%	5,926.55

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$s	% of Preliminary Approach Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	Analysis (39) * [1 - Col (40)]	
Account	Description	Year	Prelim CORLID	EO%	FMV
380	Sluice Gates	1995	18,350.72	0.00%	18,350.72
380	Air Flor Monitoring Equip.	1995	15,736.44	0.00%	15,736.44
380	Panel PP3	1995	3,172.67	0.00%	3,172.67
380	Panel PP1	1995	3,172.67	0.00%	3,172.67
380	Panel PP2	1995	3,172.67	0.00%	3,172.67
380	Effluent Water Pump Control PI	1995	19,036.01	0.00%	19,036.01
380	Blower Panel	1995	5,076.27	0.00%	5,076.27
380	Telephone Dialer PL	1995	4,690.47	0.00%	4,690.47
380	Chart Recorder	1995	3,807.20	0.00%	3,807.20
380	Magnetic Flowmeter	1995	15,228.81	0.00%	15,228.81
380	Ultrasonic Flowmeter	1995	5,076.27	0.00%	5,076.27
380	PH Sensor	1995	5,076.27	0.00%	5,076.27
380	Fiberglass Weirs & Baffles (Chlor)	1995	5,076.27	0.00%	5,076.27
380	Mechanical Bar Screen Mat.	1995	47,843.84	0.00%	47,843.84
380	Mechanical Bar Screen Install	1995	8,502.75	0.00%	8,502.75
380	Circ. Grit Removal Unit Mat.	1995	75,135.14	0.00%	75,135.14
380	Circ. Grit Removal Unit Install	1995	17,760.60	0.00%	17,760.60
380	Septage Acceptance Unit - Mat	1995	81,155.60	0.00%	81,155.60
380	Septage Acceptance Unit - Install	1995	13,009.21	0.00%	13,009.21
380	Sequential Batch Reactor - Mat.	1995	625,596.96	0.00%	625,596.96
380	Sequential Batch Reactor - Install.	1995	112,947.00	0.00%	112,947.00
380	Positive Displacement Pump-Mat.	1995	92,800.56	0.00%	92,800.56
380	Positive Displacement Pump-Install	1995	15,704.71	0.00%	15,704.71

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	AUS Economic Obsolescence Analysis (39) * [1-00-Col (40)]	FMV
380	Vert. Line shaft Center Pumps - Ma	1985	38,325.84	0.00%	38,325.84
380	Vert. Line shaft Center Pumps - Ins	1985	7,360.59	0.00%	7,360.59
380	Submersible Pump - Mat.	1985	27,696.13	0.00%	27,696.13
380	Submersible Pump - Install	1985	6,822.51	0.00%	6,822.51
380	Grinder Pumps - Mat.	1985	8,953.27	0.00%	8,953.27
380	Grinder Pumps - Install	1985	5,387.19	0.00%	5,387.19
380	Belt Filter Press - Mat.	1985	206,498.85	0.00%	206,498.85
380	Belt Filter Press - Install	1985	31,832.02	0.00%	31,832.02
380	Belt Conveyors - Mat.	1985	30,101.01	0.00%	30,101.01
380	Belt Conveyors - Install	1985	7,580.29	0.00%	7,580.29
380	Positive Displacement Blower - Ma	1985	45,737.19	0.00%	45,737.19
380	Positive Displacement Blower - Ins	1985	8,198.18	0.00%	8,198.18
380	Chemical Dry Feeders - mat.	1985	15,863.34	0.00%	15,863.34
380	Chemical Dry Feeders - Install	1985	3,172.67	0.00%	3,172.67
380	Air Diffusers System - Mat.	1985	29,188.55	0.00%	29,188.55
380	Air Diffusers System - Install	1985	17,513.13	0.00%	17,513.13
380	Polymer Feed System - Mat.	1985	19,289.83	0.00%	19,289.83
380	Polymer Feed System - Install	1985	4,822.46	0.00%	4,822.46
380	Chlorination System - Mat.	1985	24,826.77	0.00%	24,826.77
380	Chlorination System - Install	1985	6,138.48	0.00%	6,138.48
380	Samplers - Mat.	1985	4,759.00	0.00%	4,759.00
380	Samplers - Install	1985	951.80	0.00%	951.80
380	Sluice Gates - Mat.	1985	15,101.90	0.00%	15,101.90

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLTD \$	% of Preliminary Cost Approach	Approach Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Analysis	Calculation
Account	Description	Year	Col (31)	Analysis (39) - 11-00-Col (40)	FMV
380	Sluice Gates - Install	1995	2,411.23	0.00%	2,411.23
380	Panel PP1	1995	3,172.67	0.00%	3,172.67
380	Panel PP2	1995	3,172.67	0.00%	3,172.67
380	Panel PP3	1995	3,172.67	0.00%	3,172.67
380	Effluent Water Pump Control PL	1995	12,690.67	0.00%	12,690.67
380	Blower Control PL	1995	5,076.27	0.00%	5,076.27
380	Line Water Control Panel	1995	2,538.13	0.00%	2,538.13
380	WAS Remote Panel	1995	3,807.20	0.00%	3,807.20
380	Telephone Dialer	1995	3,807.20	0.00%	3,807.20
380	Chart Recorder	1995	3,807.20	0.00%	3,807.20
380	Magnetic Flowmeter	1995	11,421.81	0.00%	11,421.81
380	Ultrasonic Flowmeter	1995	5,076.27	0.00%	5,076.27
380	PH Sensor	1995	3,807.20	0.00%	3,807.20
380	Hand Scanner	1995	236.05	0.00%	236.05
380	Vacuum Truck	1995	186,172.20	0.00%	186,172.20
380	Air Smoke Machine	1999	2,384.77	0.00%	2,384.77
380	BNR Inc.	2001	51,840.95	0.00%	51,840.95
380	U.S. Filter	2002	92,475.67	0.00%	92,475.67
380	Grit Concentrator	2013	4,500.05	0.00%	4,500.05
380	(2) Gas Chlorinators	2014	5,606.50	0.00%	5,606.50
380	Actuator	2016	4,440.94	0.00%	4,440.94
380	Pfisa Grit 250GPM Concentrator	2016	4,363.09	0.00%	4,363.09
380	Actuator	2017	4,654.03	0.00%	4,654.03
380	Controller	2017	2,388.34	0.00%	2,388.34
380	Pine Street Plant (Allied Systems)	2015	56,164.13	0.00%	56,164.13
380	Pine Street Plant (SE Dyne)	2015	1,863.23	0.00%	1,863.23
380	Pine Street Plant (SE Dyne)	2015	13,348.71	0.00%	13,348.71
380	Pine Street Plant (SE Dyne)	2015	460.59	0.00%	460.59

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Analysis	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
380 WWTP Dechlor. Proj.		2002	23,555.32	0.00%	23,555.32
380 8" valve - Pine St. Plant		2004	4,441.20	0.00%	4,441.20
380 Air Line Project		2012	59,202.32	0.00%	59,202.32
380 Actuator & Interface Cards		2016	13,688.44	0.00%	13,688.44
380 Root Blower (Pine St. WWTP)		2016	8,503.11	0.00%	8,503.11
380 Area Velocity Analyzer and Logger		2018	4,174.44	0.00%	4,174.44
380 Area Velocity Probe and Appurten		2018	1,730.15	0.00%	1,730.15
380 Wastewater and Disposal Equipment			3,843.952		3,843.952
381 Lever & Weight Swing Check Valv		2016	3,883.14	0.00%	3,883.14
381 Manholes/Vaults		1995	36,295.33	0.00%	36,295.33
381 Manholes		1995	31,409.42	0.00%	31,409.42
381 Gas Piping		1995	5,076.27	0.00%	5,076.27
381 Wall Sieeves		1995	29,981.72	0.00%	29,981.72
381 12" PVC Pipe & Figs		1995	355.34	0.00%	355.34
381 1" PVC Pipe & Figs		1995	456.86	0.00%	456.86
381 1 1/2" PVC Pipe & Figs		1995	3,908.73	0.00%	3,908.73
381 2" PVC Pipe & Figs		1995	3,553.39	0.00%	3,553.39
381 3" PVC Pipe & Figs		1995	609.15	0.00%	609.15
381 6" PVC Pipe & Figs		1995	14,594.28	0.00%	14,594.28
381 24" PVC Pipe & Figs		1995	13,198.30	0.00%	13,198.30
381 6" DI Pipe & Figs		1995	101,525.40	0.00%	101,525.40
381 8" DI Pipe & Figs		1995	10,888.60	0.00%	10,888.60
381 14" DI Pipe & Figs		1995	1,116.78	0.00%	1,116.78
381 16" DI Pipe & Figs		1995	7,766.69	0.00%	7,766.69
381 24" DI Pipe & Figs		1995	87,717.94	0.00%	87,717.94

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**Fair Market Value**

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLTD \$	% of Preliminary Appraisal Date Value Cost Approach	Calculation
Eng Assmnt	Eng Assmnt	Eng Assmnt	Col (31)	AUS Economic Obsolescence Analysis (39) * (1 - 00-Col (40))	\$
Account	Description	Year	Prelim CORLTD	EO%	FMV
381 3" DI Process Pipe & Flgs		1995	393.41	0.00%	393.41
381 4" DI Process Pipe & Flgs		1995	6,821.24	0.00%	6,821.24
381 6" DI Process Pipe & Flgs		1995	25,241.75	0.00%	25,241.75
381 8" DI Process Pipe & Flgs		1995	349.00	0.00%	349.00
381 12" DI Process Pipe & Flgs		1995	170.05	0.00%	170.05
381 14" DI Process Pipe & Flgs		1995	37,754.76	0.00%	37,754.76
381 16" DI Process Pipe & Flgs		1995	6,751.44	0.00%	6,751.44
381 24" DI Process Pipe & Flgs		1995	6,218.43	0.00%	6,218.43
381 1/2" Copper Tube & Flgs		1995	380.72	0.00%	380.72
381 3/4" Copper Tube & Flgs		1995	7,715.93	0.00%	7,715.93
381 1" Copper Tube & Flgs		1995	1,928.98	0.00%	1,928.98
381 2" Copper Tube & Flgs		1995	6,091.52	0.00%	6,091.52
381 2 1/2" Copper Tube & Flgs		1995	14,162.79	0.00%	14,162.79
381 1/2" Valves		1995	230.97	0.00%	230.97
381 3/4" Valves		1995	1,713.24	0.00%	1,713.24
381 1" Valves		1995	602.81	0.00%	602.81
381 2" Valves		1995	727.18	0.00%	727.18
381 3" Valves		1995	583.77	0.00%	583.77
381 4" Valves		1995	32,418.33	0.00%	32,418.33
381 6" Valves		1995	72,755.64	0.00%	72,755.64
381 8" Valves		1995	4,217.11	0.00%	4,217.11
381 16" Valves		1995	8,122.03	0.00%	8,122.03
381 24" Valves		1995	75,065.34	0.00%	75,065.34

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(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CDRLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLD	EO%	FMV
381	Valves Boxes	1995	7,081.40	0.00%	7,081.40
381	Mud Valves	1995	2,500.06	0.00%	2,500.06
381	Yard Hydrants	1995	11,935.58	0.00%	11,935.58
381	Hose Reels	1995	7,195.61	0.00%	7,195.61
381	Relief Valves	1995	3,807.20	0.00%	3,807.20
381	Telescopic Valves	1995	4,885.91	0.00%	4,885.91
381	Stop Gates	1995	5,330.08	0.00%	5,330.08
381	Gauges	1995	1,423.90	0.00%	1,423.90
381	Backflow Preventers	1995	3,502.63	0.00%	3,502.63
381	Interior Process Piping - Mat.	1995	47,590.03	0.00%	47,590.03
381	Interior Process Piping - Install	1995	15,863.34	0.00%	15,863.34
381	CSO Modification	1999	15,813.71	0.00%	15,813.71
381	Pipe St. - Combined Sewer Overft	2003	563,975.71	0.00%	563,975.71
381	WWTP slipstream	2002	24,945.17	0.00%	24,945.17
381	CSO Bypass - Weir Install	2004	44,300.85	0.00%	44,300.85
381	CSO Bypass - Weir Install	2004	799.56	0.00%	799.56
381	Treatment Plant Sewers	2004	1,423,705	0.00%	1,423,705
389	2 Control Panels	2003	781.83	0.00%	781.83
389	Other Plant and Misc Equipment		782		782
390	Safety Can Cabinet - 45 Gallon	2016	1,626.53	0.00%	1,626.53
390	Computer	1992	-	0.00%	-
390	Billing Package	1993	-	0.00%	-
390	Kane Borough	2012	183.06	0.00%	183.06
390	Computer	2003	486.19	0.00%	486.19
390	Printer	2003	36.57	0.00%	36.57
390	Billing Software	2003	372.17	0.00%	372.17
390	Computer Equip.	2003	121.19	0.00%	121.19
390	Delinquent Billing Software	2005	354.03	0.00%	354.03

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Account	(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value	
Input	Input	Input	CORLID \$s	% of Preliminary Cost Approach	Appraisal Date Value \$s	
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation	
Account	Description	Year	Prelim CORLID	EO%	FMV	
390	Crystal Reports Software	2004	19.75	0.00%	19.75	
390	Plant software	2011	2,689.80	0.00%	2,689.80	
390	Software & Computer (integrated c	2012	2,428.33	0.00%	2,428.33	
390	Office Furniture and Equipment		8,326		8,326	
391	1996 Ford F150 - Zook	1995		0.00%		
391	2016 Ford F350	2016	21,996.48	0.00%	21,996.48	
391	Transportation Equipment		21,996		21,996	
392	Crane, Rear Bumber, & Aluminum	2017	9,903.53	0.00%	9,903.53	
392	Stores Equipment		9,904		9,904	
393	Trash Pumps	1998	3,714.01	0.00%	3,714.01	
393	Electric Motor	1999	2,287.27	0.00%	2,287.27	
393	Electric Pump	1999	2,662.46	0.00%	2,662.46	
393	Glass Washing Machine	1999	3,057.53	0.00%	3,057.53	
393	Rebuilt Pump	2002	3,814.64	0.00%	3,814.64	
393	Rebuilt Pump	2002	1,930.15	0.00%	1,930.15	
393	Pump	2003	2,208.54	0.00%	2,208.54	
393	Pump	2003	2,208.54	0.00%	2,208.54	
393	Boiler	2006	6,458.41	0.00%	6,458.41	
393	Boiler - Pine St Treatment Plant	2009	4,696.79	0.00%	4,696.79	
393	Rebuild Pump	2015	4,733.20	0.00%	4,733.20	
393	Pump - East Kane Pond Lift Station	2015	4,495.34	0.00%	4,495.34	
393	Electric Actuator	2015	4,171.75	0.00%	4,171.75	
393	2 Sensors	2015	2,078.25	0.00%	2,078.25	
393	2 Sensors	2015	1,892.34	0.00%	1,892.34	

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Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLID \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmnt	Eng Assmnt	Eng Assmnt	Calculation	Input	Calculation
Account	Description	Year	Prelim CORLID	EO%	FMV
393	LMI Chemical Feed Pump	2016	1,051.40	0.00%	1,051.40
393	Volite Aqua CI CW 4"	2016	3,041.33	0.00%	3,041.33
393	Hydrant Meter	2004	728.03	0.00%	728.03
393	Circuit Board	2004	506.72	0.00%	506.72
393	Trinity Boiler - Kinzua Plant (Allied)	2013	5,701.07	0.00%	5,701.07
393	ABS Pump	2016	3,301.82	0.00%	3,301.82
393	Actuator	2016	4,197.78	0.00%	4,197.78
393	Tools, Shop, and Garage Equipment		68,918		68,918
394	Ion Meters - Fisher (2)	1985	338.61	0.00%	338.61
394	Rain Gauge	2003	1,387.71	0.00%	1,387.71
394	Mechanical Oven	2003	480.10	0.00%	480.10
394	Laboratory Equipment		2,216		2,216
395	Plow for Pickup Truck	2014	2,909.14	0.00%	2,909.14
395	Power Operated Equipment		2,909		2,909
398	50 XM 1000 Converter	2016	1,388.69	0.00%	1,388.69
398	Cellular Alarm Communicator	2016	1,876.67	0.00%	1,876.67
398	Network Cables & Parts	2003	34.19	0.00%	34.19
398	Network Cable Installation	2003	11.22	0.00%	11.22
398	Pagers	1986	-	0.00%	-
398	Communications System	2011	1,403.29	0.00%	1,403.29
398	Communications Equipment		4,714		4,714
397	Sink and Table	1988	236.61	0.00%	236.61
397	Specialties (signs, fire extinguisher)	1985	193.53	0.00%	193.53
397	3 Infrared Heaters & Installation	2004	1,523.41	0.00%	1,523.41
397	Miscellaneous Equipment		1,954		1,954
			29,015,055		29,015,055
371	Galati On Lot 537	2001	62,848.70	0.00%	62,848.70

**Pennsylvania American Water Company**  
**Borough of Kane Authority**  
**Wastewater Collection and Treatment System**  
**Investor-Owned Utility**  
**As of September 30, 2019**

**Fair Market Value**

(36)	(37)	(38)	(39)	(40)	(41)
Account	Description	Placement Year	Preliminary Cost Approach	Economic Obsolescence	Fair Market Value
Input	Input	Input	CORLD \$	% of Preliminary Cost Approach	Appraisal Date Value \$
Eng Assmt	Eng Assmt	Eng Assmt	Calculation	Input	Calculation
Account	Description	Year	Col (31)	ALUS Economic Obsolescence Analysis	(39) * (1 00-Co) (40)
			Prelim CORLD	EO%	RMV
371	Grinder pumps (Trombold)	1986	133,177.03	0.00%	133,177.03
371	Grinder Pumps - 5	2003	21,641.32	0.00%	21,641.32
371	Grinder Pumps - 2	2003	8,912.64	0.00%	8,912.64
365	Backwash Loader (partial)	1997	638.12	0.00%	638.12
361	Service Laterals from curb to house	1995	-	0.00%	-
	Excluded Assets		227,218		227,218

**Pennsylvania American Water Company**  
**Borough of Kane Authority's Wastewater System**

**Appraisal Work Papers**  
**As of September 30, 2019**

**Original Cost less Depreciation**

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