
Devin Ryan
Principal

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File #: 198969

July 6, 2023

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: IN THE MATTER OF THE APPLICATION OF THE YORK WATER COMPANY, Under Sections 1102(a)(1)-(3) of the Public Utility Code, for (1) approval of the right to transfer certain public wastewater facilities and rights from Conewago Industrial Park Water & Sewer Company to The York Water Company; (2) the abandonment by Conewago Industrial Park Water & Sewer Company of wastewater service to the public in its service territory in West Donegal Township, Lancaster County; and (3) approval for The York Water Company to begin to offer, render, furnish or supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 and A-2023-3038864**

Dear Secretary Chiavetta:

Enclosed are the responses of The York Water Company (“York Water”) and Conewago Industrial Park Water & Sewer Company (“CIP”) to the Pennsylvania Public Utility Commission’s (“Commission”) Bureau of Technical Utility Services’ (“TUS”) Data Requests – Set I regarding the above-captioned proceeding.

Respectfully submitted,



Devin Ryan

DR/dmc
Enclosures

Rosemary Chiavetta, Secretary
July 6, 2023
Page 2

cc: Clinton McKinley (*via e-mail; w/ attachments*)
Charis Mincavage, Esquire (*via e-mail; w/ attachments*)

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

- A-1 The Joint Application at Page 11 indicated York Water-WW intends to incorporate Part III, Sections A, B, C, D, E, and L from its Shrewsbury and Springfield Township Division’s wastewater tariff provisions. However, the wastewater tariff provisions specific to Shrewsbury and Springfield Townships are included in Part I of York Water-WW’s effective tariff and do not include a Section L, and Part III: Rules and Regulations of York Water-WW’s effective tariff do not appear to be specific to York Water-WW’s Shrewsbury and Springfield Township Division. Please clarify this discrepancy and provide the following information:
- a. Confirm the specific pages and sections of York Water-WW’s effective tariff that contain the provisions York Water-WW is proposing to apply to the customers within the requested service territory;
 - b. If York Water-WW was referring to Part III of its effective tariff which does not exclusively pertain to its Shrewsbury and Springfield Township Division, please identify the specific pages and sections York Water-WW does not intend to apply to the customers within the requested service territory and explain why York Water-WW does not intend to apply these pages and sections of its existing effective tariff to the customers in the requested service territory; and
 - c. Revise the pro forma tariff supplement provided in the Joint Application as Exhibit I, as necessary to align with York Water-WW’s explanations to the above.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

The sentence appearing on page 11 of the Joint Application should not have referred to the Shrewsbury and Springfield Township division’s wastewater tariff provisions. York Water intended to refer to Part III of its wastewater service tariff.

- a. York Water proposes to apply Page Nos. 4(m) through 4(q) to the West Donegal Township rate division customers. The Company also clarifies that it proposes

to apply its general wastewater tariff provisions to the West Donegal Township rate division customers, except to the extent that those provisions conflict with the provisions set forth in the pro forma tariff supplement for the West Donegal Township rate division. The original language referencing Part III, Sections A, B, C, D, E, and L was not intended to limit the general applicability of York Water's other relevant wastewater tariff provisions. Moreover, York Water will not apply Page Nos. 4 through 4(1) to the West Donegal Township rate division customers because those pages set forth rates and rules that are explicitly applicable to other rate divisions.

- b. See answer to subpart (a), *supra*.
- c. Attached is an updated pro forma tariff supplement providing the clarification noted above in response to subpart (a).

THE YORK WATER COMPANY
RATES, RULES AND REGULATIONS GOVERNING
THE PROVISION OF WASTEWATER COLLECTION, TREATMENT AND/OR
DISPOSAL SERVICE TO THE PUBLIC IN
THE BOROUGHS OF EAST PROSPECT, FELTON, JACOBUS, AND WEST YORK
AND THE
TOWNSHIPS OF EAST MANCHESTER (ASBURY POINTE RESIDENTIAL SUBDIVISION),
LOWER WINDSOR, SPRINGFIELD, SHREWSBURY, WASHINGTON, AND WEST MANHEIM
IN YORK COUNTY, PENNSYLVANIA
AND THE
TOWNSHIPS OF GREENE, HAMILTON, AND LETTERKENNY
IN FRANKLIN COUNTY, PENNSYLVANIA
AND THE
TOWNSHIP OF STRABAN IN ADAMS COUNTY, PENNSYLVANIA
AND THE
TOWNSHIP OF WEST DONEGAL IN LANCASTER COUNTY,
PENNSYLVANIA (C)

ISSUED: XXXXXX

EFFECTIVE: XXXXXX

By: Joseph T. Hand
President and CEO
130 East Market Street
York, Pennsylvania

(C) Indicates Change

 **NOTICE**

Filed in compliance with the order of the Pennsylvania Public Utility Commission of XXXXXXXX,
at Docket No. A-XXXX-XXXXXXX.
(SEE PAGE NO. 2)

LIST OF CHANGES

This tariff supplement authorizes The York Water Company – Wastewater to begin to offer or furnish wastewater service to the public in West Donegal Township, Lancaster County, Pennsylvania, as previously served by _____, in accordance with the Pennsylvania Public Utility Commission Order at Docket No. A-XXXX-XXXXXXX, entered XXXXXXXXXXXX.

York Water proposes to charge \$13.89 per 1,000 gallons, subject to a minimum charge of \$58.33 per month.

York Water proposes to charge the same service termination or resumption charges that are currently charged by Conewago Industrial Park Water and Sewer Company, Inc. in West Donegal Township.

York Water proposes to charge the same schedule of pretreatment program charges that are currently charged by Conewago Industrial Park Water and Sewer Company, Inc. in West Donegal Township.

York Water proposes to adopt Part III, Sections A through L of its wastewater tariff for wastewater customers in West Donegal Township, except to the extent that those tariff provisions conflict with Page Nos. 4(m) through 4(q) of this Tariff.

York Water proposes requirements for requests for service from customers located outside the West Donegal Township certificated area.

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(C) Indicates Change		

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(C) Indicates Change

West Donegal Township

(C)

Section A: Wastewater Service Charge

Imposition of Charge: A wastewater service charge is hereby imposed upon the owner of each improved property which is connected to the wastewater system, whether such use is direct or indirect, and shall be payable as provided herein.

Wastewater Service Charge Payable by Owner of Improved Property Connected to Wastewater System:

The wastewater service charge shall be payable by the owner of each improved property connected to the wastewater system commencing with the earlier of (a) the date of actual physical connection of an improved property to the wastewater system, or (b) Forty-five (45) days from the date indicated on the notice to connect.

The wastewater service charge applicable to any improved property connected to the wastewater system shall be calculated, imposed, and collected on the basis of metered usage as indicated below where accurate usage information is available. Where accurate usage information is not available, one of the other methods set forth below may be utilized in the sole discretion of the Company:

Metered Rate Basis:

Where accurate metered usage data is available, the wastewater service charge for customers connected to the wastewater system will be determined as follows:

Customers will be charged at the rate of \$13.89 per 1,000 gallons, subject to a minimum charge of \$58.33 per month.

Calculation of Metered Consumption: Where the Customer purchases water from York Water Company, the Company will utilize York Water Company's metered consumption as the basis for its charges. If the Customer is not served by York Water Company or if the Customer expects that its wastewater usage will differ significantly from its water usage, an approved meter (or meters) shall be installed by the Customer as directed by the Company, to meter water and/or wastewater usage as required to implement the Schedule of Rates listed herein. The meter shall be installed and kept in service so that all usage is recorded. Upon discovery of a meter interruption, the Company will issue a billing adjustment to be determined by the Company as appropriate and in its sole discretion, except as otherwise ordered by the Commission.

Estimated Rate Basis: The wastewater service charge may be based upon the Company's estimate of potable water consumed or domestic sanitary wastewater or industrial wastes discharged by any improved property in accordance with the metered rate schedule provided herein.

Wastewater Service Charge by Owner of Multiple Use Improved Property: In the case of multiple use improved property sharing a common connection to the wastewater system or a common structure, each such classification of improved property shall pay a separate wastewater service charge, as though it were housed in a separate structure and had a direct and separate connection to the wastewater system, computed in accordance with the provisions of this Part.

(C) Indicates Change

Section B. Service Termination or Resumption Charges: The charge for turning-on water service of an existing Customer occurring as a consequence of any violation of the Company's Rates, Rules and Regulations shall be \$60. The charge for turning-off water service of an existing customer occurring as a consequence of any violation of the Company's Rates, Rules and Regulations shall be \$60.

Section C. Schedule of Pretreatment Program Charges: To provide for the payment of charges to the Company from applicants for service and Customers to compensate for the cost of implementing, administering, and enforcing the pretreatment program established herein, and to recover costs for sampling and monitoring expenses, for damages to the operation of the treatment facility, for reasonable engineering and attorney's fees, and other expenses associated with enforcement actions and activities; charges for investigating accidental discharge impacts, plan reviews and construction inspection; and the cost of any actual damages incurred by the Company, as follows:

1. Application for Service: Each new Customer or new wastewater source will be assessed a charge for the review of the Application for Service required by Part III of this tariff.	\$200
2. Wastewater Survey: Each Customer will be assessed a charge for the review of the Wastewater Survey required by Section E of this rate schedule.	\$300
3. Industrial Wastewater Discharge Permit Application or Permit Modification Application: Each Customer determined to be a Significant Industrial User will be assessed a charge for the review of these Industrial Wastewater Discharge Permit applications and for a site inspection as permitted by Part III of this tariff.	\$800
4. Industrial Wastewater Discharge Permit: Each Customer required to submit an Industrial Wastewater Discharge Permit Application will be assessed a charge for the preparation of the Industrial Wastewater Discharge Permit that is specific to that Customer, which may include, but is not limited to Best Management Practices, pretreatment, waste minimization and spill control requirements, Local Limits, and other conditions.	At cost
5. Industrial Wastewater Discharge Permit Application for Renewal or Transfer: Each Customer will be assessed a charge for the review of the application if no changes are noted.	\$250

(C) Indicates Change

West Donegal Township CONTINUED

(C)

<p>6. Facilities for Pretreatment, Accidental Discharge/Slug Control and/or Monitoring: Customers required to provide facilities for wastewater pretreatment and/or accidental/slug discharge or monitoring will be assessed a charge for the Company to review the plans and operating procedures required by Section D of this rate schedule.</p>	<p>\$800</p>
<p>7. Monitoring Reports: Customers will be assessed a charge for the Company to review each of the reports submitted as required by this rate schedule.</p>	<p>\$200 per report</p>
<p>8. Facility Inspections: Customers that require inspections by the Company for permitting, monitoring, and compliance/noncompliance purposes will be assessed a charge for these services.</p>	<p>\$250 per visit</p>
<p>9. Sampling and Analysis: Customers whose discharge requires the Company to perform or to arrange for compliance monitoring will be assessed a charge for each sampling event and laboratory analysis. This charge may include sampler rental and set-up, sample pick-up or delivery and lab report charges</p>	<p>At cost</p>
<p>10. Noncompliance Repair or Maintenance: Customers causing any violation of these Rates, Rules and Regulations that results in needed repairs or maintenance to the Company's Sewer System will be assessed a charge to reimburse the Company for its expenses. This charge may include, but is not limited to, charges from haulers, cleaning crews, contractors, plumbers, excavations, and vacuum sewer services.</p>	<p>At cost</p>

(C) Indicates Change

West Donegal Township CONTINUED

(C)

Section D. Accidental Discharge/Slug Control Plans: Each Customer shall provide protection from accidental discharges and slug loadings of prohibited materials or other substances regulated under these Rates, Rules and Regulations, or Federal or State regulations. Facilities to prevent accidental or slug discharges of prohibited materials shall be provided and maintained at the Customer's own cost and expense. Detailed plans showing facilities and operating procedures to provide this protection shall be submitted to the Company for review, and shall be subject to Company approval before construction of the facility. A Customer shall develop and implement an Accidental Discharge/Slug Control Plan when required to do so by the Company. An Accidental Discharge/Slug Control Plan shall address, at a minimum, the following provisions: (1) Description of discharge practices, including non-routine batch discharges. (2) Description of stored chemicals. (3) Procedures for immediately notifying the Sewer System of any accidental or slug discharge. (4) Procedures to prevent adverse impact from any accidental or slug discharge. Such procedures include, but are not limited to, inspection and maintenance of storage areas, handling and transfer of materials, loading and unloading operations, control of plant site runoff, worker training, building of containment structures or equipment, measures for containing toxic organic pollutants, including solvents and/or measures and equipment for emergency response. (5) Such other conditions as deemed appropriate by the Company.

Section E. Wastewater Survey: When requested by the Company, Customers must submit information on the nature and characteristics of their wastewater by completing a Wastewater Survey within thirty (30) days of the request. The Company is authorized to prepare a form for this purpose and may periodically require Customers to update the survey.

Section F. Report of Changed Conditions: (1) Each Customer shall notify the Company of any planned, significant changes to the Customer's operation or system, which might alter the nature, quality or volume of its wastewater at least thirty (30) days before the change occurs. This notification requirement includes anticipated changes in Customer production, which can reasonably be expected to impact the Company Sewer System. For purposes of this requirement, significant changes include, but are not limited to, flow increases of 10 percent (10%) or greater and the discharge of an previously unreported pollutants. (2) The Company may require the Customer to submit such information as may be deemed necessary to evaluate the changed condition, including the submission of an Industrial Wastewater Discharge Permit application. (3) The Company may issue an Industrial Wastewater Discharge Permit or notify an existing Industrial Wastewater Discharge Permit in response to changed conditions or anticipated changed conditions. (4) No Customer shall implement the planned changed condition(s) until and unless the Company has responded to the Customer's notice. The Company may require the Customer to undertake a compatibility study to demonstrate to the satisfaction of the Company that the wastewater to be discharged is compatible with the Company wastewater treatment facility, will not affect any requirements imposed upon the Company (including sludge disposal requirements) and will not otherwise adversely affect the Company wastewater treatment facility.

(C) Indicates Change

West Donegal Township CONTINUED

(C)

Section G. Report of Potential Problems: (1) In case of any discharge including, but not limited to, accidental discharge, discharges of a non-routine, episodic nature, a non-customary batch discharge, which may cause potential problems for the Company wastewater treatment facility, a slug discharge, or slug loading, the Customer shall notify the Company immediately by telephone. The notification shall include as a minimum: location of the discharge, type, volume, and concentrations of the waste, and corrective actions taken. (2) A notice shall be permanently posted on the Customer's bulletin board or other prominent place advising employees who to call in the event of a discharge described in paragraph (1) of this Section. Employers shall ensure that all employees, who may cause such a discharge to occur, are advised of the emergency notification procedure. Within five (5) days such discharge, the Customer shall submit to the Company a detailed written report describing the cause of the discharge and the measures to be taken by the Customer to prevent similar future occurrences. Such notifications shall not relieve the Customer from exposure to enforcement action as provided herein or from applicable surcharges. If any discharge causes a situation which results in additional expense for the Company, the responsible Customer shall reimburse the Company for such extra expense. Failure to prevent an accidental discharge or slug loading, to provide notification of an accidental discharge or slug loading, or to submit a plan will result in enforcement action as provided herein.

Section H. Applicability of Parts I, II, and III of this Tariff. Parts I, II, and III of this Tariff shall apply to the wastewater service customers located in West Donegal Township, except to the extent that those tariff provisions conflict with Page Nos. 4(m) through 4(q) of this Tariff. Furthermore, Page Nos. 4 through 4(l) of this Tariff shall not apply to the West Donegal Township rate division customers. Moreover, Part III, Section L shall apply with the addition of the following:

Service Outside the West Donegal Township Area. The Company will entertain requests for service from Customers located outside of the West Donegal Township certificated area located in West Donegal Township. However, those Customers will be subject to conditions enumerated under Section B, (Construction and Maintenance of Facilities), in this tariff and will receive service only if those Customers build and install main and connector lines to the Company's facilities at their own expense.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-2 Original Page No. 4(q) of the pro forma tariff supplement included in the Joint Application as Exhibit I, included the following proposed language, “Service Outside the West Donegal Township Area. The Company will entertain requests for service from Customers located outside of the West Donegal Township certificated area located in West Donegal Township. However, those Customers, in addition to the standard reservation and operating fees, will be subject to conditions enumerated under Section B, (Construction and Maintenance of Facilities), in this tariff and will receive service only if those Customers build and install main and connector lines to the Company’s facilities at their own expense.” Considering this proposed language, please provide responses to the following:

- a. Identify the section(s) of York Water-WW’s effective tariff or proposed tariff supplement which quantify the “standard reservation and operating fees” referenced and that specify the applicability of such charges to West Donegal Township Division customers;
- b. Identify the amounts of the reservation and operating fees referenced and provide a detailed explanation as to how these amounts were determined or calculated; and
- c. Identify the legal authority under which York Water-WW believes it would be permitted to charge a capacity reservation fee within West Donegal Township considering this language appears to apply to individuals or entities outside of the area of which York Water – WW has requested a certificate of public convenience and CIP-WW does not have a capacity reservation fee in its effective tariff.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

- a. The “standard reservation and operating fees” language was inadvertently included in the referenced sentence. The sentence should read, “However, those Customers will be subject to conditions enumerated under Section B,

(Construction and Maintenance of Facilities), in this tariff and will receive service only if those Customers build and install main and connector lines to the Company's facilities at their own expense." This correction has been incorporated in the updated pro forma tariff supplement attached to Discovery A-1.

- b. Not applicable. See answer to subpart (a), *supra*.
- c. Not applicable. See answer to subpart (a), *supra*.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

- A-3 Please provide evidence the Joint Application is consistent with West Donegal Township’s Department of Environmental Protection (DEP) approved Act 537 Official Sewage Facilities Plan (Act 537 Plan) and related revisions (i.e., special studies, planning modules, etc.) and exemptions.

RESPONDENT:

Martin Strine
Operations Manager
The York Water Company

RESPONSE:

West Donegal Township responded to the consistency letter that the Joint Application is consistent with their planning requirements (see Exhibit K of the Joint Application). Moreover, this Joint Application reflects a transfer of assets between two certificated public utilities to provide wastewater service within the Conewago Industrial Park (see the attached map). CIP seeks to abandon its right and obligation to provide wastewater service within the subject certificated territory; while York Water seeks to obtain a certificate to provide wastewater service to the existing customers of CIP. Absent this transaction, even if West Donegal Township sought to alter its Act 537 Plan to serve this area, the Act 537 Plan amendments could not adversely impact CIP’s existing rights and obligations to provide wastewater service in its certificated service area. The fact remains that customers in the service area at issue are properly being served by a public utility today, and the Act 537 Plan was satisfied when CIP initiated service in that certificated service area.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

- A-4 Please provide copies of West Donegal Township’s Act 537 Plan, Act 537 Plan revisions, and related letters providing Act 537 Plan approvals or exemptions that involve CIP-WW’s wastewater system

RESPONDENT:

Martin Strine
Operations Manager
The York Water Company

RESPONSE:

It would be unduly burdensome to produce the referenced documents. An Act 537 Plan in its initial form is hundreds of pages long and includes engineering maps. Often times, “the Plan” consists of an initial submission to DEP, one to two years of back and forth between DEP and the municipality (including piecemeal submissions and responses), subsequent update documents, every land development planning module submitted and approved by the municipality since the DEP last approved an Act 537 Plan, and planning waivers issued by the municipality. A Special Study is not applicable to the Joint Applicants’ proposed transaction because the transaction does not involve a shift of wastewater facilities from public to private ownership; rather, it is a shift from one public utility to another public utility.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

- A-5 On Page 7 of the Joint Application, York Water-WW indicated it is acquiring all the permits associated with the wastewater system. Please provide a copy of CIP-WW's current National Pollutant Discharge Elimination System permit and any water quality management permits issued by DEP for the construction and operation of the wastewater system.

RESPONDENT:

Martin Murray
President
Conewago Industrial Park & Sewer Company

RESPONSE:

See the attachments to this response.



AUTHORIZATION TO DISCHARGE UNDER THE NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM DISCHARGE REQUIREMENTS FOR NON-MUNICIPAL SEWAGE TREATMENT WORKS

NPDES PERMIT NO: PA0080055

In compliance with the provisions of the Clean Water Act, 33 U.S.C. Section 1251 *et seq.* ("the Act") and Pennsylvania's Clean Streams Law, as amended, 35 P.S. Section 691.1 *et seq.*,

**Conewago Industrial Park Water & Sewer Company
PO Box 332
Lemoyne, PA 17043-0332**

is authorized to discharge from a facility known as **Conewago Industrial Park**, located in **West Donegal Township, Lancaster County**, to **Conewago Creek (TSF, MF)** in Watershed(s) **7-G** in accordance with effluent limitations, monitoring requirements and other conditions set forth in Parts A, B and C hereof.

THIS PERMIT SHALL BECOME EFFECTIVE ON MAY 1, 2021

THIS PERMIT SHALL EXPIRE AT MIDNIGHT ON APRIL 30, 2026

The authority granted by this permit is subject to the following further qualifications:

1. If there is a conflict between the application, its supporting documents and/or amendments and the terms and conditions of this permit, the terms and conditions shall apply.
2. Failure to comply with the terms, conditions or effluent limitations of this permit is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application. (40 CFR 122.41(a))
3. A complete application for renewal of this permit, or notice of intent to cease discharging by the expiration date, must be submitted to DEP at least 180 days prior to the above expiration date (unless permission has been granted by DEP for submission at a later date), using the appropriate NPDES permit application form. (40 CFR 122.41(b), 122.21(d)(2))

In the event that a timely and complete application for renewal has been submitted and DEP is unable, through no fault of the permittee, to reissue the permit before the above expiration date, the terms and conditions of this permit, including submission of the Discharge Monitoring Reports (DMRs), will be automatically continued and will remain fully effective and enforceable against the discharger until DEP takes final action on the pending permit application. (25 Pa. Code §§ 92a.7(b), (c))

4. This NPDES permit does not constitute authorization to construct or make modifications to wastewater treatment facilities necessary to meet the terms and conditions of this permit.

DATE PERMIT ISSUED April 19, 2021

ISSUED BY Maria D. Bebenek
Maria D. Bebenek, P.E.
Environmental Program Manager
Southcentral Regional Office

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. A. For Outfall 001, Latitude 40° 9' 48.3", Longitude 76° 39' 42.8", River Mile Index 7.0, Stream Code 09217

Receiving Waters: Conewago Creek (TSF, MF)

Type of Effluent: Sewage Effluent

1. The permittee is authorized to discharge during the period from **May 1, 2021** through **April 30, 2026**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)				Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum	Instant. Maximum		
Flow (MGD)	Report	Report Daily Max	XXX	XXX	XXX	XXX	Continuous	Measured
pH (S.U.)	XXX	XXX	6.0 Inst Min	XXX	XXX	9.0	1/day	Grab
Dissolved Oxygen	XXX	XXX	5.0 Inst Min	XXX	XXX	XXX	1/day	Grab
Total Residual Chlorine (TRC)	XXX	XXX	XXX	0.5	XXX	1.6	1/day	Grab
Carbonaceous Biochemical Oxygen Demand (CBOD5)	XXX	XXX	XXX	25	XXX	50	1/week	24-Hr Composite
Total Suspended Solids	XXX	XXX	XXX	30	XXX	60	1/week	24-Hr Composite
Fecal Coliform (No./100 ml) Oct 1 - Apr 30	XXX	XXX	XXX	2,000 Geo Mean	XXX	10,000	1/week	Grab
Fecal Coliform (No./100 ml) May 1 - Sep 30	XXX	XXX	XXX	200 Geo Mean	XXX	1,000	1/week	Grab
Ammonia-Nitrogen Nov 1 - Apr 30	XXX	XXX	XXX	36	XXX	72	1/week	24-Hr Composite
Ammonia-Nitrogen May 1 - Oct 31	XXX	XXX	XXX	12	XXX	24	1/week	24-Hr Composite
Total Phosphorus	Report Total Mo	XXX	XXX	2.0	XXX	4.0	1/week	24-Hr Composite

Outfall 001 , Continued (from May 1, 2021 through April 30, 2026)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)				Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum	Instant. Maximum		
Total Phosphorus	XXX	913 Total Annual	XXX	XXX	XXX	XXX	1/year	Calculation
Kjeldahl--N	XXX	XXX	XXX	Report	XXX	XXX	1/week	24-Hr Composite
Nitrate-Nitrite as N	XXX	XXX	XXX	Report	XXX	XXX	1/week	24-Hr Composite
Total Nitrogen	XXX	XXX	XXX	Report	XXX	XXX	1/month	Calculation

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 001

**PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS
(Continued)**

Additional Requirements

1. The permittee may not discharge:
 - a. Floating solids, scum, sheen or substances that result in observed deposits in the receiving water. (25 Pa Code § 92a.41(c))
 - b. Oil and grease in amounts that cause a film or sheen upon or discoloration of the waters of this Commonwealth or adjoining shoreline, or that exceed 15 mg/l as a daily average or 30 mg/l at any time (or lesser amounts if specified in this permit). (25 Pa. Code § 92a.47(a)(7), § 95.2(2))
 - c. Substances in concentration or amounts sufficient to be inimical or harmful to the water uses to be protected or to human, animal, plant or aquatic life. (25 Pa Code § 93.6(a))
 - d. Foam or substances that produce an observed change in the color, taste, odor or turbidity of the receiving water, unless those conditions are otherwise controlled through effluent limitations or other requirements in this permit. For the purpose of determining compliance with this condition, DEP will compare conditions in the receiving water upstream of the discharge to conditions in the receiving water approximately 100 feet downstream of the discharge to determine if there is an observable change in the receiving water. (25 Pa Code § 92a.41(c))
2. If the permit requires the reporting of average weekly statistical results, the maximum weekly average concentration and maximum weekly average mass loading shall be reported, regardless of whether the results are obtained for the same or different weeks.
3. The permittee shall monitor the sewage effluent discharge(s) for the effluent parameters identified in the Part A limitations table(s) during all bypass events at the facility, using the sample types that are specified in the limitations table(s). Where the required sample type is "composite", the permittee must commence sample collection within one hour of the start of the bypass, wherever possible. The results shall be reported on the Daily Effluent Monitoring supplemental form (3800-FM-BCW0435) and be incorporated into the calculations used to report self-monitoring data on Discharge Monitoring Reports (DMRs).

Footnotes

- (1) When sampling to determine compliance with mass effluent limitations, the discharge flow at the time of sampling must be measured and recorded.
- (2) This is the minimum number of sampling events required. Permittees are encouraged, and it may be advantageous in demonstrating compliance, to perform more than the minimum number of sampling events.

Supplemental Information

- (1) The effluent limitations for Outfall 001 were determined using an effluent discharge rate of 0.15 MGD.
- (2) Total Nitrogen is the sum of Total Kjeldahl-N (TKN) plus Nitrite-Nitrate as N ($\text{NO}_2+\text{NO}_3\text{-N}$), where TKN and $\text{NO}_2+\text{NO}_3\text{-N}$ are measured in the same sample.

II. DEFINITIONS

At Outfall (XXX) means a sampling location in outfall line XXX below the last point at which wastes are added to outfall line (XXX), or where otherwise specified.

Average refers to the use of an arithmetic mean, unless otherwise specified in this permit. (40 CFR 122.41(l)(4)(iii))

Best Management Practices (BMPs) means schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce the pollutant loading to surface waters of the Commonwealth. The term also includes treatment requirements, operating procedures and practices to control plant site runoff, spillage or leaks, sludge or waste disposal, or drainage from raw material storage. The term includes activities, facilities, measures, planning or procedures used to minimize accelerated erosion and sedimentation and manage stormwater to protect, maintain, reclaim, and restore the quality of waters and the existing and designated uses of waters within this Commonwealth before, during and after earth disturbance activities. (25 Pa. Code § 92a.2)

Bypass means the intentional diversion of waste streams from any portion of a treatment facility. (40 CFR 122.41(m)(1)(i))

Calendar Week is defined as the seven consecutive days from Sunday through Saturday, unless the permittee has been given permission by DEP to provide weekly data as Monday through Friday based on showing excellent performance of the facility and a history of compliance. In cases when the week falls in two separate months, the month with the most days in that week shall be the month for reporting.

Clean Water Act means the Federal Water Pollution Control Act, as amended. (33 U.S.C.A. §§ 1251 to 1387).

Composite Sample (for all except GC/MS volatile organic analysis) means a combination of individual samples (at least eight for a 24-hour period or four for an 8-hour period) of at least 100 milliliters (mL) each obtained at spaced time intervals during the compositing period. The composite must be flow-proportional; either the volume of each individual sample is proportional to discharge flow rates, or the sampling interval is proportional to the flow rates over the time period used to produce the composite. (EPA Form 2C)

Composite Sample (for GC/MS volatile organic analysis) consists of at least four aliquots or grab samples collected during the sampling event (not necessarily flow proportioned). The samples must be combined in the laboratory immediately before analysis and then one analysis is performed. (EPA Form 2C)

Daily Average Temperature means the average of all temperature measurements made, or the mean value plot of the record of a continuous automated temperature recording instrument, either during a calendar day or during the operating day if flows are of a shorter duration.

Daily Discharge means the discharge of a pollutant measured during a calendar day or any 24-hour period that reasonably represents the calendar day for purposes of sampling. For pollutants with limitations expressed in units of mass, the "daily discharge" is calculated as the total mass of the pollutant discharged over the day. For pollutants with limitations expressed in other units of measurement, the "daily discharge" is calculated as the average measurement of the pollutant over the day. (25 Pa. Code § 92a.2, 40 CFR 122.2)

Daily Maximum Discharge Limitation means the highest allowable "daily discharge."

Discharge Monitoring Report (DMR) means the DEP or EPA supplied form(s) for the reporting of self-monitoring results by the permittee. (25 Pa. Code § 92a.2, 40 CFR 122.2)

Estimated Flow means any method of liquid volume measurement based on a technical evaluation of the sources contributing to the discharge including, but not limited to, pump capabilities, water meters and batch discharge volumes.

Geometric Mean means the average of a set of n sample results given by the nth root of their product.

Grab Sample means an individual sample of at least 100 mL collected at a randomly selected time over a period not to exceed 15 minutes. (EPA Form 2C)

Hazardous Substance means any substance designated under 40 CFR Part 116 pursuant to Section 311 of the Clean Water Act. (40 CFR 122.2)

Hauled-In Wastes means any waste that is introduced into a treatment facility through any method other than a direct connection to the sewage collection system. The term includes wastes transported to and disposed of within the treatment facility or other entry points within the collection system.

Immersion Stabilization (i-s) means a calibrated device is immersed in the wastewater until the reading is stabilized.

Instantaneous Maximum Effluent Limitation means the highest allowable discharge of a concentration or mass of a substance at any one time as measured by a grab sample. (25 Pa. Code § 92a.2)

Measured Flow means any method of liquid volume measurement, the accuracy of which has been previously demonstrated in engineering practice, or for which a relationship to absolute volume has been obtained.

Monthly Average Discharge Limitation means the highest allowable average of "daily discharges" over a calendar month, calculated as the sum of all "daily discharges" measured during a calendar month divided by the number of "daily discharges" measured during that month. (25 Pa. Code § 92a.2)

Municipal Waste means garbage, refuse, industrial lunchroom or office waste and other material, including solid, liquid, semisolid or contained gaseous material resulting from operation of residential, municipal, commercial or institutional establishments and from community activities; and sludge not meeting the definition of residual or hazardous waste under this section from a municipal, commercial or institutional water supply treatment plant, waste water treatment plant or air pollution control facility. (25 Pa. Code § 271.1)

Residual Waste means garbage, refuse, other discarded material or other waste, including solid, liquid, semisolid or contained gaseous materials resulting from industrial, mining and agricultural operations and sludge from an industrial, mining or agricultural water supply treatment facility, wastewater treatment facility or air pollution control facility, if it is not hazardous. The term does not include coal refuse as defined in the Coal Refuse Disposal Control Act. The term does not include treatment sludges from coal mine drainage treatment plants, disposal of which is being carried on under and in compliance with a valid permit issued under the Clean Streams Law. (25 Pa Code § 287.1)

Severe Property Damage means substantial physical damage to property, damage to the treatment facilities that causes them to become inoperable, or substantial and permanent loss of natural resources that can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production. (40 CFR 122.41(m)(1)(ii))

Stormwater means the runoff from precipitation, snow melt runoff, and surface runoff and drainage. (25 Pa. Code § 92a.2)

Stormwater Associated With Industrial Activity means the discharge from any conveyance that is used for collecting and conveying stormwater and that is directly related to manufacturing, processing, or raw materials storage areas at an industrial plant, and as defined at 40 CFR §122.26(b)(14)(i) - (ix) and (xi) and 25 Pa. Code § 92a.2.

Total Dissolved Solids means the total dissolved (filterable) solids as determined by use of the method specified in 40 CFR Part 136.

Toxic Pollutant means those pollutants, or combinations of pollutants, including disease-causing agents, which after discharge and upon exposure, ingestion, inhalation or assimilation into any organism, either directly from the environment or indirectly by ingestion through food chains may, on the basis of information available to DEP cause death, disease, behavioral abnormalities, cancer, genetic mutations, physiological malfunctions, including

malfunctions in reproduction, or physical deformations in these organisms or their offspring. (25 Pa. Code § 92a.2)

III. SELF-MONITORING, REPORTING AND RECORDKEEPING

A. Representative Sampling

1. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity (40 CFR 122.41(j)(1)). Representative sampling includes the collection of samples, where possible, during periods of adverse weather, changes in treatment plant performance and changes in treatment plant loading. If possible, effluent samples must be collected where the effluent is well mixed near the center of the discharge conveyance and at the approximate mid-depth point, where the turbulence is at a maximum and the settlement of solids is minimized. (40 CFR 122.48, 25 Pa. Code § 92a.61)

2. Records Retention (40 CFR 122.41(j)(2))

Except for records of monitoring information required by this permit related to the permittee's sludge use and disposal activities which shall be retained for a period of at least 5 years, all records of monitoring activities and results (including all original strip chart recordings for continuous monitoring instrumentation and calibration and maintenance records), copies of all reports required by this permit, and records of all data used to complete the application for this permit shall be retained by the permittee for 3 years from the date of the sample measurement, report or application. The 3-year period shall be extended as requested by DEP or the EPA Regional Administrator.

3. Recording of Results (40 CFR 122.41(j)(3))

For each measurement or sample taken pursuant to the requirements of this permit, the permittee shall record the following information:

- a. The exact place, date and time of sampling or measurements.
- b. The person(s) who performed the sampling or measurements.
- c. The date(s) the analyses were performed.
- d. The person(s) who performed the analyses.
- e. The analytical techniques or methods used; and the associated detection level.
- f. The results of such analyses.

4. Test Procedures

- a. Facilities that test or analyze environmental samples used to demonstrate compliance with this permit shall be in compliance with laboratory accreditation requirements of Act 90 of 2002 (27 Pa. C.S. §§ 4101-4113) and 25 Pa. Code Chapter 252, relating to environmental laboratory accreditation.
- b. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be those approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, unless the method is specified in this permit or has been otherwise approved in writing by DEP. (40 CFR 122.41(j)(4), 122.44(i)(1)(iv))
- c. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be sufficiently sensitive. A method is sufficiently sensitive when 1) the method minimum level is at or below the level of the effluent limit established in the permit for the measured pollutant or pollutant parameter; or 2) the method has the lowest minimum level of the analytical methods approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, for the measured pollutant or pollutant parameter; or 3) the method is specified in this permit or has been otherwise approved in writing by DEP for the measured pollutant or pollutant parameter. Permittees have the option of providing matrix or sample-specific minimum levels rather than the published levels. (40 CFR 122.44(i)(1)(iv))

5. Quality/Assurance/Control

In an effort to assure accurate self-monitoring analyses results:

- a. The permittee, or its designated laboratory, shall participate in the periodic scheduled quality assurance inspections conducted by DEP and EPA. (40 CFR 122.41(e), 122.41(i)(3))
- b. The permittee, or its designated laboratory, shall develop and implement a program to assure the quality and accurateness of the analyses performed to satisfy the requirements of this permit, in accordance with 40 CFR Part 136. (40 CFR 122.41(j)(4))

B. Reporting of Monitoring Results

1. The permittee shall effectively monitor the operation and efficiency of all wastewater treatment and control facilities, and the quantity and quality of the discharge(s) as specified in this permit. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.44, 92a.61(i) and 40 CFR §§ 122.41(e), 122.44(i)(1))
2. The permittee shall use DEP's electronic Discharge Monitoring Report (eDMR) system to report the results of compliance monitoring under this permit (see www.dep.pa.gov/edmr). Permittees that are not using the eDMR system as of the effective date of this permit shall submit the necessary registration and trading partner agreement forms to DEP's Bureau of Clean Water (BCW) within 30 days of the effective date of this permit and begin using the eDMR system when notified by DEP BCW to do so. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.61(g) and 40 CFR § 122.41(l)(4))
3. Submission of a physical (paper) copy of a Discharge Monitoring Report (DMR) is acceptable under the following circumstances:
 - a. For a permittee that is not yet using the eDMR system, the permittee shall submit a physical copy of a DMR to the DEP regional office that issued the permit during the interim period between the submission of registration and trading partner agreement forms to DEP and DEP's notification to begin using the eDMR system.
 - b. For any permittee, as a contingency a physical DMR may be mailed to the DEP regional office that issued the permit if there are technological malfunction(s) that prevent the successful submission of a DMR through the eDMR system. In such situations, the permittee shall submit the DMR through the eDMR system within 5 days following remedy of the malfunction(s).
4. DMRs must be completed in accordance with DEP's published DMR instructions (3800-FM-BCW0463). DMRs must be received by DEP no later than 28 days following the end of the monitoring period. DMRs are based on calendar reporting periods and must be received by DEP in accordance with the following schedule:
 - Monthly DMRs must be received within 28 days following the end of each calendar month.
 - Quarterly DMRs must be received within 28 days following the end of each calendar quarter, i.e., January 28, April 28, July 28, and October 28.
 - Semiannual DMRs must be received within 28 days following the end of each calendar semiannual period, i.e., January 28 and July 28.
 - Annual DMRs must be received by January 28, unless Part C of this permit requires otherwise.
5. The permittee shall complete all Supplemental Reporting forms (Supplemental DMRs) attached to this permit, or an approved equivalent, and submit the signed, completed forms as attachments to the DMR, through DEP's eDMR system. DEP's Supplemental Laboratory Accreditation Form (3800-FM-BCW0189) must be completed and submitted to DEP with the first DMR following issuance of this permit, and anytime thereafter when changes to laboratories or methods occur. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.61(g) and 40 CFR § 122.41(l)(4))
6. The completed DMR Form shall be signed and certified by either of the following applicable persons, as defined in 25 Pa. Code § 92a.22:

- For a corporation - by a principal executive officer of at least the level of vice president, or an authorized representative, if the representative is responsible for the overall operation of the facility from which the discharge described in the NPDES form originates.
- For a partnership or sole proprietorship - by a general partner or the proprietor, respectively.
- For a municipality, state, federal or other public agency - by a principal executive officer or ranking elected official.

If signed by a person other than the above and for co-permittees, written notification of delegation of DMR signatory authority must be submitted to DEP in advance of or along with the relevant DMR form. (40 CFR § 122.22(b))

7. If the permittee monitors any pollutant at monitoring points as designated by this permit, using analytical methods described in Part A III.A.4. herein, more frequently than the permit requires, the results of this monitoring shall be incorporated, as appropriate, into the calculations used to report self-monitoring data on the DMR. (40 CFR 122.41(l)(4)(ii))

C. Reporting Requirements

1. Planned Changes to Physical Facilities – The permittee shall give notice to DEP as soon as possible but no later than 30 days prior to planned physical alterations or additions to the permitted facility. A permit under 25 Pa. Code Chapter 91 may be required for these situations prior to implementing the planned changes. A permit application, or other written submission to DEP, can be used to satisfy the notification requirements of this section.

Notice is required when:

- a. The alteration or addition to a permitted facility may meet one of the criteria for determining whether a facility is a new source in 40 CFR 122.29(b). (40 CFR 122.41(l)(1)(i))
 - b. The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification applies to pollutants which are not subject to effluent limitations in this permit. (40 CFR 122.41(l)(1)(ii))
 - c. The alteration or addition results in a significant change in the permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit, including notification of additional use or disposal sites not reported during the permit application process or not reported pursuant to an approved land application plan. (40 CFR 122.41(l)(1)(iii))
 - d. The planned change may result in noncompliance with permit requirements. (40 CFR 122.41(l)(2))
2. Planned Changes to Waste Stream – Under the authority of 25 Pa. Code § 92a.24(a), the permittee shall provide notice to DEP as soon as possible but no later than 45 days prior to any planned changes in the volume or pollutant concentration of its influent waste stream as a result of indirect discharges or hauled-in wastes, as specified in paragraphs 2.a. and 2.b., below. Notice shall be provided on the “Planned Changes to Waste Stream” Supplemental Report (3800-FM-BCW0482), available on DEP’s website. The permittee shall provide information on the quality and quantity of waste introduced into the facility, and any anticipated impact of the change on the quantity or quality of effluent to be discharged from the facility. The Report shall be sent via Certified Mail or other means to confirm DEP’s receipt of the notification. DEP will determine if the submission of a new application and receipt of a new or amended permit is required.

- a. Introduction of New Pollutants (25 Pa. Code § 92a.24(a))

New pollutants are defined as parameters that meet all of the following criteria:

- (i) Were not detected in the facilities’ influent waste stream as reported in the permit application; and

- (ii) Have not been approved to be included in the permittee's influent waste stream by DEP in writing.

The permittee shall provide notification of the introduction of new pollutants in accordance with paragraph 2 above. The permittee may not authorize the introduction of new pollutants until the permittee receives DEP's written approval.

b. Increased Loading of Approved Pollutants (25 Pa. Code § 92a.24(a))

Approved pollutants are defined as parameters that meet one or more of the following criteria:

- (i) Were detected in the facilities' influent waste stream as reported in the permittee's permit application; or
- (ii) Have been approved to be included in the permittee's influent waste stream by DEP in writing; or
- (iii) Have an effluent limitation or monitoring requirement in this permit.

The permittee shall provide notification of the introduction of increased influent loading (lbs/day) of approved pollutants in accordance with paragraph 2 above when (1) the cumulative increase in influent loading (lbs/day) exceeds 20% of the maximum loading reported in the permit application, or a loading previously approved by DEP, or (2) may cause an exceedance in the effluent of Effluent Limitation Guidelines (ELGs) or limitations in Part A of this permit, or (3) may cause interference or pass through at the facility (as defined at 40 CFR 403.3), or (4) may cause exceedances of the applicable water quality standards in the receiving stream. Unless specified otherwise in this permit, if DEP does not respond to the notification within 30 days of its receipt, the permittee may proceed with the increase in loading. The acceptance of increased loading of approved pollutants may not result in an exceedance of ELGs or effluent limitations and may not cause exceedances of the applicable water quality standards in the receiving stream.

3. Reporting Requirements for Hauled-In Wastes

a. Receipt of Residual Waste

- (i) The permittee shall document the receipt of all hauled-in residual wastes (including but not limited to wastewater from oil and gas wells, food processing waste, and landfill leachate), as defined at 25 Pa. Code § 287.1, that are received for processing at the treatment facility. The permittee shall report hauled-in residual wastes on a monthly basis to DEP on the "Hauled In Residual Wastes" Supplemental Report (3800-FM-BCW0450) as an attachment to the DMR. If no residual wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report. The information used to develop the Report shall be retained by the permittee for five years from the date of receipt and must be made available to DEP or EPA upon request.

- (1) The dates that residual wastes were received.
- (2) The volume (gallons) of wastes received.
- (3) The license plate number of the vehicle transporting the waste to the treatment facility.
- (4) The permit number(s) of the well(s) where residual wastes were generated, if applicable.
- (5) The name and address of the generator of the residual wastes.

- (6) The type of wastewater.

The transporter of residual waste must maintain these and other records as part of the daily operational record (25 Pa. Code § 299.219). If the transporter is unable to provide this information or the permittee has not otherwise received the information from the generator, the residual wastes shall not be accepted by the permittee until such time as the permittee receives such information from the transporter or generator.

- (ii) The following conditions apply to the characterization of residual wastes received by the permittee:

- (1) If the generator is required to complete a chemical analysis of residual wastes in accordance with 25 Pa. Code § 287.51, the permittee must receive and maintain on file a chemical analysis of the residual wastes it receives. The chemical analysis must conform to the Bureau of Waste Management's Form 26R except as noted in paragraph (2), below. Each load of residual waste received must be covered by a chemical analysis if the generator is required to complete it.
- (2) For wastewater generated from hydraulic fracturing operations ("frac wastewater") within the first 30 production days of a well site, the chemical analysis may be a general frac wastewater characterization approved by DEP. Thereafter, the chemical analysis must be waste-specific and be reported on the Form 26R.

b. Receipt of Municipal Waste

- (i) The permittee shall document the receipt of all hauled-in municipal wastes (including but not limited to septage and liquid sewage sludge), as defined at 25 Pa. Code § 271.1, that are received for processing at the treatment facility. The permittee shall report hauled-in municipal wastes on a monthly basis to DEP on the "Hauled In Municipal Wastes" Supplemental Report (3800-FM-BCW0437) as an attachment to the DMR. If no municipal wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report:

- (1) The dates that municipal wastes were received.
- (2) The volume (gallons) of wastes received.
- (3) The BOD₅ concentration (mg/l) and load (lbs) for the wastes received.
- (4) The location(s) where wastes were disposed of within the treatment facility.
- (ii) Sampling and analysis of hauled-in municipal wastes must be completed to characterize the organic strength of the wastes, unless composite sampling of influent wastewater is performed at a location downstream of the point of entry for the wastes.

4. Unanticipated Noncompliance or Potential Pollution Reporting

- a. Immediate Reporting - The permittee shall immediately report any incident causing or threatening pollution in accordance with the requirements of 25 Pa. Code §§ 91.33 and 92a.41(b).
- (i) If, because of an accident, other activity or incident a toxic substance or another substance which would endanger users downstream from the discharge, or would otherwise result in pollution or create a danger of pollution or would damage property, the permittee shall immediately notify DEP by telephone of the location and nature of the danger. Oral notification to the Department is required as soon as possible, but no later than 4 hours after the permittee becomes aware of the incident causing or threatening pollution.

- (ii) If reasonably possible to do so, the permittee shall immediately notify downstream users of the waters of the Commonwealth to which the substance was discharged. Such notice shall include the location and nature of the danger.
 - (iii) The permittee shall immediately take or cause to be taken steps necessary to prevent injury to property and downstream users of the waters from pollution or a danger of pollution and, in addition, within 15 days from the incident, shall remove the residual substances contained thereon or therein from the ground and from the affected waters of this Commonwealth to the extent required by applicable law.
- b. The permittee shall report any noncompliance which may endanger health or the environment in accordance with the requirements of 40 CFR 122.41(l)(6). These requirements include the following obligations:
- (i) 24 Hour Reporting - The permittee shall orally report any noncompliance with this permit which may endanger health or the environment within 24 hours from the time the permittee becomes aware of the circumstances. The following shall be included as information which must be reported within 24 hours under this paragraph:
 - (1) Any unanticipated bypass which exceeds any effluent limitation in the permit;
 - (2) Any upset which exceeds any effluent limitation in the permit; and
 - (3) Violation of the maximum daily discharge limitation for any of the pollutants listed in the permit as being subject to the 24-hour reporting requirement. (40 CFR 122.44(g))
 - (ii) Written Report - A written submission shall also be provided within 5 days of the time the permittee becomes aware of any noncompliance which may endanger health or the environment. The written submission shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times, and if the noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance.
 - (iii) Waiver of Written Report - DEP may waive the written report on a case-by-case basis if the associated oral report has been received within 24 hours from the time the permittee becomes aware of the circumstances which may endanger health or the environment. Unless such a waiver is expressly granted by DEP, the permittee shall submit a written report in accordance with this paragraph. (40 CFR 122.41(l)(6)(iii))

5. Other Noncompliance

The permittee shall report all instances of noncompliance not reported under paragraph C.4 of this section or specific requirements of compliance schedules, at the time DMRs are submitted, on the Non-Compliance Reporting Form (3800-FM-BCW0440). The reports shall contain the information listed in paragraph C.4.b.(ii) of this section. (40 CFR 122.41(l)(7))

PART B

I. MANAGEMENT REQUIREMENTS

A. Compliance

1. The permittee shall comply with all conditions of this permit. If a compliance schedule has been established in this permit, the permittee shall achieve compliance with the terms and conditions of this permit within the time frames specified in this permit. (40 CFR 122.41(a)(1))
2. The permittee shall submit reports of compliance or noncompliance, or progress reports as applicable, for any interim and final requirements contained in this permit. Such reports shall be submitted no later than 14 days following the applicable schedule date or compliance deadline. (25 Pa. Code § 92a.51(c), 40 CFR 122.47(a)(4))

B. Permit Modification, Termination, or Revocation and Reissuance

1. This permit may be modified, terminated, or revoked and reissued during its term in accordance with Title 25 Pa. Code § 92a.72 and 40 CFR 122.41(f).
2. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition. (40 CFR 122.41(f))
3. In the absence of DEP action to modify or revoke and reissue this permit, the permittee shall comply with effluent standards or prohibitions established under Section 307(a) of the Clean Water Act for toxic pollutants within the time specified in the regulations that establish those standards or prohibitions. (40 CFR 122.41(a)(1))

C. Duty to Provide Information

1. The permittee shall furnish to DEP, within a reasonable time, any information which DEP may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit, or to determine compliance with this permit. (40 CFR 122.41(h))
2. The permittee shall furnish to DEP, upon request, copies of records required to be kept by this permit. (40 CFR 122.41(h))
3. Other Information - Where the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to DEP, it shall promptly submit the correct and complete facts or information. (40 CFR 122.41(l)(8))
4. If the sewage treatment facility provides service in part or whole to a municipality, through a contract or agreement between the operator and municipality, an annual report shall be submitted to DEP by March 31 containing the following information, at a minimum:
 - a. The information identified in 25 Pa. Code § 94.12.
 - b. A "Solids Management Inventory" if specified in Part C of this permit.
 - c. The total volume of hauled-in residual and municipal wastes received during the year, by source.

D. General Pretreatment Requirements

Where pollutants contributed by indirect dischargers result in interference or pass through, and a violation is likely to recur, the permittee shall develop and enforce specific limits for indirect dischargers and other users, as appropriate, that together with appropriate facility or operational changes, are necessary to ensure

renewed or continued compliance with this permit or sludge use or disposal practices. The permittee shall submit a copy of such limits to DEP when developed. (25 Pa. Code § 92a.47(d))

E. Proper Operation and Maintenance

1. The permittee shall employ operators certified in compliance with the Water and Wastewater Systems Operators Certification Act (63 P.S. §§ 1001-1015.1).
2. The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the terms and conditions of this permit. Proper operation and maintenance includes, but is not limited to, adequate laboratory controls including appropriate quality assurance procedures. This provision also includes the operation of backup or auxiliary facilities or similar systems that are installed by the permittee, only when necessary to achieve compliance with the terms and conditions of this permit. (40 CFR 122.41(e))

F. Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any discharge, sludge use or disposal in violation of this permit that has a reasonable likelihood of adversely affecting human health or the environment. (40 CFR 122.41(d))

G. Bypassing

1. Bypassing Not Exceeding Permit Limitations - The permittee may allow a bypass to occur which does not cause effluent limitations to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions in paragraphs two, three and four of this section. (40 CFR 122.41(m)(2))
2. Other Bypassing - In all other situations, bypassing is prohibited and DEP may take enforcement action against the permittee for bypass unless:
 - a. A bypass is unavoidable to prevent loss of life, personal injury or "severe property damage." (40 CFR 122.41(m)(4)(i)(A))
 - b. There are no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate backup equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance. (40 CFR 122.41(m)(4)(i)(B))
 - c. The permittee submitted the necessary notice required in G.4.a. and b. below. (40 CFR 122.41(m)(4)(i)(C))
3. DEP may approve an anticipated bypass, after considering its adverse effects, if DEP determines that it will meet the conditions listed in G.2. above. (40 CFR 122.41(m)(4)(ii))
4. Notice
 - a. Anticipated Bypass – If the permittee knows in advance of the need for a bypass, it shall submit prior notice, if possible, at least 10 days before the bypass. (40 CFR 122.41(m)(3)(i))
 - b. Unanticipated Bypass – The permittee shall submit oral notice of any other unanticipated bypass within 24 hours, regardless of whether the bypass may endanger health or the environment or whether the bypass exceeds effluent limitations. The notice shall be in accordance with Part A III.C.4.b.

H. Sanitary Sewer Overflows (SSOs)

An SSO is an overflow of wastewater, or other untreated discharge from a separate sanitary sewer system (which is not a combined sewer system), which results from a flow in excess of the carrying capacity of the system or from some other cause prior to reaching the headworks of the sewage treatment facility. SSOs are not authorized under this permit. The permittee shall immediately report any SSO to DEP in accordance with Part A III.C.4 of this permit.

I. Termination of Permit Coverage (25 Pa. Code § 92a.74 and 40 CFR 122.64)

1. Notice of Termination (NOT) – If the permittee plans to cease operations or will otherwise no longer require coverage under this permit, the permittee shall submit DEP's NPDES Notice of Termination (NOT) for Permits Issued Under Chapter 92a (3800-BCW-0410), signed in accordance with Part A III.B.6 of this permit, at least 30 days prior to cessation of operations or the date by which coverage is no longer required.
2. Where the permittee plans to cease operations, NOTs must be accompanied with an operation closure plan that identifies how tankage and equipment will be decommissioned and how pollutants will be managed, as applicable.
3. The permittee shall submit the NOT to the DEP regional office with jurisdiction over the county in which the facility is located.

II. **PENALTIES AND LIABILITY**

A. Violations of Permit Conditions

Any person violating Sections 301, 302, 306, 307, 308, 318 or 405 of the Clean Water Act or any permit condition or limitation implementing such sections in a permit issued under Section 402 of the Act is subject to civil, administrative and/or criminal penalties as set forth in 40 CFR §122.41(a)(2).

Any person or municipality, who violates any provision of this permit; any rule, regulation or order of DEP; or any condition or limitation of any permit issued pursuant to the Clean Streams Law, is subject to criminal and/or civil penalties as set forth in Sections 602, 603 and 605 of the Clean Streams Law.

B. Falsifying Information

Any person who does any of the following:

- Falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained under this permit, or
- Knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit (including monitoring reports or reports of compliance or noncompliance)

Shall, upon conviction, be punished by a fine and/or imprisonment as set forth in 18 Pa.C.S.A § 4904 and 40 CFR 122.41(j)(5) and (k)(2).

C. Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance pursuant to Section 309 of the Clean Water Act or Sections 602, 603 or 605 of the Clean Streams Law.

Nothing in this permit shall be construed to preclude the institution of any legal action or to relieve the permittee from any responsibilities, liabilities or penalties to which the permittee is or may be subject to under the Clean Water Act and the Clean Streams Law.

D. Need to Halt or Reduce Activity Not a Defense

It shall not be a defense for the permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit. (40 CFR 122.41(c))

III. OTHER RESPONSIBILITIES

A. Right of Entry

Pursuant to Sections 5(b) and 305 of Pennsylvania's Clean Streams Law, and Title 25 Pa. Code Chapter 92a and 40 CFR 122.41(i), the permittee shall allow authorized representatives of DEP and EPA, upon the presentation of credentials and other documents as may be required by law:

1. To enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit; (40 CFR 122.41(i)(1))
2. To have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit; (40 CFR 122.41(i)(2))
3. To inspect at reasonable times any facilities, equipment (including monitoring and control equipment), practices or operations regulated or required under this permit; and (40 CFR 122.41(i)(3))
4. To sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by the Clean Water Act or the Clean Streams Law, any substances or parameters at any location. (40 CFR 122.41(i)(4))

B. Transfer of Permits

1. Transfers by modification. Except as provided in paragraph 2 of this section, a permit may be transferred by the permittee to a new owner or operator only if this permit has been modified or revoked and reissued, or a minor modification made to identify the new permittee and incorporate such other requirements as may be necessary under the Clean Water Act. (40 CFR 122.61(a))
2. Automatic transfers. As an alternative to transfers under paragraph 1 of this section, any NPDES permit may be automatically transferred to a new permittee if:
 - a. The current permittee notifies DEP at least 30 days in advance of the proposed transfer date in paragraph 2.b. of this section; (40 CFR 122.61(b)(1))
 - b. The notice includes the appropriate DEP transfer form signed by the existing and new permittees containing a specific date for transfer of permit responsibility, coverage and liability between them; and (40 CFR 122.61(b)(2))
 - c. DEP does not notify the existing permittee and the proposed new permittee of its intent to modify or revoke and reissue this permit, the transfer is effective on the date specified in the agreement mentioned in paragraph 2.b. of this section. (40 CFR 122.61(b)(3))
 - d. The new permittee is in compliance with existing DEP issued permits, regulations, orders and schedules of compliance, or has demonstrated that any noncompliance with the existing permits has been resolved by an appropriate compliance action or by the terms and conditions of the permit (including compliance schedules set forth in the permit), consistent with 25 Pa. Code § 92a.51 (relating to schedules of compliance) and other appropriate DEP regulations. (25 Pa. Code § 92a.71)
3. In the event DEP does not approve transfer of this permit, the new owner or operator must submit a new permit application.

C. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privilege. (40 CFR 122.41(g))

D. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for a new permit. (40 CFR 122.41(b))

E. Other Laws

The issuance of this permit does not authorize any injury to persons or property or invasion of other private rights, or any infringement of state or local law or regulations.

IV. ANNUAL FEE

Permittees shall pay an annual fee in accordance with 25 Pa. Code § 92a.62. Annual fee amounts are specified in the following schedule and are due on each anniversary of the effective date of the most recent new or reissued permit. All flows identified in the schedule are annual average design flows. (25 Pa. Code § 92a.62)

Small Flow Treatment Facility (SRSTP or SFTF)	\$0
Minor Sewage Facility < 0.05 MGD (million gallons per day)	\$250
Minor Sewage Facility ≥ 0.05 and < 1 MGD	\$500
Minor Sewage Facility with CSO (Combined Sewer Overflow)	\$750
Major Sewage Facility ≥ 1 and < 5 MGD	\$1,250
Major Sewage Facility ≥ 5 MGD	\$2,500
Major Sewage Facility with CSO	\$5,000

As of the effective date of this permit, the facility covered by the permit is classified in the following fee category:
Minor Sewage Facility ≥0.05 and <1 MGD.

Invoices for annual fees will be mailed to permittees approximately three months prior to the due date. In the event that an invoice is not received, the permittee is nonetheless responsible for payment. Throughout a five year permit term, permittees will pay four annual fees followed by a permit renewal application fee in the last year of permit coverage. Permittees may contact the DEP at 717-787-6744 with questions related to annual fees. The fees identified above are subject to change in accordance with 25 Pa. Code § 92a.62(e).

Payment for annual fees shall be remitted to DEP at the address below by the anniversary date. Checks should be made payable to the Commonwealth of Pennsylvania.

PA Department of Environmental Protection
Bureau of Clean Water
Re: Chapter 92a Annual Fee
P.O. Box 8466
Harrisburg, PA 17105-8466

PART C

I. OTHER REQUIREMENTS

- A. No storm water from pavements, area ways, roofs, foundation drains or other sources shall be directly admitted to the sanitary sewers associated with the herein approved discharge.
- B. The approval herein given is specifically made contingent upon the permittee acquiring all necessary property rights by easement or otherwise, providing for the satisfactory construction, operation, maintenance or replacement of all sewers or sewerage structures associated with the herein approved discharge in, along, or across private property, with full rights of ingress, egress and regress.
- C. Collected screenings, slurries, sludges, and other solids shall be handled and disposed of in compliance with 25 Pa. Code, Chapters 75, and in a manner equivalent to the requirements indicated in Chapters 271, 273, 275, 283, and 285 (related to permits and requirements for landfilling, land application, incineration, and storage of sewage sludge), Federal Regulation 40 CFR 257, Pennsylvania Clean Streams Law, Pennsylvania Solid Waste Management Act of 1980, and the Federal Clean Water Act and its amendments. The permittee is responsible to obtain or assure that contracted agents have all necessary permits and approvals for the handling, storage, transport, and disposal of solid waste materials generated as a result of wastewater treatment.
- D. If, after the issuance of this permit, DEP approves a municipal sewage facilities official plan or an amendment to an official plan under Act 537 (Pennsylvania Sewage Facilities Act, the Act of January 24, 1966, P.L. 1535 as amended) in which sewage from the herein approved facilities will be treated and disposed of at other planned facilities, the permittee shall, upon notification from the municipality or DEP, provide for the conveyance of its sewage to the planned facilities, abandon use and decommission the herein approved facilities including the proper disposal of solids, and notify DEP accordingly. The permittee shall adhere to schedules in the approved official plan, amendments to the plan, or other agreements between the permittee and municipality. This permit shall then, upon notice from DEP, terminate and become null and void and shall be relinquished to DEP.
- E. The permittee shall optimize chlorine dosages used for disinfection or other purposes to minimize the concentration of Total Residual Chlorine (TRC) in the effluent, meet applicable effluent limitations, and reduce the possibility of adversely affecting the receiving waters. Optimization efforts may include an evaluation of wastewater characteristics, mixing characteristics, and contact times, adjustments to process controls, and maintenance of the disinfection facilities. If DEP determines that effluent TRC is causing adverse water quality impacts, DEP may reopen this permit to apply new or more stringent effluent limitations and/or require implementation of control measures or operational practices to eliminate such impacts.

Where the permittee does not use chlorine for primary or backup disinfection, but proposes the use of chlorine for cleaning or other purposes, the permittee shall notify DEP prior to initiating use of chlorine and monitor TRC concentrations in the effluent on each day in which chlorine is used. The results shall be submitted as an attachment to the DMR.

II. SOLIDS MANAGEMENT

- A. The permittee shall manage and properly dispose of sewage sludge and/or biosolids by performing sludge wasting that maintains an appropriate mass balance of solids within the treatment system. The wasting rate must be developed and implemented considering the specific treatment process type, system loadings, and seasonal variation while maintaining compliance with effluent limitations. Holding excess sludge within clarifiers or in the disinfection process is not permissible.
- B. The permittee shall submit the Supplemental Reports entitled, "Supplemental Report – Sewage Sludge/Biosolids Production and Disposal" (Form No. 3800-FM-BCW0438) and "Supplemental Report – Influent & Process Control" (Form No. 3800-FM-BCW0436), as attachments to the DMR on a monthly basis. When applicable, the permittee shall submit the Supplemental Reports entitled, "Supplemental Report – Hauled In Municipal Wastes" (Form No. 3800-FM-BCW0437) and "Supplemental Report – Hauled In Residual Wastes" (Form No. 3800-FM-BCW0450), as attachments to the DMR.



pennsylvania
DEPARTMENT OF ENVIRONMENTAL
PROTECTION

Southcentral Regional Office

JUL 14 2014

CERTIFIED MAIL NO. 9171 9690 0935 0033 0539 64

Martin Murray
Conewago Industrial Park Water & Sewer Company
PO Box 332
Lemoyne, PA 17043-332

Re: WQM Permit – Sewage 3G
Conewago Industrial Park
Permit No. 3674401 A-2
Authorization ID No. 1025357
West Donegal Township, Lancaster County

Dear Mr. Murray:

Your Water Quality Management (WQM) permit amendment is enclosed. You must comply with all Standard Conditions attached to this Permit. Construction must be done in accordance with the permit application and all supporting documentation. Please review the permit conditions and the supporting documentation submitted with your application before starting construction.

Please note that you are responsible for securing all other required permits, approvals and/or registrations associated with the project, if applicable, under Chapters 102 (erosion and sedimentation control), 105 (stream obstructions and encroachments) and 106 (floodplains) of DEP's regulations. Construction may not proceed until all other required permits have been obtained.

Enclosed is the "Water Quality Management Post Construction Certification" form. A Pennsylvania-registered Professional Engineer must sign and complete this form prior to startup of the facilities. You or your authorized representative must also sign the form. This certification and other post-construction documentation must be submitted to DEP within 30 days of completion of the project and must be received by DEP prior to commencing operation of the facilities.

Any person aggrieved by this action may appeal, pursuant to Section 4 of the Environmental Hearing Board Act, 35 P.S. Section 7514, and the Administrative Agency Law, 2 Pa.C.S. Chapter 5A, to the Environmental Hearing Board, Second Floor, Rachel Carson State Office Building, 400 Market Street, P.O. Box 8457, Harrisburg, PA 17105-8457, 717.787.3483. TDD users may contact the Board through the Pennsylvania Relay Service, 800.654.5984. Appeals must be filed with the Environmental Hearing Board within 30 days of receipt of written notice of this action unless the appropriate statute provides a different time period. Copies of the appeal

Mr. Martin Murray

- 2 -

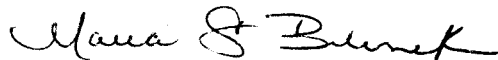
form and the Board's rules of practice and procedure may be obtained from the Board. The appeal form and the Board's rules of practice and procedure are also available in braille or on audiotape from the Secretary to the Board at 717.787.3483. This paragraph does not, in and of itself, create any right of appeal beyond that permitted by applicable statutes and decisional law.

IF YOU WANT TO CHALLENGE THIS ACTION, YOUR APPEAL MUST REACH THE BOARD WITHIN 30 DAYS. YOU DO NOT NEED A LAWYER TO FILE AN APPEAL WITH THE BOARD.

IMPORTANT LEGAL RIGHTS ARE AT STAKE, HOWEVER, SO YOU SHOULD SHOW THIS DOCUMENT TO A LAWYER AT ONCE. IF YOU CANNOT AFFORD A LAWYER, YOU MAY QUALIFY FOR FREE PRO BONO REPRESENTATION. CALL THE SECRETARY TO THE BOARD (717.787.3483) FOR MORE INFORMATION.

During construction or upon completing construction, please contact Benjamin R. Lockwood at 717.705.4782 or blockwood@pa.gov so that an inspection of the facilities may be conducted, at DEP's discretion.

Sincerely,



Maria D. Bebenek, P.E.
Environmental Program Manager
Clean Water Program

Enclosures

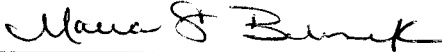
cc: Stephen R. Morse, P.E., Skelly & Loy Inc.
Shawn Arbaugh, DEP



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

PERMIT NO. 3674401AMENDMENT NO. A-2APS ID. 274913AUTH. ID. 1025357

WATER QUALITY MANAGEMENT PERMIT

<p>A. PERMITTEE (Name and Address): CLIENT ID#: 32774 Conewago Industrial Park Water & Sewer Company PO Box 332 Lemoyne, PA 17043-332</p>	<p>B. PROJECT/FACILITY (Name): Conewago Industrial Park</p>	
<p>C. LOCATION (Municipality, County): SITE ID#: 451841 West Donegal Township, Lancaster County</p>		
<p>D. This amendment approves the construction/modification/operation of sewage facilities consisting of:</p> <ul style="list-style-type: none"> • 48,000 gallon pre-equalization tank • 54,000 gallon post-equalization tank • One (1) Sequencing Batch Reactor (SBR) Unit • One (1) Sludge digester (formerly the existing aeration tank) • All other existing units (i.e., comminutor/bar screen, three (3) chlorine contact tanks, and two (2) sludge holding tanks) • Other appurtenances 		
<p>Pump Stations: _____ Design Capacity: _____ GPM</p>	<p>Manure Storage: Volume: _____ MG Freeboard: _____ inches</p>	<p>Sewage Treatment Facility: Annual Average Flow: <u>.050</u> MGD Design Hydraulic Capacity: <u>.150</u> MGD Design Organic Capacity: <u>364</u> lb/day</p>
<p>E. APPROVAL GRANTED BY THIS PERMIT IS SUBJECT TO THE FOLLOWING:</p> <p>1. Amendments: All construction, operations and procedures shall be in accordance with the Water Quality Management Permit Amendment application dated April 29, 2014 and its supporting documentation and addendums dated July 8, 2014, which are hereby made a part of this amendment.</p> <p>Except for any herein approved modifications, all terms, conditions, supporting documentation and addendums approved under Water Quality Management Permit No. 3674401 dated April 23, 1974 shall remain in effect.</p> <p>2. Permit Conditions Relating to Sewerage are attached and made part of this permit.</p>		
<p>F. THE AUTHORITY GRANTED BY THIS PERMIT IS SUBJECT TO THE FOLLOWING FURTHER QUALIFICATIONS:</p> <p>1. If there is a conflict between the application or its supporting documents and amendments and the attached conditions, the attached conditions shall apply.</p> <p>2. Failure to comply with the rules and regulations of DEP or with the terms or conditions of this permit shall void the authority given to the permittee by the issuance of this permit.</p> <p>3. This permit is issued pursuant to the Clean Streams Law Act of June 22, 1937, P.L. 1987, as amended 35 P.S. §691.1 <i>et seq.</i> Issuance of this permit shall not relieve the permittee of any responsibility under any other law.</p>		
<p>PERMIT ISSUED: <u>JUL 14 2014</u></p>	<p>BY: <u></u> Maria D. Bebenek, P.E. Clean Water Program Manager Southcentral Regional Office</p> <p>TITLE:</p>	



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

PERMIT CONDITIONS RELATING TO SEWERAGE
For use in Water Quality Management Permits

(Check boxes that apply)

General

- 1. The Department of Environmental Protection (DEP) considers the licensed Professional Engineer whose seal is affixed to the design documents to be fully responsible for the adequacy of all aspects of the facility design.
- 2. The permittee shall adopt and enforce an ordinance requiring the abandonment of privies, cesspools or similar receptacles for human waste and onlot sewage disposal systems on the premises of occupied structures accessible to public sewers. All such structures must be connected to the public sewers.
- 3. The outfall sewer or drain shall be extended to the low water mark of the receiving body of water. Where necessary to ensure proper mixing and waste assimilation, an outfall sewer or drain may be extended with appurtenances below the low water mark and into the bed of a navigable stream provided that the permittee has secured an easement, right-of-way, license or lease from DEP in accordance with Section 15 of the Dam Safety and Encroachments Act, the Act of November 26, 1978, P.L. 1375, as amended.
- 4. The approval is specifically made contingent on the permittee acquiring all necessary property rights, by easement or otherwise, providing for the satisfactory construction, operation, maintenance and replacement of all sewers or sewerage structures in, along or across private property with full rights of ingress, egress and regress.
- 5. When construction of the approved sewerage facilities is completed and before they are placed in operation, the permittee shall notify DEP in writing so that a DEP representative may inspect the facilities.
- 6. The approval of the plans, and the authority granted in this permit, if not specifically extended, shall cease and be null and void 2 years from the issuance date of this permit unless construction or modification of the facilities covered by this permit has begun on or before the second anniversary of the permit date.
- 7. If, at any time, the sewerage facilities covered by this permit create a public nuisance, including but not limited to, causing malodors or causing environmental harm to waters of the Commonwealth, DEP may require the permittee to adopt appropriate remedial measures to abate the nuisance or harm.
- 8. If, after the issuance of this permit, DEP approves a municipal sewage facilities official plan or an amendment to an official plan under Act 537 (Pennsylvania Sewage Facilities Act, the Act of January 24, 1966, P.L. 1535 as amended) in which sewage from the herein approved facilities will be treated and disposed of at other planned facilities, the permittee shall, upon notification from the municipality or DEP, provide for the conveyance of its sewage to the planned facilities, abandon use and decommission the herein approved facilities including the proper disposal of solids, and notify DEP accordingly. The permittee shall adhere to schedules in the approved official plan, amendments to the plan, or other agreements between the permittee and municipality. This permit shall then, upon notice from DEP, terminate and become null and void and shall be relinquished to DEP.
- 9. This permit does not relieve the permittee of its obligations to comply with all federal, interstate, state or local laws, ordinances and regulations applicable to the sewerage facilities.
- 10. This permit does not give any real or personal property rights or grant any exclusive privileges, nor shall it be construed to grant or confirm any right, easement or interest in, on, to or over any lands which belong to the Commonwealth.
- 11. The authority granted by this permit is subject to all effluent requirements, monitoring requirements and other conditions as set forth in NPDES Permit No. **PA0080055** and all subsequent amendments and renewals. No discharge is authorized from these facilities unless approved by an NPDES Permit.

Construction

- 12. This permit is issued under the authorization of The Clean Streams Law and 25 Pa. Code Chapter 91. The permittee shall obtain all necessary permits, approvals and/or registrations under 25 Pa. Code Chapters 102, 105 and 106 prior to commencing construction of the facilities authorized by this permit, as applicable. The permittee should contact the DEP office that issued this permit if there are any questions concerning the applicability of additional permits.

- 13. The facilities shall be constructed under the supervision of a Pennsylvania licensed Professional Engineer in accordance with the approved reports, plans and specifications.
- 14. A Pennsylvania licensed Professional Engineer shall certify that construction of the permitted facilities was completed in accordance with the application and design plans submitted to DEP, using "Post Construction Certification" form (3800-PM-WSFR0179a). It is the permittee's responsibility to ensure that a Professional Engineer is on-site to provide the necessary oversight and/or inspections to certify the facilities. The certification must be submitted to DEP before the facility is placed in operation. As-built drawings, photographs (if available) and a description of all deviations from the application and design plans must be submitted to DEP within 30 days of certification.
- 15. Manhole inverts shall be formed to facilitate the flow of the sewage and to prevent the stranding of sewage solids. The manhole structure shall be built to prevent undue infiltration, entrance of street wash or grit and provide safe access to facilitate manhole maintenance activities.
- 16. The local Waterways Conservation Officer of the Pennsylvania Fish and Boat Commission (PFBC) shall be notified when the construction of any stream crossing and/or outfall is started and completed. A written permit must be secured from the PFBC if the use of explosives in any waterways is required and the permittee shall notify the local Waterways Conservation Officer when explosives are to be used.

Operation and Maintenance

- 17. The permittee shall maintain records of "as-built" plans showing all the treatment facilities as actually constructed together with facility operation and maintenance (O&M) manuals and any other relevant information that may be required. Upon request, the "as-built" plans and O&M manuals shall be filed with DEP.
- 18. The sewers shall have adequate foundation support as soil conditions require. Trenches shall be back-filled to ensure that sewers will have proper structural stability, with minimum settling and adequate protection against breakage. Concrete used in connection with these sewers shall be protected from damage by water, freezing, drying or other harmful conditions until cured.
- 19. Stormwater from roofs, foundation drains, basement drains or other sources shall not be admitted directly to the sanitary sewers.
- 20. The approved sewers shall be maintained in good condition, kept free of deposits by flushing or other cleaning methods and repaired when necessary.
- 21. The sewerage facilities shall be properly operated and maintained to perform as designed.
- 22. The attention of the permittee is called to the highly explosive nature of certain gases generated by the digestion of sewage solids when these gases are mixed in proper proportions with air and to the highly toxic character of certain gases arising from such digestion or from sewage in poorly ventilated compartments or sewers. Therefore, at all places throughout the sewerage facilities where hazard of fire, explosion or danger from toxic gases may occur, the permittee shall post conspicuous permanent and legible warnings. The permittee shall instruct all employees concerning the aforesaid hazards, first aid and emergency methods of meeting such hazards and shall make all necessary equipment and material accessible.
- 23. An operator certified in accordance with the Water and Wastewater Systems Operator Certification Act of February 21, 2002, 63 P.S. §§1001, *et seq.* shall operate the sewage treatment plant.
- 24. The permittee shall properly control any industrial waste discharged into its sewerage system by regulating the rate and quality of such discharge, requiring necessary pretreatment and excluding industrial waste, if necessary, to protect the integrity or operation of the permittee's sewerage system.
- 25. There shall be no physical connection between a public water supply system and a sewer or appurtenance to it which would permit the passage of any sewage or polluted water into the potable water supply. No water pipe shall pass through or come in contact with any part of a sewer manhole.
- 26. All connections to the approved sanitary sewers must be in accordance with the official Act 537 Plan and, if applicable, a corrective action plan as contained in the approved Title 25 Pa. Code Chapter 94 Municipal Wasteload Management Annual Report.
- 27. Collected screenings, slurries, sludge and other solids shall be handled and disposed of in compliance with Title 25 Pa. Code Chapters 271, 273, 275, 283 and 285 (related to permits and requirements for land filling, land application, incineration and storage of sewage sludge), Federal Regulations 40 CFR 257 and the Federal Clean Water Act and its amendments.



**WATER QUALITY MANAGEMENT
 POST CONSTRUCTION CERTIFICATION**

PERMITTEE IDENTIFIER

Permittee	Conewago Ind Park Water & Sewer Co.
Municipality	West Donegal Township
County	Lancaster
WQM Permit No.	3674401
Facility Type	Sewage

All of the above information should be taken directly from the Water Quality Management Permit.

CERTIFICATION

This certification must be completed and returned to the permits section of the DEP's regional office issuing the WQM permit within 30 days of completion of the project and received by DEP prior to operation, and if requested, as-built drawings, photographs (if available) and a discussion of any DEP-approved deviations from the design plans during construction.

I, being a Registered Professional Engineer in Pennsylvania, do hereby certify to the best of my knowledge and belief, based upon personal observation and interviews, that the above facility approved under the Water Quality Management Permit has been constructed in accordance with the plans, specifications and modifications approved by DEP.

Construction Completion Date (MM/DD/YYYY): _____

	Professional Engineer
	Name _____ (Please Print or Type)
	Signature _____
	Date _____
	License Expiration Date _____
	Firm or Agency _____
	Telephone _____
	Permittee or Authorized Representative
	Name _____ (Please Print or Type)
	Signature _____
	Title _____
	Telephone _____

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-6 Please provide a complete list, by major plant category, of wastewater system assets to be acquired. The list should fully describe the asset and identify the asset's size, quantity, material, and year of installation.

RESPONDENT:

Martin Murray
President
Conewago Industrial Park & Sewer Company

RESPONSE:

See the attachment to this response.

date acquired	date in service	description	cost or allocated portion of cost
1980	1983	plant site	\$4,548.50
1979-82	1983	1855' of 12" sewer main and 8 manholes in Creek Court and east on Industrial Road 1215' of 8" sewer main and 3 manholes west from Creek Court on Industrial Road Carl Baker Alander Bros. Garden Spot Construction	\$51,470.00 \$308.00 \$4,800.00
1979	1983	sewer plant equipment Ecodyne	\$85,878.00
1979	1983	Sanitaire	\$34,887.00
1978-83	1983	Engineering	\$9,043.66
1979-83	1983	sewer plant equipment installation, building and site development Alander Bros.	\$11,932.00
1979-81	1983	Garden Spot Construction	\$111,633.00
1978-83	1983	Engineering	\$8,923.06
1987-89	1989	1600' of 12" sewer main and 4 manholes east on Industrial Road engineering	\$32,757.00 \$1,970.00
1990-91	1991	975' of 12" sewer main and 4 manholes from Industrial Road to south side of rail line	\$66,097.50
1992	1992	rubber roofing	\$1,050.00
1992	1992	chlorine detector and exhaust fan	\$1,341.50
1998	1998	blower	\$3,137.00
1998	1998	lab meter	\$1,925.63
1998	1998	diamond plate tank lids	\$4,000.00
1999	2000	400' of 8" sewer main and 1 manhole from Industrial Road to Lot 10/D.A.S.	\$19,059.00
2000	2000	pipng from settlement tanks to aeration basin	\$2,179.60
2000	2000	skimmer boxes, valves, piping	\$5,821.43
2000	2000	pipng at plant	\$1,507.36
2000	2000	site drainage and paving	\$3,337.77
2000	2000	portable sampler	\$2,632.00
2001	2001	weir plates	\$4,725.64
2001	2002	910' of 8" sewer main and 6 manholes from Lot 10/DAS to Black Hawk Lane	\$30,364.43

2002	2002	blower system upgrade	\$24,262.00
2002	2002	electric heater and louver	\$2,752.50
2003	2003	blower	\$2,574.62
2005	2005	blower	\$3,826.27
2007	2007	blower ("new pump station" in federal schedule)	\$30,407.29
2008	2008	muffler for blower line	\$1,300.00
2008	2008	new (and better) flow meter	\$2,775.00
2008	2008	exhaust fan and intake louver	\$2,162.87
2008	2009	120' of 8" sewer main and 1 manhole 1,634' of 12" sewer main and 6 manholes from s. side of rail to Zeager Rd. and Lot 1/WPS	\$181,140.30
2008	2009	new (much larger) emergency generator and oil tank	\$55,783.55
		new electrical service	\$20,519.96
2009	2009	blower	\$5,043.18
2009	2009	new hypochlorite metering pump	\$1,089.99
2009	2009	new clarifier pumps	\$6,400.00
2010			\$445.50
2010	2010	comminutor	\$23,663.00
2010	2010	valves and piping at aeration tank	\$1,750.00
2011	2011	metering pump for Super Floc	\$1,408.28
		metering pump for Delta Floc	\$706.00
2012	2012	metering pump for Super Floc (not a replacement)	\$1,128.89
2012	2012	replacement intake louver actuator for building ventilation system installed in 2008	\$538.94
2014	2014	3756' of 12" sewer main and 15 manholes in Zeager Road east to Conewago Road and in Distribution Drive	\$345,402.00
2015	2015	2 new metering pumps for Super Floc (not replacements - old ones out for warranty repair, will be kept as spares)	\$2,107.80
2015	2015	design and permitting construction new sewage treatment plant (using some components of the original plant)	\$211,828.70 \$2,567,993.53
2015	2015	portable sampler to replace the one purchased in 2000	\$3,486.00
2015	2015	microscope (required for operation of new sewage treatment plant)	\$1,273.45

2016	2016	1005' of 6" sewer main and 4 manholes in an easement behind the building at 1499 Zeager Road	\$13,000.00
2017	2017	new metering pump for alum	\$897.50
2018	2018	new chart recorder to replace the one which was part of the new flow meter installation in 2008 (which was expensed)	\$1,799.84
2019	2020	metering pump for alum the alum pump purchased in 2017 will be kept as a spare	\$1,996.95
2020	2020	metering pump for alum the alum pump purchased in 2017 (noted in 2020 as a spare) has been discarded. the alum pump purchased in 2019 will be kept as a spare	\$1,240.20
2020	2020	metering pump for hypochlorite the metering pump for hypochlorite purchased in 2009 will be kept as a spare	\$1,020.20
2021	2021	replace blower in control building that was installed in 2005	\$6,705.00

All piping is pvc. All manholes are concrete.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-7 The map provided as the Joint Application’s Exhibit B-1, depicted 14 manholes located outside of the alignment of the gravity main depicted. Please clarify if CIP-WW owns these manholes or if these manholes are privately owned.

RESPONDENT:

Martin Murray
President
Conewago Industrial Park & Sewer Company

RESPONSE:

The manholes privately owned. Specifically, they are owned by the owners of the properties where those manholes are located.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-8 On Page 11 of the Joint Application, York Water-WW indicated it expects to be able to meet projected capacity requirements through the year 2036. Please provide a detailed breakdown by year and projected capacity required from the present year to 2036.

RESPONDENT:

Mark S. Snyder
Vice President, Engineering
The York Water Company

RESPONSE:

The wastewater needs of this certificated territory are served by the CIP-owned wastewater treatment plant, which is on site. The Conewago Industrial Park is built out at this time. Absent a new tenant with significant wastewater needs, the facility currently has the equivalent of 54 EDUs of excess capacity.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-9 Please provide copies of CIP-WW's two most recent Federal Income Tax Returns. If the tax returns reflect an operating loss, describe in detail how the operating losses are subsidized, supported by an analysis of the future viability of the utility under York Water-WW ownership.

RESPONDENT:

Martin Murray
President
Conewago Industrial Park & Sewer Company

RESPONSE:

See the attachments to this response. The tax returns do not reflect operating losses.

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.

2021

For calendar year 2021 or tax year beginning , 2021, ending , 20

Header section containing: A S election effective date (02-02-1990), B Business activity code number (221300), C Check if Sch. M-3 attached, D Employer identification number (25-1625313), E Date incorporated (02-02-1990), F Total assets (\$ 307,696), TYPE OR PRINT, Name (CONEWAGO INDUSTRIAL PARK WATER & SEWER COMPANY INC), Number, street, and room or suite no. (401 LISBURN HEIGHTS DRIVE), City or town, state or province, country, and ZIP or foreign postal code (LEWISBERRY PA 17339-9556)

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination
I Enter the number of shareholders who were shareholders during any part of the tax year 1
J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns for Income, Deductions, and Tax and Payments. Rows include: 1a Gross receipts or sales (300,328), 1b Returns and allowances, 1c Balance (300,328), 2 Cost of goods sold (102,590), 3 Gross profit (197,738), 4 Net gain (loss), 5 Other income (loss), 6 Total income (loss) (197,738), 7 Compensation of officers, 8 Salaries and wages, 9 Repairs and maintenance (19,169), 10 Bad debts, 11 Rents, 12 Taxes and licenses (3,848), 13 Interest, 14 Depreciation not claimed, 15 Depletion, 16 Advertising, 17 Pension, profit-sharing, etc., plans, 18 Employee benefit programs, 19 Other deductions (66,616), 20 Total deductions (115,399), 21 Ordinary business income (loss) (82,339), 22a Excess net passive income or LIFO recapture tax, 22b Tax from Schedule D, 22c Add lines 22a and 22b, 23a 2021 estimated tax payments and 2020 overpayment credited to 2021, 23b Tax deposited with Form 7004, 23c Credit for federal tax paid on fuels, 23d Add lines 23a through 23c, 24 Estimated tax penalty, 25 Amount owed, 26 Overpayment, 27 Enter amount from line 26: Credited to 2022 estimated tax Refunded

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Martin L Murray Signature of officer Date President Title

Paid Preparer Use Only Print/Type preparer's name (Dennis E Byrne CPA), Preparer's signature (Dennis E Byrne CPA), Date (02-23-2022), Check self-employed if (checked), PTIN (P00196877), Firm's name (Dennis E Byrne CPA), Firm's address (6207 Edgeware Rd Mechanicsburg PA 17050), Firm's EIN, Phone no. (717)790-9654

Schedule B Other Information (see instructions)

1 Check accounting method: a [] Cash b [X] Accrual c [] Other (specify)
2 See the instructions and enter the: a Business activity UTILITY b Product or service WATER & SEWER
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.
4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Table with 5 columns: (i) Name of Corporation, (ii) Employer Identification Number (if any), (iii) Country of Incorporation, (iv) Percentage of Stock Owned, (v) If Percentage in (iv) is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

Table with 5 columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Type of Entity, (iv) Country of Organization, (v) Maximum Percentage Owned in Profit, Loss, or Capital

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock

b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed

6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$

9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions

10 Does the corporation satisfy one or more of the following? See instructions a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense. c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.

11 Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000. b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction ▶ \$ _____		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14 a	Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?	X	
b	If "Yes," did the corporation file or will it file required Form(s) 1099?	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 ▶ \$ _____		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	82,339
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	15,508
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type ▶	12c	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable).	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
International Transactions	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance ▶ <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement) Statement #18		
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	66,831

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash		34,905		6,160		
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets	1,269,022		1,284,530			
b	Less accumulated depreciation	(950,817)	318,205	(992,091)	292,439		
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)		9,097		9,097		
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets		362,207		307,696		
Liabilities and Shareholders' Equity							
16	Accounts payable		3,773		4,369		
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock		100		100		
23	Additional paid-in capital		719,274		597,336		
24	Retained earnings		(360,940)		(294,109)		
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock	()		()			
27	Total liabilities and shareholders' equity		362,207		307,696		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	66,831	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____			
4 Add lines 1 through 3	66,831	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	66,831

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	(360,940)			
2 Ordinary income from page 1, line 21	82,339			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions Statement #30	(15,508)			()
6 Combine lines 1 through 5	(294,109)			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	(294,109)			

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name CONEWAGO INDUSTRIAL PARK WATER &		Employer identification number 25-1625313
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule) Statement #5.	5 102,590
6	Total. Add lines 1 through 5	6 102,590
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8 102,590
9a Check all methods used for valuing closing inventory:		
(i) <input type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____		
b	Check if there was a writedown of subnormal goods ▶	<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶	<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d _____
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Schedule K-1
(Form 1120-S)**

2021

Department of the Treasury
Internal Revenue Service

For calendar year 2021, or tax year

beginning 2021 ending _____

Shareholder's Share of Income, Deductions, Credits, etc.
▶ See separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Part I Information About the Corporation

A Corporation's employer identification number
25-1625313

B Corporation's name, address, city, state, and ZIP code
CONEWAGO INDUSTRIAL PARK WATER & SEWER COMPANY INC
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339-9556

C IRS Center where corporation filed return
E-FILE

D Corporation's total number of shares
Beginning of tax year **100**
End of tax year **100**

Part II Information About the Shareholder

E Shareholder's identifying number
181-32-2579

F Shareholder's name, address, city, state, and ZIP code
MARTIN L MURRAY
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339

G Current year allocation percentage **100.00000 %**

H Shareholder's number of shares
Beginning of tax year **100**
End of tax year **100**

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

1	Ordinary business income (loss) 82,339	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income	14	Schedule K-3 is attached if checked <input type="checkbox"/>
5a	Ordinary dividends		
5b	Qualified dividends	15	Alternative minimum tax (AMT) items
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)	16	Items affecting shareholder basis
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	17	Other information 300,328
10	Other income (loss)		
11	Section 179 deduction 15,508	AC	
12	Other deductions		
13		V*	STMT
14			

18 More than one activity for at-risk purposes*
19 More than one activity for passive activity purposes*

* See attached statement for additional information.

Schedule K-1 Supplemental Information**2021**

Shareholder's name

MARTIN L MURRAY

Shareholder's ID Number

181-32-2579

Name of S Corporation

CONEWAGO INDUSTRIAL PARK WATER &

S Corporation's EIN

25-1625313

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)
[See K-1 instructions, page 16 (Form 8990)]
Line 17, Code V - Section 199A information
[Form 8995 or Form 8995-A]

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
 Schedule K-1, Line 17, Code V
 (This page is e-filed with the return. Include it if paper-filing.)

2021

Name(s) as shown on return CONEWAGO INDUSTRIAL PARK WATER &	Tax ID Number 25-1625313
Name(s) as shown on K1 MARTIN L MURRAY	Tax ID Number 181-32-2579

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	CONEWAGO INDUSTRIAL PARK WATER &	25-1625313			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	82,339				
Rental Income (Loss)					
Royalty Income (Loss)					
Section 1231 Gain (Loss)					
Other Income (Loss)					
Section 179	15,508				
Other Deductions					
W-2 Wages					
Unadjusted Basis Immediately After Acquisition	567,656				
Section 199A Dividends					

Shareholder's Basis Worksheet Prepared from the S Corporation Records

2021

Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor.

Shareholder Number:	TIN: 181-32-2579	Tax year ending: 12-31-2021	Ownership %: 100.000000
Shareholder Name: MARTIN L MURRAY			
Corporation Name: CONEWAGO INDUSTRIAL PARK WATER &			EIN 25-1625313

Stock basis

1	Stock basis, beginning of year (Not less than zero)		1	<u>354,138</u>	
2	Additional Capital Contributions of Stock Purchased		2	_____	
3	Increases for income and gain items:				
a	Ordinary Income (Sch K-1, Line 1)	a	<u>82,339</u>		
b	Real Estate Rental Income (Sch K-1, Line 2)	b	_____		
c	Other Rental Income (Sch K-1, Line 3c)	c	_____		
d	Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6)	d	_____		
e	Capital Gain (Sch K-1, Lines 7 & 8a)	e	_____		
f	Other Portfolio Income (Sch K-1, Line 10a)	f	_____		
g	Section 1231 Gain (Sch K-1, Line 9)	g	_____		
h	Other Income (Sch K-1, Line 10)	h	_____		
	Total Income and Gain Items (Total lines 3a-3h)	3a-h	<u>82,339</u>		
i	Increase for Non-Taxable Income (Sch K-1, Lines 16a & b)	3i	_____		
j	Increase for Excess Depletion Adjustment	3j	_____		
k	Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d))	3k	_____		
l	Gain from 179 asset disposition	3l	_____		
4	Stock Basis Before Distributions (Add lines 1 through 3)	4	<u>436,477</u>		
5	Reduction for Non-Taxable Distributions (Sch K-1, Line 16d)	5	<u>121,937</u>		
6	Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative)	6	<u>314,540</u>		
7a	Decrease for Non-Deductible Expense/Credit Adj (Sch K-1, Line 16c & 13)	a	_____		
b	Decrease for Depletion (Sch K-1, Line 17r)	b	_____		
8	Stock Basis Before Allowable Losses & Deductions (Cannot be negative)	8	<u>314,540</u>		
9	Decreases for Loss and Deduction items:				
a	Ordinary Loss (Page 2, Col e, Line 9a)	a	_____		
b	Real Estate Rental Loss (Page 2, Col e, Line 9b)	b	_____		
c	Other Rental Loss (Page 2, Col e, Line 9c)	c	_____		
d	Capital Loss (Page 2, Col e, Line 9d)	d	_____		
e	Other Portfolio Loss (Page 2, Col e, Line 9e)	e	_____		
f	Section 1231 Loss (Page 2, Col e, Line 9f)	f	_____		
g	Other Loss (Page 2, Col e, Line 9g)	g	_____		
h	Charitable Contributions (Page 2, Col e, Line 9h)	h	_____		
i	Section 179 Expense (Page 2, Col e, Line 9i)	i	<u>15,508</u>		
j	Portfolio Income Expenses (Page 2, Col e, Line 9j)	j	_____		
k	Other Deductions (Page 2, Col e, Line 9k)	k	_____		
l	Interest Expense on Investment Debt (Page 2, Col e, Line 9l)	l	_____		
m	Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 9m)	m	_____		
n	Section 59(e) Expenditures (Page 2, Col e, Line 9n)	n	_____		
	Total Loss and Deduction Items (Total Lines 9a-9n)	9a-n	<u>15,508</u>		
o	Other decreases (Page 2, Col e, Line 9o)	9o	_____		
p	Loss from 179 asset disposition (Page 2, Col e, Line 9p)	9p	_____		
	Total Decrease for Loss and Deductions Items and Business Credits	9	<u>15,508</u>		
10	Less: net increase applied to debt basis	10	_____		
11	Stock Basis at End of Year (Cannot be negative)	11	<u>299,032</u>		

Debt Basis

12	Debt basis at beginning of year (not less than zero)	12	_____
13	New loans to corporation during year	13	_____
14	Restoration of Debt Basis (Line 10)	14	_____
15	Less: Loans repaid by corporation during the year	15	_____
16	Less: Applied against excess loss and deductions / non-deductible items	16	_____
17	Debt basis at the end of tax year (combine lines 12-16) (not less than zero)	17	_____
18	Shareholder's total basis at end of tax year (combine lines 11 and 17)	18	<u>299,032</u>

Carryover

	Total Disallowed Losses	Debt Basis Applied Against Excess Losses and Deductions
19	Total Beginning of year	_____
20	Add: Losses and deductions this year	<u>15,508</u>
21	Less: Applied this year	<u>15,508</u>
22	End of year (Not less than zero)	<u>0</u>

Allocation of Losses and Deductions

2021

Keep for your records.

Shareholder Number:	TIN: 181-32-2579	Year Ended: 12-31-2021	Ownership %: 100.000000
Shareholder Name: MARTIN L MURRAY			
Corporation Name: CONEWAGO INDUSTRIAL PARK WATER &			EIN 25-1625313

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Disallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)	_____	_____	_____	_____	_____	_____
b Net losses from rental real estate activities	(Sch K, Line 2)	_____	_____	_____	_____	_____	_____
c Net losses from other rental activities	(Sch K, Line 3c)	_____	_____	_____	_____	_____	_____
d Net short-term capital losses	(Sch K, Lines 7 & 8a)	_____	_____	_____	_____	_____	_____
d Net long-term capital losses		_____	_____	_____	_____	_____	_____
e Other portfolio losses	(Sch K, Line 10a)	_____	_____	_____	_____	_____	_____
f Net losses under Section 1231	(Sch K, Line 9)	_____	_____	_____	_____	_____	_____
g Other losses	(Sch K, Line 10e)	_____	_____	_____	_____	_____	_____
h Charitable contributions	(Sch K, Line 12a-g)	_____	_____	_____	_____	_____	_____
i Section 179 expense deduction	(Sch K, Line 11)	_____	15,508	15,508	100.000000	15,508	_____
j Portfolio income expenses	(Sch K, Line 12l)	_____	_____	_____	_____	_____	_____
k Other deductions	(Sch K, Ln 12, i,m-o,s)	_____	_____	_____	_____	_____	_____
l Interest expense on investment debts	(Sch K, Line 12h)	_____	_____	_____	_____	_____	_____
m Foreign taxes paid or accrued	(Sch K, Line 14l & m)	_____	_____	_____	_____	_____	_____
n Section 59(e) expenditures	(Sch K, Line 12j)	_____	_____	_____	_____	_____	_____
o Other decreases		_____	_____	_____	_____	_____	_____
p Loss from 179 asset		_____	_____	_____	_____	_____	_____
Total deductible losses and deductions		_____	<u>15,508</u>	<u>15,508</u>	_____	<u>15,508</u>	_____
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)	_____	_____	_____	_____	_____	_____
b Oil and gas depletion	(Sch K, Line 17r)	_____	_____	_____	_____	_____	_____
Total nondeductible losses and deductions		_____	_____	_____	_____	_____	_____
Totals		_____	<u>15,508</u>	<u>15,508</u>	_____	<u>15,508</u>	_____

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return CONEWAGO INDUSTRIAL PARK WATER &	Business or activity to which this form relates FORM 1120S	Identifying number 25-1625313
--	--	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	15,508
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Statement #567	15,508	15,508
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	15,508
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	15,508
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	82,339
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	15,508
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	25,766
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	25,766
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury
Internal Revenue Service

▶ ERO must obtain and retain completed Form 8879-S.
▶ Go to www.irs.gov/Form8879S for the latest information.

2021

For calendar year 2021, or tax year beginning _____, 2021, and ending _____, 20____.

Name of corporation CONEWAGO INDUSTRIAL PARK WATER & Employer identification number 25-1625313

Part I Tax Return Information (whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	300,328
2	Gross profit (Form 1120-S, line 3)	2	197,738
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	82,339
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	66,831

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return.)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2021 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Dennis E Byrne CPA to enter my PIN 25313 as my signature
ERO firm name Don't enter all zeros
on the corporation's 2021 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2021 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ 02-23-2022 Title ▶ President

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 243652 96877
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Dennis E Byrne CPA Date ▶ 02-23-2022

**ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

Special Depreciation Elections

(This page is e-filed with the return. Include it if paper-filing.)

2021 PG01

Name(s) as shown on return

CONEWAGO INDUSTRIAL PARK WATER &

Tax ID Number

25-1625313

THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2021 TAX YEAR.

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

Federal Supporting Statements

2021 PG01

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Form 1120S - Line 19 - Other Deductions

Statement #2

Description	Amount
Accounting	3,470
Consulting	18,493
Dues and Subscriptions	820
Liability Insurance	13,612
Legal and Professional	4,121
Permits and Fees	3,328
Supplies	21,901
Telephone	338
PA One Call	237
Website hosting	176
Fax Service	120
Total	<u>66,616</u>

Schedule K - Line 17d - Other Items

PAGE 1
Statement #18

Description	Amount
Gross receipts for sec. 448(c)	300,328

Schedule M-2 - Line 5 - Other Reductions

PG01
Statement #30

Description	Amount
Allowed Section 179 Expense	15,508
Total	<u>15,508</u>

Federal Supporting Statements

2021 PG01

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Form1125A - Line 5 - Other Cost

Statement #5

Description	Amount
Operator Expense	53,865
Sewage Disposal	13,936
Sewage Analysis	7,865
Testing- Water	2,078
Utilities	<u>24,846</u>
Total	<u><u>102,590</u></u>

FORM 4562 - LINE 6

PG01
Statement #567

DESCRIPTION OF PROPERTY	COST	ELECTED COST
NEW WATER METER- DAS	777	777
NEW WATER METER- DISTRIBUTION DR	772	772
NEW WATER METER- 33 INDUSTRIAL	138	138
NEW WATER METER- 1605 ZEAGER	597	597
2- 15HP PUMPS	6,519	6,519
BLOWER IN CONTROL BLDG	<u>6,705</u>	<u>6,705</u>
Total	<u><u>15,508</u></u>	<u><u>15,508</u></u>

PG01
Statement #EL43

Section 1.263(a)-1(f) de minimis safe harbor election

Name: CONEWAGO INDUSTRIAL PARK WATER &

Address: 401 LISBURN HEIGHTS DRIVE, LEWISBERRY, PA 17339-9556

EIN: 25-1625313

Statement: Taxpayer is making the de minimis safe harbor election under §1.263(a)-1(f).

1120S

Overflow Statement

2021

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Reductions for Non-Taxable Distributions

<u>Description</u>	<u>Amount</u>
Distributions from Paid in Capital	\$ 121,937
Total:	\$ 121,937

Fees and Permits

<u>Description</u>	<u>Amount</u>
PUC Fees	\$ 1,878
Other Fees & Permits	1,450
Total:	\$ 3,328

Taxes and Licenses Attachment

2021

(This page is not filed with the return. It is for your records only.)

S CORPORATION NAME

EIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Taxes and Licenses

Form 1120S

Page 1, Line 12

1	State income taxes	1	
2	State franchise taxes	2	
3	City income taxes	3	
4	City franchise taxes	4	
5	Local property taxes	5	3,848
6	Intangible property taxes	6	
7	Payroll taxes	7	
8	Less: credit from Form 8846	8	
9	Foreign taxes paid	9	
10	Occupancy taxes	10	
11	Other miscellaneous taxes	11	
12	Built in gains tax allocated to ordinary income	12	
13	Licenses	13	
14	Total to Form 1120S, Page 1, Line 12	14	3,848

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FORM 1120S

2021

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	DESIGN WIRING CONTROL	09302015	109,212*		100.00			109,212	20	150 DB HY	4.888	43,930	5,338	49,268	5,338
2	UPGRADE TO PUMPS & CO	09302015	105,447*		100.00			105,447	20	150 DB HY	4.888	42,416	5,154	47,570	5,154
3	108,000 STORAGE TANK	09302015	205,195*		100.00			205,195	20	150 DB HY	4.888	82,540	10,030	92,570	10,030
4	108,000 STORAGE TANK-	07172016	5,986*		100.00			5,986	20	150 DB MQ	5.336	1,922	319	2,241	319
5	250,000 TANK-PAINTING	12102016	90,550*		100.00			90,550	20	150 DB MQ	5.439	27,377	4,925	32,302	4,925
6	CHART RECORDER	11042018	1,800*		100.00	PY 1,800		0	7	200 DB HY	12.49	1,800		1,800	
7	VARIOUS PROPERTY AND	12311990	716,874		100.00			716,874	20		0	716,874		716,874	
8	WATER METERS	09012012	3,798*		100.00			3,798	7		0	3,798		3,798	
9	WATER METERS	12122014	3,043*		100.00			3,043	7	200 DB MQ	7.64	3,043		3,043	
10	METER	02062015	382*		100.00			382	7	200 DB HY	8.93	382		382	
11	METERS & METER READER	09092016	7,064*		100.00			7,064	7	200 DB MQ	8.85	7,064		7,064	
12	LOUVER ACTUATOR	03062012	1,078*		100.00			1,078	7		0	1,078		1,078	
13	DRUM PUMP	07282012	1,129*		100.00			1,129	7		0	1,129		1,129	
14	PORTABLE SAMPLER & ME	06202015	5,593*		100.00			5,593	7	200 DB HY	8.93	5,593		5,593	
15	METERING PUMP	04132017	898*		100.00			898	7	200 DB HY	8.93	898		898	
16	2 WATER METERS	01112019	4,030*		100.00	PY 4,030		0	5	EXP	0	4,030		4,030	
17	METER & APPURTENANCES	09262019	836*		100.00	PY 836		0	5	EXP	0	836		836	
18	METERING PUMP FOR ALU	01272020	1,997*		100.00	PY 1,997		0	7	EXP	0	1,997		1,997	
19	METERING PUMP FOR ALU	11102020	1,240*		100.00	PY 1,240		0	7	EXP	0	1,240		1,240	
20	METERING PUMP FOR HYP	11102020	1,020*		100.00	PY 1,020		0	7	EXP	0	1,020		1,020	
21	METERING PUMP FOR HYP	11102020	1,850*		100.00	PY 1,850		0	7	EXP	0	1,850		1,850	
22	NEW WATER METER- DAS	02072021	777*		100.00	CY 777		0	7	EXP	0			777	777
23	NEW WATER METER- DIST	08222021	772*		100.00	CY 772		0	7	EXP	0			772	772
24	NEW WATER METER- 33 I	08222021	138*		100.00	CY 138		0	7	EXP	0			138	138
25	NEW WATER METER- 1605	09252021	597*		100.00	CY 597		0	7	EXP	0			597	597
26	2- 15HP PUMPS	09122021	6,519*		100.00	CY 6,519		0	7	EXP	0			6,519	6,519
27	BLOWER IN CONTROL BLD	09122021	6,705*		100.00	CY 6,705		0	7	EXP	0			6,705	6,705
Totals			1,284,530			CY 15,508		1,256,249				950,817	25,766	992,091	41,274

Land Amount
Net Depreciable Cost

1,284,530

PY 12,773

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

15,508
41,274

ST ADJ:
UBIA: 567,656

S Corporation Business Income Limit Worksheet

Form 1120S

(This page is not filed with the return. It is for your records only.)

2021

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

1	Dollar limitation for tax year. Enter amount from Form 4562, line 5	1,050,000
2	Ordinary business income (loss) (Form 1120S, Page 3, Sch K, Line 1)	82,339
3	Less: Credit amounts that reduced expenses or increased income	_____
4	Plus: Compensation paid to shareholder-employees (Form 1120S, Page 1, Lines 7 and 8) _____	_____
5	Adjusted ordinary business income (loss) (Combine lines 2 through 4)	82,339
6	Net rental real estate income (loss) (Form 1120S, Sch K, Line 2)	_____
7	Other net rental income (loss). (Form 1120S, Sch K, Line 3c)	_____
8	Net short term capital gain (loss) (Form 1120S, Sch K, Line 7)	_____
9	Net long-term capital gain (loss) (Form 1120S, Sch K, Line 8a)	_____
10	Net section 1231 gain (loss) (Form 1120S, Sch K, Line 9)	_____
11	Other Income (Form 1120S, Sch K, Line 10)	_____
12	Charitable Contributions (Form 1120S, Sch K, Line 12a)	_____
13	Section 59(e)(2) expenditures (Form 1120S, Sch K, Line 12c(2))	_____
14	Other deductions (Form 1120S, Sch K, Line 12d) (excluding codes I and L)	_____
15	Total business income (loss). Combine lines 5 through 14	82,339
16	Business income limitation. Lesser of line 1 or line 15, but not < zero. Enter here and on Form 4562, line 11	82,339

Distribution among assets	Year Acquired	Elected Section 179	Used in prior years	Used in 2021	Remaining carryover
1120 NEW WATER METER- 1605	2021	597		597	
1120 2- 15HP PUMPS	2021	6,519		6,519	
1120 BLOWER IN CONTROL BLD	2021	6,705		6,705	
1120 NEW WATER METER- DAS	2021	777		777	
1120 NEW WATER METER- DIST	2021	772		772	
1120 NEW WATER METER- 33 I	2021	138		138	
TOTAL ALLOWABLE (4562 LN 12)				<u>15,508</u>	
TOTAL 2021 ELEC. COST (4562 LN 8)			15,508		

PA-20S/PA-65
(06-21) (Page 1 of 3)

2021 Pennsylvania
PA S Corporation/Partnership Information Return
ENTER ONE LETTER OR NUMBER IN EACH BOX.

Extension Requested N
Initial Year N
Final Return N
FEIN/Name/Address Change N
Amended Information Return N
Method of Accounting: A
A=Accrual, C=Cash, O=Other, Describe
Date activity began in PA 02021990

Filing Status: PA-20S Y PA-65 N P-S KOZ N

251625313 C 1000313224 221300 N Inactive

CONEWAGO INDUSTRIAL PARK WATER

401 LISBURN HEIGHTS DRIVE

Fiscal Year: N Short Year: N

LEWISBERRY PA 17339 US

SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c **Total Income (Loss).** Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - **PA S Corporations only**
- 1e **Total Adjusted Business Income (Loss).** Subtract Line 1d from Line 1c

1a	66831
1b	0
1c	66831
1d	0
1e	66831

SECTION II. Apportioned/Allocated PA-Taxable Business Income (Loss)

- 2 Net Business Income (Loss)
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - **PA S Corporations only**
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Apportioned Net Business Income (Loss)
(2d = Outside PA) (2h = PA Source)

2a	0
2e	66831
2b	0
2f	0
2c	0
2g	0
2d	0
2h	66831

SECTION III. Allocated Other PA PIT Income (Loss)

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T
(8a = Outside PA) (8b = PA Source)
- 9 **Total Other PA PIT Income (Loss)**

3	0
4	0
5a	0
5b	0
6a	0
6b	0
7a	0
7b	0
8a	0
8b	0
9	0

SUBMIT ALL SUPPORTING SCHEDULES



EC	OFFICIAL USE ONLY	FC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

251625313 C CONEWAGO INDUSTRIAL PARK WATER

SECTION IV. Total PA S Corporation or Partnership Income (Loss)

- 10 Total Income (Loss) per Books and Records
- 11 **Total Reportable Income (Loss).** Add Lines 1e and 9 or Add Lines 2h and 9
- 12 **Total Nontaxable/Nonreportable Income (Loss).** Subtract Line 11 from Line 10

SECTION V. Pass Through Credits - See the PA-20S/PA-65 instructions

- 13a **Total Other Credits.** Submit PA-20S/PA-65 Schedule OC
- 13b Resident Credit
- 14a PA 2021 Quarterly Tax Withholding/Extension Payments for Nonresident Owners
- 14b Final Payment of Nonresident Withholding Tax
- 14c **Total PA Income Tax Withheld.** Add Lines 14a and 14b

SECTION VI. Distributions - See the PA-20S/PA-65 instructions
Partnerships Only

- 15 Distributions of Cash, Marketable Securities, and Property
- 16 Guaranteed Payments for Capital or Other Services
- 17 All Other Guaranteed Payments for Services Rendered
- 18 Guaranteed Payments to Retired Partners

Distributions - See the PA-20S/PA-65 instructions
PA S Corporations Only

- 19 Distributions from PA Accumulated Adjustments Account
- 20 Distributions of Cash, Marketable Securities, and Property

10	66831
11	66831
12	0
13a	0
13b	0
14a	0
14b	0
14c	0
15	0
16	0
17	0
18	0
19	0
20	0

SECTION VII. Other Information - See the PA-20S/PA-65 instructions for each line

- 1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. 1 N
- 2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement. 2 N
- 3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement. 3 N
- 4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement. 4 N
- 5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork. 5 N
- 6 Does the entity elect to be subject to assessment at the entity level under Act 52 of 2013? 6 N
- 7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement. 7 N
- 8 Does the entity filing as a partnership have other partnerships as partners? 8 N
- 9 Has the entity sold any tax credits? If yes, submit statement. 9 N
- 10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115. 10 N
- 11 Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824. 11 N
- 12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp 12 1000000



251625313 C CONEWAGO INDUSTRIAL PARK WATER

SECTION VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&P)

		AAA	AE&P	
1	Balance at the beginning of the taxable year.	-352218		0
2	Total reportable income from Section IV, Line 11	66831	N/A	
3	Other additions. Submit an itemized statement.	0		0
4	Loss from Section IV, Line 11	0	N/A	
5	Other reductions. Submit an itemized statement.	0		0
6	Sum of Lines 1 through 5	-285387		0
7	Distributions	0		0
8	Balance at taxable year-end. Subtract Line 7 from Line 6.	-285387		0

SECTION IX. Ownership In Pass Through Entities If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity other than a QSSS, enter "yes" in the D box. See Instructions for further details.

	FEIN	QSSS	D	NAME & ADDRESS
A				
B				
C				
D				

SECTION X. Signature and Verification

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of paid preparer is based on all information of which preparer has any knowledge.

Print/Type name of general partner, principal officer or authorized individual MARTIN L MURRAY	Signature of general partner, principal officer or authorized individual	Date 02-23-2022	Daytime Phone no.
Paid Preparer's Use Only			
Print/Type preparer's name DENNIS E BYRNE CPA	Preparer's signature	Date 02-23-2022	Check if self-employed <input checked="" type="checkbox"/>
Firm's name (or yours if self-employed) DENNIS E BYRNE CPA	Firm's address 6207 EDGEWARE RD MECHANICSBURG PA 17050		Daytime Phone no. (717) 790-9654

E-File Opt Out N

Preparer's PTIN	Firm's FEIN
P00196877	



**PARTNER/MEMBER/
SHAREHOLDER DIRECTORY - 2021
PA-20S/PA-65 Directory (06-21)**

CONEWAGO INDUSTRIAL PARK WATER

251625313 C

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the type of owner code: **RI**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corp, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corp, **LS**=LLC taxed as an S Corp, **DE**= Disregarded Entity, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt **SSN/FEIN; Revenue ID; Ownership %** - (enter each owner's percentage); and **Name and Address**.

1 Code RI SSN/FEIN 181322579 Revenue ID Ownership % 10000000

Name & Address: MARTIN L MURRAY
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339

2 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

3 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

4 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

5 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

6 Code SSN/FEIN Revenue ID Ownership %

Name & Address:



PA SCHEDULE M - 2021
Reconciliation of Federal-Taxable Income (Loss)
to PA-Taxable Income (Loss)
PA-20S/PA-65 M (06-21)
PA Department of Revenue

CONEWAGO INDUSTRIAL PARK WATER &

251625313

PA Schedule M, Part I. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes

Classify, without adjustment, the federal income (loss) from Schedule K of federal Form 1120S or from Schedule K of federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Federal Form Form 1120S, Schedule K line description Form 1065, Schedule K line description	Classified for Pennsylvania Personal Income Tax purposes					
	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1 Ordinary income (loss) from trade or business activities	82339	82339	0	0	0	0
2 Net income (loss) from rental real estate activities	0	0	0	0	0	0
3 Other gross rental income (loss)	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
5 Dividends	0	0	0	0	0	0
6 Royalty income	0	0	0	0	0	0
7 Net short-term capital gain (loss)	0	0	0	0	0	0
8 Net long-term capital gain (loss)	0	0	0	0	0	0
9 Net gain (loss) from disposal of IRC Section 179 property	0	0	0	0	0	0
10 Net IRC Section 1231 gain (loss) from Form 4797	0	0	0	0	0	0
11 Other income (loss)	0	0	0	0	0	0
12 Total Federal income (loss) by Pennsylvania classification. Total the amounts in each column.	82339	82339	0	0	0	0



PA SCHEDULE M - 2021
Reconciliation of Federal-Taxable Income (Loss)
to PA-Taxable Income (Loss)
PA-20S/PA-65 M (06-21)
PA Department of Revenue

CONEWAGO INDUSTRIAL PARK WATER &

251625313

PA Schedule M, Part II. Determining PA Reportable Income (Loss) by Classification

The entity may need to prepare a PA Schedule M, Part II, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm and rental/royalty income (loss).

Enter whole dollars only.

		PA Allocated Income (Loss)		Total Rental Income (Loss) or Total Business Income (Loss) Before Apportionment
Section I. Federal Classified Income (Loss). Income class from Part I, Column: Enter the initial of Column (b) or (f) only.	B 1	0	2	82339
Section II. Itemize income adjustments that increase PA reportable income (reduce the loss).				
a Deferred income relating to advance payments for goods and services	1	0	2	0
b Difference in qualified gain (loss) for each business sale of property	3	0	4	0
c Gain from business like-kind exchanges, see PA PIT Guide for instructions	5	0	6	0
d RESERVED FOR FUTURE USE				
e Income from cancellation of debt that PA treats differently from federal rules	9	0	10	0
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment	11	0	12	0
g Income from obligations of other states and organizations that is not exempt for PA purposes	13	0	14	0
h Other income adjustments that increase PA-reportable income. Submit statement	15	0	16	0
II. Total	17	0	18	0
Section III. Itemize income adjustments that decrease the PA reportable income (increase the loss).				
a Difference in qualified gain (loss) for each business sale of property	1	0	2	0
b Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes	3	0	4	0
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)	5	0	6	0
d Other income adjustments that decrease PA-reportable income. Submit statement	7	0	8	0
III. Total	9	0	10	0
Section IV. Adjusted PA Reportable Income. See PA-20S/PA-65 Schedule M instructions.	1	0	2	82339
Section V. Itemize those expenses that PA law does not allow that the entity deducted on its federal form. These adjustments increase PA reportable income (reduce the loss).				
a Taxes paid on income. Submit REV-1190	1	0	2	0
b Differences in depreciation/amortization taken for PA and federal purposes	3	0	4	0
c Key man life insurance premiums (owners as beneficiaries)	5	0	6	0
d Differences in PA treatment of guaranteed payments for capital	7	0	8	0
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation.)	9	0	10	0
f Expense adjustments to qualify for the PA credits claimed in Section V of the PA-20S/PA-65	11	0	12	0
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement	13	0	14	0
V. Total	15	0	16	0
Section VI. Itemize those expenses that PA law allows that the entity could not deduct on its federal form. These adjustments decrease PA reportable income (increase the loss).				
a Business meals and entertainment expenses that the entity could not deduct	1	0	2	0
b Sales tax on depreciable assets	3	0	4	0
c Differences in depreciation/amortization taken for PA and federal purposes	5	0	6	0
d IRC Section 179 expenses (the maximum for PA purposes is \$25,000)	7	0	8	1,5508
e Expenses for employees, including PA S corporation shareholder-employees	9	0	10	0
f Life insurance premiums (PA S corporation or partnership as beneficiary)	11	0	12	0
g Expense adjustments to qualify for federal credits	13	0	14	0
h Current expensing of Intangible Drilling costs - Schedule I, Line 5	15	0	16	0
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement	17	0	18	0
VI. Total	19	0	20	1,5508
Section VII. Total Taxable Income (Loss). Add Section IV, plus V, minus VI.	1	0	2	66831



PA Schedule RK-1 (06-21)
2021 Resident Schedule of
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

181322579 MURRAY MARTIN L
Final N

401 LISBURN HEIGHTS DRIVE (Individual=1, PA S Corp=2, All Other Corp=3, Owner 1
Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)
Shareholder's Stock Ownership % 10000
Amended N
LEWISBERRY PA 17339 Beneficiary's year-end Distribution % 00000
CONEWAGO INDUSTRIAL PARK WATER Partner's % of:
Profit sharing % 00000
LEWISBERRY PA 17339 251625313 1000313224 Loss sharing % 00000
Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) S Capital
Ownership % 00000

Short Year N General Partner or N Limited Partner or N
LLC Member-Manager Other LLC Member

Table with 2 columns: Description and Amount. Rows include SECTION II (1-7), SECTION III (8-9), SECTION IV (10-13), SECTION V (14-16), SECTION VI (17-20), and SECTION VII (17-20). Total amounts shown are 66831 and 15508.

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.





REV-1190

PO BOX 280509
HARRISBURG, PA 17128-0509

**TAX WORKSHEET FOR
PA-20S/PA-65 SCHEDULE M,
PART II, SECTION V, LINE a**

BUSINESS NAME:	CONEWAGO INDUSTRIAL P
FEIN:	25-1625313

SECTION I		TAXES DEDUCTED ON FEDERAL RETURN (Excluding Sales/Use Taxes)
a.	Federal Form 1065 - Line 14	
b.	Federal Form 1065 - Tax included in federal Form 1125-A	
c.	Federal Form 1120S - Line 12	3848
d.	Federal Form 1120S - Tax included in federal Form 1125-A	
e.	Total taxes deducted on federal return	3848

SECTION II		DETAIL OF TAXES DEDUCTED (In Section I)			
	TAXING JURISDICTION	DESCRIPTION OF TAX	COLUMN 1 TOTAL TAX	COLUMN 2 PORTION OF TAX IN COLUMN 1 NOT BASED ON NET INCOME	COLUMN 3 PORTION OF TAX IN COLUMN 1 BASED ON NET INCOME
1.	CONEWAGO TWP	REAL ESTATE TAX	3848	3848	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.	Attach separate sheet if needed.				
20.	TOTAL TAXES		\$ 3848	\$ 3848	\$
			This amount must equal the amount in Section I, Line e above.	This amount is deductible for Pennsylvania personal income tax purposes and federal income tax purposes.	Report on PA-20S/PA-65 Schedule M, Part II, Section V, Line a.



PA-8879P (DR) 06-21

For calendar year 2021 or tax year beginning , 2021, ending , 20

Federal Employer Identification Number (FEIN) 25-1625313

Name of Entity

CONEWAGO INDUSTRIAL PARK WATER &

Entity Address

401 LISBURN HEIGHTS DRIVE

City

LEWISBERRY

State

PA

ZIP Code

17339-9556

Revenue ID

0313224

SECTION I TAX RETURN INFORMATION (Enter whole dollars only.)

Table with 5 rows for tax return information. Row 2: Calculate Adjusted/Apportioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2h) with value 66831.

SECTION II

DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2021 electronic return and accompanying schedules and statements. To the best of my knowledge and belief, all are true, correct and complete. I further declare the amounts in Section I above are the amounts shown on the copy of the entity's electronic return. I consent to allow my electronic return originator (ERO) and/or transmitter to send the entity's return to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt of transmission and an indication of whether or not the entity's return is accepted, and, if rejected, the reason(s) for rejection of the transmission. If applicable, I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal from the account indicated in the tax preparation software for payment of the state withholding liability owed on this return, and I authorize the financial institution to debit the entry to this account. I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently, the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process. To revoke a payment, I must contact the PA Department of Revenue by email to ra-achrevok@pa.gov or fax at 717-772-9310 no later than two business days prior to the debit date. I also authorize the financial institutions involved in the processing of the electronic payment of withholding to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If I have a balance-due return, I understand if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my federal return, I understand my state return will be rejected. If my return is rejected or if any other delay in filing occurs, I understand I will remain liable for all applicable interest and penalties. I have selected a federal self-select PIN as my signature for the entity's electronic return and, if applicable, the entity's consent to electronic funds withdrawal.

GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE'S FEDERAL SELF-SELECT PIN. Check one box only.

[X] I authorize DENNIS E BYRNE CPA to enter my federal self-select PIN 25313 as my signature on the entity's 2021 electronically filed return. ERO firm name Do not enter all zeros.

[] As a general partner, limited liability company member, S corporation officer, authorized partner or representative of the entity, I will enter my federal self-select PIN as my signature on the entity's 2021 electronically filed return.

Table with authorized signature information: Authorized Signature, Date (02-23-2022), Title (PRESIDENT), Social Security Number (181-32-2579), Address (401 LISBURN HEIGHTS DRIVE), City (LEWISBERRY), State (PA), ZIP Code (17339).

SECTION III CERTIFICATION AND AUTHENTICATION

ERO's EFIN/PIN. Enter your six-digit e-File Identification Number followed by your five-digit federal self-selected PIN.

24365296877 Do not enter all zeros.

I certify the above numeric entry is my federal self-selected PIN, which is my signature on the 2021 electronically filed return for the entity indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program. I certify that the financial institution for the withdrawal of funds is within the territorial jurisdiction of the U.S.

Table with ERO's Signature and Date (02-23-2022).

Schedule B Other Information (see instructions) (continued)		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14 a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$ _____		X

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	88,330
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends b Qualified dividends	5a 5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) b Collectibles (28%) gain (loss) c Unrecaptured section 1250 gain (attach statement)	8a 8b 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type: _____	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	13,340
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures Type: _____ d Other deductions (see instructions) Type: _____	12c 12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable).	13c	
	d Other rental real estate credits (see instructions) Type: _____	13d	
	e Other rental credits (see instructions) Type: _____	13e	
	f Biofuel producer credit (attach Form 6478) g Other credits (see instructions) Type: _____	13f 13g	
Inter-national	Qualified for exception to filing Schedule K-2		
14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items - International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement) Statement #18		
Reconciliation	18	Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f	18	74,990

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash		6,160		7,118		
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets	1,284,530		1,297,870			
b	Less accumulated depreciation	(992,091)	292,439	(1,029,268)	268,602		
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)		9,097		9,097		
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach statement)						
15	Total assets		307,696		284,817		
Liabilities and Shareholders' Equity							
16	Accounts payable		4,369		5,399		
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)						
22	Capital stock		100		100		
23	Additional paid-in capital		597,336		498,437		
24	Retained earnings		(294,109)		(219,119)		
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock		()		()		
27	Total liabilities and shareholders' equity		307,696		284,817		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	74,990	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____			
4 Add lines 1 through 3	74,990	7 Add lines 5 and 6	
		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	74,990

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	(294,109)			
2 Ordinary income from page 1, line 21	88,330			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions Statement #30	(13,340)			()
6 Combine lines 1 through 5	(219,119)			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	(219,119)			

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number
CONEWAGO INDUSTRIAL PARK WATER &		25-1625313
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule) Statement #5.	120,971
6	Total. Add lines 1 through 5	120,971
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	120,971
<p>9a Check all methods used for valuing closing inventory:</p> <p>(i) <input type="checkbox"/> Cost</p> <p>(ii) <input type="checkbox"/> Lower of cost or market</p> <p>(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶ _____</p>		
<p>b Check if there was a writedown of subnormal goods ▶ <input type="checkbox"/></p>		
<p>c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ <input type="checkbox"/></p>		
<p>d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO</p>		9d
<p>e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>		
<p>f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>		

**Schedule K-1
(Form 1120-S)**

2022

Department of the Treasury
Internal Revenue Service

For calendar year 2022, or tax year

beginning 2022 ending _____

Shareholder's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part III		Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
1	Ordinary business income (loss) 88,330	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
		AC	347,991
11	Section 179 deduction 13,340		
12	Other deductions	V*	STMT
18	<input type="checkbox"/> More than one activity for at-risk purposes*		
19	<input type="checkbox"/> More than one activity for passive activity purposes*		
* See attached statement for additional information.			

Part I Information About the Corporation

A Corporation's employer identification number
25-1625313

B Corporation's name, address, city, state, and ZIP code
CONEWAGO INDUSTRIAL PARK WATER & SEWER COMPANY INC
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339-9556

C IRS Center where corporation filed return
E-FILE

D Corporation's total number of shares
Beginning of tax year **100**
End of tax year **100**

Part II Information About the Shareholder

E Shareholder's identifying number
181-32-2579

F Shareholder's name, address, city, state, and ZIP code
MARTIN L MURRAY
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339

G Current year allocation percentage **100.00000 %**

H Shareholder's number of shares
Beginning of tax year **100**
End of tax year **100**

I Loans from shareholder
Beginning of tax year \$ _____
End of tax year \$ _____

For IRS Use Only

Schedule K-1 Supplemental Information**2022**

Shareholder's name

MARTIN L MURRAY

Shareholder's ID Number

181-32-2579

Name of S Corporation

CONEWAGO INDUSTRIAL PARK WATER &

S Corporation's EIN

25-1625313

Form 1120S Schedule K-1 Codes

Line 17, Code AC - Gross receipts for section 448(c)
[See K-1 instructions, page 17 (Form 8990)]
Line 17, Code V - Section 199A information
[Form 8995 or Form 8995-A]

STATEMENT A - QBI Pass-through Entity Reporting

Information Reported in Accordance with Section 199A-6
 Schedule K-1, Line 17, Code V
 (This page is e-filed with the return. Include it if paper-filing.)

2022

Name(s) as shown on return CONEWAGO INDUSTRIAL PARK WATER &	Tax ID Number 25-1625313
Name(s) as shown on K1 MARTIN L MURRAY	Tax ID Number 181-32-2579

Line No.	Description of Trade or Business	Taxpayer Identification Number	PTP	Aggregated	SSTB
1	CONEWAGO INDUSTRIAL PARK WATER &	25-1625313			No

LINE NUMBER	NO. 1	NO. ____	NO. ____	NO. ____	NO. ____
Ordinary Business Income (Loss)	88,330				
Rental Income (Loss)					
Royalty Income (Loss)					
Section 1231 Gain (Loss)					
Other Income (Loss)					
Section 179	13,340				
Other Deductions					
W-2 Wages					
Unadjusted Basis Immediately After Acquisition	574,991				
Section 199A Dividends					

Shareholder's Basis Worksheet Prepared from the S Corporation Records

2022

Basis is reported on Form 7203 and must be determined at the shareholder level. Consult your tax advisor.

Shareholder Number:	TIN: 181-32-2579	Tax year ending: 12-31-2022	Ownership %: 100.000000
Shareholder Name: MARTIN L MURRAY			
Corporation Name: CONEWAGO INDUSTRIAL PARK WATER &			EIN 25-1625313

Stock basis

1	Stock basis, beginning of year (Not less than zero)		1	<u>299,032</u>	
2	Additional Capital Contributions of Stock Purchased		2	_____	
3	Increases for income and gain items:				
a	Ordinary Income (Sch K-1, Line 1)	a	<u>88,330</u>		
b	Real Estate Rental Income (Sch K-1, Line 2)	b	_____		
c	Other Rental Income (Sch K-1, Line 3c)	c	_____		
d	Interest, Dividends & Royalties (Sch K-1, Lines 4, 5 & 6)	d	_____		
e	Capital Gain (Sch K-1, Lines 7 & 8a)	e	_____		
f	Other Portfolio Income (Sch K-1, Line 10a)	f	_____		
g	Section 1231 Gain (Sch K-1, Line 9)	g	_____		
h	Other Income (Sch K-1, Line 10)	h	_____		
	Total Income and Gain Items (Total lines 3a-3h)	3a-h	<u>88,330</u>		
i	Increase for Non-Taxable Income (Sch K-1, Lines 16a & b)	3i	_____		
j	Increase for Excess Depletion Adjustment	3j	_____		
k	Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d))	3k	_____		
l	Gain from 179 asset disposition	3l	_____		
4	Stock Basis Before Distributions (Add lines 1 through 3)	4	<u>387,362</u>		
5	Reduction for Non-Taxable Distributions (Sch K-1, Line 16d)	5	<u>98,899</u>		
6	Stock Basis Before Non-Ded. Expense & Depletion (Cannot be negative)	6	<u>288,463</u>		
7a	Decrease for Non-Deductible Expense/Credit Adj (Sch K-1, Line 16c & 13)	a	_____		
b	Decrease for Depletion (Sch K-1, Line 17r)	b	_____		
8	Stock Basis Before Allowable Losses & Deductions (Cannot be negative)	8	<u>288,463</u>		
9	Decreases for Loss and Deduction items:				
a	Ordinary Loss (Page 2, Col e, Line 9a)	a	_____		
b	Real Estate Rental Loss (Page 2, Col e, Line 9b)	b	_____		
c	Other Rental Loss (Page 2, Col e, Line 9c)	c	_____		
d	Capital Loss (Page 2, Col e, Line 9d)	d	_____		
e	Other Portfolio Loss (Page 2, Col e, Line 9e)	e	_____		
f	Section 1231 Loss (Page 2, Col e, Line 9f)	f	_____		
g	Other Loss (Page 2, Col e, Line 9g)	g	_____		
h	Charitable Contributions (Page 2, Col e, Line 9h)	h	_____		
i	Section 179 Expense (Page 2, Col e, Line 9i)	i	<u>13,340</u>		
j	Portfolio Income Expenses (Page 2, Col e, Line 9j)	j	_____		
k	Other Deductions (Page 2, Col e, Line 9k)	k	_____		
l	Interest Expense on Investment Debt (Page 2, Col e, Line 9l)	l	_____		
m	Total Foreign Taxes Paid/Accrued (Page 2, Col e, Line 9m)	m	_____		
n	Section 59(e) Expenditures (Page 2, Col e, Line 9n)	n	_____		
	Total Loss and Deduction Items (Total Lines 9a-9n)	9a-n	<u>13,340</u>		
o	Other decreases (Page 2, Col e, Line 9o)	9o	_____		
p	Loss from 179 asset disposition (Page 2, Col e, Line 9p)	9p	_____		
	Total Decrease for Loss and Deductions Items and Business Credits	9	<u>13,340</u>		
10	Less: net increase applied to debt basis	10	_____		
11	Stock Basis at End of Year (Cannot be negative)	11	<u>275,123</u>		

Debt Basis

12	Debt basis at beginning of year (not less than zero)	12	_____
13	New loans to corporation during year	13	_____
14	Restoration of Debt Basis (Line 10)	14	_____
15	Less: Loans repaid by corporation during the year	15	_____
16	Less: Applied against excess loss and deductions / non-deductible items	16	_____
17	Debt basis at the end of tax year (combine lines 12-16) (not less than zero)	17	_____
18	Shareholder's total basis at end of tax year (combine lines 11 and 17)	18	<u>275,123</u>

Carryover

	Total Disallowed Losses	Debt Basis Applied Against Excess Losses and Deductions
19	Total Beginning of year	_____
20	Add: Losses and deductions this year	<u>13,340</u>
21	Less: Applied this year	<u>13,340</u>
22	End of year (Not less than zero)	<u>0</u>

Allocation of Losses and Deductions

2022

Keep for your records.

Shareholder Number:	TIN: 181-32-2579	Year Ended: 12-31-2022	Ownership %: 100.000000
Shareholder Name: MARTIN L MURRAY			
Corporation Name: CONEWAGO INDUSTRIAL PARK WATER &			EIN 25-1625313

IMPORTANT: Loss limitations are applied at the individual shareholder level. This worksheet is informational only and may not match actual losses and deductions reported on Form 7203.

		(a) Beginning of Year Losses and Deductions	(b) Current Year Losses and Deductions	(c) Total Losses and Deductions	(d) %	(e) Allocable Losses and Deductions in Current Year	(f) Disallowed Losses and Deductions (Carryover to Next Year)
9a Ordinary losses from trade or business	(Sch K, Line 1)	_____	_____	_____	_____	_____	_____
b Net losses from rental real estate activities	(Sch K, Line 2)	_____	_____	_____	_____	_____	_____
c Net losses from other rental activities	(Sch K, Line 3c)	_____	_____	_____	_____	_____	_____
d Net short-term capital losses	(Sch K, Lines 7 & 8a)	_____	_____	_____	_____	_____	_____
d Net long-term capital losses		_____	_____	_____	_____	_____	_____
e Other portfolio losses	(Sch K, Line 10a)	_____	_____	_____	_____	_____	_____
f Net losses under Section 1231	(Sch K, Line 9)	_____	_____	_____	_____	_____	_____
g Other losses	(Sch K, Line 10e)	_____	_____	_____	_____	_____	_____
h Charitable contributions	(Sch K, Line 12a-g)	_____	_____	_____	_____	_____	_____
i Section 179 expense deduction	(Sch K, Line 11)	_____	13,340	13,340	100.000000	13,340	_____
j Portfolio income expenses	(Sch K, Line 12l)	_____	_____	_____	_____	_____	_____
k Other deductions	(Sch K, Ln 12, i,m-o,s)	_____	_____	_____	_____	_____	_____
l Interest expense on investment debts	(Sch K, Line 12h)	_____	_____	_____	_____	_____	_____
m Foreign taxes paid or accrued	(Sch K, Line 16f)	_____	_____	_____	_____	_____	_____
n Section 59(e) expenditures	(Sch K, Line 12j)	_____	_____	_____	_____	_____	_____
o Other decreases		_____	_____	_____	_____	_____	_____
p Loss from 179 asset		_____	_____	_____	_____	_____	_____
Total deductible losses and deductions		_____	<u>13,340</u>	<u>13,340</u>	_____	<u>13,340</u>	_____
7a Nondeductible expenses & credit adj	(Sch K, Line 16c & 13)	_____	_____	_____	_____	_____	_____
b Oil and gas depletion	(Sch K, Line 17r)	_____	_____	_____	_____	_____	_____
Total nondeductible losses and deductions		_____	_____	_____	_____	_____	_____
Totals		_____	<u>13,340</u>	<u>13,340</u>	_____	<u>13,340</u>	_____

Schedule K-1 Supplemental Information

2022

Shareholder's name

MARTIN L MURRAY

Name of S Corporation

CONEWAGO INDUSTRIAL PARK WATER &

Shareholder's ID Number

181-32-2579

S Corporation's EIN

25-1625313

Schedule K-3 Notification

The corporation has met the following criteria for tax year 2022, presently exempting it from filing Schedule K-3 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc. - International:

Criteria 1 - Corporation had no or limited foreign activity

Criteria 2 - Each of the shareholders was a U.S. citizen, resident alien, or certain domestic trust

With respect to the corporation meeting criteria 1 and 2, shareholders are hereby notified they will not be receiving a Schedule K-3 from the corporation unless the shareholder specifically requests the schedule.

A request for a Schedule K-3 is time sensitive and should be made as soon as possible.

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return CONEWAGO INDUSTRIAL PARK WATER &	Business or activity to which this form relates FORM 1120S	Identifying number 25-1625313
--	--	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	13,340
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	CLAY VALVE	12,700	12,700
	WATER METER-HANOVER	640	640
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	13,340
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	13,340
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	88,330
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	13,340
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	23,837
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	23,837
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

E-file Authorization for Corporations

For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20 _____

Use for efile authorizations for Form 1120, 1120-F or 1120S.

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879CORP for the latest information.

Department of the Treasury
Internal Revenue Service

Name of corporation

Employer identification number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	227,020

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Dennis E Byrne CPA to enter my PIN 25313 as my signature
ERO firm name do not enter all zeros
 on the corporation's electronically filed income tax return.

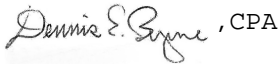
As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date 01-31-2023 Title President

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 243652 96877
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Dennis E Byrne CPA  Date 02-10-2023

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Special Depreciation Elections

(This page is e-filed with the return. Include it if paper-filing.)

2022 PG01

Name(s) as shown on return

CONEWAGO INDUSTRIAL PARK WATER &

Tax ID Number

25-1625313

THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2022 TAX YEAR.

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

Federal Supporting Statements

2022 PG01

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Form 1120S - Line 19 - Other Deductions

Statement #2

Description	Amount
Accounting	3,380
Consulting	3,610
Dues and Subscriptions	323
Insurance	5,811
Legal and Professional	46,333
Permits and Fees	3,924
Supplies	22,247
Telephone	310
PA One Call	343
Website hosting	260
Fax Service	118
Total	86,659

Schedule K - Line 17d - Other Items

PAGE 1
Statement #18

Description	Amount
Gross receipts for sec. 448(c)	347,991

Schedule M-2 - Line 5 - Other Reductions

PG01
Statement #30

Description	Amount
Allowed Section 179 Expense	13,340
Total	13,340

Federal Supporting Statements

2022 PG01

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Form1125A - Line 5 - Other Cost

Statement #5

Description	Amount
Operator Expense	59,998
Sewage Disposal	11,190
Sewage Analysis	15,537
Testing- Water	1,620
Utilities	<u>32,626</u>
Total	<u><u>120,971</u></u>

PG01
Statement #EL43

Section 1.263(a)-1(f) de minimis safe harbor election

Name: CONEWAGO INDUSTRIAL PARK WATER &
Address: 401 LISBURN HEIGHTS DRIVE, LEWISBERRY, PA 17339-9556
EIN: 25-1625313
Statement: Taxpayer is making the de minimis safe harbor election under §1.263(a)-1(f).

1120S

Overflow Statement

2022

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Reductions for Non-Taxable Distributions⁸

<u>Description</u>	<u>Amount</u>
Distributions from Paid in Capital	\$ 98,899
Total:	\$ <u>98,899</u>

Fees and Permits

<u>Description</u>	<u>Amount</u>
PUC Fees	\$ 1,974
Other Fees & Permits	1,950
Total:	\$ <u>3,924</u>

Taxes and Licenses Attachment

2022

(This page is not filed with the return. It is for your records only.)

S CORPORATION NAME

EIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Taxes and Licenses

Form 1120S

Page 1, Line 12

1	State income taxes	1	
2	State franchise taxes	2	
3	City income taxes	3	
4	City franchise taxes	4	
5	Local property taxes	5	3,940
6	Intangible property taxes	6	
7	Payroll taxes	7	
8	Less: credit from Form 8846	8	
9	Foreign taxes paid	9	
10	Occupancy taxes	10	
11	Other miscellaneous taxes	11	
12	Built in gains tax allocated to ordinary income	12	
13	Licenses	13	
14	Total to Form 1120S, Page 1, Line 12	14	3,940

Schedule M-2/Retained Earnings Worksheet

Form 1120S

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Analysis of Current-Year Retained Earnings

1 Beginning retained earnings per balance sheet (Schedule L, column b, lines 24 and 25)	1	(294,109)
2 Book income (loss) (Schedule M-1, line 1, or Schedule M-3, page 1, line 11)	2	74,990
3 Distributions (Schedule K, line 16d + line 17c)	3	_____
4 Subtotal (combines lines 1 through 3)	4	(219,119)
5 Ending retained earnings per balance sheet (Schedule L, column d, lines 24 and 25)	5	(219,119)
6 Difference (line 4 minus line 5) (should be zero)	6	_____

Current-Year Change to Retained Earnings Compared to Current-Year Change to AAA & OAA

1 Ending retained earnings (Schedule L, column d, line 24)	1	(219,119)
2 Beginning retained earnings (Schedule L, column b, line 24)	2	(294,109)
3 Retained earnings change (line 1 minus line 2)	3	74,990
4 Ending AAA plus OAA	4	(219,119)
5 Beginning AAA plus OAA	5	(294,109)
6 Difference (line 4 minus line 5)	6	74,990

Current-Year Timing Adjustments per Schedule M-1

Subtractions from net income per books (Schedule M-1, lines 5 and 6 - not included on Schedule M-2)

7 Other income recorded on books not included on Schedule K	7	_____
8 Depreciation on Schedule K not included on books	8	_____
9 Other Schedule K items not included on books	9	_____
10 Total subtractions (lines 7 through 9)	10	_____

Additions to net income per books (Schedule M-1, lines 2 and 3 - not included on Schedule M-2, line 3)

11 Income included on Schedule K not recorded on books	11	_____
12 Depreciation on books not included on Schedule K	12	_____
13 Other items on books not included on Schedule K	13	_____
14 Total additions (lines 11 through 13)	14	_____
15 Sch M-1 timing adjustments not included on Schedule M-2, lines 2 thru 5 (subtract line 14 from line 10)	15	_____

Current-Year Timing Adjustments Per Schedule M-3

Permanent or temporary book-to-tax difference amounts entered on the M32, M33, 8916A, and SCH3 screens appear on line 16 and line 17 as opposite of the actual entries. For example, an entry of -100 would appear as 100.

16 Permanent differences	16	_____
17 Temporary differences	17	_____

18 Timing adjustments not included on Schedule M-2 (combine lines 16 and 17)	18	_____
19 Distributions reported on Schedule K, line 16d, not allowed on Schedule M-2, line 7	19	_____
20 Distributions reported on Schedule K, line 17c, dividend distributions paid from AE&P	20	_____
21 Adjustments to retained earnings (Schedule L, line 25 column d minus Schedule L, line 25, column b)	21	_____
22 M-2 amount after M-1 timing adjustments (add lines 6, 15, 19, 20 and 21)	22	74,990
23 M-2 amount after M-3 timing adjustments (add lines 6, 18, 19, 20 and 21)	23	_____
24 Net reconciliation difference (line 3 minus line 22 or 23)	24	_____

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

FORM 1120S
(This page is not filed with the return. It is for your records only.)

2022
PAGE 1

Name(s) as shown on return

Social security number/EIN

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	DESIGN WIRING CONTROL	09302015	109,212*		100.00			109,212	20	150 DB HY	4.522	49,268	4,939	54,207	4,939
2	UPGRADE TO PUMPS & CO	09302015	105,447*		100.00			105,447	20	150 DB HY	4.522	47,570	4,768	52,338	4,768
3	108,000 STORAGE TANK	09302015	205,195*		100.00			205,195	20	150 DB HY	4.522	92,570	9,279	101,849	9,279
4	108,000 STORAGE TANK-	07172016	5,986*		100.00			5,986	20	150 DB MQ	4.936	2,241	295	2,536	295
5	250,000 TANK-PAINTING	12102016	90,550*		100.00			90,550	20	150 DB MQ	5.031	32,302	4,556	36,858	4,556
6	CHART RECORDER	11042018	1,800*		100.00	PY 1,800		0	7	200 DB HY	8.93	1,800		1,800	
7	VARIOUS PROPERTY AND	12311990	716,874		100.00			716,874	20		0	716,874		716,874	
8	WATER METERS	09012012	3,798		100.00			3,798	7		0	3,798		3,798	
9	WATER METERS	12122014	3,043*		100.00			3,043	7		0	3,043		3,043	
10	METER	02062015	382*		100.00			382	7	200 DB HY	4.46	382		382	
11	METERS & METER READER	09092016	7,064*		100.00			7,064	7	200 DB MQ	8.86	7,064		7,064	
12	LOUVER ACTUATOR	03062012	1,078		100.00			1,078	7		0	1,078		1,078	
13	DRUM PUMP	07282012	1,129		100.00			1,129	7		0	1,129		1,129	
14	PORTABLE SAMPLER & ME	06202015	5,593*		100.00			5,593	7	200 DB HY	4.46	5,593		5,593	
15	METERING PUMP	04132017	898*		100.00			898	7	200 DB HY	8.92	898		898	
16	2 WATER METERS	01112019	4,030*		100.00	PY 4,030		0	5	EXP	0	4,030		4,030	
17	METER & APPURTENANCES	09262019	836*		100.00	PY 836		0	5	EXP	0	836		836	
18	METERING PUMP FOR ALU	01272020	1,997*		100.00	PY 1,997		0	7	EXP	0	1,997		1,997	
19	METERING PUMP FOR ALU	11102020	1,240*		100.00	PY 1,240		0	7	EXP	0	1,240		1,240	
20	METERING PUMP FOR HYP	11102020	1,020*		100.00	PY 1,020		0	7	EXP	0	1,020		1,020	
21	METERING PUMP FOR HYP	11102020	1,850*		100.00	PY 1,850		0	7	EXP	0	1,850		1,850	
22	NEW WATER METER- DAS	02072021	777*		100.00	PY 777		0	7	EXP	0	777		777	
23	NEW WATER METER- DIST	08222021	772*		100.00	PY 772		0	7	EXP	0	772		772	
24	NEW WATER METER- 33 I	08222021	138*		100.00	PY 138		0	7	EXP	0	138		138	
25	NEW WATER METER- 1605	09252021	597*		100.00	PY 597		0	7	EXP	0	597		597	
26	2- 15HP PUMPS	09122021	6,519*		100.00	PY 6,519		0	7	EXP	0	6,519		6,519	
27	BLOWER IN CONTROL BLD	09122021	6,705*		100.00	PY 6,705		0	7	EXP	0	6,705		6,705	
28	CLAY VALVE	10212022	12,700*		100.00	CY 12,700		0	7	EXP	0			12,700	12,700
29	WATER METER-HANOVER	07152022	640*		100.00	CY 640		0	5	EXP	0			640	640
Totals			1,297,870			CY 13,340		1,256,249				992,091	23,837	1,029,268	37,177

Land Amount
Net Depreciable Cost

1,297,870

PY 28,281

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

13,340
37,177

ST ADJ:
UBIA: 574,991

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

CONEWAGO INDUSTRIAL PARK WATER &

25-1625313

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
1120	1	DESIGN WIRING CONTROLS F	09-30-2015	109,212	M	20	4,873
1120	1	UPGRADE TO PUMPS & CONTR	09-30-2015	105,447	M	20	4,705
1120	1	108,000 STORAGE TANK	09-30-2015	205,195	M	20	9,156
1120	1	108,000 STORAGE TANK-BAL	07-17-2016	5,986	M	20	273
1120	1	250,000 TANK-PAINTING	12-10-2016	90,550	M	20	4,214
1120	1	CHART RECORDER	11-04-2018		M	7	
1120	1	VARIOUS PROPERTY AND EQU	12-31-1990	716,874	M	20	
1120	1	WATER METERS	09-01-2012	3,798	M	7	
1120	1	WATER METERS	12-12-2014	3,043	M	7	
1120	1	METER	02-06-2015	382	M	7	
1120	1	METERS & METER READER	09-09-2016	7,064	M	7	
1120	1	LOUVER ACTUATOR	03-06-2012	1,078	M	7	
1120	1	DRUM PUMP	07-28-2012	1,129	M	7	
1120	1	PORTABLE SAMPLER & METER	06-20-2015	5,593	M	7	
1120	1	METERING PUMP	04-13-2017	898	M	7	
1120	1	2 WATER METERS	01-11-2019		EXP	5	
1120	1	METER & APPURTENANCES- L	09-26-2019		EXP	5	
1120	1	METERING PUMP FOR ALUM	01-27-2020		EXP	7	
1120	1	METERING PUMP FOR ALUM	11-10-2020		EXP	7	
1120	1	METERING PUMP FOR HYPOCH	11-10-2020		EXP	7	
1120	1	METERING PUMP FOR HYPOCH	11-10-2020		EXP	7	
1120	1	NEW WATER METER- DAS	02-07-2021		EXP	7	
1120	1	NEW WATER METER- DISTRIB	08-22-2021		EXP	7	
1120	1	NEW WATER METER- 33 INDU	08-22-2021		EXP	7	
1120	1	NEW WATER METER- 1605 ZE	09-25-2021		EXP	7	
1120	1	2- 15HP PUMPS	09-12-2021		EXP	7	
1120	1	BLOWER IN CONTROL BLDG	09-12-2021		EXP	7	
1120	1	CLAY VALVE	10-21-2022		EXP	7	
1120	1	WATER METER-HANOVER	07-15-2022		EXP	5	
		TOTAL					23,221

PA-20S/PA-65
(05-22) (Page 1 of 3)

2022 Pennsylvania
PA S Corporation/Partnership Information Return
ENTER ONE LETTER OR NUMBER IN EACH BOX.

Extension Requested N

Initial Year N

Final Return N

FEIN/Name/Address
Change N

Amended Information
Return N

Method of Accounting: A
A=Accrual, C=Cash,
O=Other, Describe

Filing Status: PA-20S Y PA-65 N P-S KOZ N

251625313 C 1000313224 221300 N Inactive

CONEWAGO INDUSTRIAL PARK WATER

401 LISBURN HEIGHTS DRIVE

Fiscal Year: N Short Year: N

Date activity
began in PA 02021990

LEWISBERRY PA 17339 US

SECTION I. Total Taxable Business Income (Loss) from Operations Everywhere

- 1a Taxable Business Income (Loss) from Operations Everywhere
- 1b Share of Business Income (Loss) from All Other Entities
- 1c Total Income (Loss). Add Line 1a and Line 1b
- 1d Previously Disallowed CNI Deductions - PA S Corporations only
- 1e Total Adjusted Business Income (Loss). Subtract Line 1d from Line 1c

1a	74990
1b	0
1c	74990
1d	0
1e	74990

SECTION II. Apportioned/Allocated PA-Taxable Business Income (Loss)

- 2 Net Business Income (Loss)
(2a = Outside PA) (2e = PA Source)
- 2 Share of Business Income (Loss) from Other Entities
(2b = Outside PA) (2f = PA Source)
- 2 Previously Disallowed PA Source CNI Deductions - PA S Corporations only
(2c = Outside PA) (2g = PA Source)
- 2 Calculate Adjusted/Appportioned Net Business Income (Loss)
(2d = Outside PA) (2h = PA Source)

2a	0
2e	74990
2b	0
2f	0
2c	0
2g	0
2d	0
2h	74990

SECTION III. Allocated Other PA PIT Income (Loss)

- 3 Interest Income from PA Schedule A
- 4 Dividend Income from PA Schedule B
- 5 Net Gain (Loss) from PA Schedule D
(5a = Outside PA) (5b = PA Source)
- 6 Rent/Royalty Net Income (Loss) from PA Schedule M, Part B
(6a = Outside PA) (6b = PA Source)
- 7 Estates or Trusts Income from PA Schedule J
(7a = Outside PA) (7b = PA Source)
- 8 Gambling and Lottery Winnings (Loss) from PA Schedule T
(8a = Outside PA) (8b = PA Source)
- 9 Total Other PA PIT Income (Loss)

3	0
4	0
5a	0
5b	0
6a	0
6b	0
7a	0
7b	0
8a	0
8b	0
9	0

SUBMIT ALL SUPPORTING SCHEDULES



EC	OFFICIAL USE ONLY	FC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

251625313 C CONEWAGO INDUSTRIAL PARK WATER

SECTION IV. Total PA S Corporation or Partnership Income (Loss)

- 10 Total Income (Loss) per Books and Records
- 11 **Total Reportable Income (Loss).** Add Lines 1e and 9 or Add Lines 2h and 9
- 12 **Total Nontaxable/Nonreportable Income (Loss).** Subtract Line 11 from Line 10

SECTION V. Pass Through Credits - See the PA-20S/PA-65 instructions

- 13a **Total Other Credits.** Submit PA-20S/PA-65 Schedule OC
- 13b Resident Credit
- 14a PA 2022 Quarterly Tax Withholding/Extension Payments for Nonresident Owners
- 14b Final Payment of Nonresident Withholding Tax
- 14c **Total PA Income Tax Withheld.** Add Lines 14a and 14b

SECTION VI. Distributions - See the PA-20S/PA-65 instructions
Partnerships Only

- 15 Distributions of Cash, Marketable Securities, and Property
- 16 Guaranteed Payments for Capital or Other Services
- 17 All Other Guaranteed Payments for Services Rendered
- 18 Guaranteed Payments to Retired Partners

Distributions - See the PA-20S/PA-65 instructions
PA S Corporations Only

- 19 Distributions from PA Accumulated Adjustments Account
- 20 Distributions of Cash, Marketable Securities, and Property

10	74990
11	74990
12	0
13a	0
13b	0
14a	0
14b	0
14c	0
15	0
16	0
17	0
18	0
19	0
20	0

SECTION VII. Other Information - See the PA-20S/PA-65 instructions for each line

- 1 During the entity's tax year, did the entity own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under federal regulations Sections 301.7701-2 and 301.7701-3? If yes, submit statement. 1 N
- 2 Does the entity have any tax-exempt partners/members/shareholders? If yes, submit statement. 2 N
- 3 Does the entity have any foreign partners/members/shareholders (outside the U.S.)? If yes, submit statement. 3 N
- 4 Was there a distribution of property or a transfer (e.g., by sale or death) of a partner/member interest during the tax year? (Partnership only) If yes, submit statement. 4 N
- 5 Has the federal government changed taxable income as originally reported for any prior period? If yes, indicate period on supplemental statement, and submit final IRS determination paperwork. 5 N
- 6 Does the entity elect to be subject to assessment at the entity level under Act 52 of 2013? 6 N
- 7 Is this entity involved in a reportable transaction, listed transaction, or registered tax shelter within this return? If yes, submit statement. 7 N
- 8 Does the entity filing as a partnership have other partnerships as partners? 8 N
- 9 Has the entity sold any tax credits? If yes, submit statement. 9 N
- 10 Has the entity changed its method of accounting for federal income tax purposes during this tax year? If yes, submit federal Form 3115. 10 N
- 11 Has the entity entered into any like-kind exchanges under IRC Section 1031? If yes, submit federal Form 8824. 11 N
- 12 PA Apportionment as reported on PA-20S/PA-65 Schedule H-Corp 12 1000000



251625313 C CONEWAGO INDUSTRIAL PARK WATER

SECTION VIII. PA S Corporations Only - Accumulated Adjustments Account (AAA) and Accumulated Earnings and Profits (AE&P)

		AAA	AE&P	
1	Balance at the beginning of the taxable year.	-285387		0
2	Total reportable income from Section IV, Line 11	74990	N/A	
3	Other additions. Submit an itemized statement.	0		0
4	Loss from Section IV, Line 11	0	N/A	
5	Other reductions. Submit an itemized statement.	0		0
6	Sum of Lines 1 through 5	-210397		0
7	Distributions	0		0
8	Balance at taxable year-end. Subtract Line 7 from Line 6.	-210397		0

SECTION IX. Ownership In Pass Through Entities If the entity received income (loss) from an S corporation, partnership, estate or trust, limited liability company, qualified subchapter S subsidiary (QSSS) or disregarded entity, list below the FEIN, name and address for each entity. If the income (loss) is from a QSSS, enter "yes" in the QSSS box. If the income (loss) is from a disregarded entity other than a QSSS, enter "yes" in the D box. See Instructions for further details.

	FEIN	QSSS	D	NAME & ADDRESS
A				
B				
C				
D				

SECTION X. Signature and Verification

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of paid preparer is based on all information of which preparer has any knowledge.

Print/Type name of general partner, principal officer or authorized individual MARTIN L MURRAY	Signature of general partner, principal officer or authorized individual	Date 01-31-2023	Daytime Phone no.
Paid Preparer's Use Only			
Print/Type preparer's name DENNIS E BYRNE CPA	Preparer <i>Dennis E. Byrne</i> , CPA	Date 02-10-2023	Check if self-employed <input checked="" type="checkbox"/>
Firm's name (or yours if self-employed)	DENNIS E BYRNE CPA		Daytime Phone no.
Firm's address	6207 EDGEWARE RD MECHANICSBURG PA 17050		(717) 790-9654

E-File Opt Out N

Preparer's PTIN	Firm's FEIN
P00196877	



**PARTNER/MEMBER/
SHAREHOLDER DIRECTORY - 2022
PA-20S/PA-65 Directory (05-22)**

CONEWAGO INDUSTRIAL PARK WATER

251625313 C

The entity must list its partners/members/shareholders on this schedule. **CODE** - Enter the type of owner code: **RI**=Resident Individual, **NR**=Nonresident Individual, **PI**=Part-year Resident Individual (S Corp Only), **P**=Partnership, **C**=C Corp, **E**=Estate, **T**=Trust, **S**=S Corp, **L**=LLC taxed as a Partnership, **LC**=LLC taxed as a C Corp, **LS**=LLC taxed as an S Corp, **DE**= Disregarded Entity, **B**=Bank/Financial Institution, **I**=Insurance Company, **X**=Exempt **SSN/FEIN; Revenue ID; Ownership %** - (enter each owner's percentage); and **Name and Address**.

1 Code RI SSN/FEIN 181322579 Revenue ID Ownership % 10000000

Name & Address: MARTIN L MURRAY
401 LISBURN HEIGHTS DRIVE
LEWISBERRY PA 17339

2 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

3 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

4 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

5 Code SSN/FEIN Revenue ID Ownership %

Name & Address:

6 Code SSN/FEIN Revenue ID Ownership %

Name & Address:



PA SCHEDULE M - 2022
Reconciliation of Federal-Taxable Income (Loss)
to PA-Taxable Income (Loss)
PA-20S/PA-65 M (06-22)
PA Department of Revenue

CONEWAGO INDUSTRIAL PARK WATER &

251625313

PA Schedule M, Part I. Classifying Federal Income (Loss) for PA Personal Income Tax Purposes

Classify, without adjustment, the federal income (loss) from Schedule K of federal Form 1120S or from Schedule K of federal Form 1065. The entity must allocate or apportion the amounts from the federal categories to the reportable PA PIT classes. The total of the specific federal line items should equal the total of the federal schedule.

Federal Form Form 1120S, Schedule K line description Form 1065, Schedule K line description	Classified for Pennsylvania Personal Income Tax purposes					
	(a) Federal Income (loss)	(b) PA Business Income (loss)	(c) Interest Income PA Schedule A	(d) Dividend Income PA Schedule B	(e) Gain (loss) From Sales PA Schedule D	(f) Rent & Royalty Income (loss) PA Schedule E
1 Ordinary income (loss) from trade or business activities	88330	88330	0	0	0	0
2 Net income (loss) from rental real estate activities	0	0	0	0	0	0
3 Other gross rental income (loss)	0	0	0	0	0	0
4 Interest income	0	0	0	0	0	0
5 Dividends	0	0	0	0	0	0
6 Royalty income	0	0	0	0	0	0
7 Net short-term capital gain (loss)	0	0	0	0	0	0
8 Net long-term capital gain (loss)	0	0	0	0	0	0
9 Net gain (loss) from disposal of IRC Section 179 property	0	0	0	0	0	0
10 Net IRC Section 1231 gain (loss) from Form 4797	0	0	0	0	0	0
11 Other income (loss)	0	0	0	0	0	0
12 Total Federal income (loss) by Pennsylvania classification. Total the amounts in each column.	88330	88330	0	0	0	0



PA SCHEDULE M - 2022
Reconciliation of Federal-Taxable Income (Loss)
to PA-Taxable Income (Loss)
PA-20S/PA-65 M (06-22)
PA Department of Revenue

CONEWAGO INDUSTRIAL PARK WATER &

251625313

PA Schedule M, Part II. Determining PA Reportable Income (Loss) by Classification

The entity may need to prepare a PA Schedule M, Part II, if it must make adjustments to properly determine its reportable classified income (loss) for its PA-20S/PA-65 Information Return. This specific list of adjustments applies to income (loss) from a business or farm and rental/royalty income (loss).

Enter whole dollars only.

		PA Allocated Income (Loss)		Total Rental Income (Loss) or Total Business Income (Loss) Before Apportionment
Section I. Federal Classified Income (Loss). Income class from Part I, Column: Enter the initial of Column (b) or (f) only.	B 1	0	2	88330
Section II. Itemize income adjustments that increase PA reportable income (reduce the loss).				
a Deferred income relating to advance payments for goods and services	1	0	2	0
b Difference in qualified gain (loss) for each business sale of property	3	0	4	0
c Gain from business like-kind exchanges, see PA PIT Guide for instructions	5	0	6	0
d RESERVED FOR FUTURE USE				
e Income from cancellation of debt that PA treats differently from federal rules	9	0	10	0
f Increases in income in the year of change resulting from spread in the year of change associated with IRC Section 481(a) adjustment	11	0	12	0
g Income from obligations of other states and organizations that is not exempt for PA purposes	13	0	14	0
h Other income adjustments that increase PA-reportable income. Submit statement	15	0	16	0
II. Total	17	0	18	0
Section III. Itemize income adjustments that decrease the PA reportable income (increase the loss).				
a Difference in qualified gain (loss) for each business sale of property	1	0	2	0
b Income from obligations of the U.S. government and other organizations that is not taxable for PA purposes	3	0	4	0
c Decreases for previously reported income in prior year resulting from spread associated with IRC Section 481(a)	5	0	6	0
d Other income adjustments that decrease PA-reportable income. Submit statement	7	0	8	0
III. Total	9	0	10	0
Section IV. Adjusted PA Reportable Income. See PA-20S/PA-65 Schedule M instructions.	1	0	2	88330
Section V. Itemize those expenses that PA law does not allow that the entity deducted on its federal form. These adjustments increase PA reportable income (reduce the loss).				
a Taxes paid on income. Submit REV-1190	1	0	2	0
b Differences in depreciation/amortization taken for PA and federal purposes	3	0	4	0
c Key man life insurance premiums (owners as beneficiaries)	5	0	6	0
d Differences in PA treatment of guaranteed payments for capital	7	0	8	0
e Differences in depreciation for bonus depreciation (PA law does not allow bonus depreciation.)	9	0	10	0
f Expense adjustments to qualify for the PA credits claimed in Section V of the PA-20S/PA-65	11	0	12	0
g Other expenses the entity deducted on its federal return that PA does not allow. Submit statement	13	0	14	0
V. Total	15	0	16	0
Section VI. Itemize those expenses that PA law allows that the entity could not deduct on its federal form. These adjustments decrease PA reportable income (increase the loss).				
a Business meals and entertainment expenses that the entity could not deduct	1	0	2	0
b Sales tax on depreciable assets	3	0	4	0
c Differences in depreciation/amortization taken for PA and federal purposes	5	0	6	0
d IRC Section 179 expenses (the maximum for PA purposes is \$25,000)	7	0	8	13340
e Expenses for employees, including PA S corporation shareholder-employees	9	0	10	0
f Life insurance premiums (PA S corporation or partnership as beneficiary)	11	0	12	0
g Expense adjustments to qualify for federal credits	13	0	14	0
h Current expensing of Intangible Drilling costs - Schedule I, Line 5	15	0	16	0
i Other expenses PA allows that the entity did not deduct on the federal return. Submit statement	17	0	18	0
VI. Total	19	0	20	13340
Section VII. Total Taxable Income (Loss). Add Section IV, plus V, minus VI.	1	0	2	74990



PA Schedule RK-1 (05-22)
2022 Resident Schedule of
Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits

181322579 MURRAY MARTIN L
Final N

401 LISBURN HEIGHTS DRIVE (Individual=1, PA S Corp=2, All Other Corp=3, Owner 1
Estate/Trust=4, Partnership=5, LLC=6, Exempt=7)
Shareholder's Stock Ownership % 10000
Amended N
LEWISBERRY PA 17339 Beneficiary's year-end Distribution % 00000
CONEWAGO INDUSTRIAL PARK WATER Partner's % of:
Profit sharing % 00000
LEWISBERRY PA 17339 251625313 1000313224 Loss sharing % 00000
Fiscal Year N (Estate/Trust=E, Partnership=P, PA S Corp=S, LLC=L) S Capital
Ownership % 00000

Short Year N General Partner or N Limited Partner or N
LLC Member-Manager Other LLC Member

Table with 2 columns: Description and Amount. Rows include SECTION II (1-7), SECTION III (8-9), SECTION IV (10-13), SECTION V (14-16), SECTION VI (17-20), and SECTION VII (17-20). Total amounts are 74990 and 13340.

NOTE: Amounts from this schedule must be reported on the appropriate PA Tax Return.





**TAX WORKSHEET FOR
PA-20S/PA-65 SCHEDULE M,
PART II, SECTION V, LINE a**

BUSINESS NAME:	CONEWAGO INDUSTRIAL P
FEIN:	25-1625313

SECTION I		TAXES DEDUCTED ON FEDERAL RETURN (Excluding Sales/Use Taxes)
a.	Federal Form 1065 - Line 14	
b.	Federal Form 1065 - Tax included in federal Form 1125-A	
c.	Federal Form 1120S - Line 12	3940
d.	Federal Form 1120S - Tax included in federal Form 1125-A	
e.	Total taxes deducted on federal return	3940

SECTION II		DETAIL OF TAXES DEDUCTED (In Section I)			
	TAXING JURISDICTION	DESCRIPTION OF TAX	COLUMN 1 TOTAL TAX	COLUMN 2 PORTION OF TAX IN COLUMN 1 NOT BASED ON NET INCOME	COLUMN 3 PORTION OF TAX IN COLUMN 1 BASED ON NET INCOME
1.	CONEWAGO TWP	REAL ESTATE TAX	3940	3940	
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.	Attach separate sheet if needed.				
20.	TOTAL TAXES		\$ 3940	\$ 3940	\$
			This amount must equal the amount in Section I, Line e above.	This amount is deductible for Pennsylvania personal income tax purposes and federal income tax purposes.	Report on PA-20S/PA-65 Schedule M, Part II, Section V, Line a.



PA-8879P (DR) 06-22

For calendar year 2022 or tax year beginning , 2022, ending , 20

Federal Employer Identification Number (FEIN) 25-1625313

Name of Entity

CONEWAGO INDUSTRIAL PARK WATER &

Entity Address

401 LISBURN HEIGHTS DRIVE

City

LEWISBERRY

State

PA

ZIP Code

17339-9556

Revenue ID

0313224

SECTION I TAX RETURN INFORMATION (Enter whole dollars only.)

Table with 5 rows for tax return information including Adjusted/Apportioned Net Business Income (Loss) and Total Corporate Net Income Tax Withholding.

SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2022 electronic return and accompanying schedules and statements.

GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE'S FEDERAL SELF-SELECT PIN. Check one box only.

I authorize DENNIS E BYRNE CPA to enter my federal self-select PIN 25313 as my signature on the entity's 2022 electronically filed return.

As a general partner, limited liability company member, S corporation officer, authorized partner or representative of the entity, I will enter my federal self-select PIN as my signature on the entity's 2022 electronically filed return.

Table with authorized signature information including name, date, title (PRESIDENT), and social security number (181-32-2579).

SECTION III CERTIFICATION AND AUTHENTICATION

ERO'S EFIN/PIN. Enter your six-digit e-File Identification Number followed by your five-digit federal self-selected PIN.

24365296877 Do not enter all zeros.

I certify the above numeric entry is my federal self-selected PIN, which is my signature on the 2022 electronically filed return for the entity indicated above.

ERO's Signature Dennis E. Byrne, CPA Date 02-10-2023

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-10 On Page 8 of the Joint Application, York Water-WW indicated that there have been no contributions toward the construction of CIP-WW’s wastewater system. However, CIP-WW’s 2020, 2021, and 2022 annual financial reports filed with the Commission identified net contributions in-aid-of construction of \$2,985,095, \$2,902,651, and \$2,820,207, respectively. Please clarify this discrepancy and provide a revised description of York Water-WW’s tentative journal entries for booking the acquisition as necessary.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

The Joint Applicants inadvertently misstated the treatment of contribution in aid of construction (CIAC) in the Joint Application. CIAC was used toward construction of CIP’s wastewater system. York Water will carry the unamortized CIAC over to its records when it records the acquisition and continue to amortize the unamortized CIAC. The updated journal entries are below.

1. Record Purchase of System

Account No.	Account Description	Debit	Credit
105	Construction Work in Process	\$162,000	
131	Cash		\$162,000

2. Close Project to Utility Plant

Account No.	Account Description	Debit	Credit
101	Utility Plant in Service	\$3,752,293	
108	Accumulated Depreciation (Assets net of Depreciation)		\$788,076

271	Customer Contributions		\$3,512,462
108	Accumulated Depreciation (CIAC)	\$692,255	
114	Utility Plant Acquisition Adj.	\$17,990	
105	Construction Work in Process (Purchase price + other acquisition costs)		\$162,000

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-11 On Page 9 of the Joint Application, York Water-WW indicated that the tentative journal entries provided were obtained from CIP-WW’s 2020 audited financial statements and projected to current date. Please provide a copy of the audited financial statement referenced and a copy of CIP-WW’s most recent audited financial statement.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

The Joint Applicants inadvertently stated that the tentative journal entries were obtained from CIP’s audited financial statements and projected current to date. The Joint Applicants relied on CIP’s annual report filed with the Commission. CIP does not have any audited financial statements. For additional information about the tentative journal entries, please see the responses to Discovery A-10 and A-12.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

- A-12 In the tentative journal entries provided in Section 8 of the Joint Application, York Water-WW indicated it would credit Account No. 105 - Construction Work in Progress, \$432,000 and indicated that this amount represents the purchase price plus other acquisition costs. However, in Section 7 of the Joint Application, York Water-WW indicated that \$100,000 of the \$487,000 purchase price would be allocated to wastewater system assets plus \$37,500 for land, \$12,500 for additional payments to CIP-WW upon the execution of the agreement and at closing, and \$12,000 for a new valve installed by CIP-WW. Please explain why York Water-WW intends to book the acquired wastewater system assets at \$432,000 in lieu of the \$162,000 identified in the Joint Application, provide a breakdown of the anticipated credit to Account No. 105 to record the purchase of CIP's wastewater system, and provide a revised description of York Water-WW's tentative journal entries for booking the acquisition as necessary.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

The Joint Applicants inadvertently provided the same journal entries in the CIP wastewater application as they provided in the CIP water application. York Water agrees with the acquisition price of \$162,000 and has reflected that amount in the updated tentative journal entries provided in response to Discovery A-10.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-13 Please state if York Water-WW and CIP-WW are affiliated with one another.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

York Water and CIP are not affiliated.

TUS Data Request Set 1

Joint Application of The York Water Company - Wastewater and Conewago Industrial Park Water & Sewer Company - Wastewater, for approval of the rights of: (1) Conewago Industrial Park Water & Sewer Company - Wastewater to transfer certain public wastewater facilities and rights to The York Water Company - Wastewater; (2) Conewago Industrial Park Water & Sewer Company – Wastewater to abandon wastewater service to the public in West Donegal Township, Lancaster County; and (3) The York Water Company - Wastewater to begin to offer, render, furnish and supply wastewater service to the public in a portion of West Donegal Township, Lancaster County, Pennsylvania
Docket Nos. A-2023-3038862 & A-2023-3038864

A-14 Please explain how Application approval would benefit York Water-WW's existing customers.

RESPONDENT:

Matthew E. Poff
Chief Financial Officer
The York Water Company

RESPONSE:

Approval of the proposed Joint Application will benefit York Water's existing wastewater customers because by expanding the Company's customer base, York Water's fixed wastewater costs will be spread over a greater number of customers. Furthermore, the revenues received from these new customers can help pay for system improvements elsewhere on the Company's wastewater system. York Water also maintains that the Commission should take other considerations into account when determining whether the Joint Application is necessary and proper for the service, accommodation, convenience, and safety of the public, including how:

- a. CIP is not interested in continuing to provide wastewater service as CIP seeks to retire from the wastewater service business, and the provision of utility service is not the primary business nor function of CIP, as CIP responsibly operated and maintained the Wastewater System Assets as a support facility for the industrial park which CIP developed;
- b. York Water will bring significant experience, professional staff and operators, customer service support, and other customer and facilities resources to CIP's wastewater system in order to best serve customers and continue to maintain compliance with both existing and proposed regulatory requirements; and
- c. The Commission encourages utilities, such as York Water, to acquire wastewater systems like the Wastewater System Assets owned by CIP. *See* 52 Pa. Code § 69.721.

VERIFICATION

I, Martin Murray, President of Conewago Industrial Park & Sewer Company, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: July 6, 2023

DocuSigned by:
Martin Murray
B89309B6F640417...

Martin Murray

VERIFICATION

I, Matthew E. Poff, Chief Financial Officer of The York Water Company, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: July 6, 2023

DocuSigned by:
Matthew Poff
BEE075C937D84DF

Matthew E. Poff

VERIFICATION

I, Mark S. Snyder, Vice President, Engineering of The York Water Company, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: July 6, 2023

DocuSigned by:
Mark Snyder
797B0D6D2A2E47F...

Mark S. Snyder

VERIFICATION

I, Martin Strine, Operations Manager of The York Water Company, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: July 6, 2023



Martin Strine