



VIA eFiling

Elizabeth Rose Triscari

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March 22, 2024

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

Re: Pennsylvania American Water Company – Settlement Commitment
Docket Nos. R-2022-3031672 and R-2022-3031673

Dear Secretary Chiavetta:

Attached please find the FPFTY Reporting Requirement reflecting updates to PAWC Exhibit 3-A, pp. 26, 90, 136, 177, 207, and 243. These updates include actual plant additions and retirements for the twelve months ending December 31, 2023. This filing is in response to the terms and conditions of the Joint Petition for Settlement that the Commission approved in the Company's last base rate case at Docket Nos. R-2022-3031672 and R-2022-3031673, where the Company agreed to provide this information.

The Company originally filed this information at Docket Nos. R-2023-3043189 and R-2023-3043190, as Exhibit BWA 1-R. The Company subsequently identified corrections that were made to the December 2023 plant balances in the following accounting period, and therefore revises the original amounts as part of this filing.

A copy of the report has also been served upon the individuals listed on the enclosed Certificate of Service.

Should you have any questions concerning this letter, please contact me.

Sincerely,

Elizabeth Rose Triscari

Enclosures

cc: Office of Consumer Advocate w/Encs. (*VIA E-Mail to Resource Acct.*)
Bureau of Investigation and Enforcement w/Encs. (*VIA E-Mail*)
Office of Small Business Advocate w/Encs. (*VIA E-Mail to Resource Acct.*)
Bureau of Audits w/Encs. (*VIA E-Mail*)
Bureau of Technical Utility Services w/Encs. (*VIA E-Mail*)
Kenneth M. Kulak, Esq. w/Encs. (*VIA E-Mail*)
Catherine G. Vasudevan, Esq. w/Encs. (*VIA E-Mail*)
Brooke E. McGlinn, Esq. w/Encs. (*VIA E-Mail*)
Mark A. Lazaroff, Esq. w/Encs. (*VIA E-Mail*)
David P. Zambito, Esq. w/Encs. (*VIA E-Mail*)

Pennsylvania American Water
Total Aggregate Gross Plant Additions
Appendix E

	Estimated 2023 Additions	Actual 2023 Additions
Water Operations	\$524,246,981	\$562,095,378
Wastewater SSS General Operations	\$40,376,611	\$41,215,838
Wastewater CSS Operations	79,199,003	88,613,041
Royersford WW Operations	550,000	1,214,937
Upper Pottsgrove WW Operations	107,000	799,538
York WW Operations	8,977,500	4,414,314
Total Wastewater Operations	\$129,210,114	\$136,257,668
Total Water & Wastewater Operations	\$653,457,095	\$698,353,046

Pennsylvania-American Water Company - Water Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ESTIMATED ADDITIONS	ESTIMATED ACQUISITION	ESTIMATED RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL ACQUISITION	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	301.00	Organization	\$766,405	\$0		\$0	\$766,405	\$0	\$0	\$0	\$766,405
2	302.00	Franchises & Consents	2,404,599	0		0	2,404,599	0	0	0	2,404,599
3	303.00	Miscellaneous Intangible Plant	15,572	444,800		66,660	393,712	0	0	0	15,572
4		Total Intangible Plant	<u>\$3,186,576</u>	<u>\$444,800</u>	<u>\$0</u>	<u>\$66,660</u>	<u>\$3,564,716</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,186,576</u>
5	303.00	Land & Land Rights	\$22,222,038	\$456,000		\$52,228	\$22,625,810	\$384,061	\$0	\$11,093	\$22,595,006
6		Total Land & Land Rights	<u>\$22,222,038</u>	<u>\$456,000</u>	<u>\$0</u>	<u>\$52,228</u>	<u>\$22,625,810</u>	<u>\$384,061</u>	<u>\$0</u>	<u>\$11,093</u>	<u>\$22,595,006</u>
7	303.14	Water Rights - Hibernia	\$1,942,823	\$0		\$0	\$1,942,823	\$0	\$0	\$0	\$1,942,823
8	303.35	Waste Handling and Treatment Land	155,025	0		0	155,025	0	0	0	155,025
9	303.99	Comprehensive Planning Studies	10,990,375	32,950,766		1,844,428	42,096,713	1,372,248	0	0	12,362,623
10	304.15	Other Water Source Structures	91,004,897	0		0	91,004,897	21,281,060	20,000	1,049,408	111,256,549
11	304.20	Power and Pumping Structures	99,745,687	7,024,293		661,355	106,108,624	3,390,216	48,974	180,248	103,004,629
12	304.30	Purification Buildings	340,264,511	19,923,877		1,794,211	358,394,176	28,255,406	0	1,125,348	367,394,568
13	304.36	Waste Handling Struct. & Improv.	11,896,367	0		0	11,896,367	0	0	0	11,896,367
14	304.61	Office Buildings	47,816,893	1,421,151		212,981	49,025,063	59,300	0	0	47,876,194
15	304.62	Stores, Shop and Garage Buildings	64,186,673	1,603,334		240,284	65,549,723	10,569,795	0	244,736	74,511,731
16	304.63	Miscellaneous Structures and Improvements	19,299,996	0		0	19,299,996	10,014,487	0	682,671	28,631,812
17	305.00	Collecting and Impounding Reservoirs	135,474,936	55,900,366		8,073,589	183,301,714	986,788	0	0	136,461,725
18	306.00	Lake, River and Other Intakes	16,689,721	0		0	16,689,721	1,253,145	0	45,849	17,897,017
19	307.00	Wells and Springs	11,889,909	0		0	11,889,909	497,129	40,000	66,176	12,360,862
20	310.00	Other Power Production Equipment	18,795,047	0		0	18,795,047	4,581,180	49,848	0	23,426,075
21	311.00	Pumping Equipment	97,332,392	16,168,937		2,310,218	111,191,111	14,560,667	229,305	953,968	111,168,396
22	320.00	Purification System	331,054,070	7,952,409		884,428	338,122,052	32,393,603	0	3,228,681	360,218,992
23	320.30	Granular Activated Carbon	11,616,530	25,318,990		3,794,441	33,141,080	6,994,335	12,270	24,604	18,598,531
24	320.37	Waste Handling and Treatment Equipment	15,839,221	0		0	15,839,221	0	0	0	15,839,221
25	330.00	Distribution Reservoirs and Standpipes	208,500,037	58,868,675		6,877,390	260,491,323	7,812,533	179,349	482,903	216,009,015
26	331.00	Mains and Accessories	3,269,894,465	209,997,362		28,486,157	3,451,405,671	257,723,862	265,542	20,391,021	3,507,492,847
27	333.00	Services	683,180,960	0		0	683,180,960	45,190,117	259,745	(4,881,653)	733,512,475
28	334.00	Meters	210,847,927	0		0	210,847,927	34,567,848	6,226	6,985,788	238,436,214
29	335.00	Fire Hydrants	135,231,622	8,255,405		929,510	142,557,517	10,812,481	44,874	(2,151,854)	148,240,831
30	340.00	Office Furniture and Equipment	19,119,507	36,502,908		4,912,166	50,710,249	6,892,094	0	1,214,859	24,796,742
31	340.31	Computer Software	76,661,613	10,337,012		4,061,537	82,937,087	21,863,816	0	7,813,619	90,711,810
32	341.00	Transportation Equipment	81,209,315	8,846,358		1,912,889	88,142,784	18,300,084	0	7,490,180	92,019,219
33	342.00	Stores Equipment	468,033	0		0	468,033	1,758	0	0	469,790
34	343.00	Tools and Work Equipment	40,504,751	6,150,763		135,188	46,520,326	15,774,852	0	64,889	56,214,714
35	344.00	Laboratory Equipment	2,337,745	0		0	2,337,745	261,798	0	203,402	2,396,141
36	345.00	Power Operated Equipment	2,127,698	375,000		56,200	2,446,498	0	0	4,891	2,122,807
37	346.00	Communication Equipment	14,122,627	14,557,226		1,179,063	27,500,790	4,263,823	0	592,871	17,793,579
38	347.00	Miscellaneous Equipment	27,698,362	1,191,348		37,475	28,852,235	880,765	0	75,764	28,503,363
39	348.00	Other Tangible Equipment	795,578	0		0	795,578	(3)	0	0	795,575
40		Total Tangible Plant	<u>\$6,098,695,313</u>	<u>\$523,346,181</u>	<u>\$0</u>	<u>\$68,403,509</u>	<u>\$6,553,637,985</u>	<u>\$560,555,185</u>	<u>\$1,156,132</u>	<u>\$45,888,369</u>	<u>\$6,614,518,262</u>
41		Total Utility Plant In Service	<u><u>\$6,124,103,927</u></u>	<u><u>\$524,246,981</u></u>	<u><u>\$0</u></u>	<u><u>\$68,522,397</u></u>	<u><u>\$6,579,828,511</u></u>	<u><u>\$560,939,246</u></u>	<u><u>\$1,156,132</u></u>	<u><u>\$45,899,462</u></u>	<u><u>\$6,640,299,844</u></u>

Pennsylvania-American Water Company - Wastewater SSS General Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	352.00	Franchises & Consents	\$221,140	\$0	\$0	\$221,140	\$0	\$0	\$221,140
2	353.00	Land & Land Rights	6,043,118	0	0	6,043,118	236	0	6,043,354
3		Total Intangible Plant	\$6,264,258	\$0	\$0	\$6,264,258	\$236	\$0	\$6,264,494
4	354.20	Structures And Improvements - Collection	\$6,423,992	\$295,930	\$28,595	\$6,691,327	\$2,044,331	\$44,852	8,423,471
5	354.30	Structures And Improvements - SPP	22,206,952	837,500	63,016	22,981,436	89,392	56,588	22,239,756
6	354.40	Structures And Improvements - TDP	156,179,451	1,300,000	97,816	157,381,635	12,419,633	210,610	168,388,473
7	354.70	Structures And Improvements - General	4,409,295	235,369	11,382	4,633,282	137,230	53,690	4,492,835
8	355.00	Power Generation Equipment	4,962,505	2,461,828	185,236	7,239,098	12,332	16,516	4,958,321
9	360.10	Collection Sewers - Force Mains	50,941,888	5,403,032	406,541	55,938,380	4,176,381	24,377	55,093,892
10	361.10	Collection Sewers - Gravity Mains	189,276,807	9,489,342	714,007	198,052,141	5,167,383	1,308,339	193,135,851
11	361.20	Manholes	32,362,549	409,570	22,844	32,749,275	0	0	32,362,549
12	363.00	Services	50,818,991	1,184,801	59,957	51,943,835	1,001,839	352,271	51,468,559
13	364.00	Flow Measuring Devices	553,242	43,313	8,774	587,781	0	0	553,242
14	365.00	Flow Measuring Installations	272,564	0	0	272,564	0	0	272,564
15	370.00	Receiving Wells	677,388	0	0	677,388	0	0	677,388
16	371.00	Pumping Equipment	16,020,113	2,512,500	189,048	18,343,565	1,180,957	153,303	17,047,767
17	380.00	Treatment Equipment	79,817,552	12,816,537	964,356	91,669,734	11,127,534	405,054	90,540,032
18	381.00	Plant Sewers	6,584,710	0	0	6,584,710	54,861	1,880	6,637,690
19	382.00	Outfall Sewer Lines	603,465	0	0	603,465	33,315	9,784	626,996
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	664,467	859,143	0	1,523,610	1,963,432	0	2,627,899
21	390.00	Office Furniture And Equipment	850,486	40,673	0	891,158	208,292	0	1,058,778
22	390.20	Computers & Peripheral	0	0	0	0	0	0	0
23	391.00	Transportation Equipment	1,733,136	0	0	1,733,136	568,758	0	2,301,893
24	392.00	Stores Equipment	107,351	0	0	107,351	0	0	107,351
25	393.00	Tools, Shop And Garage Equipment	1,087,927	291,443	25,017	1,354,354	63,825	0	1,151,752
26	394.00	Laboratory Equipment	567,441	0	62,682	504,759	100,487	114,331	553,597
27	395.00	Power Operated Equipment	433,205	0	0	433,205	148,963	0	582,168
28	396.00	Communication Equipment	2,940,079	1,810,694	136,391	4,614,382	697,353	249,671	3,387,761
29	397.00	Miscellaneous Equipment	1,376,647	384,937	28,995	1,732,588	19,305	0	1,395,952
30	398.00	Other Tangible Plant	14,232	0	0	14,232	0	0	14,232
31		Total Tangible Plant	\$631,886,435	\$40,376,611	\$3,004,656	\$669,258,389	\$41,215,602	\$3,001,267	\$670,100,769
32		Total Utility Plant In Service	\$638,150,693	\$40,376,611	\$3,004,656	\$675,522,647	\$41,215,838	\$3,001,267	\$676,365,263

Pennsylvania-American Water Company - Royersford WW Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	353.00	Land & Land Rights	\$3,101	\$0	\$0	\$3,101	\$0	\$0	\$3,101
2		Total Intangible Plant	\$3,101	\$0	\$0	\$3,101	\$0	\$0	\$3,101
3	354.20	Structures And Improvements - Collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	354.30	Structures And Improvements - SPP	627,002	0	0	627,002	0	2,114	624,889
5	354.40	Structures And Improvements - TDP	834,576	25,000	1,927	857,649	0	7,469	827,107
6	354.70	Structures And Improvements - General	363,546	0	0	363,546	270,311	0	633,857
7	355.00	Power Generation Equipment	932,793	25,000	3,800	953,993	0	0	932,793
8	360.10	Collection Sewers - Force Mains	79,236	20,000	1,541	97,695	0	0	79,236
9	361.10	Collection Sewers - Gravity Mains	2,677,569	60,000	3,853	2,733,716	16,260	0	2,693,829
10	361.20	Manholes	106,954	25,000	1,156	130,798	0	0	106,954
11	363.00	Services	99,918	20,000	1,541	118,377	39,761	1,903	137,777
12	364.00	Flow Measuring Devices	45,063	10,000	0	55,063	0	0	45,063
13	365.00	Flow Measuring Installations	0	0	0	0	0	0	0
14	370.00	Receiving Wells	0	0	0	0	0	0	0
15	371.00	Pumping Equipment	441,374	25,000	2,200	464,174	246,731	3,271	684,835
16	380.00	Treatment Equipment	13,968,926	200,000	13,265	14,155,661	107,224	1,668	14,074,481
17	381.00	Plant Sewers	0	0	0	0	0	0	0
18	382.00	Outfall Sewer Lines	0	0	0	0	0	0	0
19	389.10	Other Plant And Miscellaneous Equipment - Intangibles	0	0	0	0	112,677	0	112,677
20	390.00	Office Furniture And Equipment	23,874	35,000	2,771	56,103	-	-	23,874
21	390.20	Computers & Peripheral	0	0	0	0	0	0	0
22	391.00	Transportation Equipment	0	75,000	0	75,000	28,994	0	28,994
23	392.00	Stores Equipment	0	0	0	0	0	0	0
24	393.00	Tools, Shop And Garage Equipment	17,036	0	0	17,036	0	0	17,036
25	394.00	Laboratory Equipment	9,068	5,000	853	13,215	10,175	0	19,243
26	395.00	Power Operated Equipment	0	0	0	0	0	0	0
27	396.00	Communication Equipment	113,708	20,000	1,000	132,708	382,804	0	496,512
28	397.00	Miscellaneous Equipment	2,145	5,000	0	7,145	0	0	2,145
29	398.00	Other Tangible Plant	0	0	0	0	0	0	0
30		Total Tangible Plant	\$20,342,788	\$550,000	\$33,907	\$20,858,881	\$1,214,937	\$16,424	\$21,541,300
31		Total Utility Plant In Service	\$20,345,889	\$550,000	\$33,907	\$20,861,982	\$1,214,937	\$16,424	\$21,544,401

Pennsylvania-American Water Company - Upper Pottsgrove WW Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	352.00	Franchises & Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	353.10	Land & Land Rights	3,661,632	0	0	3,661,632	0	0	3,661,632
3		Total Intangible Plant	<u>\$3,661,632</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,661,632</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,661,632</u>
4	354.20	Structures And Improvements - Collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	354.30	Structures And Improvements - SPP	1,685,520	0	0	1,685,520	0	0	1,685,520
6	354.40	Structures And Improvements - TDP	0	0	0	0	0	0	0
7	354.70	Structures And Improvements - General	122,480	0	0	122,480	106,365	0	228,845
8	355.00	Power Generation Equipment	109,527	5,000	424	114,103	0	0	109,527
9	360.10	Collection Sewers - Force Mains	756,805	0	0	756,805	0	0	756,805
10	361.10	Collection Sewers - Gravity Mains	9,488,445	25,000	2,118	9,511,326	109,346	57	9,597,735
11	361.20	Manholes	0	12,000	593	11,407	0	0	0
12	363.00	Services	2,022,553	20,000	847	2,041,705	130,978	0	2,153,531
13	364.00	Flow Measuring Devices	0	0	0	0	0	0	0
14	365.00	Flow Measuring Installations	0	0	0	0	0	0	0
15	370.00	Receiving Wells	0	0	0	0	0	0	0
16	371.00	Pumping Equipment	144,029	0	0	144,029	145,764	40,247	249,546
17	380.00	Treatment Equipment	0	0	0	0	307,084	0	307,084
18	381.00	Plant Sewers	0	0	0	0	0	0	0
19	382.00	Outfall Sewer Lines	0	0	0	0	0	0	0
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	0	0	0	0	0	0	0
21	390.00	Office Furniture And Equipment	0	0	0	0	0	0	0
22	390.20	Computers & Peripheral	0	0	0	0	0	0	0
23	391.00	Transportation Equipment	0	40,000	0	40,000	0	0	0
24	392.00	Stores Equipment	0	0	0	0	0	0	0
25	393.00	Tools, Shop And Garage Equipment	0	5,000	0	5,000	0	0	0
26	394.00	Laboratory Equipment	0	0	0	0	0	0	0
27	395.00	Power Operated Equipment	0	0	0	0	0	0	0
28	396.00	Communication Equipment	0	0	0	0	0	0	0
29	397.00	Miscellaneous Equipment	0	0	0	0	0	0	0
30	398.00	Other Tangible Plant	0	0	0	0	0	0	0
31		Total Tangible Plant	<u>\$14,329,358</u>	<u>\$107,000</u>	<u>\$3,983</u>	<u>\$14,432,375</u>	<u>\$799,538</u>	<u>\$40,303</u>	<u>\$15,088,593</u>
32		Total Utility Plant In Service	<u>\$17,990,990</u>	<u>\$107,000</u>	<u>\$3,983</u>	<u>\$18,094,007</u>	<u>\$799,538</u>	<u>\$40,303</u>	<u>\$18,750,225</u>

Pennsylvania-American Water Company - York WW Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	352.00	Franchises & Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	353.00	Land & Land Rights	5,198,862	0	0	5,198,862	0	0	5,198,862
3		Total Intangible Plant	<u>\$5,198,862</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,198,862</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,198,862</u>
4	354.20	Structures And Improvements - Collection	\$320,168	\$0	\$0	\$320,168	\$1,030,868	\$0	\$1,351,036
5	354.30	Structures And Improvements - SPP	106,379	1,000,000	0	1,106,379	0	0	106,379
6	354.40	Structures And Improvements - TDP	122,160,376	3,750,000	26,643	125,883,733	903,273	97,045	122,966,603
7	354.70	Structures And Improvements - General	5,157	150,000	0	155,157	16,903	0	22,059
8	355.00	Power Generation Equipment	5,976	50,000	0	55,976	0	0	5,976
9	360.10	Collection Sewers - Force Mains	78,399	0	0	78,399	0	0	78,399
10	361.10	Collection Sewers - Gravity Mains	55,278,841	400,000	62,167	55,616,675	45,597	24,637	55,299,802
11	361.20	Manholes	0	100,000	14,210	85,790	0	0	0
12	363.00	Services	7,255,173	75,000	8,881	7,321,292	98,686	(8,912)	7,362,771
13	364.00	Flow Measuring Devices	83,864	0	0	83,864	0	0	83,864
14	365.00	Flow Measuring Installations	0	0	0	0	0	0	0
15	370.00	Receiving Wells	0	0	0	0	0	0	0
16	371.00	Pumping Equipment	199,138	200,000	25,000	374,138	250,921	23,707	426,352
17	380.00	Treatment Equipment	41,006,636	450,000	99,334	41,357,302	456,970	171,177	41,292,429
18	381.00	Plant Sewers	0	0	0	0	0	0	0
19	382.00	Outfall Sewer Lines	0	0	0	0	0	0	0
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles	0	200,000	0	200,000	41,386	0	41,386
21	390.00	Office Furniture And Equipment	159,198	250,000	0	409,198	432,165	0	591,364
22	390.20	Computers & Peripheral	0	0	0	0	0	0	0
23	391.00	Transportation Equipment	1,405,304	295,000	52,398	1,647,907	746,041	0	2,151,345
24	392.00	Stores Equipment	0	0	0	0	0	0	0
25	393.00	Tools, Shop And Garage Equipment	57,053	250,000	0	307,053	24,468	0	81,521
26	394.00	Laboratory Equipment	302,464	150,000	14,026	438,437	31,474	117,409	216,529
27	395.00	Power Operated Equipment	0	0	0	0	0	0	0
28	396.00	Communication Equipment	0	1,657,500	0	1,657,500	435,887	0	435,887
29	397.00	Miscellaneous Equipment	208,925	0	0	208,925	(100,325)	0	108,600
30	398.00	Other Tangible Plant	0	0	0	0	0	0	0
31		Total Tangible Plant	<u>\$228,633,052</u>	<u>\$8,977,500</u>	<u>\$302,659</u>	<u>\$237,307,893</u>	<u>\$4,414,314</u>	<u>\$425,063</u>	<u>\$232,622,303</u>
32		Total Utility Plant In Service	<u>\$233,831,914</u>	<u>\$8,977,500</u>	<u>\$302,659</u>	<u>\$242,506,755</u>	<u>\$4,414,314</u>	<u>\$425,063</u>	<u>\$237,821,165</u>

Pennsylvania-American Water Company - Wastewater CSS Operations

Estimated vs Actual

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 12/31/2022	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 12/31/2023	ACTUAL ADDITIONS	ACTUAL RETIREMENTS	ACTUAL BOOK COST 12/31/2023
1	352.00	Franchises & Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	353.00	Land & Land Rights	4,463,355	425,000	0	4,888,355	0	0	4,463,355
3		Total Intangible Plant	<u>\$4,463,355</u>	<u>\$425,000</u>	<u>\$0</u>	<u>\$4,888,355</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,463,355</u>
4	354.20	Structures And Improvements - Collection	\$6,232,440	\$2,426,122	\$99,408	\$8,559,154	\$11,904,175	\$13,204	\$18,123,411
5	354.30	Structures And Improvements - SPP	20,953,421	3,400,178	222,935	24,130,665	2,027,301	61,030	22,919,692
6	354.40	Structures And Improvements - TDP	126,015,479	28,464,504	2,084,732	152,395,252	352,263	202,730	126,165,012
7	354.70	Structures And Improvements - General	0	0	0	0	0	0	0
8	355.00	Power Generation Equipment	932,654	0	0	932,654	0	0	932,654
9	360.10	Collection Sewers - Force Mains	9,494,734	0	0	9,494,734	5,668,915	364,829	14,798,819
10	361.10	Collection Sewers - Gravity Mains	378,631,623	29,606,268	2,168,354	406,069,537	50,521,384	6,392,529	422,760,478
11	361.20	Manholes	42,198,027	1,803,630	118,187	43,883,470	0	0	42,198,027
12	362.00	Spec Collection Structures	0	0	0	0	0	0	0
13	363.00	Services	13,679,141	4,574,337	318,717	17,934,761	1,490,375	60,953	15,108,562
14	364.00	Flow Measuring Devices	2,089,465	0	0	2,089,465	147,581	0	2,237,046
15	365.00	Flow Measuring Installations	0	0	0	0	0	0	0
16	370.00	Receiving Wells	0	0	0	0	0	0	0
17	371.00	Pumping Equipment	14,781,637	3,791,663	277,700	18,295,599	1,942,587	208,873	16,515,351
18	380.00	Treatment Equipment	75,500,947	3,392,511	248,466	78,644,991	7,467,468	261,418	82,706,997
19	381.00	Plant Sewers	1,576,345	0	0	1,576,345	0	0	1,576,345
20	382.00	Outfall Sewer Lines	189,250	0	0	189,250	393,378	0	582,628
21	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,741,231	105,000	7,690	10,838,541	(835)	0	10,740,396
22	390.00	Office Furniture And Equipment	2,360,981	0	9,926	2,351,055	875,301	0	3,236,282
23	390.20	Computers & Peripheral	0	0	0	0	0	0	0
24	391.00	Transportation Equipment	7,203,931	179,257	13,129	7,370,059	2,519,682	202,444	9,521,168
25	392.00	Stores Equipment	106,844	0	0	106,844	69,465	0	176,309
26	393.00	Tools, Shop And Garage Equipment	1,924,409	0	4,230	1,920,180	2,457,156	0	4,381,565
27	394.00	Laboratory Equipment	1,285,384	0	0	1,285,384	184,236	14,941	1,454,679
28	395.00	Power Operated Equipment	1,909,398	76,825	5,627	1,980,596	262,853	0	2,172,251
29	396.00	Communication Equipment	2,754,188	227,335	0	2,981,523	57,617	489	2,811,315
30	397.00	Miscellaneous Equipment	2,544,799	726,372	0	3,271,170	272,142	2,176	2,814,764
31	398.00	Other Tangible Plant	0	0	0	0	0	0	0
32		Total Tangible Plant	<u>\$723,106,328</u>	<u>\$78,774,003</u>	<u>\$5,579,101</u>	<u>\$796,301,230</u>	<u>\$88,613,041</u>	<u>\$7,785,617</u>	<u>\$803,933,751</u>
33		Total Utility Plant In Service	<u>\$727,569,683</u>	<u>\$79,199,003</u>	<u>\$5,579,101</u>	<u>\$801,189,585</u>	<u>\$88,613,041</u>	<u>\$7,785,617</u>	<u>\$808,397,106</u>

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	
Pennsylvania-American Water Company	:	Docket No. R-2022-3031672
	:	
Pennsylvania Public Utility Commission	:	
v.	:	
Pennsylvania-American Water Company	:	Docket No. R-2022-3031673
Wastewater Division	:	

CERTIFICATE OF SERVICE

I hereby certify that I have on this day served a true and correct copy of the FPFTY Reporting Requirement reflecting updates to Pennsylvania-American Water Company Exhibit 3-A (Settlement Commitment) upon the participants listed below, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54:

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Dated: March 22, 2024