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November 14, 2022

VIA ELECTRONIC FILING

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

**In re: Application of Pennsylvania-American Water Company –
Wastewater Division for Approval of the Right to: (1) Acquire
Certain Wastewater System Assets from Foster Township and (2)
Begin to Offer, Render, Furnish or Supply Wastewater Service to
the Public in Portions of Foster Township, Luzerne County,
Pennsylvania**

Docket No: A-2021-3028676

Dear Secretary Chiavetta:

Consistent with Ordering Paragraph 9 of the Pennsylvania Public Utility
Commission's Order in the above-referenced proceeding, attached please find the
final Original Cost Study prepared by Sheffer Consulting LLC.

Should you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Teresa K. Harrold".

Teresa K. Harrold

cc: All Parties on the attached Certificate of Service (*via electronic mail*)

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Application of Pennsylvania-American :
Water Company under Section 1102(a) of :
the Pennsylvania Public Utility Code, 66 :
Pa. C.S. § 1102(a), for approval of (1) the :
transfer, by sale, of substantially all of the :
Township of Foster’s assets, properties and :
rights related to its wastewater collection : Docket No. A-2021-3028676
and conveyance system (known as the :
“West End System”) to Pennsylvania- :
American Water Company, and (2) the right :
of Pennsylvania-American Water Company :
to begin to offer or furnish wastewater :
service to the public in portions of Foster :
Township, Pennsylvania, and to two bulk :
service interconnection points located :
within Foster Township, Luzerne County, :
Pennsylvania :

CERTIFICATE OF SERVICE

I hereby certify that I am this day serving the above-referenced filing upon the persons and in the manner indicated below, which service satisfies the requirements of 52 Pa. Code §1.54 (relating to service by a party).

Service in the manner listed below addressed as follows on November 14, 2022

Christine M. Hoover, Esquire
Office of Consumer Advocate
555 Walnut Street
5th Floor, Forum Place
Harrisburg, PA 17101-1923
(via electronic mail)

Sean Donnelly, Supervisor
Bureau of Technical Utility Services
PA Public Utility Commission
400 North Street
Harrisburg, PA 17120
(via electronic mail)

Richard Kanaskie, Director
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
400 North Street
PO Box 3265
Harrisburg, PA 17105
(via electronic mail)

Kelly Monaghan, Director
Bureau of Audits
PA Public Utility Commission
400 North Street
Harrisburg, PA 17120
(via electronic mail)

Teresa Wagner, Director
Office of Small Business Advocate
555 Walnut Street
1st Floor, Forum Place
Harrisburg, PA 17101
(via electronic mail)

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Teresa Harrold", with a stylized flourish at the end.

Teresa K. Harrold, Esquire (PA ID #311082)
Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055
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**Attorney for *Pennsylvania-American
Water Company***



***ACQUISITION OF THE
FOSTER TOWNSHIP COLLECTION AND
CONVEYANCE SYSTEM***

Original Cost of Water Utility Plant and
Depreciation Reserve Calculations
as of October 27, 2022

David A. Sheffer, Principal

Sheffer Consulting LLC
206 Summerwalk Blvd.
Milton, DE 19968

October 2022





DAVID A SHEFFER
Principal

206 Summerwalk Blvd.
Milton, DE 19968
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October 31, 2022

Scott D. Fogelsanger
Senior Business Development Manager
Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055-4475

RE: Acquisition of Foster Township
Collection and Conveyance System

Dear Mr. Fogelsanger:

In accordance with your request, we have prepared an inventory of the wastewater utility plant Foster Township Collection and Conveyance System, ("Foster Twp.") as of October 27, 2022.

The inventory was prepared to conform to the Uniform System of Accounts for Water Utilities as prescribed by the National Association of Regulatory Utility Commissioners.

The original cost of the property of Foster Twp. was determined from a detailed analysis of the books and records of the System and has been segregated as follows:

	Original <u>Cost</u>	Calculated <u>Reserve</u>
Depreciable Plant	\$ 9,719,166	\$ 2,194,711
CIAC	2,173,197	441,545
Utility Plant in Service (Net)	\$ 7,545,969	\$ 1,753,166

The results of our study are discussed and supported by the Executive Summary contained in Section 1, the detailed original costs in Section 2, and the depreciation calculations in Section 3.

Respectfully submitted,
Sheffer Consulting LLC

By: DAVID A. SHEFFER

PENNSYLVANIA AMERICAN WATER COMPANY



Acquisition of The Foster Township Collection and Conveyance System

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PENNSYLVANIA AMERICAN WATER COMPANY



Acquisition of The Foster Township Collection and Conveyance System

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SECTION 1

PENNSYLVANIA AMERICAN WATER COMPANY



Acquisition of Foster Township Collection and Conveyance System

Executive Summary

BACKGROUND

Foster Township Collection and Conveyance System (“Foster”) provides wastewater service to approximately 456 customers located in Foster Township, Luzerne County, Pennsylvania.

The Company began construction of the system in 2008 and providing sewer service to Foster Township in the September 2010. Foster’s collection system provides service to the Township of Foster including the Villages of Highland, Youngstown, and Upper Lehigh and designated areas known as Woodside and Grove Area.

On May 12, 2021, Pennsylvania American Water Company (PAWC) and Foster Township, in Luzerne County finalized the deal to sell the wastewater collection system assets to PAWC. The sale included all assets of the collection facilities and the various components of the wastewater collection system. Easements and lots were also exchanged and are currently maintained.

OVERVIEW OF FOSTER TOWNSHIP’S FACILITIES

The system assets acquired, for the collection and conveyance of wastewater, consists of 4 pump stations. The Highland Pump Station (100 gpm), Youngstown Pump Station (320 gpm),

Upper Lehigh (140 gpm) and Woodside/Wyoming Street (800 gpm). The Woodside/Wyoming Street pump station is located on the same lot as a structure that is owned by Freeland Borough Municipal Authority. The Freeland Borough Municipal Authority structure and contents within are not included in this study. Also included, in addition to the mentioned pump stations, are gravity and force collection mains totaling approximately 47,900 feet, manholes, and air release.

The construction of the system was started in 2008, the system became fully operational in September 2010. The system currently consists of approximately 456 customers at this time. Included in the acquisition, are the assets listed above, and all easements and/or rights-of-way, including 4 lots that the pump stations are situated upon. All the flow of the collection system is conveyed to the Borough of Freeland Municipal Authority wastewater treatment plant for treatment.

OVERVIEW OF THE STUDY TECHNIQUES

The study of the original cost of the system's assets was conducted in three (3) phases. First, a comprehensive utility plant inventory was conducted to ascertain and confirm the type and quality of the property owned and operated by Foster.

Second, the original cost of the inventoried property was determined based on a review of the system's maps, construction records and other sources. In addition to conversations with PAWC personnel, Sheffer Consulting received adequate data and maps in order to appropriately develop an accurate cost. The age of the plant was determined using information obtained from system maps and Foster Township's personnel's knowledge of the system. Construction costs were developed utilizing Foster Township's construction records.

In addition, PAWC requested theoretical accrued depreciation calculations performed based upon the results of the original cost study to reflect the theoretical capital recovery of the plant in service as of October 27, 2022.

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

EXPLANATION OF THE STUDY

Utility Plant Inventory

A comprehensive inventory of the system's assets as of October 27, 2022, was performed, based upon a complete physical inventory taken at the site on December 16, 2021. Also, the footage of the mains was verified by using a measuring wheel and walking the system, including reviewing components of the pump house. Foster Township personnel also provided any additional knowledge of the system to aid in the inventory process.

Mass Property

For the purpose of this study, "mass" property consists of utility plant recorded on Account 360 (Collection Sewers – Force Mains), Account 361 (Collection Sewers – Gravity Mains), and Account 363 (Services).

For Account 360, and 361 footage of pipe was determined by reviewing invoices and schedules, as well as speaking with Foster Township personnel and was verified by a physical check of the collection system in place. This same procedure was utilized for manholes and services.

Non-Mass Property

A review of the wastewater collection system's pump stations was completed. Detailed results of the plant inventory are set forth in Section 2 of this report by fixed capital accounts prescribed by the National Company of Regulatory Utility Commissioners. The original cost of all inventory property units are properly recorded in the following accounts:

Non-Depreciable Plant:

353.20 Land & Land Rights

Depreciable Plant:

354.20 Structures & Improvements - Collections

355.00 Power Generation Equipment

360.00 Collection Sewers-Force Mains

361.00 Collection Sewers-Gravity Mains

363.00 Services

371.00 Pumping Equipment

ORIGINAL COST ANALYSIS

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

Account 360, Account 361, and Account 363

The original cost and footage of mains and the manholes was determinable from available source documents. A conversation with Foster Township personnel revealed that the pipe footage listed on supplied documentation is accurate. Unit costs were developed utilizing the supplied final payout schedules. The original cost values as of October 27, 2022 for the system's Collection Sewer – Force Mains, Collection Sewer – Gravity Mains and Services is \$770,034, \$5,641,170, and \$1,140,837, respectively.

SUMMARY OF ORIGINAL COST

The results of the original cost study established that the original cost of the system's utility plant in service is not less than \$9,719,166, as summarized by plant account in Section 2 (Pg. 2-1).

CONTRIBUTIONS IN AID OF CONSTRUCTION

Sheffer Consulting competed extensive research of records to determine if any contributions in aid of construction (CIAC) existed. The record research included all Foster documents that were available and discussed with American and Foster personnel. Based on the available information, the sewer system received or collected CIAC. The calculated CIAC amounts to \$2,173,197. The Township received two grants used to fund the construction of the system. The Foster used \$1,867,311 of a H2O grant and \$305,886 from PA Small Water and Sewer program for the construction of the collecting system. The results of those calculations and detailed supporting schedules are included in Section 3 of this report.

CUSTOMER ADVANCES FOR CONSTRUCTION

Sheffer Consulting complete extensive research of records to determine if any customer advances for construction (CAC) existed. The record research included all documents that were available. Based on this record research, the sewer system was not funded by customer advances for construction.

DEPRECIATION RESERVE

Sheffer Consulting, as requested, prepared a theoretical calculated depreciation reserve of the utility plant in service as of October 27, 2022. The calculated accrued depreciation reserves amounts to \$2,194,711 for gross plant and \$441,545 for Contributions in Aid of Construction as of October 27, 2022. The calculations were based upon the Straight Line-Average Service Life Methodology utilizing appropriate service lives and mortality curves for the specific fixed capital assets by category and condition of the plant at the study date.

The results of those calculations and details supporting documentation are included in Section 3 of this report.

SECTION 2

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

<u>Acct. No.</u>	<u>Account Title</u>		<u>Original Cost</u>
<u>Non-Depreciable Plant</u>			
353.20	Land and Land Rights		
	Land - Pump Station #1 (Upper Lehigh)	\$	1.00
	Land - Pump Station #2 (Highland)		1.00
	Land - Pump Station #3 (Youngstown)		1.00
	Land - Pump Station #4 (Woodside/Wyoming St.)		1.00
	Easements		1.00
	Total Account 353.20	\$	5.00
	Total Non-Depreciable Plant	\$	5.00
<u>Depreciable Plant</u>			
354.20	Structures & Improvements - Collections	\$	1,422,095.61
355.00	Power Generation Equipment		316,084.83
360.00	<u>Collection Sewers-Force Mains</u>		
360.11	4" and Under	\$	703,620.50
360.90	Air Release		66,413.39
	Total Account 360.00	\$	770,033.89
361.00	<u>Collection Sewers-Gravity Mains</u>		
361.11	6" - 8"	\$	3,228,728.98
361.12	10" - 12"		1,142,339.68
361.20	Manholes		1,254,573.57
361.99	Stream Crossing		15,527.42
	Total Account 361.00	\$	5,641,169.65
363.00	Services	\$	1,140,836.89
371.00	Pumping Equipment	\$	428,940.07
	Total Depreciable Plant	\$	9,719,160.94
	Total Plant in Service	\$	9,719,165.94

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

<u>Acct. No.</u>	<u>Account Title</u>		<u>Original Cost</u>
Deduct:			
	<u>Contributions in Aid of Construction</u>		
354.20	Structures & Improvements - Collections	\$	283,227.73
355.00	Power Generation Equipment	\$	62,952.16
360.00	<u>Collection Sewers-Force Mains</u>		
360.11	4" and Under	\$	140,134.62
360.90	Air Release		13,227.04
	Total Account 360.00	\$	153,361.66
361.00	<u>Collection Sewers-Gravity Mains</u>		
361.11	6" - 8"	\$	808,024.84
361.12	10"- 12"		227,510.90
361.20	Manholes		289,832.55
361.99	Stream Crossing		13,833.98
	Total Account 361.00	\$	1,339,202.27
363.00	Services	\$	249,024.85
371.00	Pumping Equipment	\$	85,428.67
	Total Contributions in Aid of Construction	\$	2,173,197.34
	Total Plant in Service - Less: CIAC	\$	7,545,968.60

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 353.20 - Land and Land Rights

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Land - Pump Station #1 .024 Acres (Upper Lehigh)	2008	Acres	0.024	\$ 1.00
Land - Pump Station #2 .030 Acres (Highland)	2008	Acres	0.030	\$ 1.00
Land - Pump Station #3 .032 Acres (Youngstown)	2008	Acres	0.032	\$ 1.00
Land - Pump Station #4 .130 Acres (Woodside/Wyoming St)	2008	Acres	0.130	\$ 1.00
Easements	2008	Lot		\$ 1.00
Total Account 353.20				<u>\$ 5.00</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 354.20 - Structures & Improvements - Collections

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Pump Station #1 (Upper Lehigh)	2008	Lot		\$ 289,989.67
Pump Station #2 (Highland)	2008	Lot		\$ 342,471.92
Pump Station #3 (Youngstown)	2008	Lot		\$ 358,568.30
Pump Station #4 (Woodside/Wyoming St) (*)	2008	Lot		\$ 431,065.72
 Total Account 354.20				<u>\$ 1,422,095.61</u>

(*)). The Woodside/Wyoming Street pump station is located on the same lot as a structure that is owned by Freeland Borough Municipal Authority. The Freeland Borough Municipal Authority structure and contents within are not included in this study.

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 355.00 - Power Generation Equipment

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Generator (Woodside/Wyoming St)	2008	EA.	1	\$ 316,084.83
Total Account 355.00				<u>\$ 316,084.83</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 360.11 - Collection Sewers-Force Mains - 4" & Under

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection System - Force Mains - 4" & Under	2008	FT.	12,504	\$ 703,620.50
Total Account 360.11				<u>\$ 703,620.50</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 360.90 - Collection Sewers- Force Mains - Air Release

Item	Year Installed	-----Quantity----- Unit	----- No.	Original Cost
Collection Sewers -Force Air Release	2008	EA.	6	\$ 66,413.39
Total Account 360.90				<u>\$ 66,413.39</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.11- Collection Sewers - Gravity Mains - 6" - 8"

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers - Gravity Mains - 6" - 8"	2008	FT.	33,805	\$ 2,990,235.79
	2021	FT.	1,438	\$ 238,493.19
Total Account 361.11				<u>\$ 3,228,728.98</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.12 - Collection Sewers - Gravity Mains - 10" - 12"

Item	Year Installed	-----Quantity----- Unit No.		Original Cost
Collection Sewers - Gravity Mains - 10" - 12"	2008	FT.	7,438	\$ 1,142,339.68
Total Account 361.12				<u>\$ 1,142,339.68</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 22, 2022

Account 361.20 - Collection Sewers - Gravity Mains - Manholes

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers - Gravity Mains - Manholes	2008	EA.	221	\$ 1,196,796.40
	2021	EA.	10	\$ 57,777.17
Total Account 361.20				<u><u>\$ 1,254,573.57</u></u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.99 - Collection Sewers - Stream Crossing

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers - Gravity Mains - Stream Crossing	2021	EA.	1	\$ 15,527.42

Total Account 361.99

\$ 15,527.42

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 363.00 - Services to Customers

Item	Year	-----Quantity-----		Original	
	Installed	Unit	No.	Cost	
Services to Customers	2008	EA	446	\$	1,109,304.67
	2021	EA	10	\$	31,532.22
Total Account 363.00				\$	<u>1,140,836.89</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 371.00 Pumping Equipment

Item	Year	-----Quantity-----		Original Cost
	Installed	Unit	No.	
Trailer	2008	EA	1	\$ 73,416.16
Pump Station #1 - Upper Lehigh - 16HP (Cap. 140 gpm)	2008	EA	2	\$ 72,497.42
Pump Station #2 Highland - 15 HP (Cap. 100 gpm)	2008	EA	2	\$ 85,617.98
Pump Station #3 Youngstown -25HP (Cap. 320gpm)	2008	EA	2	\$ 89,642.08
Pump Station #4 Woodside/Wyoming St (800 gpm)	2008	EA	2	\$ 107,766.44
Total Account 371.00				<u>\$ 428,940.07</u>

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

CIAC

Original Cost at October 27, 2022

Account 354.20 - Structures & Improvements - Collections

Item	Year	-----Quantity-----		Original Cost
	Installed	Unit	No.	
Pump Station #1 (Upper Lehigh)	2008	Lot		\$ 57,754.99
Pump Station #2 (Highland)	2008	Lot		\$ 68,207.47
Pump Station #3 (Youngstown)	2008	Lot		\$ 71,413.26
Pump Station #4 (Woodside/Wyoming St)	2008	Lot		\$ 85,852.01
Total Account 354.20				<u>\$ 283,227.73</u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 355.00 - Power Generation Equipment

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Generator (Woodside/Wyoming St)	2008	EA.	1	\$ 62,952.16
Total Account 355.00				<u>\$ 62,952.16</u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 360.11 - Collection Sewers-Force Mains - 4" & Under

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection System - Force Mains - 4" & Under	2008	FT.	2,126	\$ 140,134.62
Total Account 360.11				<u><u>\$ 140,134.62</u></u>

Pennsylvania American Water Company

CIAC

Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 360.90 - Collection Sewers- Force Mains - Air Release

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers -Force Air Release	2008	EA.	1	\$ 13,227.04

Total Account 360.90

\$ 13,227.04

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.11- Collection Sewers - Gravity Mains - 6" - 8"

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers - Gravity Mains - 6" - 8"	2008	FT.	5,747	\$ 595,542.01
	2021	FT.	1,280	\$ 212,482.83
 Total Account 361.11				<u><u>\$ 808,024.84</u></u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.12 - Collection Sewers - Gravity Mains - 10" - 12"

Item	Year Installed	-----Quantity----- Unit No.		Original Cost
Collection Sewers - Gravity Mains - 10" - 12"	2008	FT.	1,264	\$ 227,510.90
Total Account 361.12				<u><u>\$ 227,510.90</u></u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.20 - Collection Sewers - Gravity Mains - Manholes

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Collection Sewers - Gravity Mains - Manholes	2008	Ea.	38	\$ 238,356.63
	2021	Ea.	9	\$ 51,475.92
 Total Account 361.20				 <u><u>\$ 289,832.55</u></u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 361.99 - Collection Sewers - Stream Crossing

Item	Year Installed	-----Quantity----- Unit	----- No.	Original Cost
Collection Sewers - Gravity Mains - Stream Crossing	2021	EA.	1	\$ 13,833.98

Total Account 361.99

\$ 13,833.98

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 363.00 - Services to Customers

Item	Year Installed	-----Quantity----- Unit	No.	Original Cost
Services to Customers	2008	EA	76	\$ 220,931.58
	2021	EA	9	\$ 28,093.27
 Total Account 363.00				 <u><u>\$ 249,024.85</u></u>

Pennsylvania American Water Company
 CIAC
 Acquisition of the Foster Township Sewer Collection System

Original Cost at October 27, 2022

Account 371.00 Pumping Equipment

Item	Year Installed	-----Quantity----- Unit No.	Original Cost
Trailer	2008	LOT	\$ 14,621.73
Pump Station #1 - Upper Lehigh - 16HP (Cap. 140 gpm)	2008	LOT	\$ 14,438.75
Pump Station #2 Highland - 15 HP (Cap. 100 gpm)	2008	LOT	\$ 17,051.87
Pump Station #3 Youngstown -25HP (Cap. 320 gpm)	2008	LOT	\$ 17,853.32
Pump Station #4 Woodside/Wyoming St (800 gpm)	2008	LOT	\$ 21,463.00
Total Account 371.00			<u>\$ 85,428.67</u>

SECTION 3

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Acct. No.	Account Title	Original Cost	ASL/lowa Curve	Calculated Depreciation Reserve	Depreciated Original Cost 10/27/2022
<u>Non-Depreciable Plant</u>					
353.20	Land and Land Rights				
	Land - Pump Station #1	\$ 1.00			\$ 1.00
	Land - Pump Station #2	1.00			1.00
	Land - Pump Station #3	1.00			1.00
	Land - Pump Station #4	1.00			1.00
	Easements	1.00			1.00
	Total Account 353.20	\$ 5.00			\$ 5.00
	Total Non-Depreciable Plant	\$ 5.00			\$ 5.00
<u>Depreciable Plant</u>					
354.20	Structures & Improvements - Collections	\$ 1,422,095.61	45-R3	\$ 432,260.50	\$ 989,835.11
355.00	Power Generation Equipment	\$ 316,084.83	35-S0.5	\$ 104,639.42	\$ 211,445.41
360.00	<u>Collection Sewers-Force Mains</u>				
360.11	4" and Under	\$ 703,620.50	75-R3	\$ 130,433.27	\$ 573,187.23
360.90	Air Release	66,413.39	75-R3	12,311.35	54,102.04
	Total Account 360.00	\$ 770,033.89		\$ 142,744.62	\$ 627,289.27
361.00	<u>Collection Sewers-Gravity Mains</u>				
361.11	6" - 8"	\$ 3,228,728.98	80-R2.5	\$ 500,675.14	\$ 2,728,053.84
361.12	10"- 12"	1,142,339.68	80-R2.5	189,834.87	952,504.81
361.20	Manholes	1,254,573.57	50-S2	339,243.59	915,329.98
361.99	Stream Crossing	15,527.42	80-R2.5	244.51	15,282.91
	Total Account 361.00	\$ 5,641,169.65		\$ 1,029,998.11	\$ 4,611,171.54
363.00	Services	\$ 1,140,836.89	47-R3	\$ 324,344.71	\$ 816,492.18
371.00	Pumping Equipment	\$ 428,940.07	30-S0.5	\$ 160,723.21	\$ 268,216.86
	Total Depreciable Plant	\$ 9,719,160.94		\$ 2,194,710.57	\$ 7,524,450.37
	Total Plant in Service	\$ 9,719,165.94		\$ 2,194,710.57	\$ 7,524,455.37

Pennsylvania American Water Company

Acquisition of the Foster Township Sewer Collection System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Acct. No.	Account Title	Original Cost	ASL/Iowa Curve	Calculated Depreciation Reserve	Depreciated Original Cost 10/27/2022
Deduct:					
<u>Contributions in Aid of Construction</u>					
354.20	Structures & Improvements - Collections	\$ 283,227.73	45-R3	\$ 86,089.96	\$ 197,137.77
355.00	Power Generation Equipment	\$ 62,952.16	35-S0.5	\$ 20,840.22	\$ 42,111.94
360.00	<u>Collection Sewers-Force Mains</u>				
360.11	4" and Under	\$ 140,134.62	75-R3	\$ 25,977.38	\$ 114,157.24
360.90	Air Release	13,227.04	75-R3	2,451.96	10,775.08
	Total Account 360.00	\$ 153,361.66		\$ 28,429.34	\$ 124,932.32
361.00	<u>Collection Sewers-Gravity Mains</u>				
361.11	6" - 8"	\$ 808,024.84	80-R2.5	\$ 102,313.55	\$ 705,711.29
361.12	10"- 12"	227,510.90	80-R2.5	37,807.93	189,702.97
361.20	Manholes	289,832.55	50-S2	68,630.35	221,202.20
361.99	Stream Crossing	13,833.98	80-R2.5	217.84	13,616.14
	Total Account 361.00	\$ 1,339,202.27		\$ 208,969.67	\$ 1,130,232.60
363.00	Services	\$ 249,024.85	47-R3	\$ 65,205.84	\$ 183,819.01
371.00	Pumping Equipment	\$ 85,428.67	30-S0.5	\$ 32,010.00	\$ 53,418.67
	Total CIAC	\$ 2,173,197.34		\$ 441,545.03	\$ 1,731,652.31
	Total Net Plant in Service - (Less: CIAC)	\$ 7,545,968.60		\$ 1,753,165.54	\$ 5,792,803.06

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
354.20 Structures & Impr. - Collection

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 45 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	1,422,095.62	31.32	45.00	0.30396	432,260
<i>Total</i>	1,422,095.62				432,260.50

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
 355.00 Power Generation Equipment

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 35 Survivor Curve: S0.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	316,084.83	23.41	35.00	0.33105	104,639
Total	316,084.83				104,639.42

Pennsylvania-American Water Co., Inc.

Foster Township-Woodside System

360.11 Collection Sewers-Force 4" & Under

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 75 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	703,620.50	61.10	75.00	0.18537	130,433
<i>Total</i>	703,620.50				130,433.27

Pennsylvania-American Water Co., Inc.

Foster Township-Woodside System

360.90 Collection Sewers-Force AirRelease

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 75 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	66,413.39	61.10	75.00	0.18537	12,311
<i>Total</i>	66,413.39				12,311.35

Pennsylvania-American Water Co., Inc.

Foster Township-Woodside System

361.11 Collection Sewers-Gravity 6"-8"

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	2,990,235.79	66.71	80.00	0.16618	496,920
2021	238,493.19	78.74	80.00	0.01575	3,756
<i>Total</i>	3,228,728.98				500,675.14

Pennsylvania-American Water Co., Inc.

Foster Township-Woodside System

361.12 Collection Sewers-Gravity 10"-12"

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	1,142,339.68	66.71	80.00	0.16618	189,835
<i>Total</i>	1,142,339.68				189,834.87

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
361.20 Manholes

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 50 Survivor Curve: S2

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	1,196,796.40	35.89	50.00	0.28217	337,703
2021	57,777.17	48.67	50.00	0.02667	1,541
<i>Total</i>	1,254,573.57				339,243.59

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
361.99 Stream Crossing

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2021	15,527.42	78.74	80.00	0.01575	245
<i>Total</i>	15,527.42				244.51

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
363.00 Services to Customers

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 47 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	1,109,304.67	33.30	47.00	0.29159	323,465
2021	31,532.22	45.69	47.00	0.02790	880
<i>Total</i>	1,140,836.89				324,344.71

Pennsylvania-American Water Co., Inc.
Foster Township-Woodside System
371.00 Pumping Equipment

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 30 Survivor Curve: S0.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	428,940.07	18.76	30.00	0.37470	160,723
<i>Total</i>	428,940.07				160,723.21

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

354.20 Structures & Impr. - Collection

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 45 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	283,227.73	31.32	45.00	0.30396	86,090
<i>Total</i>	283,227.73				86,089.96

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

355.00 Power Generation Equipment

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 35 Survivor Curve: S0.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	62,952.16	23.41	35.00	0.33105	20,840
<i>Total</i>	62,952.16				20,840.22

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

360.11 Collection Sewers-Force 4" & Under

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 75 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	140,134.62	61.10	75.00	0.18537	25,977
<i>Total</i>	140,134.62				25,977.38

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

360.90 Collection Sewers-Force AirRelease

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 75 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	13,227.04	61.10	75.00	0.18537	2,452
<i>Total</i>	13,227.04				2,451.96

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

361.11 Collection Sewers-Gravity 6"-8"

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	595,542.01	66.71	80.00	0.16618	98,968
2021	212,482.83	78.74	80.00	0.01575	3,346
<i>Total</i>	808,024.84				102,313.55

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

361.12 Collection Sewers-Gravity 10"-12"

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	227,510.91	66.71	80.00	0.16618	37,808
<i>Total</i>	227,510.91				37,807.93

Pennsylvania-American Water Co., Inc.
Foster-Woodside-CIAC
 361.20 Manholes

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 50 Survivor Curve: S2

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	238,356.63	35.89	50.00	0.28217	67,258
2021	51,475.92	48.67	50.00	0.02667	1,373
Total	289,832.55				68,630.35

Pennsylvania-American Water Co., Inc.
Foster-Woodside-CIAC
361.99 Stream Crossing

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 80 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2021	13,833.98	78.74	80.00	0.01575	218
<i>Total</i>	13,833.98				217.84

Pennsylvania-American Water Co., Inc.

Foster-Woodside-CIAC

363.00 Services to Customers

Original Cost Of Utility Plant In Service

And Development Of Calculated Depr Reserve as of October 27, 2022

Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 47 Survivor Curve: R3

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	220,931.58	33.30	47.00	0.29159	64,422
2021	28,093.27	45.69	47.00	0.02790	784
<i>Total</i>	249,024.85				65,205.84

Pennsylvania-American Water Co., Inc.
Foster-Woodside-CIAC
371.00 Pumping Equipment

Original Cost Of Utility Plant In Service
And Development Of Calculated Depr Reserve as of October 27, 2022
Based Upon Broad Group/Remaining Life Procedure and Technique

Salvage Value: 0% Average Service Life: 30 Survivor Curve: S0.5

<i>Year</i>	<i>Original Cost</i>	<i>Expectancy</i>	<i>Avg. Service Life</i>	<i>Reserve Ratio</i>	<i>Calculated Reserve</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2008	85,428.67	18.76	30.00	0.37470	32,010
<i>Total</i>	85,428.67				32,010.00

SECTION 4

Foster Township
Site visit December 16, 2021 with
Tom Barna (Engineer), Donnie Karpowich (Solicitor) & Tom Wanick (O&M Manager)

Youngstown Pump Station



Foster Township
Site visit December 16, 2021 with
Tom Barna (Engineer), Donnie Karpowich (Solicitor) & Tom Wanick (O&M Manager)

Woodside pump station



Foster Township
Site visit December 16, 2021 with
Tom Barna (Engineer), Donnie Karpowich (Solicitor) & Tom Wanick (O&M Manager)

Highland pump station



Foster Township
Site visit December 16, 2021 with
Tom Barna (Engineer), Donnie Karpowich (Solicitor) & Tom Wanick (O&M Manager)

Route 940 extension



Foster Township
Site visit December 16, 2021 with
Tom Barna (Engineer), Donnie Karpowich (Solicitor) & Tom Wanick (O&M Manager)

Upper Lehigh

