

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

Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmt Descrpt	Eng Assmt Year	Eng Assmt Original Cost	AUS Input lowa	AUS Input Normal Life	2019 75: (49)/(50)	Col (49)/(48)	Col (47) & (50)	Lookup from Col (51)	Col (48)/(52)	Col (49)/(53)	Col (53)/(54)	Col (46)/(56)	Col (46)/(56)	Col (46)/(49)	Col (46)/(53)	Col (46)/(54)	Col (46)/(48)
Acct		Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
353	Land & ROW	1996	34,237	Non-Depr	0	23.25	0	Non-Depr000	1	23.25	23.25	0	-	34,237	796,016	796,016	796,016	796,016
			34,237											34,237	796,016	796,016	796,016	
354	Various	1993	9,800	R4.0	55	26.25	48	R4.0048	0.59035	29.17	55.42	0.47368	4,642	5,158	257,241	265,896	543,096	538,990
354	Door	2003	1,223	R4.0	55	16.25	30	R4.0030	0.70211	38.62	54.87	0.29615	362	861	19,670	47,223	67,092	67,251
354	3 yard rear load dumpster	2008	1,030	R4.0	55	11.25	20	R4.0020	0.80069	44.04	55.29	0.20347	210	820	11,588	45,361	56,949	56,650
354	Reznor Heater	2009	1,409	R4.0	55	10.25	19	R4.0019	0.81061	44.58	54.83	0.19694	263	1,146	14,442	62,813	77,255	77,495
354	Contract Bonds	1995	52,670	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	23,026	29,644	1,277,248	1,644,357	2,921,605	2,896,850
354	Mobilization	1995	205,862	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	89,597	115,865	4,992,154	6,427,012	11,419,165	11,322,410
354	Soil and Erosion Control	1995	7,064	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,088	3,976	171,302	220,538	391,840	388,520
354	Relocation of Exst Pipe	1995	20,248	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,852	11,396	491,014	632,143	1,123,157	1,113,640
354	Excavation (SBR)	1995	112,749	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	49,290	63,459	2,734,163	3,520,024	6,254,187	6,201,195
354	Backfill (SBR)	1995	12,590	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,504	7,086	305,308	393,060	699,367	692,450
354	Stone Base (SBR)	1995	5,320	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,326	2,994	129,010	166,060	295,100	292,600
354	Concrete (SBR)	1995	398,702	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	161,623	208,079	8,965,274	11,542,096	20,507,370	20,333,610
354	Reinforcing (SBR)	1995	172,312	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	75,330	96,982	4,178,566	5,379,581	9,558,147	9,477,160
354	Handrail (SBR)	1995	33,627	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	14,832	19,095	822,730	1,059,201	1,891,931	1,865,985
354	Noisings (SBR)	1995	1,287	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	563	724	31,210	40,180	71,390	70,785
354	Excavation (W.A.S. Pump Station)	1995	31,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,771	17,729	763,875	983,430	1,747,305	1,732,500
354	Backfill (W.A.S. Pump Station)	1995	1,475	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	645	830	35,769	46,050	81,818	81,125
354	Concrete (W.A.S. Pump Station)	1995	34,510	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	15,087	19,423	836,889	1,077,402	1,914,270	1,898,000
354	Reinforcing (W.A.S. Pump Station)	1995	15,470	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,763	8,707	375,148	482,973	869,121	850,850
354	Handrail (W.A.S. Pump Station)	1995	2,064	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	902	1,162	50,052	64,438	114,490	113,520
354	Noisings (W.A.S. Pump Station)	1995	1,036	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	453	583	25,123	32,344	57,467	56,960
354	Lintels, A.B.s (W.A.S. Pump Station)	1995	245	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	107	136	5,941	7,649	13,590	13,475
354	Masonry (W.A.S. Pump Station)	1995	2,250	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	984	1,266	54,863	70,245	124,808	123,750
354	Roof System (Trusses, shingles, p/y)	1995	3,690	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,813	2,077	89,483	115,202	204,684	202,950

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Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Eng Assmt	Eng Assmt	Eng Assmt	Eng Assmt	lowa	AUS Input	2019 75 (65)÷(5)	Col (49) / (48)	Col (47) & (50)	lowa Lookup	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Eng Assmt	Eng Assmt	Eng Assmt	Eng Assmt	lowa	AUS Input	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Hatches (W.A.S. Pump Station)	1995	3,272	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,430	1,842	79,345	102,152	181,498	179,960
354	Insulation (W.A.S. Pump Station)	1995	2,890	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,258	1,821	69,840	88,914	159,754	158,400
354	Door, Frame, Hardware (W.A.S. Pur)	1995	1,245	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	544	701	30,191	38,869	69,060	68,475
354	Fiberglass Specialties (portable sale)	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	Excavation (Preliminary Treatment S	1995	2,632	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,151	1,481	63,826	82,171	145,997	144,760
354	Backfill (Preliminary Treatment Struc	1995	460	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	201	259	11,155	14,361	25,516	25,300
354	Concrete (Preliminary Treatment Str	1995	77,088	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	33,701	43,387	1,869,384	2,406,667	4,276,071	4,239,840
354	Reinforcing (Preliminary Treatment t	1995	25,942	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	11,341	14,801	629,094	808,909	1,439,003	1,426,810
354	Masonry (Preliminary Treatment Str	1995	23,860	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,431	13,429	578,599	744,901	1,323,500	1,312,286
354	Handrail (Preliminary Treatment Str	1995	3,888	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,700	2,188	94,284	121,383	215,667	213,840
354	Nosings (Preliminary Treatment Stru	1995	1,148	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	502	646	27,827	35,825	63,652	63,113
354	Lintels, A.B.s (Preliminary Treatment	1995	2,079	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	909	1,170	50,416	64,906	115,322	114,345
354	Cast-in-Place (Preliminary Treatment	1995	1,460	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	638	822	35,405	45,581	80,986	80,300
354	Bar Screen - Coarse (Preliminary Tr	1995	883	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	386	497	21,413	27,567	48,980	48,565
354	Bar Screen - Fine (Preliminary Treat	1995	976	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	427	549	23,868	30,471	54,139	53,680
354	Precast Plank (Preliminary Treatment	1995	2,688	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,175	1,513	65,184	83,919	149,103	147,840
354	Roof System (Trusses, stingles, ply	1995	46,944	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	20,523	26,421	1,138,392	1,465,592	2,603,964	2,581,920
354	Door, Frame, Hardware (Preliminary	1995	4,980	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,177	2,803	120,765	155,478	276,241	273,900
354	Overhead Door (Preliminary Treatment	1995	5,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,230	2,870	123,875	159,222	282,697	280,500
354	Aluminum Windows (Preliminary Tre	1995	7,980	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,488	4,491	193,515	249,136	442,851	438,900
354	Grating/Supports (Preliminary Treat	1995	15,640	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,837	8,803	379,270	488,291	867,551	860,200
354	Embedding Angle (Preliminary Treat	1995	2,660	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,163	1,497	64,505	83,045	147,550	146,900
354	Excavation (Blower Building)	1995	1,043	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	458	587	25,293	32,562	57,855	57,365
354	Backfill (Blower Building)	1995	230	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	101	129	5,578	7,181	12,758	12,650
354	Concrete (Blower Building)	1995	9,266	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,051	5,215	224,701	289,285	513,995	509,630
354	Reinforcing (Blower Building)	1995	1,688	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	728	938	40,401	52,013	92,413	91,630

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Account	Description	Placement Year	Original Cost	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	low Lookup	low Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmt	Eng Assmt	Eng Assmt	AUS Input	AUS Input	2019 75 (49)/(50)	Col (49) / (48)	Col (47) & (50)	Lookup from Current Life Table @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (48) * (55)	Col (46) * (56)	Col (48) * (49)	Col (48) * (53)	Col (48) * (54)	Col (48) * (48)
Auct	Descrip	Year	Original Cost	low	Normal Life	age	AgeP	lowLookup	lowCondition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
354	Masonry (Blower Building)	1995	20,863	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,033	11,629	501,066	645,083	1,146,149	1,136,438
354	Misc Metals (Lutels, A B s) (Blower)	1995	1,031	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	451	580	25,008	32,196	57,203	56,719
354	Roof System (Trusses, shingles, ply)	1995	22,980	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,037	12,923	556,780	716,911	1,273,591	1,262,800
354	Door, Frame, Hardware (Blower Bui)	1995	5,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,273	2,927	126,100	162,344	288,444	286,000
354	Aluminum Windows (Blower Building)	1995	2,600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,163	1,497	84,505	83,045	147,550	146,300
354	Excavation (Aerobic Digesters)	1995	23,148	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,120	13,028	561,339	722,681	1,284,020	1,273,140
354	Backfill (Aerobic Digesters)	1995	4,840	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,116	2,724	117,370	151,105	288,475	286,200
354	Concrete (Aerobic Digesters)	1995	127,687	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	55,821	71,866	3,096,410	3,996,388	7,082,798	7,022,785
354	Reinforcing (Aerobic Digesters)	1995	57,596	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	25,179	32,417	1,396,703	1,796,147	3,194,850	3,167,780
354	Handrail (Aerobic Digesters)	1995	3,053	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,335	1,718	74,035	95,315	169,350	167,915
354	Notings (Aerobic Digesters)	1995	550	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	240	310	13,338	17,171	30,509	30,250
354	Excavation (Garage)	1995	833	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	384	469	20,200	26,006	48,207	45,815
354	Backfill (Garage)	1995	420	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	184	236	10,185	13,112	23,297	23,100
354	Concrete - Footers (Garage)	1995	4,930	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,155	2,775	119,553	153,915	273,467	271,150
354	Reinforcing - Footers (Garage)	1995	1,428	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	624	804	34,629	44,592	79,211	78,540
354	Concrete - Slab (Garage)	1995	5,940	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,597	3,343	144,045	185,447	329,492	326,700
354	Reinforcing - Slab (Garage)	1995	952	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	416	536	23,066	29,721	52,807	52,360
354	Masonry (Garage)	1995	3,171	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,386	1,785	76,897	98,999	175,895	174,405
354	Metal Building (Garage)	1995	42,802	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	18,712	24,050	1,037,949	1,336,278	2,374,227	2,354,110
354	Door, Frame, Hardware (Garage)	1995	1,245	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	544	701	30,191	38,869	69,060	68,475
354	Overhead Door (Garage)	1995	5,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,230	2,870	123,675	159,222	282,897	280,500
354	Concrete (Effluent Water Building)	1995	1,602	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	700	902	38,849	50,014	88,863	88,110
354	Reinforcing (Effluent Water Building)	1995	952	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	416	536	23,066	29,721	52,807	52,360
354	Masonry (Effluent Water Building)	1995	3,575	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,563	2,012	86,894	111,612	198,305	196,625
354	Misc Metals (Effluent Wt)	1995	2,420	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,058	1,362	58,685	75,552	134,237	133,100
354	Roof System (Trusses, shingles, ply)	1995	5,713	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,498	3,215	138,540	176,390	316,900	314,215

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AUS Input	Eng Assmnt	Eng Assmnt	Eng Assmnt	AUS Input	AUS Input	2019.75 (65)+0.9	Col (49)/(48)	Col (47),(50)	Lookup New Col (51)	Col (48)*(52)	Col (48)*(53)	Col (53)/(54)	Col (46)*(55)	Col (46)-(56)	Col (46)-(49)	Col (46)*(53)	Col (46)*(54)	Col (46)-(48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
354	Hatches (Effluent Water Building)	1995	1,695	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	741	954	41,104	52,918	94,022	93,225
354	Door, Frame, Hardware (Effluent We	1995	1,245	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	544	701	30,191	38,869	69,060	68,475
354	Concrete (W.A.S. Holding Tank)	1995	12,921	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,649	7,272	313,334	403,394	716,728	710,655
354	Concrete (Chlorine Contact Tank)	1995	70,632	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	30,878	39,754	1,712,626	2,205,131	3,917,957	3,884,760
354	Reinforcing (Chlorine Contact Tank)	1995	19,992	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,740	11,252	484,806	624,150	1,108,956	1,099,560
354	Handrail (Chlorine Contact Tank)	1995	6,830	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,986	3,844	165,615	213,217	378,832	375,623
354	Rework Walkways (Chlorine Contact	1995	3,198	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,398	1,800	77,552	96,842	177,393	175,890
354	Demolition (Control Building Renova	1995	546	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	239	307	13,241	17,046	30,287	30,030
354	Concrete (Control Building Renovatir	1995	232	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	101	131	5,626	7,243	12,669	12,760
354	Misc. Metals (Control Building Renon	1995	2,242	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	980	1,262	54,369	69,995	124,364	123,310
354	Rubber Flooring (Control Building Rr	1995	5,279	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,308	2,971	128,004	164,765	292,798	290,316
354	Lab Furnishings/Apparatus (Control	1995	13,038	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,700	7,338	316,172	407,046	723,218	717,080
354	Misc. Metals, Ladder/Platform (Exst	1995	1,905	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	833	1,072	46,196	59,474	105,670	104,775
354	Demo at Headworks	1995	3,158	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,381	1,777	76,882	98,593	175,174	173,690
354	Grading	1995	3,159	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,381	1,778	76,806	98,624	175,230	173,745
354	Seeding	1995	8,424	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,663	4,741	204,282	262,997	467,279	463,320
354	Fencing	1995	4,675	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,044	2,631	113,969	145,954	259,322	257,125
354	Paving (Bituminous & Stone)	1995	77,275	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	33,762	43,493	1,873,919	2,412,526	4,286,444	4,250,125
354	Ceiling Systems	1995	25,920	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	11,331	14,589	628,560	809,222	1,437,782	1,425,600
354	Painting	1995	89,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	39,127	50,373	2,170,373	2,794,190	4,984,565	4,922,500
354	Catch Basins	1995	12,375	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,410	6,965	300,094	386,348	696,441	690,625
354	Lavatory	1995	1,085	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	474	611	26,311	33,874	60,185	59,675
354	Water Heater	1995	806	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	352	454	19,546	25,163	44,709	44,330
354	Floor Drains	1995	1,295	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	566	729	31,404	40,430	71,834	71,225
354	Hydropneumatic Tank	1995	5,420	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,369	3,051	131,435	169,212	300,647	298,100
354	Trench Excavation	1995	40,024	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	17,487	22,527	970,592	1,246,548	2,220,131	2,201,320

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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC wtd Total Life	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmnt	Eng Assmnt	Eng Assmnt	AUS Input	AUS Input	2019 75 (45)+(4.5)	Col (49) / (48)	Col (47) x (50)	Lookup from Curve Life Tables @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (48)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Trench Backfill	1965	40,024	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	17,497	22,527	970,582	1,249,549	2,220,131	2,201,320
354	Change Order No. 1	1965	(12,600)	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	(5,508)	(7,092)	(305,550)	(933,372)	(688,922)	(683,000)
354	Change Order No. 2	1965	5,759	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,516	3,241	139,656	179,797	319,453	316,746
354	Change Order No. 4	1965	19,949	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,721	11,228	483,775	622,822	1,106,597	1,097,221
354	Change Order No. 5	1965	22,029	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,631	12,389	534,214	687,759	1,221,973	1,211,619
354	Change Order No. 6	1965	8,572	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,747	4,825	207,871	267,618	475,489	471,480
354	Change Order No. 7	1965	4,486	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,961	2,525	109,792	140,061	249,853	246,745
354	Change Order No. 8	1965	2,902	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,269	1,634	70,384	90,614	160,999	159,635
354	Change Order No. 9	1965	902	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	394	507	21,864	28,149	50,013	49,589
354	Change Order No. 10	1965	1,968	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	860	1,108	47,729	61,448	109,177	108,252
354	Change Order No. 11	1965	22,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,618	12,382	533,500	686,840	1,220,340	1,210,000
354	Change Order No. 12	1965	25,020	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,838	14,062	606,735	781,124	1,387,859	1,376,100
354	Change Order No. 13	1965	1,058	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	463	596	25,659	33,034	58,693	58,196
354	Change Order No. 14	1965	78,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	34,099	43,901	1,891,500	2,436,160	4,326,660	4,290,000
354	Change Order No. 15	1965	20,463	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,946	11,517	496,226	638,853	1,135,079	1,125,462
354	Change Order No. 16	1965	7,717	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,374	4,344	187,144	240,933	428,078	424,450
354	Select Backfill	2004	11,750	R4.0	55	15.25	28	R4.0028	0.72172	39.69	54.94	0.27758	3,262	4,488	179,168	466,359	645,545	646,250
354	Straw Bale Barrier/Filter Fabric	2004	12,510	R4.0	55	15.25	28	R4.0028	0.72172	39.69	54.94	0.27758	3,473	4,937	190,776	496,522	687,299	688,050
354	Exploratory Excavation	2004	4,500	R4.0	55	15.25	28	R4.0028	0.72172	39.69	54.94	0.27758	1,249	1,766	68,625	176,605	247,230	247,500
354	Mobilization/Demobilization	2004	5,500	R4.0	55	15.25	28	R4.0028	0.72172	39.69	54.94	0.27758	1,527	2,114	83,875	218,295	302,170	302,500
354	Electrical Work	2004	70,500	R4.0	55	15.25	28	R4.0028	0.72172	39.69	54.94	0.27758	19,569	26,811	1,075,125	2,788,145	3,873,270	3,873,500
354	Bond	1965	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Inspection	1965	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000
354	Temp. Power Construction	1965	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Mobilization	1965	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,487	4,503	194,000	249,760	443,760	440,000
354	General Conditions	1965	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75 (45)*0.75	Col (48) / (49)	Col (47) & (50)	Lookup from Current Life Tables @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (48) * (55)	Col (48) * (56)	Col (48) * (49)	Col (48) * (53)	Col (48) * (54)	Col (48) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
354	Excavation and Backfill	1995	28,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	12,241	15,759	679,000	874,160	1,553,160	1,540,000
354	A	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	B	1995	1,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	612	788	33,950	43,708	77,658	77,000
354	C	1995	3,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,443	1,857	80,025	103,026	183,051	181,500
354	D	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	856	844	36,375	46,830	83,205	82,500
354	E	1995	3,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000
354	F	1995	4,600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,011	2,589	111,550	143,612	265,162	263,000
354	H	1995	9,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,935	5,065	218,250	280,980	499,230	495,000
354	J	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,128	48,500	62,440	110,940	110,000
354	V	1995	1,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	568	732	31,525	40,586	72,111	71,500
354	W	1995	800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	350	450	19,400	24,976	44,376	44,000
354	X	1995	1,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,299	93,500
354	Y	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	Z	1995	600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	262	338	14,550	18,732	33,282	33,000
354	100 AMP Main Breaker	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	1200 AMP MCC	1995	15,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,558	8,442	363,750	468,300	832,050	825,000
354	30 KVA Trans, 1 phase	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	30 KVA Trans, 3 phase	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500
354	15 KVA Trans, 3 phase	1995	2,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,049	1,351	58,200	74,928	133,128	132,000
354	45 KVA Trans, 3 phase	1995	1,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,299	93,500
354	Panel LP4	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP4A	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP5	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP3	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP2	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP6	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmt	Eng Assmt	Eng Assmt	AUS Input	AUS Input	2019 75 (49)+(50)	Col (48)/(48)	Col (47) & (50)	Lookup Iowa Condition Col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (48) * (56)	Col (48) * (56)	Col (48) * (49)	Col (48) * (53)	Col (48) * (54)	Col (48) * (48)
Acct	Descrip	Year	Original Cost	low-type	Normal Life	age	AgeP	IowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Manhole	1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354	Light Pole Bases	1995	10,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,590	5,910	254,625	327,810	582,435	577,500
354	Fire Alarm Control Panel	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Fire Alarm Auto Disks	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	Fire Alarm Pull Stations	1995	1,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	481	619	26,675	34,342	61,017	60,500
354	Fire Alarm Horns	1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	394	16,975	21,854	38,829	38,500
354	Fire Alarm Heat Det	1995	1,900	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	831	1,069	46,075	59,318	105,393	104,500
354	500Kw Generator	1995	55,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	24,044	30,958	1,333,750	1,717,100	3,050,850	3,025,000
354	Pull Talk	1995	22,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,618	12,382	533,500	686,840	1,220,340	1,210,000
354	Auto Transfer SW	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000
354	1" PVC	1995	3,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000
354	1 1/2" PVC	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500
354	2" PVC	1995	13,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,883	7,317	315,250	405,860	721,110	715,000
354	4" PVC	1995	9,600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,448	3,152	135,800	174,832	310,632	308,000
354	3/4" GRC	1995	17,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,650	9,850	424,375	546,350	970,725	962,500
354	1" GRC	1995	2,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	962	1,238	53,350	68,664	122,034	121,000
354	1 1/4" GRC	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	1 1/2" GRC	1995	425	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	186	239	10,306	13,269	23,575	23,375
354	2" GRC	1995	1,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,299	93,500
354	4" GRC	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500
354	3/4" GRC PVC	1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354	1" GRC PVC	1995	2,750	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,202	1,548	66,668	85,855	152,543	151,250
354	12 THHN	1995	4,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,749	2,251	97,000	124,880	221,880	220,000
354	10 THHN	1995	2,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	962	1,238	53,350	68,664	122,034	121,000
354	8 THHN	1995	2,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	962	1,238	53,350	68,664	122,034	121,000
354	6 THHN	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500

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

Determination of the Depreciated Original Cost:

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	age	Col (49) / (48)	lowa Lookup	lowa Lookup	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (48)	Col (46) * (53)	Col (46) * (54)	Col (46) * (46)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowaCondition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354 3 THHN		1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36.375	46.830	83.205	82.500
354 3/0 THHN		1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121.250	156.100	277.350	275.000
354 500 MCM		1995	8,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,716	4,784	206.125	263.370	471.495	467.500
354 20 A Switches		1995	950	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	415	535	23.038	28.659	52.697	52.250
354 20 A Rec.		1995	1,950	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	852	1,098	47.288	60.879	108.167	107.250
354 System Cable		1995	48,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	20,984	27,016	1,164,000	1,498,560	2,662,560	2,640,000
354 Spare fuse Cabinet and Fuses		1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,188	2,814	121.250	156.100	277.350	275.000
354 Coordination Drawing		1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121.250	156.100	277.350	275.000
354 Project Demo		1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	564,700	550,000
354 30 AMP Disc.		1995	7,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,080	3,940	169,750	216,540	398,290	385,000
354 Fractional HP Starters		1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	394	16.975	21.854	38.829	38.500
354 Motor Connections		1995	10,468	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,576	5,882	253,848	326,811	580,660	575,740
354 20 KVAR capacitors		1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	246,760	443,760	440,000
354 Fuel piping		1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354 C.O. 1 - 1% Blt Reduction		1995	(4,868)	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	(2,128)	(2,740)	(118,059)	(151,981)	(270,050)	(267,762)
354 C.O. 2 - Rec. For Underground Serv		1995	(500)	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	(219)	(281)	(12,125)	(15,610)	(27,735)	(27,500)
354 C.O. 3 - Various Adds		1995	4,771	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,086	2,685	115,691	148,943	264,634	262,391
354 C.O. 4 - Various Adds		1995	3,852	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,684	2,168	93,405	120,252	213,657	211,846
354 C.O. 5 - Various Adds		1995	1,710	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	748	963	41,477	53,399	94,876	94,072
354 C.O. 6 - Various Adds		1995	301	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	132	169	7,295	9,397	16,696	16,555
354 C.O. 7 - Various Adds		1995	859	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	375	483	20,825	26,810	47,635	47,231
354 C.O. 8 - Delayed Costs		1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354 Contract Bond		1995	2,684	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,173	1,511	65,087	83,794	148,881	147,620
354 Office Mobilization		1995	2,596	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,135	1,461	62,953	81,047	144,000	142,780
354 Field Mobilization		1995	1,294	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	566	728	31,380	40,369	71,778	71,170
354 1/2 - 2" Blt. Slt. Pipe		1995	17,940	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,843	10,097	435,045	560,087	995,132	986,700

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

**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	low-lookup	low Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019.75 / (49) * 0.5	Col (48) / (46)	Col (47) & (50)	Lookup via Curve Life Tables @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) - (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (46)
Acct	Descrip	Year	Original Cost	low	Normal Life	age	AgeP	low-lookup	low Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	3/4 Copper Tubing	1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	394	16.975	21.854	38.829	38.500
354	2-3" PVC Intake	1995	1,350	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	590	790	32.738	42.147	74.885	74.250
354	2-3" CPVC Intake	1995	1,890	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	826	1,064	45.833	59.006	104.838	103.950
354	Automatic Air Vents	1995	380	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	166	214	9.215	11.864	21.079	20.900
354	Pumps	1995	425	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	186	239	10.306	13.289	23.575	23.375
354	Air Separators	1995	148	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	85	83	3.589	4.621	8.210	8.140
354	Expansion Tank	1995	1,140	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	488	642	27.645	35.591	63.236	62.700
354	Boilers	1995	19,304	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,439	10,885	468.122	602.671	1,070.763	1,061.720
354	Finned Tube Radiation	1995	9,620	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,206	5,414	233.285	300.336	533.621	529.100
354	Gas Fired Units	1995	3,216	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,406	1,810	77.988	100.404	178.392	176.880
354	Propane Heater	1995	542	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	237	305	13.144	16.921	30.065	29.810
354	Tru-thu-Wall A/C	1995	4,124	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,803	2,321	100.007	128.751	228.758	226.820
354	Misc. Demolition	1995	1,983	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	867	1,116	48.088	61.909	108.997	108.065
354	Concrete Pads	1995	352	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	154	198	8.536	10.989	19.525	19.360
354	Painting	1995	500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	219	281	12.125	15.610	27.735	27.500
354	Misc. Cut and Patch	1995	2,552	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,116	1,436	61.886	79.673	141.559	140.380
354	Insulation	1995	1,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	612	788	33.950	43.708	77.000	77.000
354	ATC	1995	18,320	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,009	10,311	444.250	571.950	1,016.210	1,007.600
354	GRD's	1995	600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	262	338	14.550	18.732	33.282	33.000
354	Fans	1995	10,208	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,463	5,745	247.544	318.694	566.238	561.440
354	Roof Hoods	1995	5,136	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,245	2,891	124.548	160.348	284.894	282.480
354	Roof Curbs	1995	1,680	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	734	946	40.740	52.450	93.190	92.400
354	Electric Heat	1995	2,512	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,098	1,414	60.916	78.425	138.341	138.160
354	Lowvers	1995	2,552	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,116	1,436	61.886	79.673	141.559	140.380
354	Starters and Disconnect	1995	1,888	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	825	1,063	45.764	58.943	104.727	103.840
354	Balance	1995	800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	262	338	14.550	18.732	33.282	33.000

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

Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
Account	Description	Placement Year	Original Costs	Retirement Disposition lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life	
Acct	Eng Assmnt Descrpt	Eng Assmnt Year	Eng Assmnt	lowa	Normal Life	age	AgeP	lowaLookup	lowa Lookup @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) - (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)	
						2019 % (49)/(50)				Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life	
354	Roofing	1985	549	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	240	309	13,313	17,140	30,453	30,195	
354	Flue Pipe	1985	950	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	415	535	23,038	29,859	52,697	52,250	
354	Motor Operated Damper and Bbu	1995	485	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	216	279	12,004	15,454	27,458	27,225	
354	Fin Tube	1995	4,680	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,046	2,634	113,490	146,110	259,600	257,400	
354	Galv. Duct Fab	1995	2,125	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	929	1,196	51,531	66,343	117,874	116,875	
354	Galv. Duct Install	1995	1,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,299	93,500	
354	Galv. Fitting Fab	1995	740	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	324	418	17,945	23,103	41,048	40,700	
354	Galv. Fitting Duct	1995	825	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	404	521	22,431	28,879	51,310	50,875	
354	Change Order #1	1995	550	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	240	310	13,338	17,171	30,509	30,250	
354	Bonds & Insurances	1995	54,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	23,738	30,562	1,316,775	1,695,246	3,012,021	2,986,500	
354	Mobilization/Demobilization	1995	12,800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,598	7,204	310,400	398,616	710,016	704,000	
354	Temporary Facilities	1995	30,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,115	16,885	727,500	936,600	1,684,100	1,650,000	
354	Supervision	1995	66,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	28,853	37,147	1,600,500	2,060,520	3,661,020	3,630,000	
354	Testing Services	1995	16,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,213	9,287	400,125	515,130	915,255	907,500	
354	Start-up	1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000	
354	Clear & Grub (Site Work)	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000	
354	Erosion Control (Site Work)	1995	3,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000	
354	Site Grading (Site Work)	1995	3,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000	
354	Fine Grading & Seeding (Site Work)	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	249,760	443,760	440,000	
354	Concrete Sidewalks (Site Work)	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000	
354	Temporary Roadways (Site Work)	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	564,700	550,000	
354	Asphalt Roadways (Site Work)	1995	30,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,115	16,885	727,500	936,600	1,684,100	1,650,000	
354	Gravel Roadways (Site Work)	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	76,050	138,675	137,500	
354	Chain link Fencing (Site Work)	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	249,760	443,760	440,000	
354	Storm Piping (Site Work)	1995	16,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,995	9,005	388,000	499,520	887,520	880,000	
354	Yard Piping & Precast Vaults Mat. (S	1995	320,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	139,894	180,106	7,790,000	9,990,400	17,750,400	17,600,000	

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

**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Wtd Rem Life	OC Wtd Total Life	Normal Service Life (NSL)
Acct	Eng Assmnt Descrip	Eng Assmnt Year	Eng Assmnt Original Cost	lowa AUS Input	AUS Input Normal Life	age	AgeP	lowaLookup Col (47) & (50)	lowa Condition @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (48)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
						2019 75 (49) 5			Lookup from Curves Life Tables	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
															Calculation	Calculation	Calculation	Calculation
354	Yard Piping & Precast Vaults Ins. (S)	1985	165,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	72,133	92,867	4,001,250	5,151,300	8,152,550	9,075,000
354	Excavation and Dewatering (Prelimr	1985	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	Backfill (Preliminary Treatment Struc	1985	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	80,625	78,050	138,675	137,500
354	Concrete Footers & Base Slabs (Prel	1985	25,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,929	14,071	606,250	780,500	1,388,750	1,375,000
354	Concrete Walls (Preliminary Treatm	1985	35,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	15,301	19,699	848,750	1,092,700	1,941,450	1,925,000
354	Concrete Suspended Slabs (Prelimr	1985	3,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,530	1,970	84,875	109,270	194,145	192,500
354	Concrete Slabs on Grade (Prelimna	1985	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500
354	Precast Concrete Planks (Prelimnar	1985	4,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,749	2,251	97,000	124,880	221,880	220,000
354	Masonry Building Construction (Prel	1995	34,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	16,612	21,388	921,500	1,186,360	2,107,860	2,090,000
354	Miscellaneous Metals (Preliminary T	1985	30,800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,465	17,335	746,900	861,576	1,708,476	1,694,000
354	Roof Structure (Preliminary Treatme	1985	52,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	22,733	29,267	1,281,000	1,623,440	2,884,440	2,860,000
354	Doors& Windows (Preliminary Treat	1985	19,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,306	10,894	460,750	593,180	1,053,830	1,045,000
354	Durock Ceilings (Preliminary Treatm	1995	17,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,432	9,588	412,250	530,740	942,990	935,000
354	Painting & Coatings (Preliminary Tre	1995	33,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	14,427	18,573	800,250	1,030,260	1,830,510	1,815,000
354	Fiberglass Gratings (Preliminary Tre	1995	22,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,618	12,382	533,500	686,840	1,220,340	1,210,000
354	Excavation and Dewatering (Sequen	1985	53,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	23,170	29,830	1,285,250	1,654,660	2,939,910	2,915,000
354	Backfill (Sequential Batch Reactor)	1985	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Concrete Base Slabs (Sequential Ba	1995	285,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	125,031	160,969	8,935,500	8,928,920	15,828,420	15,730,000
354	Concrete Walls (Sequential Batch Ri	1995	390,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	170,486	219,504	9,457,500	12,175,800	21,633,300	21,450,000
354	Concrete Suspended Slabs (Sequent	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Miscellaneous Metals (Sequential Ba	1995	27,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	12,022	15,478	666,875	858,550	1,525,425	1,512,500
354	Painting & Coatings (Sequential Bar	1995	7,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,279	4,221	181,875	234,150	416,025	410,500
354	Demolition Work (Chlorine Contact T	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Concrete Slabs & Fillet (Chlorine Co	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Concrete Walls (Chlorine Contact T	1985	51,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	22,296	28,704	1,236,750	1,592,220	2,828,970	2,805,000
354	Miscellaneous Metals (Chlorine Cont	1985	5,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,404	3,096	133,375	171,710	305,085	302,500

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

Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	low-Lookup	low-Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75 (145)*0.5	Col (49) / (48)	Col (47) & (50)	Lookup Table Curve Fit Ratio @ Col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (48)	Col (46) * (54)	Col (46) * (48)	
Acct	Descrip	Year	Original Cost	low	Normal Life	age	AgeP	low-Lookup	low-Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Painting & Coatings (Chlorine Conta	1995	4,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,880	2,420	104,275	134,246	238,521	236,500
354	Demolition Work (Effluent Water Bui	1995	15,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,558	8,442	383,750	488,300	832,050	825,000
354	Concrete Suspended Slabs (Effluent	1995	3,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,355	1,745	75,175	96,782	171,957	170,500
354	Concrete Flielet (Effluent Water Buildi	1995	1,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,289	93,500
354	Masonry Building Construction (Efflu	1995	3,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,355	1,745	75,175	96,782	171,957	170,500
354	Miscellaneous Metals (Effluent Wate	1995	5,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,404	3,096	133,375	171,710	305,085	302,500
354	Roof Structure (Effluent Water Buildi	1995	9,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,935	5,065	218,250	280,980	499,230	485,000
354	Door & Hatches (Effluent Water Buih	1995	3,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,530	1,970	84,875	108,270	194,145	192,500
354	Durock Ceilings (Effluent Water Buih	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	Painting & Coatings (Effluent Water	1995	4,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,880	2,420	104,275	134,246	238,521	236,500
354	Shoing (W.A.S. Pump Structure)	1995	125,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	54,646	70,354	3,031,250	3,902,500	6,933,750	6,975,000
354	Excavation and Dewatering (W.A.S.	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Backfill (W.A.S. Pump Structure)	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Concrete Base Slabs (W.A.S. Pump	1995	12,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,246	6,754	291,000	374,640	665,640	660,000
354	Concrete Walls (W.A.S. Pump Struc	1995	56,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	24,482	31,518	1,356,000	1,748,320	3,106,320	3,080,000
354	Concrete Suspended Slabs (W.A.S.	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Masonry Building Construction (W.A.	1995	2,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,049	1,351	58,200	74,928	133,128	132,000
354	Miscellaneous Metals (W.A.S. Pump	1995	11,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,809	6,191	266,750	343,420	610,170	605,000
354	Roof Structure (W.A.S. Pump Struc	1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354	Fluid Applied Roofing (W.A.S. Pump	1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	394	16,975	21,854	38,829	38,500
354	Doors & Hatches (W.A.S. Pump Str	1995	4,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,749	2,251	97,000	124,880	221,880	220,000
354	Durock Ceilings (W.A.S. Pump Struc	1995	800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	350	450	19,400	24,976	44,376	44,000
354	Painting & Coatings (W.A.S. Pump £	1995	6,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,842	3,658	157,625	202,930	360,555	357,500
354	Excavation (Belt Filter Press & Blow	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Backfill (Belt Filter Press & Blower B	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	Concrete Footings (Belt Filter Press	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	249,790	443,790	440,000

Pennsylvania American Water Company  
 Borough of Kane Authority  
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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC wtd Total Life	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75- (45)*0.5	Col (49) / (48)	Col (47) & (50)	Lookup from Curves Life Tables @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) - (56)	Col (46) * (46)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Concrete Equipment Bases (Belt Fil	1995	10,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,459	5,741	247,350	318,444	565,794	561,000
354	Concrete Slabs on Grade (Belt Filter	1995	9,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,978	5,122	220,675	284,102	504,777	500,500
354	Concrete Suspended Slabs (Belt Fil	1995	800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	262	338	14,550	18,732	33,282	33,000
354	Masonry Building Construction (Belt	1995	40,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	17,487	22,513	970,000	1,248,800	2,218,800	2,200,000
354	Miscellaneous Metals (Belt Filter Pre	1995	16,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,213	9,287	400,125	515,130	915,255	907,500
354	Roof Structure (Belt Filter Press & Bl	1995	88,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	29,859	38,441	1,656,275	2,132,326	3,786,601	3,756,500
354	Doors& Windows (Belt Filter Press &	1995	24,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	11,541	14,859	640,200	824,208	1,464,408	1,450,000
354	Durock Ceilings (Belt Filter Press & l	1995	26,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	10,687	13,733	591,700	761,766	1,353,468	1,342,000
354	Painting & Coatings (Belt Filter Press;	1995	37,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	16,364	21,106	809,375	1,170,750	2,086,125	2,062,500
354	Demolition Work (W.A.S. Holding Tk	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Concrete Floor Fill (W.A.S. Holding "	1995	6,700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,929	3,771	162,475	209,174	371,649	368,500
354	Roof Repair (W.A.S. Holding Tank)	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	Painting & Coatings (W.A.S. Holding	1995	4,300	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,880	2,420	104,275	134,246	238,521	236,500
354	Excavation and Dewatering (Aerobic	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Backfill (Aerobics Digesters)	1995	7,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,279	4,221	181,875	234,150	416,025	412,500
354	Concrete Base Slabs (Aerobics Dige	1995	76,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	33,225	42,775	1,843,000	2,372,720	4,215,720	4,186,000
354	Concrete Walls (Aerobics Digesters)	1995	133,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	56,144	74,856	3,225,250	4,152,260	7,377,510	7,315,000
354	Concrete Suspended Slabs (Aerobic	1995	4,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,749	2,251	97,000	124,880	221,880	220,000
354	Miscellaneous Metals (Aerobics Dige	1995	5,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,771	7,429	320,100	412,104	732,204	726,000
354	Painting & Coatings (Existing Control B	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Demolition Work (Existing Control B)	1995	50,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	21,859	28,142	1,212,500	1,561,000	2,773,500	2,750,000
354	Demolition Work (Existing Sprinkling	1995	3,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,530	1,970	84,875	109,270	194,145	192,500
354	Excavation and Dewatering (Septaqt	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	Backfill (Septage Acceptance Facility)	1995	5,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,273	2,927	126,100	162,344	288,444	286,000
354	Concrete Footers & Base Slabs (Sep	1995	7,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,060	3,940	169,750	218,540	386,290	385,000

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Acct	Eng Assumt	Eng Assumt	Eng Assumt	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75 (45)>0.5	Col (48) / (48)	Col (47) & (50)	Lookup from Curve Life Tables @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
354	Concrete Suspended Slab (Septage	1995	4,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,836	2,364	101,850	131,124	232,974	231,000
354	Concrete Slabs on Grade (Septage /	1995	1,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	481	619	26,675	34,342	61,017	60,500
354	Masonry Building Construction (Sept	1995	4,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,967	2,533	109,125	140,460	249,615	247,500
354	Roof Structure (Septage Acceptance	1995	14,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,120	7,860	339,500	437,060	776,560	770,000
354	Doors, Windows & Hatches (Septage	1995	7,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,148	4,052	174,600	224,784	399,384	396,000
354	Durock Ceilings (Septage Acceptanc	1995	3,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000
354	Painting & Coatings (Septage Accep	1995	5,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,361	3,039	130,950	168,588	299,538	297,000
354	Demolition Work (Existing Grit Buildi	1995	30,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,115	16,885	727,500	936,600	1,664,100	1,650,000
354	Plumbing Work - Mat.	1995	20,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,743	11,257	485,000	624,400	1,109,400	1,100,000
354	Plumbing Work - Install	1995	15,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,558	8,442	363,750	468,300	832,050	825,000
354	Change Order 1 (Default)	1995	(9,000)	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	(3,935)	(5,065)	(218,250)	(280,860)	(469,230)	(465,000)
354	Change Order 2 (N.C.)	1995	-	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	-	-	-	-	-	-
354	Change Order 3 (Add)	1995	975	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	426	549	23,640	30,446	54,094	53,636
354	Change Order 4 (Add)	1995	8,897	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,890	5,008	215,756	277,769	493,524	489,343
354	Change Order 5 (Add)	1995	18,260	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,983	10,277	442,805	570,077	1,012,882	1,004,300
354	Change Order 6 (Add)	1995	4,885	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,136	2,749	118,461	152,510	270,971	266,676
354	Change Order 7 (Add)	1995	30,027	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	13,127	16,900	728,155	937,443	1,665,588	1,651,485
354	Change Order 8 (Add)	1995	989	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	432	557	23,681	30,873	54,554	54,389
354	Change Order 9 (Add)	1995	3,235	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,414	1,821	78,449	100,997	179,445	177,925
354	Change Order 10 (N.C.)	1995	-	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	-	-	-	-	-	-
354	Change Order 11 (Add)	1995	2,981	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,303	1,678	72,289	93,667	165,956	163,955
354	Bond	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Inspection	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000
354	Temp. Power Construction	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	Mobilization	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	249,760	443,760	440,000
354	General Conditions	1995	10,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000

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Account	Description	Placement Year	Original Costs	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowLookup	low Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 TS [(49)/0.5]	Col (48) / (46)	Col (47) & (50)	Lookup from Curves Life Tables @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (45)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	low	Normal Life	age	AgeP	lowLookup	low Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wld Age	OC wld Rem Life	OC wld Total Life	OC wld Normal Life
354	Excavation and Backfill	1995	28,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	12,241	15,759	879,000	874,160	1,553,160	1,540,000
354	A	1995	2,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	874	1,126	48,500	82,440	110,940	110,000
354	B	1995	2,200	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	962	1,238	53,350	86,884	122,034	121,000
354	C	1995	3,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,312	1,688	72,750	93,660	166,410	165,000
354	D	1995	600	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	262	338	14,550	18,732	33,282	33,000
354	E	1995	2,300	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,005	1,295	55,775	71,806	127,581	126,500
354	F	1995	5,200	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	2,273	2,927	126,100	162,344	285,444	286,000
354	G	1995	200	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	87	113	4,850	6,244	11,084	11,000
354	V	1995	1,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	W	1995	800	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	350	450	19,400	24,976	44,376	44,000
354	X	1995	600	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	262	338	14,550	18,732	33,282	33,000
354	Y	1995	800	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	350	450	19,400	24,976	44,376	44,000
354	Z	1995	400	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	175	225	9,700	12,488	22,188	22,000
354	H	1995	10,800	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	4,721	6,079	281,900	337,176	599,076	594,000
354	100 AMP Main Breaker	1995	10,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	4,372	5,628	242,500	312,200	554,700	550,000
354	1200 AMP MCC	1995	15,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	6,588	8,442	383,750	468,300	832,050	825,000
354	30 KVA Trans, 1 phase	1995	1,000	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	30 KVA Trans, 3 phase	1995	2,800	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,224	1,576	87,900	112,416	195,316	194,000
354	40 KVA Trans, 3 phase	1995	1,700	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	743	957	41,225	53,074	94,299	93,500
354	15 KVA Trans, 3 phase	1995	1,200	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	525	675	29,100	37,484	66,584	66,000
354	Panel LP4	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP4A	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP6	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP1	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP3	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500
354	Panel LP2	1995	2,500	R4.0	55	24.25	44 R4.0044		0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	78,050	138,675	137,500

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Account	Description	Placement Year	Original Costs	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
AUS Input	Eng Assumt	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Panel LP5	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	76,050	138,675	137,500
354	Manhole	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354	Light Pole Bases	1995	12,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,246	6,754	291,000	374,840	665,640	660,000
354	Fire Alarm Control Panel	1995	2,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,093	1,407	60,625	76,050	138,675	137,500
354	Auto Dialer Fire Alarm	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	Fire Pull Stations	1995	1,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	481	619	26,675	34,342	61,017	60,500
354	Fire Horns	1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	384	16,975	21,854	38,829	38,500
354	Fire Heat Detector	1995	2,100	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	918	1,162	50,925	65,562	116,487	115,500
354	500 KW Generator	1995	55,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	24,044	30,956	1,333,750	1,717,100	3,020,850	3,020,000
354	Fuel Tank	1995	22,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	9,618	12,382	533,500	686,840	1,220,340	1,210,000
354	Auto Transfer Switch	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	156,100	277,350	275,000
354	1" PVC	1995	4,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,749	2,251	97,000	124,880	221,880	220,000
354	1 1/2" PVC	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	36,375	46,830	83,205	82,500
354	2" PVC	1995	15,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	6,558	8,442	363,750	468,300	832,050	825,000
354	4" PVC	1995	7,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,060	3,940	169,750	218,540	388,290	385,000
354	3/4" GRC	1995	17,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	7,650	9,850	424,375	546,350	970,725	962,500
354	1" GRC	1995	3,750	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,639	2,111	90,938	117,075	208,013	206,250
354	1 1/4" GRC	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	1 1/2" GRC	1995	425	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	186	239	10,306	13,269	23,575	23,375
354	2" GRC	1995	9,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,935	5,065	218,250	280,980	499,230	495,000
354	4" GRC	1995	1,800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	699	901	38,800	49,952	88,752	88,000
354	3/4" GRC PVC	1995	7,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,279	4,221	191,875	234,150	416,025	412,500
354	1" GRC PVC	1995	2,750	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,202	1,548	66,688	85,855	152,543	151,250
354	12 Wire	1995	6,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,623	3,377	145,500	187,320	332,820	330,000
354	10 Wire	1995	3,750	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,639	2,111	90,938	117,075	208,013	206,250
354	8 Wire	1995	2,800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,224	1,576	67,900	87,416	155,316	154,000

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmt	Eng Assmt	Eng Assmt	AUS Input	AUS Input	2019 75- (49)+0.5	Col (49) / (48)	lowa (47) & (50)	lowa Cond. @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (48) * (49)	Col (49) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
354	6 Wire	1995	1,350	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	590	780	32,738	42,147	74,885	74,250
354	3 Wire	1995	2,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	874	1,126	48,500	62,440	110,940	110,000
354	3/0 Wire	1995	12,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,246	6,754	291,000	374,640	665,640	660,000
354	500 MCM	1995	10,409	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,551	5,859	252,418	324,969	577,387	572,495
354	20 A Switches	1995	870	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	380	490	21,098	27,161	48,259	47,850
354	20 A Rec.	1995	1,530	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	669	861	37,103	47,787	84,869	84,150
354	System Cable	1995	54,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	23,607	30,393	1,309,500	1,685,880	2,995,380	2,970,000
354	Spare fuse Cabinet and Fuses	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,188	2,814	121,250	158,100	277,350	275,000
354	Coordination Drawing	1995	5,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,186	2,814	121,250	158,100	277,350	275,000
354	Project Demo	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,497	4,503	194,000	249,760	443,760	440,000
354	30 AMP Disc.	1995	9,800	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,284	5,516	237,650	305,958	543,606	539,000
354	Fractional HP Starters	1995	1,500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	656	844	38,375	46,830	83,205	82,500
354	Motor Connections	1995	12,600	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,508	7,092	305,550	393,372	698,922	693,000
354	20 KVAR capacitors	1995	8,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,487	4,503	194,000	249,760	443,760	440,000
354	Fuel piping	1995	1,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	437	563	24,250	31,220	55,470	55,000
354	C.O. 1 - 1% Bid Reduction	1995	(5,238)	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	(2,289)	(2,947)	(126,961)	(163,479)	(290,460)	(287,999)
354	C.O. 2 - Red For Underground Serv	1995	1,911	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	838	1,076	46,348	59,669	106,017	105,119
354	C.O. 3 - Various Adds	1995	3,942	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,723	2,219	95,587	123,061	218,649	216,796
354	C.O. 4 - Solenoid Valve, XFR	1995	1,111	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	486	625	26,948	34,693	61,641	61,119
354	C.O. 5 - Various Adds	1995	1,050	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	469	591	25,463	32,781	58,244	57,750
354	C.O. 6 - Various Adds	1995	301	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	132	169	7,299	9,397	16,696	16,555
354	C.O. 7 - Various Adds	1995	1,097	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	480	617	28,602	34,248	60,851	60,335
354	C.O. 7 - Delayed Cost	1995	9,000	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	3,935	5,065	218,250	280,980	499,230	495,000
354	Contact Bond	1995	2,887	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,262	1,625	70,010	90,132	160,142	158,785
354	Office Mobilization	1995	2,792	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,221	1,571	67,706	87,166	154,872	153,560
354	Field Mobilization	1995	1,388	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	607	781	33,659	43,333	76,992	76,340

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75- (45)+0.5	Col (49) / (46)	lowa@col (51)	lowa@col (51)	Col (48) * (52)	Col (48) + (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowa@lookup	lowa Condition	Rem Life	Total Life	Theory%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	1/2 - 2" BK SH Pipe	1995	18,720	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,194	10,536	453,960	584,438	1,038,398	1,029,600
354	3/4 Copper Tubing	1995	700	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	306	394	16,975	21,854	38,829	38,500
354	2-3" PVC Intake	1995	1,350	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	590	760	32,738	42,147	74,885	74,250
354	2-3" CPVC Intake	1995	1,890	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	826	1,064	45,833	59,006	104,838	103,950
354	Automatic Air Vents	1995	380	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	166	214	9,215	11,864	21,079	20,900
354	Pumps	1995	425	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	186	239	10,308	13,289	23,575	23,375
354	Air Separators	1995	148	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	85	83	3,589	4,621	8,210	8,140
354	Expansion Tank	1995	1,140	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	498	642	27,645	35,391	65,236	62,700
354	Boilers	1995	19,304	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,439	10,865	468,122	602,871	1,070,793	1,061,720
354	Finned Tube Radiator	1995	8,620	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	4,206	5,414	233,285	300,336	553,621	528,100
354	Gas Fired Units	1995	4,788	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,093	2,695	116,109	149,481	265,590	263,340
354	Propane Heater	1995	542	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	237	305	13,144	16,921	30,065	29,810
354	Thru-the-Wall A/C	1995	3,030	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,325	1,705	73,478	94,597	168,074	166,650
354	Misc. Demolition	1995	1,637	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	716	921	39,697	51,107	90,804	90,035
354	Concrete Pads	1995	352	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	154	198	8,536	10,989	19,525	19,360
354	Painting	1995	500	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	219	281	12,125	15,610	27,735	27,500
354	Misc. Cut and Patch	1995	1,914	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	857	1,077	46,415	59,755	106,170	105,270
354	Insulation	1995	1,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	612	788	33,950	43,708	77,668	77,000
354	ATC	1995	18,364	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	8,028	10,336	445,327	573,324	1,016,651	1,010,020
354	GRD's	1995	1,400	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	612	788	33,950	43,708	77,668	77,000
354	Fans	1995	11,502	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	5,028	6,474	278,924	359,092	638,016	632,610
354	Roof Hoods	1995	6,848	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,994	3,854	168,064	213,795	379,859	376,640
354	Roof Curbs	1995	2,352	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,028	1,324	57,036	73,429	130,495	129,360
354	Electric Heat	1995	5,628	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	2,480	3,168	136,479	175,706	312,185	309,540
354	Lowes	1995	2,552	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,116	1,436	61,886	79,673	141,559	140,360
354	Starters and Disconnect	1995	2,343	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,024	1,319	56,818	73,148	129,966	128,865

Pennsylvania American Water Company  
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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 % (48)/(49)	Col (49)/(48)	lowa(47)&(50)	lowa Condition @ col (51)	Col (48)*(52)	Col (46)+(53)	Col (53)/(54)	Col (46)*(55)	Col (46)*(56)	Col (46)*(49)	Col (48)*(53)	Col (46)*(54)	Col (46)*(48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AggrP	lowa(lookup)	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
354	Balance	1995	650	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	284	366	15.763	20.293	36.056	35.750
354	Roofing	1995	205	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	90	115	4.971	6.400	11.371	11.275
354	Flue Pipe	1995	1,140	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	488	642	27.645	35.591	63.236	62.700
354	Motor Operated Damper and Bld	1995	585	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	256	329	14.186	18.264	32.450	32.175
354	Fin Tube	1995	4,464	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,952	2,512	108.252	139.366	247.618	245.520
354	Galv. Duct Fab	1995	2,750	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	1,202	1,548	66.688	85.655	152.543	151.250
354	Galv. Duct Install	1995	2,200	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	962	1,238	53.350	68.684	122.034	121.000
354	Galv. Filing Fab	1995	760	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	332	428	18.430	23.727	42.157	41.800
354	Galv. Filing Install	1995	950	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	415	535	23.038	29.659	52.697	52.250
354	Change Order #1	1995	550	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	240	310	13.338	17.171	30.509	30.250
354	Select Backfill	2006	1,250	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	301	349	16.563	21.325	37.888	37.500
354	Shaw Bale Blaster/Filter Fence	2006	9,730	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	2,339	2,791	128.923	167.398	336.320	333.150
354	Expiratory Excavation	2006	255	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	61	74	3.379	4.379	8.758	8.625
354	1 1/2" ID-2 Bituminous Wear Course	2006	30,015	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	7,217	8,788	397.669	519.428	1,017.091	1,004.250
354	1 1/2" ID-2 Bituminous Binder Course	2006	53,690	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	12,909	15,618	711.393	924.463	1,835.856	1,822.950
354	Access Road Construction	1995	-	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	-	-	-	-	-	-
354	Crush Stone Base Course	2006	70,000	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	16,830	20,200	927.500	1,195.000	2,322.500	2,300.000
354	Geotextile Material	2006	18,000	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	4,328	5,200	238.500	300.000	600.000	590.000
354	Crushed Limestone Shoulder	2006	4,800	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	1,154	1,398	63.600	80.000	163.600	160.000
354	24" HDPE Storm Sewer Installation	2006	1,000	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	240	290	13.250	16.500	33.750	33.000
354	Mobilization/Demobilization	2006	5,500	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	1,322	1,618	72.875	90.000	182.875	180.000
354	ALT for PA2A Material on Shoulder	2006	3,000	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	721	888	39.750	50.000	101.750	100.000
354	Other Costs	1995	74,038	R4.0	55	24.25	44	R4.0044	0.56756	31.22	55.47	0.43717	32,367	41,871	1,765.427	2,311.473	4,076.900	4,072.102
354	Lynch & Lynch	1994	46,926	R4.0	55	25.25	46	R4.0046	0.54887	30.19	55.44	0.45545	21,372	25,553	1,184.871	1,416.884	2,601.555	2,590.968
354	Woods & Baker	1994	31,652	R4.0	55	25.25	46	R4.0046	0.54887	30.19	55.44	0.45545	17,127	21,372	794.150	949.321	1,743.671	1,729.833
354	Jumpers	1996	3,150	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	1,320	1,630	73.238	90.588	173.826	173.250
354	2 Boilers	2007	14,335	R4.0	55	12.25	22	R4.0022	0.78088	42.95	55.2	0.22192	3,228	3,958	178.054	224.276	402.332	399.250
354	HTP Elite 80 boiler Kinzua WWTP	2010	5,990	R4.0	55	9.25	17	R4.0017	0.93047	45.68	54.93	0.1684	958	1,139	50.633	61.519	122.152	121.500
354	Boiler	2015	10,268	R4.0	55	4.25	8	R4.0008	0.92012	50.61	54.86	0.04087	21	26	1.143	1.413	2.556	2.500
354	Kemrose Freezer	2017	5,489	R4.0	55	2.25	4	R4.0004	0.98005	52.8	55.05	0.0087	2	2	0.087	0.107	0.194	0.190
354	Pole Lighting - WWTP Kinzua & Pih	2017	79,172	R4.0	55	2.25	4	R4.0004	0.98005	52.8	55.05	0.0087	224	276	12.351	15.522	27.873	27.500
354	Legal	1996	13,365	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	33,167	40,805	1,840.751	2,353.300	4,194.052	4,180.000
354	Admin	1996	515,000	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	215,744	269,256	11,973.750	16,608.750	28,582.500	28,325.000
354	Engineering - Basic (BCM)	1996	202,800	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	84,873	104,727	4,710.750	6,133.650	11,844.300	11,640.000
354	Engineering - Inspection (BCM)	1996	36,076	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	15,113	18,963	838.763	1,093.445	2,002.307	1,983.000
354	Engineering - Additional (BCM)	1996	240,503	R4.0	55	23.25	42	R4.0042	0.58641	32.25	55.5	0.41892	100,752	130,752	5,591.701	7,156.231	13,347.933	13,227.881

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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Acc't	Eng Assgmt Descrip	Eng Assgmt Year	Eng Assgmt Original Cost	AUS Input lowa	AUS Input Normal Life	2019 % age (45)*0.5	Col (49) / (48)	IowaLookup	Iowa Condition Col (51)	Rem Life Col (48) - (52)	Total Life Col (48) + (53)	Calculation Col (53) / (54)	Theo Reserve Col (48) - (56)	Net Book Col (46) - (56)	OC wtd Age Col (48) - (58)	OC wtd Rem Life Col (48) - (53)	OC wtd Total Life Col (46) - (54)	Calculation
354	Engineering - inspection (KLH)	1996	296,500	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	124,210	172,290	6,893,625	9,562,125	16,455,750	16,307,500
354	Engineering - additional (KLH)	1996	108,553	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	45,488	63,095	2,524,554	3,501,800	6,026,354	5,972,062
354	Interest per contract	1996	413,705	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	173,300	240,386	9,618,641	13,341,866	22,960,628	22,753,775
354	Refinancing	1996	317,517	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	133,014	184,503	7,382,264	10,239,915	17,622,190	17,463,421
354	Relocation expenses	1996	8,234	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	3,449	4,784	191,432	265,535	456,968	456,968
354	Additional Authority paid expenditure	1996	84,281	R4.0	55	23.25	42	R4.0042	0.59641	32.25	55.5	0.41922	48,974	66,307	2,718,076	4,677,620	8,635,479	8,635,479
354	Kinzua Oil Well	1999	16,249	R4.0	55	20.25	37	R4.0037	0.63414	34.88	55.13	0.30731	5,968	10,280	566,749	895,771	1,662,520	1,662,520
354	Engineering - West Run Interceptor	2001	16,759	R4.0	55	18.25	33	R4.0033	0.62928	37.01	55.28	0.30268	5,535	11,224	305,844	620,234	1,226,068	1,226,068
354	Engineering - Project - Engineering	2002	10,446	R4.0	55	17.25	31	R4.0031	0.69234	38.08	55.33	0.11777	3,257	7,189	180,155	397,788	577,943	577,943
354	Patching - Walmore Ave.	2003	5,466	R4.0	55	16.25	30	R4.0030	0.70611	38.62	54.87	0.29615	1,619	3,847	88,827	211,109	299,936	300,647
354	New roof - KWWTP	2006	5,862	R4.0	55	13.25	24	R4.0024	0.76111	41.86	55.11	0.24043	1,433	4,529	249,566	328,366	577,910	577,910
354	Pine St. New Trinity Boiler (Allied Sy	2012	6,242	R4.0	55	7.25	13	R4.0013	0.87027	47.86	55.11	0.13156	821	5,421	298,742	343,997	642,739	642,739
354	Structures & Improvements		8,477,073										4,027,463	5,449,610	223,391,900	302,205,754	525,597,654	521,239,025
360	3" Diameter Force Main	2004	25,259	R3.0	60	15.25	25	R3.0025	0.75917	45.55	60.8	0.25682	6,355	19,923	385,152	1,150,525	1,535,717	1,515,510
360	4" Diameter Force Main	1995	29,271	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	11,514	17,757	709,822	1,094,735	1,804,567	1,756,260
360	Manholes Frame & Covers	1995	9,000	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	3,540	5,480	218,250	336,600	554,850	540,000
360	Inflow Protectors	1995	2,400	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	944	1,456	58,200	89,760	147,960	144,000
360	4" Diameter Force Main	1995	72,853	R3.0	60	23.25	39	R3.0039	0.63205	37.62	61.17	0.38009	27,891	45,182	1,693,852	2,762,586	4,456,418	4,371,180
360	4" Diameter Force Main	1996	3,200	R3.0	60	23.25	39	R3.0039	0.63205	37.62	61.17	0.38009	1,216	1,984	74,400	121,344	195,744	192,000
360	2" Dia Force Main	1996	32,418	R3.0	60	23.25	39	R3.0039	0.63205	37.62	61.17	0.38009	12,392	20,086	1,229,261	1,983,009	3,224,127	3,195,450
360	1 1/2" Diameter Service FM	1996	3,664	R3.0	60	23.25	39	R3.0039	0.63205	37.62	61.17	0.38009	1,393	2,271	138,039	224,127	363,156	363,156
360	1 1/2" Diameter Service FM	1996	12,719	R3.0	60	23.25	39	R3.0039	0.63205	37.62	61.17	0.38009	6,559	10,698	401,237	654,404	1,055,641	1,055,641
360	4" Diameter Force Main	1995	90,240	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	35,496	54,744	2,188,320	3,374,978	5,563,296	5,414,400
360	6" Diameter Force Main	1995	45,528	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	17,908	27,620	1,104,054	1,702,147	2,806,291	2,731,680
360	4" Diameter Force Main	1995	86,144	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	30,885	52,256	2,086,992	3,221,786	5,310,778	5,166,640
360	Air Release Valve Vault	1995	2,800	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	1,101	1,699	67,900	104,720	172,620	168,000
360	Force Main Signs	1995	1,356	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	824	1,253	50,803	81,503	132,306	132,306
360	Collection Sewers - Force	1995	434,111	R3.0	60	24.25	40	R3.0040	0.62327	37.4	61.65	0.39335	165,273	268,838	10,157,757	16,515,511	26,673,268	26,046,668
361	2-inch VCP Sewer	1968	195	R3.0	75	51.25	68	R3.0068	0.39711	29.78	81.03	0.63248	124	72	10,027	5,626	15,853	14,673
361	4-inch VCP Sewer	1968	4,851	R3.0	75	51.25	68	R3.0068	0.39711	29.78	81.03	0.63248	3,068	1,783	248,600	144,455	393,055	363,805
361	8-inch VCP Sewer	1968	18,813	R3.0	75	51.25	68	R3.0068	0.39711	29.78	81.03	0.63248	11,899	6,914	864,155	560,245	1,424,400	1,410,959
361	8-inch VCP Sewer	1968	434,294	R3.0	75	51.25	68	R3.0068	0.39711	29.78	81.03	0.63248	274,683	159,612	22,257,593	12,933,290	35,190,883	32,672,087
361	10-inch VCP Sewer	1968	196,282	R3.0	75	51.25	68	R3.0068	0.39711	29.78	81.03	0.63248	124,144	72,137	10,059,440	5,845,271	15,904,710	14,721,131

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

**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Inventory	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75 (45)+0.5	Col (49) / (48)	Col (47) & (50)	Lookup Iowa Durmo Life Tables @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	Iowa	Normal Life	age	AgeP	IowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
361	12-inch VCP Sewer	1968	207,152	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	131,019	76,132	10,816,533	8,168,983	16,786,516	15,556,390
361	15-inch VCP Sewer	1968	16,018	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	10,131	5,887	820,944	477,029	1,297,973	1,201,382
361	16-inch VCP Sewer	1968	861	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	418	243	33,870	19,681	53,551	49,566
361	18-inch VCP Sewer	1968	5,309	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	3,358	1,951	272,072	159,094	430,165	398,154
361	20-inch VCP Sewer	1968	7,373	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	4,683	2,710	377,874	218,573	597,447	552,987
361	21-inch VCP Sewer	1968	34,620	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	21,896	12,723	1,774,263	1,030,977	2,805,240	2,598,482
361	24-inch VCP Sewer	1968	32,817	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	20,756	12,061	1,881,863	977,303	2,659,197	2,461,307
361	30-inch VCP Sewer	1968	7,275	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	4,601	2,674	372,831	216,642	588,473	545,646
361	Manholes (Walls and Base)	1968	16,811	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	10,633	6,178	861,558	500,628	1,362,187	1,260,817
361	Manhole Frame and Cover	1968	16,811	R3.0	75	51.25	68	R3.0068	0.3971	29.78	81.03	0.63248	10,633	6,178	861,558	500,628	1,362,187	1,260,817
361	Sewer Probe	2003	1,321	R3.0	75	16.25	22	R3.0022	0.78729	59.05	75.3	0.21658	285	1,036	21,468	78,011	98,479	98,083
361	0-8 Ft Deep	2004	34,276	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	6,904	27,372	522,709	2,072,327	2,595,036	2,570,700
361	8-12 Ft Deep	2004	23,750	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	4,784	19,966	362,188	1,435,925	1,798,113	1,781,250
361	Over 12 Ft	2004	1,120	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	226	884	17,080	67,715	84,795	84,000
361	8" PVC Caps	2004	60	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	12	48	915	3,628	4,543	4,500
361	M.H. 0-5 Deep	2004	25,200	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	5,076	20,124	384,300	1,523,592	1,907,892	1,890,000
361	Manhole Barrel Over 6' VF	2004	1,980	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	218	862	16,470	65,287	81,757	81,000
361	Standard Manhole Frame & Covers	2004	3,500	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	705	2,795	53,375	211,610	264,985	262,500
361	Stainless Steel Inflow Protector	2004	4,900	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	987	3,913	74,725	296,254	370,979	367,500
361	Core Drill Manhole	2004	500	R3.0	75	15.25	20	R3.0020	0.80619	60.46	75.71	0.20143	101	389	7,625	30,230	37,855	37,500
361	Mobilization/Project Closeout	1994	7,000	R3.0	75	25.25	34	R3.0034	0.6766	50.75	76	0.33224	2,326	4,674	176,750	355,250	532,000	525,000

Pennsylvania American Water Company  
 Borough of Kane Authority  
 Wastewater Collection and Treatment System  
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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC wtd Total Life	Normal Service Life (NSL)
AUS Input	Eng Assmt	Input	Input	AUS Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Act	Descrip	Year	Original Cost	Iowa	Normal Life	age	AgeP	IowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
381	Select Backfill	1994	28,080	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	9,329	18,751	709,020	1,425,060	2,134,080	2,106,000
381	PADOT Shoulder Restoration	1994	4,491	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	1,492	2,999	113,398	227,918	341,316	336,825
381	Township Road Restoration	1994	2,525	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	839	1,866	63,756	128,144	191,900	189,375
381	Change Order 3	1994	8,775	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	2,915	5,860	221,569	445,331	666,900	658,125
381	Change Order 4	1995	825	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	282	563	20,006	42,963	62,989	61,875
381	30-inch Sewer up to 5' deep	1994	5,250	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	1,744	3,506	132,563	266,438	399,000	393,750
381	30-inch Sewer 5' to 7' deep	1994	16,200	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	5,382	10,818	409,050	822,150	1,231,200	1,215,000
381	30-inch Sewer 7' to 8' deep	1994	173,082	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	57,505	115,577	4,370,321	8,783,912	13,154,322	12,981,150
381	30-inch Sewer 9' to 11' deep	1994	88,040	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	22,606	45,434	1,716,010	3,453,030	5,171,040	5,103,000
381	30-inch PVC Sewer 11' to 13' deep	1994	27,720	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	9,210	18,510	669,930	1,406,790	2,106,720	2,079,000
381	30-inch DIP Encase, Stream Xing	1994	49,650	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	16,496	33,154	1,253,663	2,519,738	3,773,400	3,723,750
381	30-inch sewer connections	1994	3,500	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	1,163	2,337	88,375	177,625	266,000	262,500
381	Miscellaneous Concrete	1994	2,000	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	664	1,336	50,500	101,500	152,000	150,000
381	5-foot Manholes, 5'-0" or less depth	1994	1,500	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	488	1,002	37,875	76,125	114,000	112,500
381	Extra Depth Manholes over 5'-0"	1994	42,500	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	14,120	28,380	1,073,125	2,156,875	3,230,000	3,187,500
381	PADOT Highway Crossing	1994	7,500	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	2,492	5,008	169,375	380,625	570,000	562,500
381	Grout Road Bore (C.O. No. 1)	1994	12,000	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	3,987	8,013	305,000	609,000	912,000	900,000
381	Expository Excavations	1995	4,800	R3.0	75	25.25	34 R3.0034		0.6766	50.75	76	0.33224	1,595	3,205	121,200	243,600	364,800	360,000
381	Special Backfill	1995	200	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	64	136	4,850	10,420	15,270	15,000
381	Blumhouse Demobilization	1995	18,973	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	6,026	12,947	460,980	988,483	1,446,573	1,422,960
381	Blumhouse Demobilization	1995	13,000	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	4,129	8,871	315,250	677,300	992,550	975,000
381	Change Order 1	1995	9,770	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	3,103	6,667	236,916	509,003	745,919	732,730
381	Change Order 1	1995	1,505	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	478	1,027	36,466	78,411	114,875	114,807
381	8-12 Ft. Deep	1995	134,884	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	42,778	91,906	3,296,087	7,017,036	10,283,123	10,101,300
381	8-12 Ft. Deep	1995	49,880	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	15,779	33,901	1,204,740	2,588,328	3,793,068	3,726,000
381	Manholes	1995	87,620	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	21,477	46,143	1,639,785	3,523,002	5,162,787	5,071,500
381	Concrete Encasement	1995	720	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	229	491	17,460	37,512	54,000	54,000
381	Concrete Thrust Blocks	1995	4,138	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	1,314	2,624	100,347	215,590	316,936	310,350
381	Air Testing - Sewers	1995	1,331	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	423	908	30,265	69,319	101,584	99,786
381	Hydrostatic Testing - FM	1995	4,100	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	1,362	2,799	89,425	213,610	310,035	307,500
381	Vacuum Testing - MH	1995	4,652	R3.0	75	24.25	32 R3.0032		0.69469	52.1	76.35	0.31762	1,478	3,175	112,621	242,390	355,211	349,930

**Pennsylvania American Water Company**  
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**Wastewater Collection and Treatment System**  
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**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Disposition lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Eng Avumt	Eng Avumt	Eng Avumt	Eng Avumt	lowa	AUS Input	2019 75- (49)+0.5	Col (49) / (48)	Col (47) & (50)	lowa Condition @ col (51)	Col (48) * (52)	Col (49) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	Col (48) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (46)
Year	Year	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
1996	361 Exploratory Excavation	1996	100	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	31	69	3.325	5.279	7.004	7.500
1996	361 Special Backfill	1996	27,528	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	8,417	19,111	640,028	1,453,203	2,083,229	2,064,000
1996	361 Mobilization/DEMobilization	1996	21,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	6,421	14,579	483,250	1,108,590	1,596,840	1,575,000
1996	361 Blumhouse Pavement Trench Resto	1996	23,072	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	7,055	16,018	536,426	1,217,976	1,754,402	1,730,408
1996	361 0-8 Ft Deep	1996	178,541	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	54,591	123,950	4,151,078	9,425,179	13,576,258	13,390,575
1996	361 8-12 Ft Deep	1996	87,192	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	26,680	60,532	2,027,214	4,602,866	6,630,080	6,539,400
1996	361 12-16 Ft Deep	1996	9,558	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,922	6,636	222,224	504,597	736,790	716,850
1996	361 12" Diameter Bore	1996	7,200	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,201	4,999	167,400	380,088	547,488	540,000
1996	361 15" Diameter Bore	1996	22,475	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	6,872	15,603	522,544	1,186,455	1,708,999	1,685,925
1996	361 Manholes	1996	97,324	R3.0	75	23.25	29	R3.0031	0.7038	52.79	76.04	0.30576	29,758	67,566	2,262,783	5,137,734	7,299,307	7,299,300
1996	361 Concrete Encasement	1996	1,800	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	550	1,250	41,850	95,022	136,872	135,000
1996	361 Concrete Thrust Blocks	1996	400	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	122	278	9,300	21,116	30,416	30,000
1996	361 Air Testing Sewer	1996	6,828	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,088	4,740	158,745	360,437	512,081	512,081
1996	361 Hydrostatic Testing - FM	1996	5,342	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,633	3,708	124,190	281,976	406,166	400,813
1996	361 Vacuum Test Manholes	1996	6,500	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,835	4,165	139,590	316,740	456,240	450,000
1996	361 Internal TV Inspection	1996	7,262	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,220	5,041	168,930	383,335	552,164	544,813
1996	361 Manhole Frames and Covers	1996	12,600	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	3,853	8,747	292,950	665,154	958,104	945,000
1996	361 Inflow Protectors	1996	2,400	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	734	1,666	56,800	126,696	182,496	180,000
1996	361 Exploratory Excavation	1996	1,500	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	459	1,041	34,875	79,185	114,060	112,500
1996	361 Special Backfill	1996	43,828	R3.0	75	23.25	13	R3.0031	0.7038	52.79	76.04	0.30576	13,401	30,427	1,019,012	2,313,705	3,327,718	3,297,138
1996	361 Mobilization/DEMobilization	1996	9,917	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	3,032	6,885	230,590	523,540	754,119	743,805
1996	361 Blumhouse Pavement Trench Resto	1996	12,201	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	3,730	8,470	283,992	644,064	927,728	915,038
1996	361 Field Office	1996	6,500	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,987	4,513	151,125	343,135	494,260	487,500
1996	361 Blumhouse Paving	1996	74,152	R3.0	75	23.25	24	R3.0031	0.7038	52.79	76.04	0.30576	22,673	51,479	1,724,034	3,914,484	5,638,518	5,561,000
1996	361 Job Trailer Time Extension	1996	1,083	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	331	752	25,188	57,190	82,377	81,261
1996	361 0-8 Ft Deep	1996	268,036	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	81,955	186,082	6,231,872	14,149,700	20,381,572	20,102,813
1996	361 8-12 Ft Deep	1996	178,838	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	54,881	124,158	4,157,972	9,440,852	13,598,804	13,412,813
1996	361 12-16 Ft Deep	1996	33,963	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	10,384	23,576	769,628	1,792,860	2,567,369	2,547,188
1996	361 15" Diameter Bore	1996	45,400	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	13,862	31,519	1,055,550	2,396,666	3,452,216	3,405,000
1996	361 Manholes	1996	91,816	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	28,074	63,742	2,134,727	4,846,977	6,981,704	6,886,215
1996	361 Concrete Encasement	1996	5,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,529	3,471	116,250	263,950	380,200	375,000
1996	361 Concrete Thrust Blocks	1996	2,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	61	139	4,650	10,558	15,208	15,000
1996	361 Air Testing Sewer	1996	4,525	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,384	3,142	105,216	238,866	344,111	339,000
1996	361 Hydrostatic Testing-FM	1996	1,151	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	352	798	26,749	60,735	87,484	86,288
1996	361 Vacuum Test Manholes	1996	4,450	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,381	3,089	103,463	234,916	338,378	333,750
1996	361 Internal TV Inspection	1996	7,898	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,354	5,344	178,969	406,356	577,520	577,520
1996	361 Manhole Frames and Covers	1996	23,140	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	7,075	16,065	530,505	1,221,561	1,759,566	1,735,500
1996	361 Inflow Protectors	1996	1,200	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	367	833	27,900	63,348	90,000	90,000
1996	361 Manhole Ring Adjustment	1996	3,250	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	984	2,258	75,583	171,568	247,130	243,750
1996	361 Exploratory Excavations	1996	800	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	264	548	19,400	44,666	61,080	60,000
1996	361 Special Backfill	1996	857	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	272	585	20,790	46,666	65,456	64,298
1996	361 Mobilization/DEMobilization	1996	85,000	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	29,988	68,002	2,061,250	4,428,500	6,496,750	6,375,000
1996	361 Blumhouse Pavement Trench Resto	1996	19,200	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	6,088	13,102	465,600	1,000,320	1,465,920	1,440,000
1996	361 Furnish and Install (B) signs to locat	1996	900	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	286	614	21,805	46,890	68,500	67,500
1996	361 Dig up Bore Pit then backfilled it in	1996	1,740	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	553	1,187	42,196	90,557	132,854	130,505
1996	361 a- 0-8 Ft Deep	1996	341,470	R3.0	75	24.25	32	R3.0032	0.69468	52.1	76.35	0.31762	108,458	233,012	8,260,645	17,790,562	26,071,227	25,610,243

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

Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
AUS Input	Eng Assumt	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
Act	Descrip	Year	Original Cost	Iowa	Normal Life	age	AgeP	IowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
361	b. 8-12 Ft. Deep	1995	139,050	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	44,165	94,885	3,371,583	7,244,505	10,616,088	10,428,750
361	16" Diameter Steel Casing Boring	1995	132,300	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	42,021	90,279	3,208,275	6,892,830	10,101,105	9,922,500
361	Manholes	1995	39,452	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	31,588	67,864	2,411,706	5,181,439	7,593,145	7,458,885
361	Concrete Encasement	1995	37,050	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	11,768	25,282	868,463	1,930,305	2,828,788	2,778,750
361	Concrete Thrust Blocks	1995	3,960	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	1,258	2,702	96,030	206,316	302,348	297,000
361	Air Testing - Sewers	1995	1,881	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	587	1,294	45,617	88,007	143,624	141,085
361	Hydrostatic Testing - FM	1995	2,711	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	881	1,850	65,730	141,217	206,947	203,288
361	Vacuum Testing - MH	1995	102	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	32	70	2,474	5,314	7,788	7,650
361	Internal TV Inspection Sewers	1995	8,711	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	2,787	5,944	211,245	453,851	665,096	653,336
361	Manholes Frame & Covers	1995	25,250	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	8,020	17,230	612,313	1,315,525	1,927,088	1,893,750
361	Inflow Protectors	1995	1,200	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	381	819	29,100	62,520	91,620	80,000
361	Special Backfill	1996	4,086	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,249	2,837	95,000	215,760	310,669	308,450
361	Air Testing Sewer	1996	2,208	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	675	1,533	51,345	116,561	167,927	165,630
361	Bluminous Pavement	1996	16,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	4,892	11,108	372,000	844,640	1,218,640	1,200,000
361	Bluminous Pavement Trench Restor	1996	11,079	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	3,388	7,692	257,997	584,884	842,481	830,959
361	0-8 Ft Deep	1996	315,169	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	96,389	218,803	7,327,772	16,637,772	23,965,451	23,637,675
361	8-12 Ft Deep	1996	161,973	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	48,525	112,448	3,765,926	8,550,555	12,316,427	12,147,975
361	12 - 16 Ft Deep	1996	54,985	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	16,812	38,173	1,278,491	2,902,658	4,181,659	4,123,875
361	Over 16 Ft Deep	1996	39,480	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	12,071	27,409	917,910	2,084,149	3,002,059	2,961,000
361	16" Diameter Bore	1996	9,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	2,752	6,248	209,250	475,110	684,360	675,000
361	18" Diameter Bore	1996	13,500	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	4,128	9,372	313,875	712,665	1,026,540	1,012,500
361	Manholes	1996	86,279	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	29,438	66,841	2,238,490	5,082,576	7,321,067	7,220,936
361	Concrete Encasement	1996	3,000	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	917	2,083	69,370	158,370	228,120	225,000
361	Exploratory Excavation	1996	1,850	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	596	1,354	45,338	102,941	148,278	148,250
361	Vacuum Test Manholes	1996	5,050	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	1,544	3,506	117,413	266,560	384,022	378,750
361	Internal TV Inspection	1996	22,260	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	6,806	15,454	517,545	1,175,105	1,692,650	1,669,500
361	Manhole Frames and Covers	1996	26,500	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	8,103	18,397	610,125	1,398,935	2,015,060	1,987,500
361	Inflow Protectors	1996	840	R3.0	75	23.25	31	R3.0031	0.7038	52.79	76.04	0.30576	257	583	19,530	44,344	63,874	65,000
361	Expiratory Excavations	1996	300	R3.0	75	23.25	31	R3.0032	0.69469	52.1	76.35	0.31762	95	205	7,275	15,630	22,905	22,500
361	Special Backfill	1996	10,631	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	3,377	7,254	257,797	553,865	811,662	797,310
361	Bluminous Pavement	1996	3,000	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	953	2,047	72,750	156,300	229,050	229,000
361	Bluminous Pavement Trench Restor	1996	2,280	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	724	1,559	55,290	118,788	174,078	171,000
361	8-12 Ft Deep	1996	20,016	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	6,367	13,659	468,348	1,042,834	1,528,222	1,501,200
361	12-16 Ft Deep	1996	54,483	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	17,305	37,213	1,321,213	2,838,564	4,159,777	4,086,225
361	16 Ft Diameter Boring	1996	46,942	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	14,910	32,032	1,138,344	2,445,678	3,584,022	3,520,650
361	18 Ft Diameter Boring	1996	5,100	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	1,620	3,480	123,675	265,710	389,385	382,500
361	Manholes	1996	18,000	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	5,717	12,283	438,500	937,800	1,374,300	1,350,000
361	Concrete Encasement	1996	57,505	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	18,265	39,240	1,394,487	2,995,900	4,390,376	4,312,845
361	Air Testing - Sewers	1996	270	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	222	478	16,975	36,670	53,445	53,500
361	Hydrostatic Testing - FM	1996	2,562	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	86	184	6,548	14,067	20,615	20,250
361	Vacuum Testing - MH	1996	3,641	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	797	1,711	60,820	130,689	181,490	181,104
361	Internal TV Inspection Sewers	1996	5,800	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	855	1,837	65,261	140,253	205,534	201,900
361	Manholes Frame & Covers	1996	1,200	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	1156	2,484	88,282	199,208	277,948	277,038
361	Inflow Protectors	1996	1,200	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	1,842	3,558	140,650	302,180	442,830	435,000

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC wid Age	OC wid Rem Life	OC wid Total Life	Normal Service Life (NSL)
Acct	Descrpt	Year	Eng Acctmt	lowa	AUS Input	age	Col (49) / (48)	lowaLookup	lowa Condition	Col (48) / (52)	Col (48) / (53)	Theo%	Col (48) / (55)	Net Book	Col (48) / (48)	Col (48) / (53)	Col (48) / (54)	Col (48) / (48)
361	18" PVC Sewer Pipe	2001	72,569	R3.0	75	18.25	24	R3.0024	0.76851	57.64	75.89	0.24048	17,451	55,117	1,324,372	4,182,839	5,507,211	5,442,625
361	24" PVC Sewer Pipe	2001	123,107	R3.0	75	18.25	24	R3.0024	0.76851	57.64	75.89	0.24048	29,505	93,502	2,246,703	7,095,887	9,342,590	9,233,025
361	30" PVC Sewer Pipe	2001	76,456	R3.0	75	18.25	24	R3.0024	0.76851	57.64	75.89	0.24048	18,388	58,070	1,395,321	4,406,919	5,802,240	5,734,194
361	Mianholes	2007	21,600	R3.0	75	18.25	24	R3.0024	0.76851	57.64	75.89	0.24048	5,194	16,406	394,200	1,245,024	1,639,224	1,620,000
361	Northwest Project	2007	500	R3.0	75	12.25	16	R3.0016	0.8443	63.32	75.57	0.1621	81	419	6,125	31,660	37,785	37,500
361	Sewer line replacement (Hospital)	2013	25,496	R3.0	75	6.25	8	R3.0008	0.9216	69.12	75.37	0.08292	2,114	23,382	159,352	1,762,306	1,921,658	1,912,224
361	Sewer line replacement (Park Ave)	2013	7,975	R3.0	75	6.25	8	R3.0008	0.9216	69.12	75.37	0.08292	1,428	6,544	107,654	1,190,563	1,298,217	1,291,844
361	Sewer line extension (Birch and Elk)	2013	14,801	R3.0	75	6.25	8	R3.0008	0.9216	69.12	75.37	0.08292	661	13,140	48,943	551,218	601,081	598,110
361	Sewer Line Shady Point	1988	10,503	R3.0	75	21.25	28	R3.0028	0.73133	54.85	76.1	0.27924	2,808	7,692	314,512	811,810	1,126,322	1,110,941
361	Sewer Line exten	1989	36,578	R3.0	75	17.25	23	R3.0023	0.77768	58.54	75.78	0.26179	2,008	34,570	212,686	583,337	796,022	797,725
361	Holman St -Sanitary Sewer Pli	2002	7,500	R3.0	75	10.25	22	R3.0022	0.78729	59.05	75.3	0.2158	1,019	6,481	63,952	2,133,931	2,704,893	2,743,313
361	Highland Ave. Sewer Line	2003	5,568	R3.0	75	18.25	22	R3.0022	0.78729	59.05	75.3	0.2158	837	4,731	44,875	564,750	620,481	620,481
361	North Frisky Street Project	2009	28,820	R3.0	75	10.25	14	R3.0014	0.8655	64.76	75.01	0.13665	761	27,059	121,675	360,610	417,631	417,631
361	Wilson Run Project	2012	10,819	R3.0	75	3.25	10	R3.0010	0.90216	67.66	74.91	0.08676	2,799	26,021	206,670	1,996,725	2,196,395	2,196,395
361	Sewer Manhole	2016	5,937,426	R3.0	75	3.25	4	R3.0004	0.96069	72.05	75.3	0.04316	467	5,470	35,162	779,522	814,684	814,684
													2,008,756	3,577,670	156,082,271	274,022,488	430,104,758	419,056,947
363	6" PVC Service Sewer	2004	860	R3.0	55	15.25	28	R3.0028	0.73133	40.22	55.47	0.27492	181	479	10,065	26,545	36,610	36,300
363	8" x 6" PVC Wye	2004	25	R3.0	55	15.25	28	R3.0028	0.73133	40.22	55.47	0.27492	7	18	381	1,006	1,387	1,375
363	Service Connections	1995	3,225	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	1,381	1,844	76,206	104,393	182,600	177,375
363	6" Diameter Service Sewer	1996	6,600	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	9,468	12,639	536,083	715,587	1,251,670	1,215,688
363	Sewer Connections	1996	22,107	R3.0	55	23.25	42	R3.0042	0.60563	33.32	56.57	0.411	2,713	3,887	153,450	219,912	373,362	363,000
363	6" Diameter Service Sewer	1996	29,507	R3.0	55	23.25	42	R3.0042	0.60563	33.32	56.57	0.411	12,127	17,380	886,038	983,173	1,669,211	1,622,865
363	Service Connections	1996	5,700	R3.0	55	23.25	42	R3.0042	0.60563	33.32	56.57	0.411	3,357	4,798	132,525	189,924	313,500	313,500
363	6" Diameter Service Sewer	1996	70,965	R3.0	55	23.25	42	R3.0042	0.60563	33.32	56.57	0.411	29,687	41,798	1,646,938	2,364,554	3,003,075	3,003,075
363	Service Connections	1995	1,925	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	824	1,101	46,981	108,984	105,075	105,075
363	6" Diameter Service Sewer	1996	4,440	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	1,865	2,549	89,268	117,905	159,360	159,360
363	Sewer Connections	1996	38,150	R3.0	55	23.25	42	R3.0042	0.60563	33.32	56.57	0.411	11,825	16,615	672,938	898,268	1,571,905	1,571,905
363	6" Diameter Service Sewer	1996	2,080	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	2,815	3,730	147,841	251,171	344,200	344,200
363	Service Connections	1995	7,476	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	1,169	1,586	64,488	120,416	166,250	166,250
363	6" Diameter Service Sewer	1995	216,610	R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	891	1,189	50,440	67,330	114,000	114,000
363	Services to Customers	1995		R3.0	55	24.25	44	R3.0044	0.58658	32.37	56.62	0.42829	3,022	4,274	181,293	241,998	417,291	417,291
													90,872	127,736	5,141,753	7,227,461	12,369,214	12,023,923
364	Greyline S/LT 5.0 Flow Meter - Kinzu	2016	2,651	R3.0	35	3.25	9	R3.0009	0.91167	31.92	35.17	0.06241	245	2,406	8,616	84,621	93,236	92,766
364	Flowmeters (2)	1996	9,125	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61748	5,694	3,492	21,156	131,491	343,648	319,375
364	Flowmeters (2)	1998	9,854	R3.0	35	21.25	61	R3.0061	0.44974	15.74	36.99	0.57537	6,881	4,193	209,388	155,095	364,482	344,874
364	3 Pan Chart recorder	2011	3,692	R3.0	35	8.25	24	R3.0024	0.79851	26.9	35.15	0.23471	867	825	30,459	69,315	129,220	129,220
364	Flow Measuring Devices		25,322	R3.0	35								12,065	12,919	460,619	470,521	931,140	886,255
371	Allegheeny Power	1995	22,044	R3.0	35	24.25	69	R3.0069	0.38682	13.64	37.89	0.64001	14,108	7,936	534,568	300,881	835,248	771,541
371	2 Flanged Check Valve Levers - Rt 6	2015	5,078	R3.0	35	4.25	12	R3.0012	0.86279	30.9	35.15	0.12091	614	4,464	21,562	156,914	178,496	177,734
371	Pump Rebuild - West Kane Pump St	2015	4,136	R3.0	35	4.25	12	R3.0012	0.86279	30.9	35.15	0.12091	500	3,636	17,577	127,793	145,370	144,750

Pennsylvania American Water Company  
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 Investor-Owned Utility  
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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Acct	Descrip	Year	Eng Assmt	lowa	AUS Input	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	Calculation
AUS Input	Eng Assmt	Year	Eng Assmt	AUS Input	AUS Input	2019 75- (49)+0.5	Col (49) / (48)	Col (47) & (50)	Lookup lowa Condition @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) / (55)	Col (46) / (56)	Col (48) * (49)	Col (48) * (53)	Col (48) * (54)	Calculation
371	Rebuild Pump	2015	772	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	93	679	3.282	23.862	27.144	27.028
371	Amp Soft Start - Wilson Run	2015	3,439	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	416	3,023	14.615	106,260	120,876	120,360
371	IntraLink LC150 Lift Components W/	2016	7,413	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	685	6,728	24,092	236,622	260,715	259,464
371	Pump Station	2004	96,500	R3.0	35	15.25	44	R3.0044	0.58658	20.6	35.65	0.42538	41,900	56,600	1,502,125	2,029,100	3,531,225	3,447,900
371	Charge Order No. 1	1996	(21,000)	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	(12,985)	(8,035)	(486,250)	(302,610)	(790,860)	(735,000)
371	Charge Order No. 2	1996	1,872	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,156	716	43,524	26,976	70,500	65,520
371	Charge Order No. 3	1996	6,600	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	4,075	2,525	153,450	95,106	248,556	231,000
371	Charge Order No. 4	1996	1,833	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,132	701	42,617	26,414	69,031	64,155
371	Charge Order No. 5	1996	2,090	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,291	800	48,662	30,123	78,224	73,164
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46,500	28,620	75,320	70,000
371	Clear and Grub	1996	800	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	494	306	16,900	11,528	30,128	28,000
371	Grade and Seed	1996	1,530	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	945	595	35,573	22,047	57,620	53,550
371	Access Road and Parking Area	1996	3,350	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	2,068	1,282	77,888	46,274	126,161	117,250
371	Chain Link Fence	1996	4,400	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	2,716	1,694	102,300	83,404	165,704	154,000
371	Electrical	1996	9,656	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	5,961	3,695	224,502	139,143	363,645	337,960
371	Prest Structures Complete	1996	29,283	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	18,078	11,205	690,630	421,968	1,102,788	1,024,905
371	Trash Basket	1996	1,200	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	741	459	27,900	17,292	45,192	42,000
371	Sewage Pumps and Controls	1996	44,865	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	27,772	17,213	1,045,901	648,234	1,694,135	1,574,475
371	Piping Complete	1996	13,622	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	8,410	5,212	316,712	196,293	513,005	476,770
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46,500	28,620	75,320	70,000
371	Clear and Grub	1996	1,200	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	741	459	27,900	17,292	45,192	42,000
371	Grade and Seed	1996	1,655	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,022	633	36,479	23,646	62,327	57,925
371	Access Road and Parking Area	1996	5,900	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	3,642	2,258	137,175	85,019	222,194	206,500
371	Chain Link Fence	1996	4,575	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	2,824	1,751	100,389	65,926	172,395	160,125
371	Electrical	1996	9,660	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	5,964	3,696	224,595	139,201	363,796	338,100
371	Prest Structures Complete	1996	27,306	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	16,859	10,449	634,911	393,508	1,028,419	955,780
371	Trash Basket	1996	1,200	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	741	459	27,900	17,292	45,192	42,000
371	Sewage Pumps and Controls	1996	45,062	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	27,820	17,242	1,047,692	649,343	1,697,035	1,577,170
371	Piping Complete	1996	13,775	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	8,504	5,271	320,269	198,498	518,767	482,125
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46,500	28,620	75,320	70,000
371	Clear and Grub	1996	1,200	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	741	459	27,900	17,292	45,192	42,000
371	Grade and Seed	1996	2,390	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,476	914	55,568	34,440	90,007	83,650
371	Access Road and Parking Area	1996	5,800	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	3,591	2,219	134,560	83,578	218,208	203,000
371	Chain Link Fence	1996	3,750	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	2,315	1,435	87,188	54,038	141,225	131,250
371	Electrical	1996	9,660	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	5,964	3,696	224,595	139,201	363,796	338,100
371	Prest Structures Complete	1996	33,999	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	20,805	12,884	783,502	485,603	1,269,104	1,179,465
371	Comminutor	1996	15,688	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	9,684	6,002	364,700	226,035	590,735	548,010
371	Sewage Pumps and Controls	1996	45,002	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	27,783	17,219	1,046,297	648,479	1,694,775	1,575,070
371	Piping Complete	1996	14,180	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	8,754	5,426	329,685	204,334	534,019	496,300
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46,500	28,620	75,320	70,000
371	Clear and Grub	1996	1,200	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	741	459	27,900	17,292	45,192	42,000
371	Grade and Seed	1996	2,856	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	1,640	1,016	61,752	38,273	100,025	92,960
371	Access Road and Parking Area	1996	3,630	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	2,241	1,389	84,398	52,308	136,705	127,050

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**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Disposition lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Acc't	Eng Acctm't	Year	Eng Acctm't	lowa	AUS Input	2019 75- (49)+0.5	Col (49) / (48)	lowa-lookup	lowa Condition @ col (51)	Col (48) / (52)	Col (48) + (53)	Col (53) / (54)	Col (46) / (56)	Col (46) / (56)	Col (46) / (48)	Col (46) / (53)	Col (46) / (54)	Col (46) / (46)
	Descrip't		Original Cost		Normal Life	age	AgeP	lowa-lookup	Iowa Condition	Rem Life	Total Life	TheoP%	Theo Reserve	Net Book	OC vtd Age	OC vtd Rem Life	OC vtd Total Life	OC vtd Normal Life
371	Chain Link Fence	1996	3,400	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	2,099	1,301	79.050	48.994	128.044	119.000
371	Electrical	1996	9,740	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	6,013	3,727	225.455	140.353	386.808	340.800
371	Precast Structures Complete	1996	31,969	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	19,737	12,232	743.279	460.673	1,203.853	1,118.915
371	Trash Basket	1996	1,445	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	892	553	33.998	20.822	54.419	50.575
371	Sewage Pumps and Controls	1996	43,160	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	26,648	16,514	37.666	621.996	1,625.406	1,516.600
371	Piping Complete	1996	9,240	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	5,705	3,536	214.830	133.148	347.978	323.400
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46.500	28.820	75.320	70.000
371	Clear and Grub	1996	800	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	484	306	16.900	11.528	30.128	28.000
371	Grade and Seed	1996	1,450	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	895	555	33.713	20.895	54.607	50.750
371	Access Road and Parking Area	1996	2,750	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	1,698	1,052	37.666	39.628	103.695	96.250
371	Chain Link Fence	1996	3,575	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	2,207	1,368	83.119	51.516	134.635	125.125
371	Electrical	1996	9,660	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	5,984	3,676	224.595	139.201	363.768	338.100
371	Precast Structures Complete	1996	24,060	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	14,854	9,206	559.395	346.705	906.100	842.100
371	Trash Basket	1996	1,445	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	892	553	33.998	20.822	54.419	50.575
371	Sewage Pumps and Controls	1996	44,210	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	27,294	16,916	1,027.883	637.066	1,664.949	1,547.350
371	Piping Complete	1996	10,265	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	6,350	3,935	239.126	148.207	387.333	359.975
371	Mobilization, Bonds, and Ins	1996	2,000	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	1,235	765	46.500	28.820	75.320	70.000
371	Clear and Grub	1996	1,200	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	741	469	27.900	17.292	45.192	42.000
371	Grade and Seed	1996	3,155	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	1,948	1,207	73.354	45.464	118.817	110.425
371	Access Road and Parking Area	1996	4,850	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	2,984	1,856	112.763	69.869	182.651	169.750
371	Chain Link Fence	1996	3,400	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	2,099	1,301	79.050	48.994	128.044	119.000
371	Electrical	1996	9,792	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	6,045	3,747	227.864	141.103	368.767	342.720
371	Precast Structures Complete	1996	29,965	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	18,499	11,466	696.686	431.796	1,128.482	1,048.720
371	Comm'nutor	1996	15,686	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	9,684	6,002	384.700	226.035	590.735	548.010
371	Sewage Pumps and Controls	1996	44,910	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	27,726	17,184	1,044.158	647.153	1,691.311	1,571.850
371	Piping Complete	1996	14,189	R3.0	35	23.25	66 R3.0066	66 R3.0066	0.41185	14.41	37.66	0.61737	8,760	5,429	329.894	204.463	534.358	486.615
371	Pump Station - Wilson Run (Allied S	2012	3,053	R3.0	35	7.25	21 R3.0021	21 R3.0021	0.79673	27.89	35.14	0.20652	632	2,431	22.294	165.416	107.623	107.194
371	Pump Station - Wilson Run (Allied S	2012	5,238	R3.0	35	7.25	21 R3.0021	21 R3.0021	0.79673	27.89	35.14	0.20652	1,061	4,157	37.973	146.077	164.050	163.316
371	Check Valves - Rigg (Atlantic Easter	2013	4,401	R3.0	35	6.25	16 R3.0016	16 R3.0016	0.62519	28.86	35.13	0.20652	783	3,618	27.509	127.115	154.024	154.082
371	Sludge Pumps	1997	4,453	R3.0	35	22.25	64 R3.0064	64 R3.0064	0.42883	14.94	37.19	0.99629	2,664	1,789	96.078	66.527	165.604	156.853
371	Trombold Equip	2001	26,100	R3.0	35	18.25	52 R3.0052	52 R3.0052	0.52142	18.25	36.5	0.5	13,050	13,050	476.320	476.320	952.641	913.491
371	Trombold Equip	2002	1,483	R3.0	35	17.25	49 R3.0049	49 R3.0049	0.54624	19.12	36.37	0.47429	703	779	25.574	28.347	51.860	51.860
371	Submersible Pump	2004	4,200	R3.0	35	15.25	44 R3.0044	44 R3.0044	0.58658	20.6	35.85	0.42538	1,787	2,413	64.050	86.520	150.570	147.000
371	Vertical Turbine Pump	2008	11,080	R3.0	35	13.25	38 R3.0038	38 R3.0038	0.64088	22.43	35.68	0.37136	4,115	6,965	56.867	248.520	395.273	387.783
371	ABS Pump	2006	4,200	R3.0	35	13.25	38 R3.0038	38 R3.0038	0.64088	22.43	35.68	0.37136	1,590	2,840	66.000	94.206	149.856	147.000
371	Wilson Run Pump (Kappo Associate	2012	9,000	R3.0	35	7.25	21 R3.0021	21 R3.0021	0.79673	27.89	35.14	0.20652	1,857	7,143	65.250	251.010	316.260	315.000
371	Control Unit & Interface Module - Wi	2015	3,894	R3.0	35	4.25	12 R3.0012	12 R3.0012	0.88279	30.9	35.15	0.12091	471	3,423	18.547	120.309	139.857	139.273
371	Horse Power Pump	2015	6,325	R3.0	35	4.25	12 R3.0012	12 R3.0012	0.88279	30.9	35.15	0.12091	765	5,560	26.881	195.443	222.324	221.375
371	Sluice Pump	2015	10,200	R3.0	35	4.25	12 R3.0012	12 R3.0012	0.88279	30.9	35.15	0.12091	1,233	8,967	43.350	315.180	358.330	357.000
371	ABS/Sluice Pump	2015	10,200	R3.0	35	4.25	12 R3.0012	12 R3.0012	0.88279	30.9	35.15	0.12091	1,233	8,967	43.350	315.180	358.330	357.000
371	Pump Station-Jo Road	2002	6,418	R3.0	35	17.25	48 R3.0048	48 R3.0048	0.54624	19.12	36.37	0.47429	3,044	3,374	110.769	122.710	233.619	224.626
371	Wilson Run Pump (Atlantic Easter)	2012	2,282	R3.0	35	7.25	21 R3.0021	21 R3.0021	0.79673	27.89	35.14	0.20652	571	1,811	16.544	63.944	80.188	78.668
371	Wilson Run Pump (Kane Lawn & Ga	2012	1,339	R3.0	35	7.25	21 R3.0021	21 R3.0021	0.79673	27.89	35.14	0.20652	441	1,697	15.905	59.646	75.150	74.851
371	Pumping Equipment		941,801						0.79673	27.89	35.14	0.20652	424,237	19,354,724	15,694,994	35,019,117	32,963,038	

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(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent of New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC wtd Total Life	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75- (45)+0.5	Col (49) / (48)	Col (47) & (50)	Lookup from Curves Life Tables @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (46) * (56)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
380	Pine St WWTP	1968	116,413	R3.0	45	51.25	114 R3.0114	0.145	0.145	6.53	57.78	0.86099	103,257	13,156	5,860,166	750,177	6,726,343	5,238,595
380	Kinzua Rd WWTP	1968	116,413	R3.0	45	51.25	114 R3.0114	0.145	0.145	6.53	57.78	0.86099	103,257	13,156	5,860,166	750,177	6,726,343	5,238,595
380	Membrane Disc	2003	4,517	R3.0	45	16.25	36 R3.0036	0.65869	0.65869	29.64	45.89	0.35411	1,600	2,917	73,401	133,884	207,285	203,285
380	Submersible Pump	2004	2,700	R3.0	45	15.25	34 R3.0034	0.6766	0.6766	30.45	45.7	0.3337	901	1,799	41,175	82,215	123,390	121,500
380	Membrane Discs	2004	3,600	R3.0	45	15.25	34 R3.0034	0.6766	0.6766	30.45	45.7	0.3337	1,201	2,399	54,900	109,620	164,520	162,000
380	Transducer Unit	2009	5,085	R3.0	45	10.25	23 R3.0023	0.77769	0.77769	35.01	45.26	0.22847	1,152	3,933	52,119	178,017	230,136	228,814
380	Fiberglass Specialties (weir plates)st	1995	1,100	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	568	532	26,675	25,003	51,678	49,500
380	Install Temp Chlorine Contact Tank (	1995	6,000	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	3,097	2,903	145,500	136,380	281,880	270,000
380	Remove Clarifier Equipment	1995	1,960	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	1,012	948	47,530	44,551	92,081	86,200
380	Remove Floating Cover, Heat Excha	1995	8,167	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	4,216	3,951	168,050	165,636	383,686	367,515
380	Remove Pumps, Heat Exchanger, Bi	1995	880	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	506	474	23,765	22,275	46,040	44,100
380	Remove Primary Clarifier Equip	1995	1,634	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	843	791	36,625	37,141	76,765	73,530
380	Remove Trickling Filter Equip	1995	1,860	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	1,012	948	47,530	44,551	92,081	86,200
380	Remove Chlorine Contact Equip	1995	4,138	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	2,136	2,002	100,347	94,057	194,403	186,210
380	Mech. Cleaned Bar Screen	1995	42,250	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	21,809	20,441	1,024,563	960,343	1,984,905	1,901,250
380	Circ. Grt Removal Unit	1995	87,160	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	34,677	32,503	1,625,115	1,527,001	3,152,116	3,023,100
380	Sequential Batch Reactors	1995	554,245	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	266,090	268,155	13,440,441	12,597,989	26,038,430	24,941,025
380	Positive Displacement Pumps	1995	27,750	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	14,324	13,626	672,938	630,758	1,303,695	1,246,750
380	Vert. Line shaft Cent. Pumps	1995	35,300	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	18,221	17,079	855,025	802,369	1,657,394	1,566,500
380	Submersible Pumps	1995	15,600	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	8,052	7,548	378,300	354,588	732,888	702,000
380	Grinder Pumps	1995	8,550	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	4,413	4,137	207,338	194,342	401,679	384,750
380	Positive Displacement Blowers	1995	34,800	R3.0	45	24.25	54 R3.0054	0.50513	0.50513	22.73	46.98	0.51618	17,963	16,837	843,900	791,004	1,634,904	1,566,000

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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Dispersion lowe-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75- (45)+0.5	Col (49) / (48)	Col (47) & (50)	lowa Condition @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (52) / (54)	Col (46) * (56)	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	lowa	age	AgeP	lowa+lookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
380	Air Diffuser System	1995	30,235	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	15,607	14,828	733,199	687,242	1,420,440	1,360,575
380	Chlorine System	1995	12,200	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	8,297	5,903	295,850	277,306	573,156	548,000
380	Sampler	1995	4,670	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,411	2,259	113,246	106,149	219,397	210,150
380	Sluice Gates	1995	14,460	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	7,464	6,996	350,655	328,676	679,331	650,700
380	Air Flo Monitoring Equip	1995	12,400	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,401	5,999	300,700	281,852	582,552	558,000
380	Panel PP3	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,625	117,450	112,500
380	Panel PP1	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,625	117,450	112,500
380	Panel PP2	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,625	117,450	112,500
380	Effluent Water Pump Control Pl	1995	15,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	7,743	7,257	363,750	340,950	704,700	675,000
380	Blower Panel	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,085	1,935	97,000	90,920	187,920	180,000
380	Telephone Dialer PL	1995	3,696	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,908	1,788	89,828	84,010	173,638	168,320
380	Chart Recorder	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
380	Magnetic Flowmeter	1995	12,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,194	5,896	291,000	272,760	563,760	540,000
380	Ultrasonic Flowmeter	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,065	1,935	97,000	90,920	187,920	180,000
380	PH Sensor	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,065	1,935	97,000	90,920	187,920	180,000
380	Fiberglass Weirs & Barries (Chlorine)	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,065	1,935	97,000	90,920	187,920	180,000
380	Mechanical Bar Screen Mat	1995	37,700	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	19,460	18,240	914,225	866,921	1,771,146	1,696,500
380	Mechanical Bar Screen Install	1995	6,700	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,458	3,242	162,475	152,291	314,766	301,500
380	Circ Grit Removal Unit Mat	1995	59,205	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	30,560	28,845	1,435,721	1,345,730	2,781,451	2,664,225
380	Circ Grit Removal Unit Install	1995	13,995	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	7,224	6,771	339,379	318,108	657,485	629,775
380	Septage Acceptance Unit - Mat	1995	63,949	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	33,009	30,540	1,550,763	1,453,561	3,004,324	2,877,705
380	Septage Acceptance Unit - Install	1995	10,251	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	5,291	4,960	248,597	233,005	481,592	461,295
380	Sequential Batch Reactor - Mat	1995	492,958	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	254,455	238,503	11,954,232	11,204,935	23,159,167	22,183,110
380	Sequential Batch Reactor - Install	1995	89,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	45,940	43,080	2,156,250	2,022,970	4,181,220	4,005,000
380	Positive Displacement Pump-Mat	1995	73,125	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	37,746	35,379	1,773,281	1,662,131	3,435,413	3,290,625
380	Positive Displacement Pump-Install	1995	12,375	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,388	5,987	300,064	281,284	581,378	556,875

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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Disposition low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowLookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	Normal Service Life (NSL)
Eng Assmnt	Eng Assmnt	Eng Assmnt	Eng Assmnt	lowa	AUS Input	age	AgeP	lowLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Col (46) * (56)	Col (46) * (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (46)
Acct	Descrpt	Year	Original Cost	lowa	Normal Life	age	AgeP	lowLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
	350 Vert. Lineshaft Center Pumps - Mat.	1995	30,200	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	15,589	14,611	732,350	886,446	1,418,796	1,359,000
	350 Vert. Lineshaft Center Pumps - Insta	1995	5,800	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,994	2,806	140,850	131,834	272,484	261,000
	350 Submersible Pump - Mat.	1995	21,824	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	11,265	10,559	529,232	486,060	1,025,292	982,080
	350 Submersible Pump - Install	1995	5,376	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,775	2,601	130,368	122,196	252,564	241,920
	350 Grinder Pumps - Mat.	1995	7,055	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,642	3,413	171,094	160,360	331,444	317,475
	350 Grinder Pumps - Install	1995	4,245	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,191	2,054	102,941	96,489	199,430	191,025
	350 Belt Filter Press - Mat.	1995	162,717	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	83,991	78,726	3,945,887	3,698,557	7,544,445	7,322,265
	350 Belt Filter Press - Install	1995	25,083	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	12,947	12,136	609,263	570,137	1,178,399	1,126,735
	350 Belt Conveyors - Mat.	1995	23,719	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	12,243	11,476	575,166	539,133	1,114,319	1,067,355
	350 Belt Conveyors - Install	1995	5,981	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,087	2,884	145,039	135,948	280,987	269,145
	350 Positive Displacement Blower - Mat.	1995	36,040	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	18,603	17,437	873,970	819,189	1,693,159	1,621,800
	350 Positive Displacement Blower - Insta	1995	6,460	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,335	3,125	156,655	146,836	303,491	290,700
	350 Chemical Dry Feeders - mat.	1995	12,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,452	6,048	303,125	284,125	587,250	562,500
	350 Chemical Dry Feeders - Install	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,825	117,450	112,500
	350 Air Diffusers System - Mat.	1995	23,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	11,872	11,128	557,750	522,790	1,080,540	1,035,000
	350 Air Diffusers System - Install	1995	13,800	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	7,123	6,677	334,650	313,674	648,324	621,000
	350 Polymer Feed System - Mat.	1995	15,200	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	7,846	7,354	369,600	345,496	714,096	684,000
	350 Polymer Feed System - Install	1995	3,800	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,961	1,839	92,150	86,374	178,524	171,000
	350 Chlorination System - Mat.	1995	19,583	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	10,088	9,465	474,403	444,667	919,070	880,335
	350 Chlorination System - Install	1995	4,837	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,497	2,340	117,297	109,945	227,242	217,665
	350 Samplers - Mat.	1995	3,750	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,936	1,814	90,938	85,238	176,175	168,750
	350 Samplers - Install	1995	750	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	387	363	18,188	17,048	35,235	33,750
	350 Sluice Gates - Mat.	1995	11,900	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,143	5,757	288,575	270,487	559,062	535,500
	350 Sluice Gates - Install	1995	1,900	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	981	919	46,075	43,187	89,262	85,500
	350 Panel PP1	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,825	117,450	112,500
	350 Panel PP2	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,825	117,450	112,500

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

Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Costs	Retirement Disposition lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assent	Eng Assent	Eng Assent	AUS Input	AUS Input	2019 75: (45)+0.5	Col (48) / (48)	Col (47) / (50)	Lookup from Col (51)	Col (48) / (52)	Col (46) / (53)	Col (53) / (54)	Col (46) / (55)	Col (46) / (56)	Col (46) / (49)	Col (46) / (53)	Col (46) / (54)	Col (46) / (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
360	Panel PP3	1995	2,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,290	1,210	60,625	56,825	117,450	112,500
360	Effluent Water Pump Control PL	1995	10,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	5,182	4,838	242,500	227,300	469,800	460,000
360	Blower Control PL	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,065	1,935	97,000	90,920	187,920	180,000
360	Line Water Control Panel	1995	2,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,032	968	48,500	45,460	93,960	90,000
360	WAS Remote Panel	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
360	Telephone Dialer	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
360	Chart Recorder	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
360	Magnetic Flowmeter	1995	9,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	4,646	4,354	218,250	204,370	422,620	405,000
360	Ultrasonic Flowmeter	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,085	1,935	97,000	90,920	187,920	180,000
360	PH Sensor	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
360	Hand Scanner	1995	186	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	96	80	4,228	4,228	8,370	8,370
360	Vacuum Truck	1995	143,700	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	75,724	70,978	3,557,475	3,334,491	6,891,968	6,001,500
360	Air Smoke Machine	1999	1,609	R3.0	45	20.25	45	R3.0045	0.58001	26.1	46.35	0.43689	790	1,019	36,634	47,217	83,850	81,408
360	BNR Inc.	2001	39,180	R3.0	45	18.25	41	R3.0041	0.67453	27.65	45.9	0.3976	16,578	23,602	715,035	1,063,327	1,798,362	1,763,100
360	U.S. Filter	2002	69,590	R3.0	45	17.25	38	R3.0038	0.64098	28.84	46.09	0.37427	26,042	43,538	1,200,255	2,006,687	3,206,942	3,131,100
360	Grit Concentrator	2013	4,247	R3.0	45	6.25	14	R3.0014	0.8635	38.86	45.11	0.13855	588	3,659	26,544	165,038	191,562	191,115
360	(2) Gas Chlorinators	2014	5,384	R3.0	45	5.25	12	R3.0012	0.88279	39.73	44.98	0.11672	828	4,755	28,264	213,893	242,157	242,265
360	Actuator	2016	4,323	R3.0	45	3.25	7	R3.0007	0.93135	41.91	45.16	0.07197	311	4,012	14,049	181,168	195,217	194,525
360	Pitsa Grit 250GPM Concentrator	2016	4,247	R3.0	45	3.25	7	R3.0007	0.93135	41.91	45.16	0.07197	306	3,941	13,803	177,992	191,795	191,115
360	Actuator	2017	4,574	R3.0	45	2.25	5	R3.0005	0.9509	42.79	45.04	0.04966	229	4,345	10,292	195,721	206,013	205,830
360	Controller	2017	2,357	R3.0	45	2.25	5	R3.0005	0.9509	42.79	45.04	0.04966	118	2,239	5,303	100,860	106,164	106,070
360	Pine Street Plant (Allied Systems)	2015	54,466	R3.0	45	4.25	9	R3.0009	0.91187	41.03	45.28	0.09386	5,112	49,353	231,478	2,234,720	2,466,198	2,450,948
360	Pine Street Plant (SE Dyne)	2015	1,807	R3.0	45	4.25	9	R3.0009	0.91187	41.03	45.28	0.09386	170	1,637	7,678	74,136	81,816	81,310
360	Pine Street Plant (SE Dyne)	2015	12,945	R3.0	45	4.25	9	R3.0009	0.91187	41.03	45.28	0.09386	1,215	11,730	55,016	531,133	586,150	582,525
360	Pine Street Plant (SE Dyne)	2015	447	R3.0	45	4.25	9	R3.0009	0.91187	41.03	45.28	0.09386	42	405	1,898	16,326	20,225	20,100
360	WWTP Decolor. Proj.	2002	17,723	R3.0	45	17.25	38	R3.0038	0.64098	28.84	46.09	0.37427	6,633	11,090	305,728	511,141	816,869	797,551
360	8" valve - Pine St. Plant	2004	3,333	R3.0	45	15.25	34	R3.0034	0.6766	30.45	45.7	0.3337	1,112	2,221	50,824	101,481	152,305	149,972
360	Air Line Project	2012	55,284	R3.0	45	7.25	16	R3.0016	0.8443	37.69	45.24	0.16026	8,661	46,433	400,885	2,100,638	2,501,523	2,488,252
360	Actuator & Interface Cards	2016	13,324	R3.0	45	3.25	7	R3.0007	0.93135	41.91	45.16	0.07197	959	12,365	43,304	558,419	601,723	599,591
360	Root Blower (Pine St. WWTP)	2018	9,500	R3.0	45	1.25	3	R3.0003	0.9705	43.87	44.92	0.02783	337	8,263	37,195	381,820	382,500	382,500
360	Area Velocity Analyzer and Logger (I	2018	4,173	R3.0	45	1.25	3	R3.0003	0.9705	43.87	44.92	0.02783	116	4,057	16,231	182,231	187,448	187,781
360	Area Velocity Probe and Apparatus	2018	1,730	R3.0	45	1.25	3	R3.0003	0.9705	43.87	44.92	0.02783	48	1,681	7,528	77,660	78,528	78,528
360	Wastewater and Disposal Equipment		3,003,589										1,460,849	74,620,333	88,593,318	143,159,650		135,161,490

**Pennsylvania American Water Company**  
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**Determination of the Depreciated Original Cost.**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date (49)-(48)	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	2019 75 (49)-(48)	Col (49)/(48)	Col (47),(51)	Lookup lowa Col (52) on (51)	Col (48)/(52)	Col (48)/(53)	Col (53)/(54)	Col (46)/(55)	Col (46)/(56)	Col (46)/(48)	Col (46)/(53)	Col (46)/(54)	Col (46)/(48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowaCondition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC Wtd Age	OC Wtd Rem Life	OC Wtd Total Life	OC Wtd Normal Life
381	Lever & Weight Swing Check Valve	2016	3,780	R3.0	45	3.25	7	R3.0007	0.93135	41.91	45.16	0.07197	272	3,508	12,284	158,413	170,697	170,092
381	Manholes/Vaults	1995	28,600	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	14,753	13,837	683,550	650,078	1,343,628	1,287,000
381	Manholes	1995	24,750	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	12,775	11,975	600,168	562,568	1,162,755	1,113,750
381	Gas Piping	1995	4,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,065	1,935	97,000	90,920	187,920	180,000
381	Wall Sleeves	1995	23,625	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	12,195	11,430	572,906	536,996	1,109,903	1,063,125
381	1/2" PVC Pipe & Figs	1995	280	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	145	135	6,790	6,364	13,154	12,600
381	1" PVC Pipe & Figs	1995	360	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	186	174	8,730	8,183	16,913	16,200
381	1 1/2" PVC Pipe & Figs	1995	3,080	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,590	1,490	74,990	70,008	144,698	138,600
381	2" PVC Pipe & Figs	1995	2,800	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,445	1,355	67,900	63,644	131,544	126,000
381	3" PVC Pipe & Figs	1995	480	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	248	232	11,640	10,910	22,550	21,600
381	6" PVC Pipe & Figs	1995	11,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	5,936	5,564	278,675	261,395	540,270	517,500
381	24" PVC Pipe & Figs	1995	10,400	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	5,368	5,032	252,200	236,392	488,592	468,000
381	6" DI Pipe & Figs	1995	80,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	41,294	38,706	1,940,000	1,818,400	3,758,400	3,600,000
381	8" DI Pipe & Figs	1995	8,580	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	4,429	4,151	208,065	195,023	403,088	386,100
381	14" DI Pipe & Figs	1995	860	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	454	426	21,340	20,002	41,342	39,600
381	16" DI Pipe & Figs	1995	6,120	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,159	2,961	148,410	139,108	287,518	275,400
381	24" DI Pipe & Figs	1995	69,120	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	35,678	33,442	1,676,160	1,571,098	3,247,258	3,110,400
381	3" DI Process Pipe & Figs	1995	310	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	160	150	7,516	7,046	14,564	13,950
381	4" DI Process Pipe & Figs	1995	5,375	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,774	2,601	130,344	122,174	252,518	241,875
381	6" DI Process Pipe & Figs	1995	19,890	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	10,267	9,623	482,333	452,100	934,432	895,050
381	8" DI Process Pipe & Figs	1995	275	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	142	133	6,669	6,251	12,920	12,375
381	12" DI Process Pipe & Figs	1995	134	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	69	65	3,250	3,046	6,295	6,030
381	14" DI Process Pipe & Figs	1995	29,750	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	15,356	14,394	721,438	676,218	1,397,655	1,336,750
381	16" DI Process Pipe & Figs	1995	5,320	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,746	2,574	129,010	120,924	249,934	239,400
381	24" DI Process Pipe & Figs	1995	4,900	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,529	2,371	118,625	111,377	230,202	220,500
381	1/2" Copper Tube & Figs	1995	300	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	155	145	7,275	6,819	14,094	13,500

**Pennsylvania American Water Company**  
 Borough of Kane Authority  
 Wastewater Collection and Treatment System  
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**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion lowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmnt	Eng Assmnt	Eng Assmnt	AUS Input	AUS Input	2019 75 / [(49)+(5)]	Col (49) / (48)	Col (47) & (50)	Lookup into Curve Life Tables @ col (51)	Col (48) / (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) - (56)	Col (46) - (49)	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
381	3/4" Copper Tube & Flgs	1995	6,080	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,138	2,942	147,440	138,188	285,638	273,600
381	1" Copper Tube & Flgs	1995	1,520	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	785	735	36,860	34,550	71,410	68,400
381	2" Copper Tube & Flgs	1995	4,800	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,478	2,322	116,400	109,104	225,504	216,000
381	2 1/2" Copper Tube & Flgs	1995	11,160	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	5,761	5,399	270,630	253,667	524,297	502,200
381	12" Valves	1995	182	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	94	88	4,414	4,137	8,550	8,190
381	3/4" Valves	1995	1,350	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	697	653	32,738	30,886	63,423	60,750
381	1" Valves	1995	475	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	245	230	11,519	10,797	22,316	21,375
381	2" Valves	1995	573	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	296	277	13,895	13,024	26,920	25,785
381	3" Valves	1995	460	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	237	223	11,155	10,456	21,611	20,700
381	4" Valves	1995	25,545	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	13,186	12,359	618,466	580,638	1,200,104	1,149,525
381	6" Valves	1995	57,330	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	29,593	27,737	1,390,253	1,303,111	2,693,363	2,579,850
381	8" Valves	1995	3,323	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,715	1,608	80,593	75,532	156,115	149,535
381	16" Valves	1995	6,400	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	3,304	3,086	155,200	145,472	300,672	288,000
381	24" Valves	1995	59,150	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	30,532	28,618	1,434,398	1,344,460	2,778,867	2,681,750
381	Valves Boxes	1995	5,880	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,880	2,700	135,315	128,833	262,148	251,100
381	Mud Valves	1995	1,970	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,017	963	47,773	44,778	92,551	88,650
381	Yard Hydrants	1995	9,405	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	4,855	4,550	228,071	213,776	441,847	423,225
381	House Reels	1995	5,670	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,927	2,743	137,498	128,879	266,377	255,150
381	Relief Valves	1995	3,000	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,549	1,451	72,750	68,190	140,940	135,000
381	Telescopic Valves	1995	3,850	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,987	1,863	93,363	87,511	180,873	173,250
381	Stop Gates	1995	4,200	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	2,169	2,032	101,850	96,496	197,316	189,000
381	Gauges	1995	1,122	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	579	543	27,209	25,503	52,712	50,480
381	Backflow Preventers	1995	2,780	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	1,425	1,335	66,930	62,735	129,665	124,200
381	Interior Process Piping - Mat.	1995	37,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	19,357	18,143	909,375	852,375	1,761,750	1,687,500
381	Interior Process Piping - Install	1995	12,500	R3.0	45	24.25	54	R3.0054	0.50513	22.73	46.98	0.51618	6,452	6,048	303,125	284,125	587,250	562,500
381	CSO Modification	1999	11,996	R3.0	45	20.25	45	R3.0045	0.69001	26.1	46.35	0.43689	5,241	6,755	242,922	313,089	559,826	539,826
381	Pipe St. - Combined Sewer Overflow	2003	418,387	R3.0	45	16.25	36	R3.0036	0.65966	29.84	45.89	0.35411	148,155	270,232	6,798,783	12,400,980	19,199,763	18,827,389

Pennsylvania American Water Company  
 Borough of Kane Authority  
 Wastewater Collection and Treatment System  
 Investor-Owned Utility  
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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion lowtype	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Assmt	Eng Assmt	Eng Assmt	AUS Input	AUS Input	2019 75- (45)+(49)	Col (49)/(48)	Col (47),(50)	lowa Lookup @ col (51)	Col (48)/(52)	Col (46)+(53)	Col (53)/(54)	Col (48)/(56)	Col (48)/(56)	Col (48)/(49)	Col (48)/(53)	Col (48)/(54)	Col (48)/(48)
Acct	Descrip	Year	Original Cost	lowa	Normal Life	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life
381	WM/TP eliptream	2002	18,789	R3.0	45	17.25	38	R3.0038	0.64088	28.84	46.09	0.37427	7,025	11,744	323,767	541,301	865,068	844,610
381	CSO Bypass - Weir install	2004	35,244	R3.0	45	15.25	34	R3.0034	0.6706	30.45	45.7	0.3337	11,093	22,150	506,969	1,072,277	1,519,246	1,495,976
381	CSO Bypass - Weir install	2004	900	R3.0	45	15.25	34	R3.0034	0.6706	30.45	45.7	0.3337	200	400	400	18,270	27,420	27,000
			1,093,510							485,170			485,170	606,339	22,607,175	28,235,403	50,842,578	49,207,933
389	2 Control Panels	2003	580	R3.0	45	16.25	36	R3.0036	0.65966	29.64	45.88	0.35411	205	375	9,425	17,191	26,616	26,100
	Other Plant and Misc Equipment		580							205			205		9,425	17,191	26,616	26,100
390	Safety Can Cabinet - 45 Gallon	2016	2,142	R3.0	12	3.25	27	R3.0027	0.74058	8.89	12.14	0.28771	573	1,568	6,891	19,041	26,003	25,703
390	Computer	1992	1,721	R3.0	12	27.25	0		0	0	27.25	1	1,721	46,889	-	-	20,649	20,649
390	Billing Package	1993	1,200	R3.0	12	26.25	0		0	0	26.25	1	1,200	31,500	-	-	14,400	14,400
390	Kane Borough Computer	2012	400	R3.0	12	7.25	60	R3.0080	0.45749	5.49	12.74	0.59907	228	172	2,900	2,196	5,096	4,800
390	Printer	2003	6,666	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	6,276	390	108,325	6,733	115,058	79,994
390	Billing Software	2003	491	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	463	29	8,125	496	8,481	5,896
390	Computer Equip	2003	5,000	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	4,707	293	81,250	5,050	86,300	60,000
390	Delinquent Billing Software	2005	1,828	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	1,533	95	26,457	1,644	28,101	19,537
390	Crystal Reports Software	2004	205	R3.0	12	14.25	119	R3.0119	0.12854	1.54	15.79	0.92247	2,707	283	42,750	4,620	47,370	36,000
390	Plant software	2011	6,887	R3.0	12	15.25	127	R3.0127	0.16540	1.37	16.52	0.83212	186	16	3,128	260	3,387	2,460
390	Software & Computer (Integrated Co	2012	5,302	R3.0	12	8.25	69	R3.0069	0.38982	4.68	12.83	0.63805	4,394	2,483	56,620	32,253	89,053	82,648
	Office Furniture and Equipment		34,942						0.45749	5.49	12.74	0.59907	21,009	7,634	453,402	101,381	554,782	415,708
391	1998 Ford F150 - Zook	1995	20,539	R3.0	10	24.25	243	R3.0243	0	0	24.25	1	20,539	-	499,061	-	499,061	205,386
391	2016 Ford F350	2016	31,699	R3.0	10	3.25	33	R3.0033	0.68963	6.86	10.11	0.32148	10,187	21,502	102,998	217,385	320,373	316,887
391	Transportation Equipment		52,227							6.86			10,187	21,502	601,049	217,385	819,434	522,273
392	Crane, Rear Bumber, & Aluminum B	2017	10,000	R3.0	35	2.25	6	R3.0006	0.94112	32.84	35.19	0.06394	639	9,361	22,500	329,400	351,900	350,000
	Stores Equipment		10,000							639			639	9,361	22,500	329,400	351,900	350,000
393	Trash Pumps	1988	5,788	R3.0	35	21.25	61	R3.0081	0.44974	15.74	36.99	0.57448	3,325	2,463	122,993	91,102	214,094	202,577
393	Electric Motor	1989	3,378	R3.0	35	20.25	58	R3.0058	0.47316	16.56	36.81	0.55012	1,858	1,520	88,401	56,937	124,339	118,225
393	Electric Pump	1989	3,967	R3.0	35	20.25	58	R3.0058	0.47316	16.56	36.81	0.55012	2,182	1,785	80,324	65,987	146,011	138,831
393	Glass Washing Machine	1999	4,555	R3.0	35	20.25	58	R3.0058	0.47316	16.56	36.81	0.55012	2,506	2,049	92,243	75,434	167,677	159,432
393	Rebuilt Pump	2002	4,970	R3.0	35	17.25	49	R3.0049	0.54624	19.12	36.37	0.47429	2,357	2,613	85,733	95,026	180,759	173,950
393	Rebuilt Pump	2002	2,515	R3.0	35	17.25	49	R3.0049	0.54624	19.12	36.37	0.47429	1,193	1,322	43,379	48,082	91,461	88,016
393	Pump	2003	2,757	R3.0	35	16.25	46	R3.0046	0.57715	20	36.25	0.44828	1,236	1,521	44,798	55,137	99,937	96,490
393	Pump	2003	2,757	R3.0	35	16.25	46	R3.0046	0.57715	20	36.25	0.44828	1,236	1,521	44,798	55,137	99,937	96,490

Pennsylvania American Water Company  
 Borough of Kane Authority  
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Determination of the Depreciated Original Cost

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Account	Description	Placement Year	Original Cost	Retirement Dispersion low-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	lowa Lookup	lowa Condition Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC wtd Rem Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
AUS Input	Eng Asset	Eng Asset	Eng Asset	AUS Input	AUS Input	2019.75 / (49) * 5	Col (49) / (48)	Col (47) * (50)	Lookup from Curves Life Tables @ col (51)	Col (48) * (52)	Col (46) * (53)	Col (53) / (54)	Col (46) * (55)	Col (46) * (56)	OC wtd Age	Col (46) * (53)	Col (46) * (54)	Col (46) * (48)
Acct	Descrip	Year	Original Cost	lowa	lowa	age	AgeP	lowaLookup	lowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Total Life	OC wtd Total Life	OC wtd Normal Life
393	Boiler	2006	7,783	R3.0	35	13.25	38	R3.0038	0.64088	22.43	35.68	0.37136	2,890	4,893	103,125	174,573	277,697	272,405
393	Boiler - Pine St Treatment Plant	2009	6,497	R3.0	35	10.25	29	R3.0029	0.72212	25.27	35.52	0.28857	1,586	3,911	56,344	138,909	195,253	192,395
393	Rebulet Pump	2015	4,990	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	603	4,367	21,208	154,191	175,359	174,650
393	Pump - East Kane Pond Lift Station	2015	4,739	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	573	4,195	20,142	146,442	166,584	165,873
393	Electric Actuator	2015	4,398	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	532	3,868	18,892	135,901	154,593	153,933
393	2 Sensors	2015	2,191	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	265	1,926	9,312	67,702	77,014	76,685
393	2 Sensors	2015	1,995	R3.0	35	4.25	12	R3.0012	0.88279	30.9	35.15	0.12091	241	1,754	8,479	61,646	70,124	69,825
393	LMI Chemical Feed Pump	2016	1,089	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	100	983	3,519	34,559	38,077	37,893
393	Volute Aqua Cl OW 4"	2016	3,132	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	289	2,842	10,178	99,966	110,144	109,612
393	Hydrant Meter	2004	894	R3.0	35	15.25	44	R3.0044	0.56858	20.6	35.85	0.42538	380	514	13,655	15,418	32,053	31,294
393	Circuit Board	2004	621	R3.0	35	15.25	44	R3.0044	0.56858	20.6	35.85	0.42538	284	357	9,477	12,802	22,279	21,751
393	Trinity Boiler - Kircusa Plant (Allied)	2013	6,242	R3.0	35	6.25	18	R3.0018	0.82519	28.88	35.13	0.17791	1,111	5,131	39,013	180,269	219,281	218,470
393	ABS Pump	2016	3,400	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	314	3,088	11,050	108,528	119,578	119,000
393	Actuator	2016	4,323	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	399	3,923	14,048	137,978	152,026	151,291
393	Tools, Shop, and Garage Equipment	2016	81,974	R3.0	35	3.25	9	R3.0009	0.91187	31.92	35.17	0.09241	25,442	56,532	920,892	2,013,428	2,834,318	2,869,088
394	Ion Meters - Fisher (2)	1995	2,319	R3.0	20	24.25	121	R3.0121	0.12255	2.45	26.7	0.90824	2,107	213	56,245	5,682	61,927	46,388
394	Rain Gauge	2003	3,481	R3.0	20	16.25	81	R3.0081	0.30773	6.15	22.4	0.72545	2,525	956	56,566	21,408	77,975	69,620
394	Mechanical Oven	2003	1,229	R3.0	20	16.25	81	R3.0081	0.30773	6.15	22.4	0.72545	892	338	19,978	7,561	27,539	24,588
394	Laboratory Equipment	2003	7,030	R3.0	20	16.25	81	R3.0081	0.30773	6.15	22.4	0.72545	5,524	1,506	132,789	34,852	167,441	140,596
395	Plow for Pickup Truck	2014	4,065	R3.0	15	5.25	35	R3.0035	0.66761	10.01	15.26	0.34404	1,369	2,666	21,341	40,691	62,032	60,975
395	Power Operated Equipment	2014	4,065	R3.0	15	5.25	35	R3.0035	0.66761	10.01	15.26	0.34404	1,369	2,666	21,341	40,691	62,032	60,975
396	50 XM 1000 Converter	2016	1,955	R3.0	12	3.25	27	R3.0027	0.74058	8.88	12.14	0.28771	523	1,432	6,354	17,380	23,734	23,460
396	Cellular Alarm Communicator	2016	2,642	R3.0	12	3.25	27	R3.0027	0.74058	8.88	12.14	0.28771	707	1,935	8,697	23,487	32,074	31,704
396	Network Cables & Parts	2003	640	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	803	37	10,400	11,046	11,046	646
396	Network Cable Installation	2003	210	R3.0	12	16.25	135	R3.0135	0.08441	1.01	17.26	0.94148	186	12	3,413	212	3,625	2,520
396	Pagers	1996	932	R3.0	12	23.25	194	R3.0194	0	0	23.25	1	632	21,691	21,691	21,691	11,180	
396	Communications System	2011	3,937	R3.0	12	8.25	69	R3.0069	0.38982	4.68	12.83	0.63805	2,550	1,447	32,975	18,706	51,681	47,963
396	Communications Equipment	2011	10,376	0	12	8.25	69	R3.0069	0.38982	4.68	12.83	0.63805	5,513	4,853	83,388	60,432	143,820	124,507
397	Sink and Table	1988	1,305	R3.0	20	21.25	106	R3.0106	0.17527	3.51	24.76	0.85824	1,120	185	27,731	4,581	32,312	26,100
397	Specialties (signs, fire extinguishers)	1995	1,569	R3.0	20	24.25	121	R3.0121	0.12255	2.45	26.7	0.90824	1,452	147	38,776	3,918	42,693	31,980

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

**Determination of the Depreciated Original Cost**

(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
Account	Description	Placement Year	Original Costs	Retirement Dispersion Iowa-type	Normal Service Life (NSL)	Age at September 30, 2019 Appraisal Date	Age as % of NSL	Iowa Lookup	Iowa Condition Percent of Percent New	Normal Remaining Life	Total Life Expectancy	Theoretical Reserve Percent	Theoretical Reserve	Depreciated Original Cost	OC Weighted Age	OC Weighted Normal Remaining Life	OC Weighted Total Life Expectancy	Normal Service Life (NSL)	
Input	Input	Input	Input	Input	Input	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	
AUS Input	Eng Assumt	Eng Assumt	Eng Assumt	AUS Input	AUS Input	(Age)/(5)	Col (49) / (48)	Col (47) & (50)	Lookup Iowa Condition @ col (51)	Col (48) * (52)	Col (48) * (53)	Col (53) / (54)	Col (48) * (55)	Col (48) * (56)	Col (48) * (49)	Col (48) * (53)	Col (48) * (54)	Col (48) * (48)	
Acct	Descrip	Year	Original Cost	Iowa	Normal Life	age	AgeP	IowaLookup	Iowa Condition	Rem Life	Total Life	Theo%	Theo Reserve	Net Book	OC wtd Age	OC wtd Rem Life	OC wtd Total Life	OC wtd Normal Life	
397	3 Infrared Heaters & Installation	2004	4,052	R3.0	20	15.25	76	R3.0076	0.34089	6.81	22.06	0.8913	2,801	1,251	61,787	27,581	89,378	81,032	
397	Miscellaneous Equipment		6,856										5,373	1,562	128,284	35,090	164,383	139,112	
			21,023,527										8,862,044	12,070,455	514,985,627	716,528,112	1,230,717,723	1,201,233,238	
371	Galati On Lot 537	2001	52,571	R3.0	35	18.25	52	R3.0052	0.52142	18.25	36.5	0.5	26,286	26,286	959,422	959,422	1,918,844	1,839,897	
371	Grinder pumps (Trombold)	1996	124,216	R3.0	35	23.25	66	R3.0066	0.41185	14.41	37.66	0.61737	76,897	47,529	2,888,022	1,789,953	4,677,975	4,347,560	
371	Grinder Pumps - 5	2003	16,900	R3.0	35	16.25	46	R3.0046	0.5715	20	36.25	0.44828	7,576	9,324	274,625	338,000	612,625	591,500	
371	Grinder Pumps - 2	2003	6,850	R3.0	35	16.25	46	R3.0046	0.5715	20	36.25	0.44828	3,120	3,840	113,100	138,200	252,300	243,600	
385	Backwith Loader (partial)	1997	15,000	R3.0	15	22.25	148	R3.0148	0.05099	0.76	23.01	0.96697	14,505	495	333,750	11,400	345,150	225,000	
381	Service Laterals from curb to house	1995	-	R3.0	75	24.25	32	R3.0032	0.69469	52.1	76.35	0.31762	128,173	87,474	4,568,919	3,237,974	7,806,893	7,247,647	
	Excluded Assets		215,647																

**Pennsylvania American Water Company**  
**Borough of Kane Authority's Wastewater System**  
**Appraisal Work Papers**  
**As of September 30, 2019**

**Income Approach**

**AUS Consultants**  
**Suite 201**  
**8555 West Forest Home Avenue**  
**Greenfield, Wisconsin 53228**  
**Office Telephone: 414-529-5755**  
**J. Weinert's Cell: 414-698-8371**  
**J. Weinert's E-Mail:**

**Pennsylvania American Water Company**  
**Borough of Kane Authority**  
**Wastewater Collection and Treatment System**  
**Potential Purchaser: Investor-Owned Utility**  
**As of September 30, 2019**  
**Discounted Cash Flow Analysis**

Discount Rate: Capitalization Rate:	7.92% 6.31%	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Period	Age	Revenues	O&M Expenses	Tax Depreciation	Cash Flow from Operations	Taxable Income before State & Federal Taxes	State and Federal Taxes @ 28.89%	Capital Expenditures	Change in Working Capital	Net Cash Flows	Period Present Worth Factor (PW)	PW of Cashflow	Accumulated PW of Cashflows		
		(3)	(4)	(5)	(6)-(4)	(6)-(5)	(7) *28.89%	(9)	(10)	(3)-(4)-(9)-(10)	(11)	(11)*(12)	Sum (13)		
1	0.5	1,448,318	767,855	705,514	680,463	(25,051)	(7,237)	134,475	71	553,154	0.963	532,687	532,687		
2	1.5	1,824,881	786,682	709,470	1,038,199	328,729	94,970	135,398	1,884	805,947	0.892	718,905	1,251,592		
3	2.5	1,843,130	805,989	713,494	1,037,141	323,647	93,502	136,329	91	807,219	0.827	667,570	1,919,162		
4	3.5	1,861,561	825,790	717,586	1,035,771	318,185	91,924	137,267	92	806,488	0.766	617,770	2,536,932		
5	4.5	2,252,489	846,099	721,747	1,406,390	684,643	197,793	138,214	1,955	1,068,428	0.710	758,384	3,295,516		
6	5.5	2,275,014	866,928	725,980	1,408,086	682,106	197,060	139,171	1,112	1,071,743	0.658	705,207	4,000,723		
7	6.5	2,297,764	888,291	730,199	1,409,473	679,274	196,242	139,790	1,14	1,073,327	0.609	653,656	4,654,379		
8	7.5	2,320,742	910,203	734,624	1,410,539	675,915	195,272	140,790	1,15	1,074,372	0.565	607,020	5,261,399		
9	8.5	2,692,061	932,678	739,125	1,759,383	1,020,258	294,753	141,778	1,856	1,320,996	0.523	690,881	5,952,280		
10	9.5	2,718,982	955,732	743,701	1,763,250	1,019,549	294,548	142,784	1,35	1,325,783	0.485	643,005	6,595,285		
11	10.5	2,746,172	979,378	748,355	1,766,794	1,018,439	294,227	143,800	1,35	1,328,632	0.449	596,556	7,191,841		
12	11.5	3,048,251	1,003,636	753,087	2,044,615	1,291,528	373,123	144,824	1,511	1,525,157	0.416	634,465	7,826,306		
13	12.5	3,078,734	1,028,518	756,642	2,050,216	1,293,574	373,713	145,858	1,53	1,530,492	0.386	590,770	8,417,076		
14	13.5	3,109,521	1,054,043	761,517	2,055,478	1,293,961	373,825	146,899	1,53	1,534,601	0.357	547,853	8,964,929		
15	14.5	3,451,568	1,080,227	766,472	2,371,341	1,604,869	463,647	147,952	1,710	1,758,032	0.331	581,909	9,546,838		
16	15.5	3,451,568	1,107,089	771,392	2,344,479	1,573,087	454,465	149,011	-	1,741,003	0.307	534,488	10,081,326		
17	16.5	3,451,568	1,134,646	776,512	2,316,922	1,540,410	445,024	150,082	-	1,721,816	0.284	488,996	10,570,322		
18	17.5	3,658,662	1,162,919	781,717	2,495,743	1,714,036	495,182	151,161	1,036	1,848,364	0.263	486,120	11,056,442		
19	18.5	3,658,662	1,191,925	787,006	2,466,737	1,679,731	485,274	152,249	-	1,829,214	0.244	446,328	11,502,770		
20 and beyond	19.5	3,658,662	1,221,683	792,382	2,436,979	1,644,597	475,124	153,347	-	1,808,508	0.226	414,328	11,917,098		
			19,550,311					2,871,169							17,980,846

Age  
 PW(Age) = 1/(1+Discount Rate)<sup>Age</sup>  
 PW to Perpetuity = 1/Capitalization Rate

PW<sub>(Grand Total)</sub> = PW to Perpetuity \* PW Factor<sub>(19.5)</sub>

3.582

**Pennsylvania American Water Company**  
 Borough of Kane Authority  
**Wastewater Collection and Treatment System**  
**Potential Purchaser: Investor-Owned Utility**  
**As of September 30, 2019**  
**Calculated Rates of Return on Rate Base and Equity**  
 (Years 1 through 20)

Period	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Age																	
Revenues																	
O&M Expenses																	
Book Depreciation																	
Rate-making Interest Expense																	
Book Taxable Income (Current + Deferred)																	
State and Federal Taxes @ 28.85%																	
Net Operating Income																	
Net (Equity) Income																	
Net Plant																	
Working Capital																	
Accumulated Deferred Income Taxes (ADIT)																	
Rate-Base																	
Return on Rate-Base																	
Net Equity																	
Return on Equity																	
1	0.5	1,488,318	767,855	614,848	234,426	(168,811)	(168,811)	(7)*28.85%	(7)-181(6)	(9) - (6)	17,079,593	7,241	(26,194)	17,060,640	0.67%	11,996,334	(10)/(16)
2	1.5	1,824,881	786,682	605,830	226,611	205,758	59,443	59,443	372,926	146,315	16,609,161	9,125	(56,135)	16,562,151	2.25%	11,972,903	1.22%
3	2.5	1,843,130	805,989	595,116	219,058	222,967	64,415	377,610	377,610	158,552	16,150,374	9,216	(90,334)	16,069,256	2.35%	11,967,367	1.32%
4	3.5	1,861,561	825,790	587,724	211,756	236,791	68,264	379,783	379,783	168,027	15,699,917	9,308	(127,851)	15,581,374	2.44%	11,976,775	1.40%
5	4.5	2,252,889	846,099	582,813	204,697	618,880	178,794	644,783	644,783	168,027	15,235,318	11,263	(167,989)	15,098,592	4.27%	12,263,530	3.59%
6	5.5	2,275,014	866,528	578,198	197,874	632,014	182,589	647,299	647,299	168,027	14,816,291	11,375	(210,683)	14,616,983	4.43%	12,564,735	3.58%
7	6.5	2,297,764	888,291	574,814	191,278	643,381	185,873	648,786	648,786	168,027	14,381,172	11,489	(255,574)	14,137,087	4.59%	12,878,963	3.55%
8	7.5	2,320,742	910,203	566,062	184,902	659,575	190,551	653,926	653,926	168,027	13,955,795	11,604	(304,271)	13,663,128	4.79%	13,209,483	3.55%
9	8.5	2,692,051	932,678	564,480	178,739	1,016,164	293,570	901,333	901,333	168,027	13,532,997	13,460	(354,726)	13,191,731	6.89%	13,798,190	5.24%
10	9.5	2,718,982	955,732	554,231	172,781	1,036,239	299,369	909,651	909,651	168,027	13,121,454	13,595	(409,464)	12,725,585	7.15%	14,405,635	5.12%
11	10.5	2,746,172	979,378	549,432	167,021	1,050,341	309,444	913,918	913,918	168,027	12,715,227	13,730	(466,933)	12,262,524	7.45%	15,027,423	4.97%
12	11.5	3,048,251	1,003,636	541,141	161,454	1,342,020	387,710	1,115,764	954,310	168,027	12,319,314	15,241	(528,165)	11,806,390	9.45%	15,860,794	6.02%
13	12.5	3,078,734	1,028,518	535,477	156,072	1,358,667	392,519	1,122,220	966,148	168,027	11,929,599	15,394	(592,060)	11,352,933	9.88%	16,710,034	5.78%
14	13.5	3,109,521	1,054,043	525,301	150,870	1,379,307	398,482	1,131,695	980,825	168,027	11,551,100	15,547	(660,303)	10,906,344	10.38%	17,577,848	5.58%
15	14.5	3,451,568	1,080,227	522,089	145,841	1,703,411	492,116	1,357,136	1,211,295	168,027	11,176,866	17,257	(730,906)	10,463,217	12.97%	18,679,899	6.48%
16	15.5	3,451,568	1,107,089	512,612	140,980	1,690,887	488,497	1,343,370	1,202,390	168,027	10,813,168	17,257	(805,667)	10,024,758	13.40%	19,776,686	6.08%
17	16.5	3,451,568	1,134,646	508,621	136,280	1,672,021	483,047	1,325,254	1,188,974	168,027	10,454,532	17,257	(883,061)	9,588,728	13.82%	20,863,577	5.70%
18	17.5	3,658,662	1,162,919	496,779	131,737	1,667,227	539,442	1,459,522	1,327,785	168,027	10,108,817	18,293	(965,380)	9,161,730	15.93%	22,092,683	6.01%
19	18.5	3,658,662	1,191,925	490,434	127,346	1,848,957	534,164	1,442,139	1,442,139	168,027	9,770,534	18,293	(1,051,060)	8,737,767	16.50%	23,312,086	5.64%
20	19.5	3,658,662	1,221,683	480,968	123,101	1,832,909	529,527	1,426,483	1,426,483	168,027	9,442,814	18,293	(1,141,027)	8,320,080	17.15%	24,533,257	5.31%

2,134,075.95

Deferred Tax

**Pennsylvania American Water Company**  
**Borough of Kane Authority's Wastewater System**  
**Appraisal Work Papers**  
**As of September 30, 2019**

**Income Approach**

**Discounted Cash Flow Analysis**  
**Private Rate Regulated Wastewater System**  
**Period 1 through 19 and 20 to perpetuity**

**AUS Consultants**  
**Suite 201**  
**8555 West Forest Home Avenue**  
**Greenfield, Wisconsin 53228**  
**Office Telephone: 414-529-5755**  
**J. Weinert's Cell: 414-698-8371**  
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Pennsylvania American Water Company  
 Borough of Kane Authority  
 Wastewater Collection and Treatment System  
 Potential Purchaser: Investor-Owned Utility  
 As of September 30, 2019

	1	2	3	4	5	6	7	8	9
<b>Income Statement</b>									
Revenues									
Annual Revenue Growth rate									
Subscriber Growth Rate (Annually)									
Periodic Subscriber Growth									
Growth									
Rate Case Activities									
Periodic Rate Case (years)									
Required Rate Increase									
Proposed Rate Increase									
Total Revenue Adjustments									
Base and Forecast									
Operating Expenses									
Administration- Personnel									
Administration- Pensional Rate of Change									
Utilities - Supplies- Office Expenses									
Utilities - Supplies+ Office Expenses Rate of Change									
Operating Expense									
Operating Expense Rate of Change									
System Maintenance									
System Maintenance Rate of Change									
Property Taxes									
Begin Plant									
PT Rate: % of beginning net plant									
Book Depreciation (based on Beginning Year Property Plant & Equipment)									
Total Operating Expenses									
Cost of Operation as % of Revenues (Calculation)									
Operating Expenses less Depreciation									
Operating Income									
Nonoperating Revenues (Expenses)									
Interest Income									
Interest Exp as % of Debt									
Total nonoperating revenues (expenses)									
Income (loss) before State and Federal Taxes									
State and Federal Taxes									
State and Federal Tax Rate									
Income After Taxes									
Income After Taxes plus Interest									
Earnings before Interest, Taxes, Depreciation, & Amortization									
Income (loss) before State and Federal Taxes									
Book Depreciation									
Tax Depreciation									
Difference Tax over Book Depreciation									
Income Adjusted for Tax Depreciation									
Income Tax Rate									
Income Taxes									
Income After Tax									
Deferred Income Taxes									
Accumulated Deferred Income Taxes									
Income After Taxes (Book Depreciation) Plus Deferred Taxes									
Plus Interest									

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

	1	2	3	4	5	6	7	8	9
After Tax Income Debt Free	140,578	402,867	411,809	417,300	684,921	689,953	693,677	702,623	951,788
1.5									
Base									
16 & beyond									
Periods: 6-15									
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
28,680	2.00%								
<b>Balance Statement</b>									
Assets									
Current Assets									
Current Asset Balance	17,559,966.00	17,657,019.00	17,754,810.00	17,853,346.00	17,952,633.00	18,052,681.00	18,153,498.00	18,256,278.00	18,359,864.00
CA as % of Revenues	134,475.00	135,398.00	136,329.00	137,267.00	138,214.00	139,171.00	139,790.00	140,780.00	141,778.00
<b>Balance Statement</b>									
Property Plant & Equipment									
Total PP&E									
Begin Balance	17,559,966.00								
Additions									
Retirements									
End Balance	17,657,019.00	17,754,810.00	17,853,346.00	17,952,633.00	18,052,681.00	18,153,498.00	18,256,278.00	18,359,864.00	18,464,259.00
Book Depreciation of Property, Plant, & Equipment									
Total Book Depreciation									
Begin Balance	(614,847.72)	(577,425.72)	(539,830.36)	(502,971.80)	(467,723.95)	(434,197.79)	(402,306.91)	(372,059.97)	(343,465.34)
Depreciation	37,422.00	37,607.00	37,793.00	37,980.00	38,166.00	38,354.00	38,545.00	38,740.00	38,940.00
Retirements	(577,425.72)	(1,145,649.08)	(1,702,971.80)	(2,252,715.75)	(2,797,363.15)	(3,337,206.91)	(3,875,105.97)	(4,404,069.34)	(4,931,262.02)
End Balance	(614,847.72)	(605,830.36)	(595,115.72)	(587,723.95)	(582,813.40)	(578,197.79)	(574,814.06)	(566,062.37)	(564,479.68)
Net Plant	17,045,118.28	17,149,079.64	17,253,230.28	17,350,912.05	17,449,867.60	17,545,300.21	17,638,483.94	17,729,811.63	17,819,789.32
Begin Balance	17,045,118.28								
End Balance	17,045,118.28	17,149,079.64	17,253,230.28	17,350,912.05	17,449,867.60	17,545,300.21	17,638,483.94	17,729,811.63	17,819,789.32
<b>Total Assets</b>									
Tax Depreciation of Property, Plant, & Equipment									
Total MACRS Depreciation									
Begin Balance	(705,514.15)	(709,470.21)	(713,493.80)	(717,585.68)	(721,747.40)	(725,979.80)	(730,198.95)	(734,624.23)	(739,124.95)
Depreciation	37,422.00	37,607.00	37,793.00	37,980.00	38,166.00	38,354.00	38,545.00	38,740.00	38,940.00
Retirements	(668,092.15)	(671,863.21)	(675,700.80)	(679,605.68)	(683,581.40)	(687,625.80)	(691,738.95)	(695,910.23)	(700,141.95)
End Balance	(668,092.15)	(671,863.21)	(675,700.80)	(679,605.68)	(683,581.40)	(687,625.80)	(691,738.95)	(695,910.23)	(700,141.95)
Net Plant	16,377,026.13	16,477,216.43	16,577,529.48	16,677,306.37	16,776,286.20	16,874,674.41	16,972,745.99	17,070,891.40	17,169,647.37
Begin Balance	16,377,026.13								
End Balance	16,377,026.13	16,477,216.43	16,577,529.48	16,677,306.37	16,776,286.20	16,874,674.41	16,972,745.99	17,070,891.40	17,169,647.37
Tax Book									
Begin Balance	(705,514.15)	(709,470.21)	(713,493.80)	(717,585.68)	(721,747.40)	(725,979.80)	(730,198.95)	(734,624.23)	(739,124.95)
Book	(614,847.72)	(605,830.36)	(595,115.72)	(587,723.95)	(582,813.40)	(578,197.79)	(574,814.06)	(566,062.37)	(564,479.68)
End Balance	(90,666.43)	(103,639.85)	(118,378.08)	(129,861.73)	(138,934.00)	(147,782.04)	(155,384.89)	(162,561.86)	(170,645.27)
<b>Balance Statement</b>									
Liabilities									
Current Liabilities									
Current Liabilities	21,510	21,225	21,647	22,923	33,787	34,125	34,466	34,811	40,381
CL as % of Revenues	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
1.50%									
1.50%									

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

	1.5	2	3	4	5	6	7	8	9
<b>Noncurrent Liabilities</b>									
Long Term Debt, Notes payable, net of current portion	5,267,990.00	5,092,390.00	4,922,644.00	4,758,556.00	4,599,937.00	4,446,606.00	4,298,398.00	4,155,106.00	4,016,602.00
Additional Debt									
Debt Repayment		(175,600)	(164,088)	(158,619)	(153,311)	(148,220)	(143,780)	(138,504)	(133,887)
Debt Repayment years	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
End Long Term Debt, Notes payable, net of current portion	5,092,390.00	4,922,644.00	4,758,556.00	4,599,937.00	4,446,606.00	4,298,398.00	4,155,106.00	4,016,602.00	3,882,715.00
Total noncurrent liabilities									
Deferred Tax Liabilities									
Begin Balance	26,194	26,194	56,135	90,334	127,851	167,969	210,683	255,574	304,271
Additions to Deferred Asset									
Total Deferred Tax Liability	26,194	26,194	56,135	90,334	127,851	167,969	210,683	255,574	304,271
Total Liabilities	5,140,309.00	5,006,152.00	4,876,537.00	4,755,711.00	4,648,382.00	4,543,194.00	4,445,146.00	4,355,684.00	4,277,822.00
<b>Equity</b>									
Proportion of Capital									
Beginning Equity Capital	12,291,976	11,996,334	11,972,903	11,967,367	11,976,775	12,263,530	12,564,735	12,878,963	13,209,483
Additions to Equity (Retained Earnings)	(129,642)	(21,431)	(5,636)	9,408	286,755	301,205	314,238	336,510	588,707
Deductions from Equity	0	0	0	0	0	0	0	0	0
Ending Equity Capital	11,996,334	11,972,903	11,967,367	11,976,775	12,263,530	12,564,735	12,878,963	13,209,483	13,798,190
Operating Income	65,615	432,369	442,025	448,047	823,577	829,888	814,659	844,477	1,194,903
Return On Equity	0.55%	3.61%	3.69%	3.74%	6.72%	6.60%	6.48%	6.38%	6.66%
Total Liabilities & Stockholders Equity	17,136,643	16,979,055	16,841,904	16,732,486	16,911,912	17,107,929	17,334,109	17,565,167	18,016,012
Assets less Liabilities & Stockholders Equity	(28,084)	(333,396)	(656,667)	(995,338)	(1,611,544)	(2,246,138)	(2,896,982)	(3,562,957)	(4,489,174)
<b>Capital Expenditures and Changes in Working Capital</b>									
Capital Expenditures	134,475.00	135,398.00	136,329.00	137,267.00	138,214.00	139,171.00	139,790.00	140,790.00	141,776.00
Changes to Working Capital									
Current Assets	28,966	36,498	36,863	37,231	45,050	45,500	45,955	46,415	53,841
Current Liabilities	21,510	23,725	27,647	27,923	33,787	34,125	34,466	34,811	40,381
Working Capital	7,170	7,241	9,216	9,308	11,263	11,375	11,489	11,604	13,460
Changes to Working Capital	71	1,884	91	92	1,955	112	114	115	1,856
<b>CASH FLOW</b>									
Income from Operations	114,384	372,926	377,610	379,783	644,783	647,299	648,786	653,926	901,133
Non Cash Expense (depreciation)	614,848	605,830	595,116	587,724	582,813	578,198	574,814	566,062	564,480
Capital Expenditures	134,475	135,398	136,329	137,267	138,214	139,171	139,790	140,790	141,776
Change in Working Capital	71	1,884	91	92	1,955	112	114	115	1,856
Net Cash Flows	594,686	841,474	836,306	840,146	1,087,427	1,086,214	1,083,986	1,079,093	1,322,179
Period	0.5	1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5
PW Factor	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%
Discount Rate with growth	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%
Discount Rate without growth									
Period Present Worth Factor (PW)	0.951	0.887	0.819	0.758	0.698	0.645	0.595	0.55	0.507
PW of Cashflow	571,493	746,387	694,935	627,582	759,024	700,608	644,799	591,501	670,345
Accumulated PW of Cashflows	571,493	1,317,880	2,002,815	2,630,407	3,389,431	4,090,039	4,734,838	5,328,339	5,998,684
<b>CASH FLOW</b>									
Income from Operations	(184,514)	71,616	74,373	75,682	341,290	344,337	347,014	349,159	598,404
Depreciation	(705,514)	(709,470)	(713,494)	(717,586)	(721,747)	(725,960)	(730,199)	(734,624)	(739,125)
Capital Expenditures	134,475	135,398	136,329	137,267	138,214	139,171	139,790	140,790	141,776
Change in Working Capital	71	1,884	91	92	1,955	112	114	115	1,856
Net Cash Flows	386,454	644,804	651,407	655,909	922,868	931,034	937,309	942,888	1,193,895
Period	0.5	1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5
PW Factor	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%
Discount Rate with growth	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%
Discount Rate without growth									
Period Present Worth Factor (PW)	0.951	0.887	0.819	0.758	0.698	0.645	0.595	0.55	0.507
PW of Cashflow	571,493	746,387	694,935	627,582	759,024	700,608	644,799	591,501	670,345
Accumulated PW of Cashflows	571,493	1,317,880	2,002,815	2,630,407	3,389,431	4,090,039	4,734,838	5,328,339	5,998,684

Income Approach

	Base	1	2	3	4	5	6	7	8	9
Discount Rate with growth	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%
Discount Rate without growth	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%
Period Present Worth Factor (PW)	0.961	0.887	0.819	0.756	0.698	0.645	0.595	0.557	0.518	0.485
PW of Cashflow	371,382	571,941	533,535	495,867	644,162	600,517	557,699	518,588	478,305	438,996
Accumulated PW of Cashflows	15,245,002	371,382	943,323	1,476,858	1,972,725	3,217,404	3,775,103	4,233,691	4,692,280	5,150,870
<b>Rate Case Forecasts</b>										
Rate Base										
Plant in Service										
Accumulated Book Depreciation										
Working Capital										
Accumulated Deferred Income Tax										
Rate Base										
Revenues										
CGM Expenses										
Book Depreciation										
Retaining Interest Expense										
Book Income Current (Deferred)										
State & Federal Taxes @ 28.89%										
Net Operating Income										
Income from Operations										
Return on Rate Base										
Required Return										
Authorized Return										
After-tax Net Income										
Taxes										
Pretax Net Income										
Interest Expense										
Operating Income										
Operating Expenses										
Revenue Requirement										
Required Return										
Operating Expenses										
Revenue Requirement										
Proposed Rate Increase										
Rate Increase Scenario										
0% Period 1, No Rate Increases										
afterward Periods 2-21 (Input 2)										
No Rate Increases (Input 2)										
Modest Rate Increases: 6% period 3, 6,										
9, 12, 15, & 18 (Input 4)										
Modest Rate Increases: (Input 4)										
Required Rate Increases: 25% period 2;										
20% period 5; 15% period 9; 10% period										
12; 10% period 15; 6% period 18 (Input										
6)										
Required Rate Increases: (Input 6)										

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

Base	1.5	Periods: 6-15	1.6 & beyond	1	2	3	4	5	6	7	8	9
				0.0%	0.0%	0.0%	7.5%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	Basic	1-5	6-15	16 & beyond	10	11	12	13	14	15	16	17	18
<b>Income Statement</b>													
Revenues													
Annual Revenue Growth rate		0.0%	0.0%	0.0%									
Subscriber Growth Rate (Annually)		0.0%	0.0%	0.0%									
Periodic Subscriber Growth		0.0%	0.0%	0.0%									
Growth		0.0%	0.0%	0.0%									
Period for Periodic Growth		5											
Rate Case Activities													
Periodic Rate Case (years)	Typically 3 years												
Required Rate Increase	Calculated in DCF												
Proposed Rate Increase	Calculated in DCF												
Total Revenue Adjustments	Calculated												
Base and Forecast	1,433,978	2,746,172	3,048,251	3,078,734	3,109,521	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568	3,658,662
Operating Expenses													
Administrations+ Personnel Rate of Change	405,101	503,692	513,766	524,041	534,522	545,212	545,212	545,212	545,212	545,212	545,212	545,212	578,583
Utilities + Supplies+ Office Expenses Rate of Change	2,438	3,032	3,093	3,155	3,218	3,282	3,348	3,415	3,483	3,551	3,619	3,687	4,015
Operating Expense Rate of Change	339,441	469,864	483,960	498,479	513,433	528,836	544,701	561,042	577,873	595,187	612,996	631,360	670,198
System Maintenance Rate of Change	2,168	2,419	2,443	2,467	2,492	2,517	2,542	2,567	2,593	2,619	2,645	2,671	2,953
Property Taxes	17,559,966	18,869,472	18,675,313	18,782,389	18,890,106	18,998,670	19,108,091	19,218,377	19,328,516	19,438,516	19,548,377	19,658,091	19,767,658
Begin Plant	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%
PT Rate, % of beginning net plant													
Book Depreciation (based on Beginning Year Property Plant & Equipment)		549,432	541,141	538,877	535,301	532,089	528,089	523,316	517,804	511,512	504,512	496,779	488,280
Total Operating Expenses	1,509,963	1,528,810	1,544,777	1,563,955	1,579,344	1,602,316	1,621,904	1,642,267	1,663,316	1,684,048	1,705,471	1,727,596	1,750,383
Cost of Operation as % of Revenues (Calculation)	95.5%	95.7%	95.7%	95.8%	96.0%	96.4%	96.9%	97.4%	97.9%	98.4%	98.9%	99.4%	100.0%
Operating Expenses less Depreciation	957,732	979,378	1,003,636	1,028,518	1,054,043	1,080,227	1,107,089	1,134,646	1,162,919	1,191,919	1,221,576	1,251,817	1,282,643
Operating Income	1,209,020	1,217,362	1,503,474	1,514,739	1,530,177	1,849,252	1,849,252	1,849,252	1,849,252	1,849,252	1,849,252	1,849,252	1,998,964
Nonoperating Revenues (Expenses)													
Interest Income													
Interest Exp as % of Debt	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%
Total nonoperating revenues (expenses)	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781	172,781
Income (loss) before State and Federal Taxes	1,381,801	1,389,143	1,676,255	1,687,520	1,702,958	2,022,033	2,022,033	2,022,033	2,022,033	2,022,033	2,022,033	2,022,033	2,171,745
State and Federal Taxes	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%	28.89%
Income After Taxes	1,000,000	1,000,000	1,197,364	1,204,739	1,210,177	1,443,142	1,443,142	1,443,142	1,443,142	1,443,142	1,443,142	1,443,142	1,599,064
Income After Taxes plus Interest													
Earnings before Interest, Taxes, Depreciation & Amortization													
Income (loss) before State and Federal Taxes													
Book Depreciation													
Difference Tax over Book Depreciation													
Income Adjusted for Tax Depreciation													
Income Tax Rate													
Income Taxes													
Income After Tax													
Deferred Income Taxes													
Accumulated Deferred Income Taxes													
Income After Taxes (Book Depreciation)													
Plus Deferred Taxes													
Plus Interest													



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

	10	11	12	13	14	15	16	17	18
<b>Nonrecurrent Liabilities</b>									
Long Term Debt, Notes payable, net of current portion Begi	3,882,715.00	3,753,291.00	3,638,181.00	3,507,242.00	3,390,334.00	3,277,323.00	3,164,079.00	3,062,476.00	2,960,393.00
Additional Debt									
Debt Repayment	(129,424)	(125,110)	(120,939)	(116,908)	(113,013)	(109,244)	(105,693)	(102,083)	(98,680)
End Long Term Debt, Notes payable, net of current portion End	3,753,291.00	3,628,181.00	3,507,242.00	3,390,334.00	3,277,323.00	3,168,079.00	3,062,476.00	2,960,393.00	2,861,713.00
Total Nonrecurrent Liabilities									
<b>Deferred Tax Liabilities</b>									
Begin Balance	354,726	406,464	466,933	528,165	592,060	660,303	730,506	805,667	881,061
Additions to Deferred Asset	54,738	57,469	61,232	63,895	66,243	70,603	74,761	77,384	82,319
Total Deferred Tax Liability	409,464	466,933	528,165	592,060	660,303	730,906	805,267	883,061	965,380
<b>Total Liabilities</b>	4,203,540.00	4,136,307.00	4,081,131.00	4,028,575.00	3,984,269.00	3,930,759.00	3,919,917.00	3,895,228.00	3,881,973.00
<b>Equity</b>									
Proportion of Capital	70%								
Beginning Equity Capital	13,798,190	14,405,635	15,027,423	15,860,794	16,710,034	17,577,848	18,479,899	19,776,086	20,863,577
Additions to Equity (Retained Earnings)	607,446	621,787	833,371	849,240	867,814	1,102,051	1,096,787	1,086,891	1,229,105
Deductions from Equity	0	0	0	0	0	0	0	0	0
Ending Equity Capital	14,405,635	15,027,423	15,860,794	16,710,034	17,577,848	18,679,899	19,776,686	20,863,577	22,092,683
Operating Income	1,209,020	1,217,362	1,503,474	1,514,739	1,530,177	1,849,252	1,831,867	1,808,301	1,998,964
Return On Equity	8.39%	8.10%	9.48%	9.06%	8.71%	9.90%	9.26%	8.67%	9.05%
<b>Total Liabilities &amp; Stockholders Equity</b>	18,609,175	19,163,730	19,941,925	20,738,609	21,862,117	22,630,658	23,696,603	24,758,805	26,374,656
<b>Assets less Liabilities &amp; Stockholders Equity</b>	(5,433,341)	(6,393,089)	(7,561,646)	(8,747,435)	(9,948,827)	(11,384,761)	(12,814,404)	(14,235,242)	(15,792,666)
<b>Capital Expenditures and Changes in Working Capital</b>									
Capital Expenditures	142,784.00	143,800.00	144,824.00	145,858.00	146,899.00	147,952.00	149,011.00	150,082.00	151,161.00
Changes to Working Capital	28,680	54,923	60,965	61,975	62,190	69,031	68,031	69,031	73,173
Current Assets	21,910	41,193	45,724	46,181	46,543	51,774	51,774	51,774	54,880
Current Liabilities	7,170	13,730	15,241	15,394	15,547	17,257	17,257	17,257	18,293
Working Capital	135	135	153	153	153	170	170	170	170
Changes to Working Capital	135	135	153	153	153	170	170	170	170
<b>CASH FLOW</b>									
Income from Operations	999,651	913,918	1,115,764	1,122,220	1,131,695	1,357,136	1,343,370	1,325,254	1,459,522
Non-Cash Expense (depreciation)	554,211	540,432	541,141	535,477	525,301	522,089	512,612	508,621	496,779
Capital Expenditures	142,784	143,800	144,824	145,858	146,899	147,952	149,011	150,082	151,161
Change in Working Capital	135	135	153	153	153	170	170	170	170
Net Cash Flows	1,120,962	1,131,415	1,510,920	1,511,686	1,509,944	1,739,363	1,706,971	1,683,793	1,894,104
Period	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5
PW Factor	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%
Discount Rate with growth	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%
Discount Rate without growth									
Period Present Worth Factor (PW)	0.468	0.399	0.369	0.344	0.324	0.314	0.29	0.268	0.247
PW of Cashflow	618,210	569,987	602,717	552,812	513,381	543,083	495,022	451,257	445,614
Accumulated PW of Cashflows	6,616,994	7,186,881	7,799,598	8,347,410	8,860,791	9,403,674	9,898,896	10,350,153	10,796,767
<b>CASH FLOW</b>									
Income from Operations	602,137	605,443	803,596	808,878	812,852	1,037,515	1,018,371	998,477	1,125,166
Depreciation	(743,701)	(748,355)	(753,087)	(756,642)	(761,517)	(766,172)	(771,392)	(776,512)	(781,717)
Capital Expenditures	142,784	143,800	144,824	145,858	146,899	147,952	149,011	150,082	151,161
Change in Working Capital	135	135	153	153	153	170	170	170	170
Net Cash Flows	1,202,919	1,209,863	1,410,348	1,419,599	1,427,317	1,654,125	1,640,752	1,624,907	1,794,666
Period	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5
PW Factor	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%

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

	Base	1-5	6-15	16 & beyond	10	11	12	13	14	15	16	17	18
Discount Rate with growth	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%
Discount Rate without growth	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
Period Present Worth Factor (PW)		0.468	0.399	0.369	0.34	0.314	0.29	0.268	0.247	0.228	0.21	0.194	0.18
PW of Cashflow	15,245,002	562,966	522,661	523,799	485,288	519,458	475,818	435,475	403,407	375,818	348,475	322,407	300,407
Accumulated PW of Cashflows		5,461,962	5,984,623	6,547,352	7,071,151	7,556,439	8,075,897	8,551,715	8,987,190	9,410,597	9,812,407	10,194,407	10,557,407
<b>Rate Case Forecasts</b>													
Rate Base		18,569,422.00	18,675,513.00	18,782,389.00	18,890,106.00	18,998,670.00	19,108,091.00	19,218,377.00	19,329,536.00	19,441,577.00	19,554,503.00	19,668,314.00	19,783,019.00
Plant in Service		15,446,017.521	15,955,786.67	16,463,075.14	16,969,306.94	17,474,569.93	17,978,854.00	18,482,188.00	18,985,571.00	19,488,003.00	19,990,485.00	20,493,016.00	21,000,000.00
Accumulated Book Depreciation		13,955.00	13,730.00	15,241.00	15,394.00	15,547.00	15,700.00	15,853.00	16,006.00	16,159.00	16,312.00	16,465.00	16,618.00
Working Capital		(409,464)	(466,932)	(528,165)	(592,060)	(660,303)	(730,906)	(800,877)	(871,314)	(942,217)	(1,013,582)	(1,085,407)	(1,157,691)
Accumulated Deferred Income Tax		12,775,585.48	12,262,523.33	11,806,389.86	11,352,933.16	10,906,344.07	10,463,217.31	10,024,758.44	9,588,738.41	9,161,729.77	8,745,475.00	8,334,562.00	7,929,000.00
Rate Base		2,718,982.00	2,746,172.00	3,048,251.00	3,078,734.00	3,105,521.00	3,451,568.00	3,451,568.00	3,451,568.00	3,451,568.00	3,451,568.00	3,451,568.00	3,451,568.00
Revenues		955,732.00	979,378.00	1,003,636.00	1,028,518.00	1,054,043.00	1,080,227.00	1,107,089.00	1,134,646.00	1,162,919.00	1,191,919.00	1,221,646.00	1,252,100.00
Operating Expenses		554,230.50	549,431.95	541,140.67	535,476.70	525,301.09	522,088.76	512,611.87	508,621.03	496,775.64	488,887.00	483,047.00	479,227.36
Book Depreciation		177,781.00	167,021.00	161,454.00	156,072.00	150,870.00	145,841.00	140,995.00	136,280.00	131,737.00	127,347.00	123,097.00	118,972.00
Interest Expense		1,036,239.00	1,050,341.00	1,064,720.00	1,079,386.00	1,094,337.00	1,109,572.00	1,125,093.00	1,140,900.00	1,157,000.00	1,173,393.00	1,189,977.00	1,206,750.00
Rate Making Interest Expense		1,036,239.00	1,050,341.00	1,064,720.00	1,079,386.00	1,094,337.00	1,109,572.00	1,125,093.00	1,140,900.00	1,157,000.00	1,173,393.00	1,189,977.00	1,206,750.00
Operating Income		299,369.00	303,444.00	387,710.00	392,519.00	398,482.00	404,116.00	409,421.00	414,421.00	419,146.00	423,679.00	428,016.00	432,163.00
State & Federal Taxes @ 28.85%		909,650.50	913,918.00	1,115,764.33	1,122,220.30	1,131,694.91	1,357,136.24	1,343,370.13	1,325,254.00	1,306,744.00	1,288,887.00	1,271,646.00	1,254,999.00
Net Operating Income		909,650.50	913,918.00	1,115,764.33	1,122,220.30	1,131,694.91	1,357,136.24	1,343,370.13	1,325,254.00	1,306,744.00	1,288,887.00	1,271,646.00	1,254,999.00
Income from Operations		909,651	913,918	1,115,764	1,122,220	1,131,695	1,357,136	1,343,370	1,325,254	1,306,744	1,288,887	1,271,646	1,254,999
Return on Rate Base		7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%
Required Return		7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%	7.44%
Authorized Return		946,784	912,332	878,395	844,658	811,432	778,463	745,842	713,401	681,133	649,046	617,169	585,503
After-tax Net Income		736,970	746,897	959,310	966,148	980,825	1,211,295	1,202,390	1,188,974	1,172,795	1,156,842	1,141,133	1,125,779
Taxes		299,369	303,441	392,519	392,519	398,482	404,116	409,421	414,421	419,146	423,679	428,016	432,163
Pre-tax Net Income		1,036,239	1,050,341	1,342,020	1,358,667	1,379,307	1,703,411	1,690,887	1,672,021	1,657,227	1,642,167	1,627,117	1,612,000
Interest Expense		172,781	167,021	161,454	156,072	150,870	145,841	140,995	136,280	131,737	127,347	123,097	118,972
Operating Income		1,209,020	1,217,362	1,503,474	1,514,739	1,530,177	1,849,252	1,831,867	1,808,301	1,785,490	1,762,820	1,740,020	1,717,028
Operating Expenses		1,509,963	1,528,810	1,544,777	1,563,995	1,579,344	1,602,316	1,619,701	1,643,267	1,659,698	1,676,194	1,692,751	1,709,370
Revenue Requirement		2,718,982	2,746,172	3,048,251	3,078,734	3,109,521	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568	3,451,568
Required Return		946,784	912,332	878,395	844,658	811,432	778,463	745,842	713,401	681,133	649,046	617,169	585,503
Operating Expenses		1,509,963	1,528,810	1,544,777	1,563,995	1,579,344	1,602,316	1,619,701	1,643,267	1,659,698	1,676,194	1,692,751	1,709,370
Revenue Requirement		2,456,747	2,441,142	2,433,172	2,408,653	2,390,176	2,360,779	2,365,593	2,356,688	2,341,331	2,325,668	2,310,701	2,295,534
Required Rate Increase		9.64%	11.11%	-20.51%	21.76%	23.11%	31.02%	31.46%	31.72%	31.72%	31.72%	31.72%	31.72%
Period		10	11	12	13	14	15	16	17	18	19	20	21
Proposed Rate Increase		0%	0%	10%	0%	0%	10%	0%	0%	0%	0%	0%	0%
Rate Increase Scenario		0	10	12	13	14	15	16	17	18	19	20	21
0% Period 1, No Rate Increases		17,990,846.00											
afterward Periods 2-21 (Input 2)													
No Rate Increases (Input 2)													
Modest Rate Increases: 6% periods 1, 6,													
9, 12, 15, & 18 (Input 4)													
Modest Rate Increases: (Input 4)													
Required Rate Increases: 25% period 2;													
20% period 3; 15% period 4; 10% period													
11; 10% period 15; 5% period 18 (Input													
6)													
Required Rate Increases: (Input 6)													

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

Base	1-5	6-15	16 & beyond	4	10	11	12	13	14	15	16	17	18
						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

	Basic	1-5	6-15	16 & beyond	19	20	Average Period 1-6	All Periods
<b>Income Statement</b>								
Revenues								
Annual Revenue Growth rate		0.0%	1.0%	0.0%	0.0%	0.0%		
Subscriber Growth Rate (Annually)		0.0%	0.0%	0.0%	0.0%	0.0%		
Periodic Subscriber Growth		0.0%	0.0%	0.0%	0.0%	0.0%		
Growth		5						
Period for Periodic Growth								
Rate Case Activities								
Periodic Rate Case (year/s)								
Required Rate Increase					36.25%	36.54%		
Proposed Rate Increase					0.0%	0.0%		
Total Revenue Adjustments					0.0%	0.0%		
Base and Forecast	1,433,978				3,658,662	1,448,318	1,846,076	2,842,850
Operating Expenses								
Administration- Personnel	405,101	2.0%	2.0%	2.0%	590,155	601,958		
Administration- Personal Rate of Change					2.0%	2.0%		
Utilities + Supplies + Office Expenses	2,438	2.0%	2.0%	2.0%	3,553	3,624		
Utilities + Supplies + Office Expenses Rate of Change					2.0%	2.0%		
Operating Expense	338,441	3.0%	3.0%	3.0%	598,209	613,065		
Operating Expense Rate of Change					3.0%	3.0%		
System Maintenance	2,168	1.0%	1.0%	1.0%	2,619	2,645		
System Maintenance Rate of Change					1.0%	1.0%		
Property Taxes	17,559,966				389	391		
Begin Plant					19,441,577	19,554,506		
PT Rate % of beginning net plant	0.002%				0.002%	0.002%		
Book Depreciation (based on Beginning Year Property Plant & Equipment)					490,434	480,969		
Total Operating Expenses					1,882,359	1,702,652		
Cost of Operation as % of Revenues (Calculation)					46.0%	46.5%		
Operating Expenses less Depreciation					1,191,925	1,221,683		
Operating Income					1,976,303	1,956,010		
Nonoperating Revenues (Expenses)								
Interest Income								
Interest Expense		4.45%			127,346	123,101		
Interest Exp as % of Debt					4.45%	4.45%		
Total nonoperating revenues (expenses)		4.45%			127,346.00	123,101.00		
Income (loss) before State and Federal Taxes					1,848,957	1,832,909		
State and Federal Taxes		26.85%			534,164	529,527		
State and Federal Tax Rate					28.89%	28.89%		
Income After Taxes					1,314,793	1,303,382		
Income After Taxes plus Interest					1,442,139	1,426,483	(120,042)	158,588
Earnings before Interest, Taxes, Depreciation, & Amortization					2,466,737	2,436,979	680,463	1,039,593
Income (loss) before State and Federal Taxes					1,848,957	1,832,909		
Book Depreciation					(490,434)	(480,969)		
Tax Depreciation					(787,006)	(792,382)		
Difference Tax over Book Depreciation					(296,572)	(311,413)		
Income Adjusted for Tax Depreciation					1,552,385	1,521,496		
Income Tax Rate					28.89%	28.89%		
Income Taxes					448,484	439,560		
Income After Tax					1,103,901	1,081,936		
Deferred Income Taxes					(85,680)	(89,967)		
Accumulated Deferred Income Taxes					(1,051,060)	(1,141,027)		
Income After Taxes (Book Depreciation)					1,314,793	1,303,382		
Plus Deferred Taxes					(85,680)	(89,967)		
Plus Interest					127,346	123,101		

DCF Investor Owned

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

After Tax Income Debt Free	1-5	6-15	16 & beyond	19	20	Average
Base:				1,527,819	1,516,450	

**Balance Statement**

Assets						
Current Assets				73,173	73,173	2.00%
Current Asset Balance				73,173	73,173	2.00%
CA as % of Revenues	2.00%					
<b>Balance Statement</b>						
Property Plant & Equipment						

**Total PP&E**

Begin Balance	19,441,577.00			19,554,506.00		
Additions	152,249.00			153,347.00		
Retirements	(39,320.00)			(39,520.00)		

**End Balance**

17,559,966.00	19,554,506.00	19,668,333.00	19,668,333.00			
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**Book Depreciation of Property, Plant, & Equipment**

Total Book Depreciation	(9,332,760.23)			(9,783,971.96)		
Begin Balance	(490,433.73)			(480,969.08)		
Retirements	39,232.00			39,422.00		
End Balance	(9,783,971.96)			(10,225,519.04)		
End Balance Check	(9,783,971.96)			(10,225,519.04)		

**Net Plant**

Begin Balance	10,108,816.77			9,770,534.04		
End Balance	9,770,534.04			9,442,813.96		

**Total Asset**

9,843,707.04	9,515,986.96					
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**Tax Depreciation of Property, Plant, & Equipment**

Total MACRS Depreciation	(787,005.64)			(792,381.80)		
Begin Balance	39,320.00			39,520.00		
Depreciation	(747,685.64)			(752,861.80)		
End Balance	(708,365.64)			(713,341.80)		
End Balance Check	(708,365.64)			(713,341.80)		
Net Plant	19,441,577.00			19,554,506.00		
Begin Balance	18,806,820.36			18,915,471.20		
End Balance	(787,005.64)			(792,381.80)		
Tax Book	(490,433.73)			(480,969.08)		
End Balance	(296,571.91)			(311,412.72)		

**Balance Statement**

Liabilities						
Current Liabilities				54,880	54,880	1.50%
Current Liabilities				54,880	54,880	1.50%
CL as % of Revenues	1.50%					

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

	Base	1-5	6-15	16 & beyond	19	20	Average
<b>Noncurrent Liabilities</b>							
Long Term Debt, Notes payable, net of current portion	5,267,990.00				2,861,713.00	2,766,323.00	
Additional Debt							
Debt Repayment					(95,380)	(92,211)	
Debt Repayment years	30.00				30.00	30.00	
End Long Term Debt, Notes payable, net of current portion					2,766,323.00	2,674,112.00	
Total noncurrent liabilities							
Deferred Tax Liabilities							
Begin Balance		955,380			955,380	1,051,060	
Additions to Deferred Asset		85,686			85,686	85,686	
Total Deferred Tax Liability		1,051,060			1,051,060	1,141,027	
Total Liabilities					3,877,263.00	3,870,019.00	
<b>Equity</b>							
Proportion of Capital	70%						
Beginning Equity Capital	12,291,976				22,095,663	23,312,086	
Additions to Equity (Retained Earnings)					1,219,403	1,211,171	
Deductions from Equity	0				0	0	
Ending Equity Capital					23,312,086	24,523,257	
Operating Income					1,976,303	1,956,010	
Return On Equity					8.48%	7.98%	
Total Liabilities & Stockholders Equity					27,184,349	28,393,276	
Assets less Liabilities & Stockholders Equity					(17,340,642)	(18,877,289)	
<b>Capital Expenditures and Changes in Working Capital</b>							
Capital Expenditures					152,249.00	153,347.00	
Changes to Working Capital							
Current Assets	28,680				73,173	73,173	
Current Liabilities	21,510				54,880	54,880	
Working Capital	7,170				18,293	18,293	
Changes to Working Capital							
<b>CASH FLOW</b>							
Income from Operations					1,442,139	1,426,483	
Non-Cash Expense (depreciation)					490,434	480,969	
Capital Expenditures					(152,249)	(153,347)	
Change in Working Capital							
Net Cash Flows					1,780,324	1,754,105	
Period					18.5	19.5	
PW Factor					8.31%	8.31%	
Discount Rate with growth					6.65%	6.65%	
Discount Rate without growth							
Period Present Worth Factor (PW)					0.228	0.211	
PW of Cashflow					405,914	5,532,496	
Accumulated PW of Cashflows					11,201,641	16,734,177	
<b>CASH FLOW</b>							
Income from Operations					1,103,901	1,081,936	
Depreciation					(787,006)	(787,382)	
Capital Expenditures					152,249	153,347	
Change in Working Capital							
Net Cash Flows					1,738,658	1,720,971	
Period					18.5	19.5	
PW Factor							

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

	Base	1.5	Periods: 6-15	16 & beyond	19	20	Average
Discount Rate with growth	8.31%				8.31%	8.31%	
Discount Rate without growth	6.69%				6.69%	6.69%	
Period Present Worth Factor (PW)					0.228	0.211	14.348
PW of Cashflow					396,414	5,427,591	
Accumulated PW of Cashflows	15,245,002				9,817,011	15,245,002	
<b>Rate Case Forecasts</b>							
Rate Base					19,544,506.00	19,688,133.00	
Plant in Service					(9,783,971.96)	(10,225,519.04)	
Accumulated Book Depreciation					18,293.00	18,293.00	
Working Capital					(1,051,060)	(1,141,027)	
Accumulated Deferred Income Tax					8,737,767.04	8,320,079.96	
Rate Base					3,658,662.00	3,658,662.00	
Revenues					1,191,925.00	1,221,683.00	
O&M Expenses					490,433.73	480,969.08	
Book Depreciation					127,346.00	123,101.00	
Ratemaking Interest Expense					1,846,957.27	1,832,908.92	
Book Income (Current+Deferred)					534,164.00	529,527.00	
State & Federal Taxes @ 28.89%					1,442,139.27	1,426,482.92	
Net Operating Income					1,442,139	1,426,483	
Income from Operations					15.50%	17.15%	
Return on Rate Base					7.44%	7.44%	
Required Return					650,090	649,014	
Authorized Return							
After-tax Net Income					1,314,793	1,300,382	
Taxes					534,164	529,527	
Pre-tax Net Income					1,848,957	1,832,909	
Interest Expense					127,346	123,101	
Operating Income					1,976,303	1,956,010	
Operating Expenses					1,682,359	1,702,652	
Revenue Requirement					3,658,662	3,658,662	
Required Return					650,090	619,014	
Operating Expenses					1,682,359	1,702,652	
Revenue Requirement					2,133,449	2,321,666	
Required Rate Increase					36.25%	36.54%	
Period		19			20	20	
Proposed Rate Increase		0%	0%	0%	0%	0%	
Rate Increase Scenario		0	19	20	0%	0%	
0% Period 1, No Rate Increases thereafter Periods 2-21 (input 2)			2	0%	0%	0%	
No Rate Increases (input 2)			3				
Modest Rate Increases: 6% period 3, 6, 9, 12, 15, & 18 (input 4)			4	0.0%		0.0%	
Modest Rate Increases: (input 4)			5				
Required Rate Increases: 25% period 2;							
20% period 5; 15% period 9; 10% period							
12; 10% period 15; 6% period 18 (input							
6)							
Required Rate Increases: (input 6)			6	0.0%		0.0%	
			7				
Income from Operations					1,442,139	1,426,483	
Return on Rate Base					15.50%	17.15%	
Required Return		7.44%			7.44%	7.44%	
Authorized Return					650,090	649,014	
After-tax Net Income					1,314,793	1,300,382	
Taxes					534,164	529,527	
Pre-tax Net Income					1,848,957	1,832,909	
Interest Expense					127,346	123,101	
Operating Income					1,976,303	1,956,010	
Operating Expenses					1,682,359	1,702,652	
Revenue Requirement					3,658,662	3,658,662	
Required Return					650,090	619,014	
Operating Expenses					1,682,359	1,702,652	
Revenue Requirement					2,133,449	2,321,666	
Required Rate Increase					36.25%	36.54%	
Proposed Rate Increase					19	20	
Rate Increase Scenario					0%	0%	
0% Period 1, No Rate Increases thereafter Periods 2-21 (input 2)					0%	0%	
No Rate Increases (input 2)					0%	0%	
Modest Rate Increases: 6% period 3, 6, 9, 12, 15, & 18 (input 4)					0%	0%	
Modest Rate Increases: (input 4)					0%	0%	
Required Rate Increases: 25% period 2;					0%	0%	
20% period 5; 15% period 9; 10% period					0%	0%	
12; 10% period 15; 6% period 18 (input					0%	0%	
6)					0%	0%	
Required Rate Increases: (input 6)					0%	0%	

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

Base	1.5	Periods: 6-15	16 & beyond 4	19 0.0%	20 0.0%	Average
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**Pennsylvania American Water Company**  
**Borough of Kane Authority's Wastewater System**

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

**Income Approach**  
**Plant & Reserve – Book & Tax**

**Private Rate Regulated Wastewater System**  
**Period 1 through 19 and 20 to perpetuity**

**AUS Consultants**  
**Suite 201**  
**8555 West Forest Home Avenue**  
**Greenfield, Wisconsin 53228**  
**Office Telephone: 414-529-5755**  
**J. Weinert's Cell: 414-698-8371**  
**J. Weinert's E-Mail: [weinertj@auswest.net](mailto:weinertj@auswest.net)**



Reference

				Period						
				Account Lookup						
		1 to 6	7 to 15	16 to 20	0	1	2	3	4	5
68					0.0000					
69					0.0000					
70					0.0000					
71					0.0000					
72					0.0000					
73					0.0000					
74					0.0000					
75					0.0000					
76					0.0000					
77					0.0000					
78					0.0000					
79					0.0000					
80					0.0000					
81					0.0000					
82					0.0000					
83					0.0000					
84					0.0000					
85					0.0000					
TOTAL TAX DEPR.										
TOTAL BOOK DEPR.										
TAX OVER BOOK										
ACCU. TAX OVER BOOK										
Account	354	Structures & Improvements								
Plant		Source								
Bbal	Calc				7,332,002.00	7,350,332.00	7,368,708.00	7,387,130.00	7,405,598.00	
Add	Calc				36,660.00	36,752.00	36,844.00	36,936.00	37,028.00	
Add %	Input Pos %	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	
Ret	Calc				(18,330.00)	(18,376.00)	(18,422.00)	(18,468.00)	(18,514.00)	
Ret %	Input Neg %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	
Age	Input Pos Yrs	23.71			23.71	24.59	25.47	26.34	27.21	28.07
Disp	Input Pos Curve	R4.0			R4.0	R4.0	R4.0	R4.0	R4.0	R4.0
PL	Input Pos Yrs	55			55	55	55	55	55	55
Age % PL	Input Pos Yrs				43	45	46	48	49	51
Iowa Look	Calc				R4.0043	R4.0045	R4.0046	R4.0048	R4.0049	R4.0051
Iowa Cond	Calc				0.576963882	0.558190956	0.548866119	0.530348701	0.521159706	0.502930374
RL	Calc				31.7	30.7	30.2	29.2	28.7	27.7
Ebal	Input Pos \$		DCF Forecast Parameters	7,332,002.00	7,332,002.00	7,350,332.00	7,368,708.00	7,387,130.00	7,405,598.00	7,424,112.00
Dep Book										
Bbal	Calc					(212,916.76)	(427,101.59)	(638,870.66)	(851,908.85)	
Dep Book	Calc				(231,246.76)	(232,560.83)	(230,191.07)	(231,506.19)	(228,377.53)	
RL	Calc				31.7	30.7	30.2	29.2	28.7	27.7
Rate	Calc					-3.15%	-3.16%	-3.12%	-3.13%	-3.08%
Ret	Calc					18,330.00	18,376.00	18,422.00	18,468.00	18,514.00
Ebal	Input Neg \$					(212,916.76)	(427,101.59)	(638,870.66)	(851,908.85)	(1,061,772.38)
% Reserved					0.00%	-2.90%	-5.80%	-8.65%	-11.50%	-14.30%
Beg Net Book	Calc				7,332,002.00	7,137,415.24	6,941,606.41	6,748,259.34	6,553,689.15	6,362,339.62
End Net Book	Calc				7,332,002.00	7,137,415.24	6,941,606.41	6,748,259.34	6,553,689.15	6,362,339.62
% Reserved	Calc				0.00%	-2.90%	-5.80%	-8.65%	-11.50%	-14.30%
Dep Tax										
Mains			MACR							
Vintage			Life		0	1	2	3	4	5
			25			7,332,002.00	7,313,672.00	7,295,296.00	7,276,874.00	7,258,406.00
						(18,330.00)	(18,376.00)	(18,422.00)	(18,468.00)	(18,514.00)
					7,332,002.00	7,313,672.00	7,295,296.00	7,276,874.00	7,258,406.00	7,239,892.00
						36,660.00	36,752.00	36,844.00	36,936.00	37,028.00
						(294,013.28)	(293,281.92)	(292,548.72)	(291,813.68)	(291,076.80)
1							(1,470.08)	(1,473.76)	(1,477.44)	(1,481.12)
2								(1,473.76)	(1,477.44)	(1,481.12)
3									(1,477.44)	(1,481.12)
4										(1,481.12)
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Reference

		Period							
		1 to 6	7 to 15	16 to 20	Account Lookup				
15	-0.0400				0				
16	-0.0400								
17	-0.0400								
18	-0.0400								
19	-0.0400								
20	-0.0400								
21	-0.0400								
22	-0.0400								
23	-0.0400								
24	-0.0400								
25	-0.0400								
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39	-0.0400								
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42	-0.0400								
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79	-0.0400								
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85	-0.0400								
TOTAL TAX DEPR.					(13,684)	(13,753)	(13,823)	(13,893)	(13,965)
TOTAL BOOK DEPR.					(9,009)	(9,088)	(9,030)	(8,972)	(9,051)
TAX OVER BOOK					(4,675)	(4,665)	(4,792)	(4,922)	(4,914)
ACCUM. TAX OVER BOOK					(4,675)	(9,340)	(14,132)	(19,054)	(23,968)

Account	361	Collection Sewers - Gravity Source																		
Plant	Calc																			
Bbal	Calc																			
Add	Calc																			
Add %	Input Pos %																			
Ret	Calc																			
Ret %	Input Neg %																			
Age	Input Pos Yrs																			
Disp	Input Pos Curve																			
PL	Input Pos Yrs																			
Age % PL	Input Pos Yrs																			
Iowa Look	Calc																			
Iowa Cond	Calc																			
RL	Calc																			
Ebal	Input Pos \$																			
		DCF Forecast Parameters																		
			5,776,573.00																	
Dep Book																				
Bbal	Calc																			
Dep Book	Calc																			
RL	Calc																			
Rate	Calc																			
Ret	Calc																			
Ebal	Input Neg \$																			
% Reserved																				
Beg Net Book	Calc																			
End Net Book	Calc																			
			5,776,573.00																	

Reference

% Reserved Calc

Dep Tax

Mains  
Vintage

MACR  
Life

25

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TOTAL TAX DEPR.  
TOTAL BOOK DEPR.  
TAX OVER BOOK  
ACCUM TAX OVER BOOK

Period		Account Lookup						
1 to 6	7 to 15	16 to 20	0	1	2	3	4	5
			0.00%	-2.14%	-4.26%	-6.35%	-8.37%	-10.36%

	0	1	2	3	4	5
5,776,573.00	5,776,573.00	5,762,132.00	5,747,582.00	5,732,923.00	5,718,154.00	5,703,274.00
	(14,441.00)	(14,550.00)	(14,659.00)	(14,769.00)	(14,880.00)	(14,991.00)
	5,762,132.00	5,747,582.00	5,732,923.00	5,718,154.00	5,703,274.00	5,688,283.00
	5,766.00	58,199.00	58,635.00	59,075.00	59,518.00	59,961.00
	(232,795.92)	(232,231.24)	(231,662.32)	(231,089.16)	(230,511.68)	(229,934.20)
		(2,327.96)	(2,345.40)	(2,363.00)	(2,380.72)	(2,398.48)
			(2,345.40)	(2,363.00)	(2,380.72)	(2,398.48)

Account 363 Services to Customers



Reference

		Period								
		Account Lookup								
		1 to 6	7 to 15	16 to 20	0	1	2	3	4	5
69										
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TOTAL TAX DEPR.						(6,591)	(6,607)	(6,624)	(6,641)	(6,658)
TOTAL BOOK DEPR.						(5,019)	(4,949)	(4,978)	(4,991)	(4,937)
TAX OVER BOOK						(1,572)	(1,658)	(1,646)	(1,650)	(1,721)
ACCUM. TAX OVER BOOK						(1,572)	(3,230)	(4,876)	(6,526)	(8,247)
<b>Account 364 Flow Measuring Devices</b>										
<b>Plant Source</b>										
Bbal	Calc					13,820.00	13,820.00	13,820.00	13,820.00	13,820.00
Add	Calc					7.00	7.00	7.00	7.00	7.00
Add %	Input Pos %	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Ret	Calc					(7.00)	(7.00)	(7.00)	(7.00)	(7.00)
Ret %	Input Neg %	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Age	Input Pos Yrs	19.83			19.83	20.82	21.81	22.8	23.79	24.78
Disp	Input Pos Curve	R3.0			R3.0	R3.0	R3.0	R3.0	R3.0	R3.0
PL	Input Pos Yrs	35.00			35	35	35	35	35	35
Age % PL	Input Pos Yrs				57	59	62	65	68	71
Iowa Look	Calc				R3.0057	R3.0059	R3.0062	R3.0065	R3.0068	R3.0071
Iowa Cond	Calc				0.481071548	0.465298996	0.442050362	0.419311142	0.397103691	0.375453873
RL	Calc				16.8	16.3	15.5	14.7	13.9	13.1
Ebal	Input Pos \$\$	13,820.00			13,820.00	13,820.00	13,820.00	13,820.00	13,820.00	13,820.00
<b>DCF Forecast Parameters</b>										
<b>Dep Book</b>										
Bbal	Calc						(815.29)	(1,605.70)	(2,386.44)	(3,157.51)
Dep Book	Calc					(822.29)	(797.41)	(787.74)	(778.07)	(767.01)
RL	Calc				16.8	16.3	15.5	14.7	13.9	13.1
Rate	Calc					-5.95%	-5.77%	-5.70%	-5.63%	-5.55%
Ret	Calc					7.00	7.00	7.00	7.00	7.00
Ebal	Input Neg \$\$					(815.29)	(1,605.70)	(2,386.44)	(3,157.51)	(3,917.52)
% Reserved					0.00%	-5.90%	-11.62%	-17.27%	-22.85%	-28.35%
Beg Net Book	Calc					13,820.00	13,004.71	12,214.30	11,433.56	10,662.49
End Net Book	Calc				13,820.00	13,004.71	12,214.30	11,433.56	10,662.49	9,902.48
% Reserved	Calc				0.00%	-5.90%	-11.62%	-17.27%	-22.85%	-28.35%
<b>Dep Tax</b>										
Mains		MACR								
Vintage		Life			0	1	2	3	4	5
		25				13,820.00	13,813.00	13,806.00	13,799.00	13,792.00
						(7.00)	(7.00)	(7.00)	(7.00)	(7.00)
					13,820.00	13,813.00	13,806.00	13,799.00	13,792.00	13,785.00
						7.00	7.00	7.00	7.00	7.00
						(552.80)	(552.52)	(552.24)	(551.96)	(551.68)
							(0.28)	(0.28)	(0.28)	(0.28)
								(0.28)	(0.28)	(0.28)
									(0.28)	(0.28)
										(0.28)
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Reference

		Period												
		1 to 6	7 to 15	16 to 20	Account Lookup	0	1	2	3	4	5			
17	-0.0400													
18	-0.0400													
19	-0.0400													
20	-0.0400													
21	-0.0400													
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TOTAL TAX DEPR.														
TOTAL BOOK DEPR.														
TAX OVER BOOK														
ACCUM. TAX OVER BOOK														

Account	380	Wastewater and Disposal Equipment																	
Plant		Source																	
Bbal	Calc																		
Add	Calc																		
Add %	Input Pos %																		
Ret	Calc																		
Ret %	Input Neg %																		
Age	Input Pos Yrs																		
Disp	Input Pos Curve																		
PL	Input Pos Yrs																		
Age % PL	Input Pos Yrs																		
Iowa Look	Calc																		
Iowa Cond	Calc																		
RL	Calc																		
Ebal	Input Pos \$	DCF Forecast Parameters	2,326,366.00	2,326,366.00	2,354,283.00	2,382,535.00	2,411,126.00	2,440,059.00	2,469,340.00										
Dep Book																			
Bbal	Calc																		
Dep Book	Calc																		
RL	Calc																		
Rate	Calc																		
Ret	Calc																		
Ebal	Input Neg \$																		
% Reserved																			
Beg Net Book	Calc																		
End Net Book	Calc																		

Reference

% Reserved Calc

Period		Account Lookup						
1 to 5	7 to 15	16 to 20	0	1	2	3	4	5
			0.00%	-5.84%	-11.46%	-16.81%	-21.86%	-26.73%

Dep Tax

Mains  
Vintage

MACR  
Life

25

0	1	2	3	4	5
2,326,366.00	2,325,203.00	2,324,026.00	2,322,835.00	2,321,629.00	2,320,409.00
(1,163.00)	(1,177.00)	(1,191.00)	(1,206.00)	(1,220.00)	(1,235.00)
2,325,203.00	2,324,026.00	2,322,835.00	2,321,629.00	2,320,409.00	2,319,174.00
29,080.00	29,429.00	29,782.00	30,139.00	30,501.00	30,868.00
(94,171.32)	(94,138.20)	(94,104.68)	(94,070.72)	(94,036.40)	(94,001.72)
	(1,177.16)	(1,191.28)	(1,205.56)	(1,220.04)	(1,234.52)
		(1,191.28)	(1,205.56)	(1,220.04)	(1,234.52)
			(1,205.56)	(1,220.04)	(1,234.52)
				(1,220.04)	(1,234.52)

1	-0.0400
2	-0.0400
3	-0.0400
4	-0.0400
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6	-0.0400
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12	-0.0400
13	-0.0400
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15	-0.0400
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19	-0.0400
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81	-0.0400
82	-0.0400
83	-0.0400
84	-0.0400
85	-0.0400

TOTAL TAX DEPR.  
TOTAL BOOK DEPR.  
TAX OVER BOOK  
ACCU. TAX OVER BOOK

(94,171)	(95,315)	(96,487)	(97,687)	(98,917)
(138,547)	(136,894)	(133,503)	(129,284)	(127,890)
44,376	41,579	37,016	31,597	28,973
44,376	85,955	122,971	154,567	183,541

Account Plant 381 Treatment Plant Sewers Source

Reference

			Period					
			1 to 6	7 to 15	16 to 20	Account Lookup		
			0	1	2	3	4	5
Bbal	Calc			861,634.00	863,357.00	865,083.00	866,813.00	868,547.00
Add	Calc			2,154.00	2,158.00	2,163.00	2,167.00	2,171.00
Add %	Input Pos %		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Ret	Calc			(431.00)	(432.00)	(433.00)	(433.00)	(434.00)
Ret %	Input Neg %		-0.05%	-0.05%	-0.05%	-0.05%	-0.05%	-0.05%
Age	Input Pos Yrs		21.15	22.1	23.04	23.98	24.92	25.86
Disp	Input Pos Curve		R3.0	R3.0	R3.0	R3.0	R3.0	R3.0
PL	Input Pos Yrs		45.00	45	45	45	45	45
Age % PL	Input Pos Yrs			47	49	51	53	55
Iowa Look	Calc		R3.0047	R3.0049	R3.0051	R3.0053	R3.0055	R3.0057
Iowa Cond	Calc		0.563033752	0.546242981	0.529647026	0.51325016	0.497056847	0.481071548
RL	Calc			25.3	24.6	23.8	23.1	22.4
Ebal	Input Pos \$s	DCF Forecast Parameters	861,634.00	861,634.00	863,357.00	865,083.00	866,813.00	868,547.00
<b>Dep Book</b>								
Bbal	Calc				(33,637.57)	(66,996.57)	(100,162.35)	(132,961.49)
Dep Book	Calc				(34,068.57)	(33,791.00)	(33,598.78)	(33,232.14)
RL	Calc		25.3	24.6	23.8	23.1	22.4	21.6
Rate	Calc			-3.95%	-3.91%	-3.88%	-3.83%	-3.78%
Ret	Calc			431.00	432.00	433.00	433.00	434.00
Ebal	Input Neg \$s			(33,637.57)	(66,996.57)	(100,162.35)	(132,961.49)	(165,391.40)
% Reserved			0.00%	-3.90%	-7.74%	-11.56%	-15.31%	-19.00%
Beg Net Book	Calc			861,634.00	829,719.43	798,086.43	766,650.65	735,585.51
End Net Book	Calc		861,634.00	829,719.43	798,086.43	766,650.65	735,585.51	704,892.60
% Reserved	Calc		0.00%	-3.90%	-7.74%	-11.56%	-15.31%	-19.00%

Dep Tax

Mains	MACR		Period					
Vintage	Life		0	1	2	3	4	5
	25							
				861,634.00	861,203.00	860,771.00	860,338.00	859,905.00
				(431.00)	(432.00)	(433.00)	(433.00)	(434.00)
			861,634.00	861,203.00	860,771.00	860,338.00	859,905.00	859,471.00
				2,154.00	2,158.00	2,163.00	2,167.00	2,171.00
				(34,534.28)	(34,517.16)	(34,500.04)	(34,482.88)	(34,465.68)
					(86.32)	(86.52)	(86.68)	(86.84)
						(86.52)	(86.68)	(86.84)
							(86.68)	(86.84)
								(86.84)
1		-0.0400						
2		-0.0400						
3		-0.0400						
4		-0.0400						
5		-0.0400						
6		-0.0400						
7		-0.0400						
8		-0.0400						
9		-0.0400						
10		-0.0400						
11		-0.0400						
12		-0.0400						
13		-0.0400						
14		-0.0400						
15		-0.0400						
16		-0.0400						
17		-0.0400						
18		-0.0400						
19		-0.0400						
20		-0.0400						
21		-0.0400						
22		-0.0400						
23		-0.0400						
24		-0.0400						
25		-0.0400						
26		-0.0400						
27		-0.0400						
28		-0.0400						
29		-0.0400						
30		-0.0400						
31		-0.0400						
32		-0.0400						
33		-0.0400						
34		-0.0400						
35		-0.0400						
36		-0.0400						
37		-0.0400						
38		-0.0400						
39		-0.0400						
40		-0.0400						
41		-0.0400						
42		-0.0400						
43		-0.0400						
44		-0.0400						
45		-0.0400						
46		-0.0400						
47		-0.0400						
48		-0.0400						
49		-0.0400						
50		-0.0400						
51		-0.0400						
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57		-0.0400						
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63		-0.0400						
64		-0.0400						
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66		-0.0400						
67		-0.0400						
68		-0.0400						
69		-0.0400						

Reference

Reference	Account	Period	Account Lookup											
			1 to 6	7 to 15	16 to 20	0	1	2	3	4	5			
70														
71														
72														
73														
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75														
76														
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80														
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85														
	TOTAL TAX DEPR.								(34,534)	(34,603)	(34,673)	(34,743)	(34,813)	
	TOTAL BOOK DEPR.								(34,069)	(33,791)	(33,599)	(33,232)	(32,864)	
	TAX OVER BOOK								(466)	(812)	(1,074)	(1,511)	(1,949)	
	ACCUM. TAX OVER BOOK								(466)	(1,278)	(2,352)	(3,863)	(5,812)	

Account	389	Other Plant and Misc Equipment Source								
Bbal	Calc					474.00	474.00	474.00	474.00	474.00
Add	Calc									
Add %	Input Pos %		0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Ret	Calc									
Ret %	Input Neg %		-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
Age	Input Pos Yrs		16.25	17.25	18.25	19.25	20.25	21.25		
Disp	Input Pos Curve		R3.0	R3.0	R3.0	R3.0	R3.0	R3.0		
PL	Input Pos Yrs		45.00	45	45	45	45	45	45	
Age % PL	Input Pos Yrs			36	38	41	43	45	47	
Iowa Look	Calc			R3.0036	R3.0038	R3.0041	R3.0043	R3.0045	R3.0047	
Iowa Cond	Calc			0.658657684	0.640879822	0.61452961	0.597181702	0.580014839	0.563033752	
RL	Calc			29.6	28.8	27.7	26.9	26.1	25.3	
Ebal	Input Pos \$	DCF Forecast Parameters	474.00	474.00	474.00	474.00	474.00	474.00	474.00	
Dep Book										
Bbal	Calc						(16.02)	(31.90)	(47.87)	(63.70)
Dep Book	Calc						(16.02)	(15.88)	(15.97)	(15.74)
RL	Calc			29.6	28.8	27.7	26.9	26.1	25.3	
Rate	Calc						-3.38%	-3.35%	-3.37%	-3.34%
Ret	Calc									
Ebal	Input Neg \$						(16.02)	(31.90)	(47.87)	(63.70)
% Reserved							0.00%	-3.38%	-6.73%	-10.10%
Beg Net Book	Calc						474.00	457.98	442.10	426.13
End Net Book	Calc						474.00	457.98	442.10	426.13
% Reserved	Calc						0.00%	-3.38%	-6.73%	-10.10%

Dep Tax	Mains	MACR						
	Vintage	Life	0	1	2	3	4	5
		25		474.00	474.00	474.00	474.00	474.00
			474.00	474.00	474.00	474.00	474.00	474.00
				(18.96)	(18.96)	(18.96)	(18.96)	(18.96)
1								
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3								
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43								
44								

Reference

Reference	Account	Description	Period											
			1 to 6	7 to 15	16 to 20	Account Lookup	1	2	3	4	5			
45			-0.0400			0								
46			-0.0400											
47			-0.0400											
48			-0.0400											
49			-0.0400											
50			-0.0400											
51			-0.0400											
52			-0.0400											
53			-0.0400											
54			-0.0400											
55			-0.0400											
56			-0.0400											
57			-0.0400											
58			-0.0400											
59			-0.0400											
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66			-0.0400											
67			-0.0400											
68			-0.0400											
69			-0.0400											
70			-0.0400											
71			-0.0400											
72			-0.0400											
73			-0.0400											
74			-0.0400											
75			-0.0400											
76			-0.0400											
77			-0.0400											
78			-0.0400											
79			-0.0400											
80			-0.0400											
81			-0.0400											
82			-0.0400											
83			-0.0400											
84			-0.0400											
85			-0.0400											
	TOTAL TAX DEPR.								(19)	(19)	(19)	(19)	(19)	(19)
	TOTAL BOOK DEPR.								(16)	(16)	(16)	(16)	(16)	(16)
	TAX OVER BOOK								(3)	(3)	(3)	(3)	(3)	(3)
	ACCUM. TAX OVER BOOK								(3)	(6)	(9)	(12)	(15)	(15)

Account	Plant	390	Office Furniture and Equipment	Source							
Bbal	Calc				5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	
Add	Calc				1.00	1.00	1.00	1.00	1.00	1.00	
Add %	Input Pos %				0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	
Ret	Calc				(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	
Ret %	Input Neg %				-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%	
Age	Input Pos Yrs	13.65			14.65	15.65	16.65	17.65	18.65		
Disp	Input Pos Curve	R3.0			R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	
PL	Input Pos Yrs	12.00			12	12	12	12	12	12	
Age % PL	Input Pos Yrs				114	122	130	139	147	155	
lowa Look	Calc				R3.0114	R3.0122	R3.0130	R3.0139	R3.0147	R3.0155	
lowa Cond	Calc				0.144997358	0.119588108	0.09744257	0.07410696	0.053545909	0.033480973	
RL	Calc				1.7	1.4	1.2	0.9	0.6	0.4	
Ebal	Input Pos \$	5,040.00	DCF Forecast Parameters		5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	5,040.00	
Dep Book											
Bbal	Calc					(2,963.53)	(4,445.80)	(4,939.73)	(5,050.11)		
Dep Book	Calc					(2,964.53)	(1,483.27)	(494.93)	(111.38)	16.63	
RL	Calc				1.7	1.4	1.2	0.9	0.6	0.4	
Rate	Calc					-58.82%	-29.43%	-9.82%	-2.21%	0.33%	
Ret	Calc					1.00	1.00	1.00	1.00	1.00	
Ebal	Input Neg \$					(2,963.53)	(4,445.80)	(4,939.73)	(5,050.11)	(5,032.48)	
% Reserved						0.00%	-58.80%	-88.21%	-98.01%	-100.20%	-99.85%
Beg Net Book	Calc					5,040.00	2,076.47	594.20	100.27	(10.11)	
End Net Book	Calc					5,040.00	2,076.47	594.20	100.27	(10.11)	7.52
% Reserved	Calc					0.00%	-58.80%	-88.21%	-98.01%	-100.20%	-99.85%

Dep Tax	Mains	Vintage	MACR	Life	25															
						0	1	2	3	4	5									
							5,040.00	5,039.00	5,038.00	5,037.00	5,036.00									
							(1.00)	(1.00)	(1.00)	(1.00)	(1.00)									
						5,040.00	5,039.00	5,038.00	5,037.00	5,036.00	5,035.00									
							1.00	1.00	1.00	1.00	1.00									
							(201.60)	(201.56)	(201.52)	(201.48)	(201.44)									
								(0.04)	(0.04)	(0.04)	(0.04)									
									(0.04)	(0.04)	(0.04)									
										(0.04)	(0.04)									
											(0.04)									
												(0.04)								
													(0.04)							
														(0.04)						
															(0.04)					
																(0.04)				
																	(0.04)			
																		(0.04)		
																			(0.04)	
																				(0.04)

Reference

		Period										
		1 to 6	7 to 15	16 to 20	Account Lookup	0	1	2	3	4	5	
21	-0.0400											
22	-0.0400											
23	-0.0400											
24	-0.0400											
25	-0.0400											
26	-0.0400											
27	-0.0400											
28	-0.0400											
29	-0.0400											
30	-0.0400											
31	-0.0400											
32	-0.0400											
33	-0.0400											
34	-0.0400											
35	-0.0400											
36	-0.0400											
37	-0.0400											
38	-0.0400											
39	-0.0400											
40	-0.0400											
41	-0.0400											
42	-0.0400											
43	-0.0400											
44	-0.0400											
45	-0.0400											
46	-0.0400											
47	-0.0400											
48	-0.0400											
49	-0.0400											
50	-0.0400											
51	-0.0400											
52	-0.0400											
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67	-0.0400											
68	-0.0400											
69	-0.0400											
70	-0.0400											
71	-0.0400											
72	-0.0400											
73	-0.0400											
74	-0.0400											
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78	-0.0400											
79	-0.0400											
80	-0.0400											
81	-0.0400											
82	-0.0400											
83	-0.0400											
84	-0.0400											
85	-0.0400											
TOTAL TAX DEPR.												
TOTAL BOOK DEPR.								(202)	(202)	(202)	(202)	(202)
TAX OVER BOOK								(2,965)	(1,483)	(495)	(111)	17
ACCUM. TAX OVER BOOK								2,763	1,282	293	(90)	(218)
								2,763	4,045	4,338	4,248	4,029

Account	391	Transportation Equipment										
Plant		Source										
Bbal	Calc						13,310.00	13,476.00	13,645.00	13,816.00	13,988.00	
Add	Calc						266.00	270.00	273.00	276.00	280.00	
Add %	Input Pos %		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Ret	Calc						(100.00)	(101.00)	(102.00)	(104.00)	(105.00)	
Ret %	Input Neg %		-0.75%	-0.75%	-0.75%	-0.75%	-0.75%	-0.75%	-0.75%	-0.75%	-0.75%	-0.75%
Age	Input Pos Yrs		12.01			12.01	12.77	13.51	14.24	14.95	15.65	
Disp	Input Pos Curve		R3.0			R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	
PL	Input Pos Yrs		10.00			10	10	10	10	10	10	
Age % PL	Input Pos Yrs					120	128	135	142	150	157	
Iowa Look	Calc					R3.0120	R3.0128	R3.0135	R3.0142	R3.0150	R3.0157	
Iowa Cond	Calc					0.125562363	0.102778215	0.084408312	0.06638751	0.04591516	0.0286448	
RL	Calc					1.3	1	0.8	0.7	0.5	0.3	
Ebal	Input Pos \$	DCF Forecast Parameters	13,310.00			13,310.00	13,476.00	13,645.00	13,816.00	13,988.00	14,163.00	
Dep Book												
Bbal	Calc						-	(10,201.90)	(13,396.10)	(13,607.16)	(13,803.44)	
Dep Book	Calc						(10,301.90)	(3,295.20)	(313.06)	(300.28)	(371.59)	
RL	Calc					1.3	1	0.8	0.7	0.5	0.3	
Rate	Calc						-76.92%	-24.30%	-2.28%	-2.16%	-2.64%	
Ret	Calc						100.00	101.00	102.00	104.00	105.00	
Ebal	Input Neg \$						-	(10,201.90)	(13,396.10)	(13,607.16)	(13,803.44)	(14,070.03)
% Reserved						0.00%	-75.70%	-98.18%	-98.49%	-98.68%	-99.34%	
Beg Net Book	Calc						-	13,310.00	3,274.10	248.90	208.84	184.56
End Net Book	Calc						13,310.00	3,274.10	248.90	208.84	184.56	92.97
% Reserved	Calc					0.00%	-75.70%	-98.18%	-98.49%	-98.68%	-99.34%	
Dep Tax		Transportation Equipment	MACR									

Reference

Vintage	Life		Period					Account Lookup				
			1 to 6	7 to 15	16 to 20	0	1	2	3	4	5	
	12					0	1	2	3	4	5	
						13,310.00	13,310.00	13,210.00	13,109.00	13,007.00	12,903.00	
						(100.00)	(100.00)	(102.00)	(104.00)	(105.00)		
						13,310.00	13,210.00	13,109.00	13,007.00	12,903.00	12,798.00	
							266.00	270.00	273.00	276.00	280.00	
	1	-0.0833					(1,123.00)	(1,114.92)	(1,106.67)	(1,098.25)	(1,089.83)	
	2	-0.0833						(22.75)	(22.75)	(23.00)	(23.33)	
	3	-0.0833							(22.75)	(23.00)	(23.33)	
	4	-0.0833								(23.00)	(23.33)	
	5	-0.0833									(23.33)	
	6	-0.0833										
	7	-0.0833										
	8	-0.0833										
	9	-0.0833										
	10	-0.0833										
	11	-0.0833										
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	80	-0.0833										
	81	-0.0833										
	82	-0.0833										
	83	-0.0833										
	84	-0.0833										
	85	-0.0833										
							(1,123)	(1,137)	(1,152)	(1,167)	(1,183)	
							(10,302)	(3,295)	(313)	(300)	(372)	
							9,179	2,158	(839)	(867)	(812)	
							9,179	11,337	10,498	9,631	8,819	

Account	392	Stores Equipment										
Plant		Source										
Bbal	Calc						5,988.00	5,988.00	5,988.00	5,988.00	5,988.00	
Add	Calc						-	-	-	-		
Add %	Input Pos %		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Ret	Calc						-	-	-	-		
Ret %	Input Neg %		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

Reference

			Period								
			Account Lookup								
			1 to 6	7 to 15	16 to 20	0	1	2	3	4	5
Age	Input Pos Yrs		2.25			2.25	3.25	4.25	5.25	6.25	7.25
Disp	Input Pos Curve		R3.0			R3.0	R3.0	R3.0	R3.0	R3.0	R3.0
PL	Input Pos Yrs		35.00			35	35	35	35	35	35
Age % PL	Input Pos Yrs					6	9	12	15	18	21
Iowa Look	Calc					R3.0006	R3.0009	R3.0012	R3.0015	R3.0018	R3.0021
Iowa Cond	Calc					0.941116562	0.911873703	0.882790833	0.853890228	0.825194778	0.796728287
RL	Calc					32.9	31.9	30.9	29.9	28.9	27.9
Ebal	Input Pos \$s	DCF Forecast Parameters	5,988.00			5,988.00	5,988.00	5,988.00	5,988.00	5,988.00	5,988.00
<b>Dep Book</b>											
Bbal	Calc							(182.04)	(364.08)	(546.12)	(728.16)
Dep Book	Calc						(182.04)	(182.04)	(182.04)	(182.04)	(182.04)
RL	Calc					32.9	31.9	30.9	29.9	28.9	27.9
Rate	Calc						-3.04%	-3.04%	-3.04%	-3.04%	-3.04%
Ret	Calc						-	-	-	-	-
Ebal	Input Neg \$s						(182.04)	(364.08)	(546.12)	(728.16)	(910.20)
% Reserved						0.00%	-3.04%	-6.08%	-9.12%	-12.16%	-15.20%
Beg Net Book	Calc						5,988.00	5,805.96	5,623.92	5,441.88	5,259.84
End Net Book	Calc					5,988.00	5,805.96	5,623.92	5,441.88	5,259.84	5,077.80
% Reserved	Calc					0.00%	-3.04%	-6.08%	-9.12%	-12.16%	-15.20%
<b>Dep Tax</b>											
	Stores Equipment	MACR									
	Vintage	Life				0	1	2	3	4	5
		25					5,988.00	5,988.00	5,988.00	5,988.00	5,988.00
						5,988.00	5,988.00	5,988.00	5,988.00	5,988.00	5,988.00
		1					(239.52)	(239.52)	(239.52)	(239.52)	(239.52)
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Reference

Period  
Account Lookup

		1 to 6	7 to 15	16 to 20	0	1	2	3	4	5
50	-0.0400									
51	-0.0400									
52	-0.0400									
53	-0.0400									
54	-0.0400									
55	-0.0400									
56	-0.0400									
57	-0.0400									
58	-0.0400									
59	-0.0400									
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64	-0.0400									
65	-0.0400									
66	-0.0400									
67	-0.0400									
68	-0.0400									
69	-0.0400									
70	-0.0400									
71	-0.0400									
72	-0.0400									
73	-0.0400									
74	-0.0400									
75	-0.0400									
76	-0.0400									
77	-0.0400									
78	-0.0400									
79	-0.0400									
80	-0.0400									
81	-0.0400									
82	-0.0400									
83	-0.0400									
84	-0.0400									
85	-0.0400									
TOTAL TAX DEPR.						(1,681)	(1,693)	(1,706)	(1,720)	(1,733)
TOTAL BOOK DEPR.						(1,787)	(1,784)	(1,793)	(1,781)	(1,794)
TAX OVER BOOK						107	91	87	61	61
ACCUM. TAX OVER BOOK						107	197	284	345	407

Account	394	Laboratory Equipment	Source							
Plant	Calc					1,335.00	1,335.00	1,335.00	1,335.00	1,335.00
Bbal	Calc					-	-	-	-	-
Add %	Input Pos %					0.00%	0.00%	0.00%	0.00%	0.00%
Ret	Calc					-	-	-	-	-
Ret %	Input Neg %					0.00%	0.00%	0.00%	0.00%	0.00%
Age	Input Pos Yrs					19.05	20.05	21.05	22.05	23.05
Disp	Input Pos Curve					R3.0	R3.0	R3.0	R3.0	R3.0
PL	Input Pos Yrs					20.00	20	20	20	20
Age % PL	Input Pos Yrs					95	100	105	110	115
Iowa Look	Calc					R3.0095	R3.0100	R3.0105	R3.0110	R3.0115
Iowa Cond	Calc					0.226427441	0.201747627	0.179445667	0.1594491	0.141582336
RL	Calc					4.5	4	3.6	3.2	2.8
Ebal	Input Pos \$s	DCF Forecast Parameters				1,335.00	1,335.00	1,335.00	1,335.00	1,335.00
Dep Book										
Bbal	Calc					-	(296.64)	(556.16)	(772.56)	(948.38)
Dep Book	Calc					(296.64)	(259.52)	(216.40)	(175.82)	(138.04)
RL	Calc					4.5	4	3.6	3.2	2.8
Rate	Calc					-22.22%	-19.44%	-16.21%	-13.17%	-10.34%
Ret	Calc					-	-	-	-	-
Ebal	Input Neg \$s					(296.64)	(556.16)	(772.56)	(948.38)	(1,086.42)
% Reserved						0.00%	-22.22%	-41.66%	-57.87%	-71.04%
Beg Net Book	Calc					-	1,335.00	1,038.36	778.84	562.44
End Net Book	Calc					1,335.00	1,038.36	778.84	562.44	386.62
% Reserved	Calc					0.00%	-22.22%	-41.66%	-57.87%	-71.04%
Dep Tax										
Laboratory Equipment	MACR									
Vintage	Life					0	1	2	3	4
	25						1,335.00	1,335.00	1,335.00	1,335.00
						1,335.00	-	-	-	-
							1,335.00	1,335.00	1,335.00	1,335.00
1							(53.40)	(53.40)	(53.40)	(53.40)
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Reference

	Period	Account Lookup																		
		1 to 6	7 to 15	16 to 20	0	1	2	3	4	5										
25		-0.0400																		
26		-0.0400																		
27		-0.0400																		
28		-0.0400																		
29		-0.0400																		
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85		-0.0400																		
TOTAL TAX DEPR.									(53)	(53)	(53)	(53)	(53)	(53)						
TOTAL BOOK DEPR.									(297)	(260)	(216)	(176)	(138)	(138)						
TAX OVER BOOK									243	206	163	122	85	85						
ACCUM. TAX OVER BOOK									243	449	612	735	819	819						

Account	395	Power Operated Equipment											
Plant	Calc	Source											
Bbal	Calc						1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00
Add	Calc						-	-	-	-	-	-	-
Add %	Input Pos %		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Ret	Calc						-	-	-	-	-	-	-
Ret %	Input Neg %		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Age	Input Pos Yrs		5.25	5.25	5.25	5.25	6.25	7.25	8.25	9.25	10.25	10.25	
Disp	Input Pos Curve		R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	R3.0	
PL	Input Pos Yrs		15.00	15	15	15	15	15	15	15	15	15	
Age % PL	Input Pos Yrs			35	42	48	55	62	68	68	68	68	
lowa Look	Calc			R3.0035	R3.0042	R3.0048	R3.0055	R3.0062	R3.0068	R3.0068	R3.0068	R3.0068	
lowa Cond	Calc			0.66760788	0.605833359	0.554614296	0.497056847	0.442050362	0.397103691	0.397103691	0.397103691	0.397103691	
RL	Calc			10	9.1	8.3	7.5	6.6	6	6	6	6	
Ebal	Input Pos \$:	DCF Forecast Parameters	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	
Dep Book													
Bbal	Calc						-	(175.60)	(349.27)	(518.72)	(683.61)	(683.61)	
Dep Book	Calc						(175.60)	(173.67)	(169.45)	(164.89)	(162.43)	(162.43)	
RL	Calc			10	9.1	8.3	7.5	6.6	6	6	6	6	
Rate	Calc						-10.00%	-9.89%	-9.65%	-9.39%	-9.25%	-9.25%	
Ret	Calc						-	-	-	-	-	-	
Ebal	Input Neg \$:						(175.60)	(349.27)	(518.72)	(683.61)	(846.04)	(846.04)	
% Reserved							0.00%	-10.00%	-19.89%	-29.54%	-38.93%	-48.18%	
Beg Net Book	Calc						1,756.00	1,580.40	1,406.73	1,237.28	1,072.39	1,072.39	
End Net Book	Calc						1,756.00	1,580.40	1,406.73	1,237.28	1,072.39	909.96	
% Reserved	Calc						0.00%	-10.00%	-19.89%	-29.54%	-38.93%	-48.18%	
Dep Tax													
Power Operated Equipment	MACR												
Vintage	Life			0	1	2	3	4	5				
	15					1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00	1,756.00