

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Administrative Law Judges
Darlene D. Heep and Christopher P. Pell**

PENNSYLVANIA PUBLIC UTILITY COMMISSION :	Docket No. R-2014-2420204
OFFICE OF CONSUMER ADVOCATE :	Docket No. C-2014-2431197
MR. AND MRS. ATTILIO GIANNOTTI :	Docket No. C-2014-2434257
	:
v. :	:
	:
POCONO WATERWORKS COMPANY, INC. :	:
WATER DIVISION :	:

**EXHIBIT NO. 2W TO
DIRECT TESTIMONY
OF DENNIS M. KALBARCZYK**

DATE SERVED: August 25, 2014
DATE ADMITTED: October ____, 2014

Pocono Waterworks Company, Inc.
Water Division

POCONO WATERWORKS COMPANY, INC.

Balance Sheet

As of Pro Forma December 31, 2014

ASSETSUtility-Plant-In-ServiceWater Division

Utility Plant at Original Cost	\$ 766,807.31
Less Accumulated Depreciation Expense	<u>345,499.27</u>
Net Water Division Utility Plant	\$ 421,308.04

Wastewater Division

Utility Plant at Original Cost	\$ 201,183.00
Less Accumulated Depreciation Expense	<u>158,911.61</u>
Net Water Division Utility Plant	\$ 42,271.39

Water Property Held for Future Use	<u>\$ 627.13</u>
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Total Net Plant Assets	\$ 464,206.56
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Current Assets

Cash	\$ 12,031.96
Accounts Receivable	2,268.50
Misc. Accrued Assets	<u>25,500.00</u>
	\$ 39,800.46

Total Assets	<u><u>\$ 504,007.03</u></u>
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LIABILITIES AND EQUITYCurrent Liabilities

Accounts Payable	\$ 4,611.78
Notes Payable to Stockholder	<u>17,348.94</u>
Total Current Liabilities	\$ 21,960.72

<u>Long Term Debt</u>	\$ 24,968.33
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Contributions In Aid Of Construction

Contributed Water Facilities	\$ 255,141.00
Less Accumulated Depreciation Expense	<u>52,419.47</u>
Total Net CIAC Water Facilities	\$ 202,721.53

EQUITY

Common Stock	\$ 30,000.00
Paid-In-Capital - Water	201,063.57
Retained Earnings - Water	(51,692.22)
Paid-In-Capital - Sewer	3,929.52
Retained Earnings - Sewer	<u>71,055.57</u>
Total Equity	\$ 254,356.44

Total Liabilities and Equity	<u><u>\$ 504,007.03</u></u>
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POCONO WATERWORKS COMPANY, INC.

Rate Base At Original Cost / Overall Rate of Return

Per Books December 31, 2033 and Pro Forma December 31, 2014

Line	Description	Water Division			Wastewater Division		
		Per Books 12/31/2013	Pro Forma Rates Current 12/31/2014	Proposed 12/31/2014	Per Books 12/31/2013	Pro Forma Rates Current 12/31/2014	Proposed 12/31/2014
1	Plant-In-Service (See Schedules E-1 and E-2 and J-1 and J-2)	\$757,023	\$766,807	\$766,807	\$201,183	\$201,183	\$201,183
2	Less: Accumulated Provisions For Depreciation (See Schedules E-1 and E-2 and J-1 and J-2)	333,695	345,499	345,499	158,912	158,912	158,912
3	Net Plant-In-Service (See Schedules E-1 and E-2 and J-1 and J-2)	\$423,328	\$421,308	\$421,308	\$42,271	\$42,271	\$42,271
Additions:							
4	Inventory at 1% of Net Plant-In-Service	\$4,233	\$4,213	\$4,213	\$423	\$423	\$423
5	Cash Working Capital (See Schedule F-2)	13,685	18,059	18,059	3,285	4,415	4,415
Deductions:							
6	Contributions In Aid Of Const. Net of Accumulated Depreciation (See Schedule E-1 and E-2)	206,508	202,722	202,722	0	0	0
7	Total Rate Base	<u>\$234,738</u>	<u>\$240,859</u>	<u>\$240,859</u>	<u>\$45,979</u>	<u>\$47,109</u>	<u>\$47,109</u>
Rate of Return per books 12/31/13							
8	Income per Books Available for Return	\$ (15,195)			\$ (1,478)		
9	Overall Rate of Return (L9 / L8)	-6.47%			-3.21%		
Pro Forma Rate of Return Under Current Rates 12/31/14							
10	Pro forma Income under existing rate available for return		\$ (41,714)		\$ (10,264)		
11	Overall Rate of Return (L11 / L8)		-17.32%		-21.79%		
Pro Forma Rate of Return Under Proposed Rates 12/31/14							
12	Pro forma Income under proposed rates available for return		\$ 21,485		\$ 4,202		
13	Overall Rate of Return (L13/L8, See also Schedule F-3)		8.92%		8.92%		

POCONO WATERWORKS COMPANY, INC.

Rate of Return

Capital Structure

Capital Structure 12/31/03

<u>Description</u>	<u>12/31/2003</u>	<u>Ratio</u>	<u>Interest Rates</u>	<u>Weighted Cost</u>
<u>Debt Ratio</u>				
Auto Loan - 2012 Vehicle	\$ 5,052	38.45%	7.44%	2.86%
Auto Loan - 2011 Vehicle	8,086	61.55%	6.64%	4.09%
		0.00%		0.00%
Total Debt	\$ 13,138	100.00%		6.95%
<u>Debt/Equity Ratio</u>				
Debt	\$ 13,138	5.43%		6.95%
Equity	228,669	94.57%		
Total	\$ 241,808	100.00%		

Pro Forma Capital Structure 12/31/04

<u>Description</u>	<u>12/31/2004</u>	<u>Ratio</u>	<u>Interest Rates</u>	<u>Weighted Cost</u>
<u>Debt Ratio</u>				
Auto Loan - 2012 Vehicle	\$ 3,795	15.1993%	7.44%	1.13%
Auto Loan - 2014 n/a at zero %	21,173	84.8007%	0.00%	0.00%
		0.0000%		0.00%
Total Debt	\$ 24,968	100.00%	n/a	1.13%
<u>Debt/Equity Ratio</u>				
Debt	\$ 24,968	8.94%	n/a	1.13%
Equity	254,356	91.06%		
Total	\$ 279,325	100.00%		

POCONO WATERWORKS COMPANY, INC.
Water / Wastewater Division Income Statement
Per Book 12/31/2013 and Pro Forma 12/31/2014

	Water Division				Wastewater Division				
	12/31/2012 Per Books \$ Amount	12/31/2013 Per Books \$ Amount	12/31/2014 Pro Forma Adj. \$ Amount	12/31/2014 Pro Forma Adjusted	12/31/2013 Per Books \$ Amount	12/31/2014 Pro Forma Adj. \$ Amount	12/31/2014 Pro Forma Adjusted	Rate Study Base Rate Increase	Pro Forma Adjusted Totals
Revenues									
Residential	\$ 65,136.53	\$ 65,238.32	\$ 7,046.65	\$ 72,304.97	\$ 39,073.91	\$ 1,169.90	\$ 29,629.02	49%	\$ 44,095.38
Commercial	42,439.69	40,933.81	3,708.74	44,642.55	24,125.02	1,169.90	29,629.02		44,095.38
Operating Revenue From Rates	\$ 107,576.22	\$ 106,192.13	\$ 10,755.39	\$ 116,947.52	\$ 63,198.94	\$ 1,169.90	\$ 29,629.02		\$ 44,095.38
Other	-	70.00	-	70.00	-	-	-		-
Misc. Service Charges	-	144.00	-	144.00	-	-	-		-
Total Operating Revenues	\$ 107,576.22	\$ 106,406.13	\$ 10,755.39	\$ 117,161.52	\$ 63,198.94	\$ 1,169.90	\$ 29,629.02		\$ 44,095.38
Deductions									
Salary Officer	\$ 6,543.13	\$ 7,801.79	7,598.21	\$ 15,400.00	\$ 1,999.40	1,999.40	3	\$ 4,600.00	\$ 4,600.00
Wages Employees	16,049.09	22,502.10	1,521.90	24,074.00	3,695.62	3,695.62	4	7,176.00	7,176.00
Employee Benefits	7,842.13	6,031.15	2,069.23	8,100.40	1,192.72	1,192.72	5	2,419.60	2,419.60
Purchased Power	13,972.56	13,605.99	183.79	13,789.78	3,647.72	(204.47)	12	3,852.19	3,852.19
Sludge Removal Expense	-	-	-	-	1,532.50	1,620.15	13	1,576.33	1,576.33
Fuel For Facilities	1,524.60	123.02	700.79	823.81	2,392.92	(1,196.46)	14	1,196.46	1,196.46
Chemicals	976.31	350.05	313.23	663.28	205.50	(23.50)	15	229.00	229.00
Tending & Lab Fees	8,762.46	7,223.60	769.43	7,993.03	-	-	16	-	-
Materials & Supplies	13,678.67	9,526.13	2,076.27	11,602.40	1,308.03	423.72	17	865.88	865.88
Maintenance & Repairs, Incl. Leaks	11,343.64	2,799.38	4,302.13	7,041.51	1,460.88	1,173.93	18	1,317.41	1,317.41
Maintenance - Misc. Tools / Incl. Grounds	657.32	150.00	253.66	403.66	136.75	326.02	19	231.39	231.39
Transportation Expenses	16,583.15	13,457.13	1,563.01	15,020.14	-	(616.82)	20	616.82	616.82
Eng. - Data Monitoring & Recording	3,481.00	1,687.50	1,896.75	3,384.25	-	-	21	-	-
Accounting - Billing	6,696.74	4,132.50	3,875.50	8,008.00	-	1,014.50	6	2,392.00	2,392.00
Accounting - Outside Services	237.50	472.50	451.50	924.00	-	118.50	7	276.00	276.00
Accounting - PA/PC Annual Rpts. Gen.	2,000.00	1,250.40	1,367.60	2,618.00	-	416.80	8	782.00	782.00
Legal General / Permit Fees	740.00	21.00	359.50	380.50	250.00	25.00	22	225.00	225.00
Insurance - Vehicle	325.64	300.58	15.44	316.02	118.72	75.88	23	94.39	94.39
Insurance - General Liability	1,757.03	4,417.27	(1,799.53)	2,617.74	-	156.92	24	781.92	781.92
Insurance - Workers Compensation	60.00	2,877.34	(1,521.12)	1,356.22	-	(180.21)	25	405.11	405.11
Office-Rent	503.00	-	924.00	924.00	-	-	9	276.00	276.00
Office Expense - General	6,950.52	5,047.51	314.42	5,361.93	143.95	1,785.12	26	1,601.62	1,601.62
Office Expense - Postage	2,377.85	1,889.01	(19.24)	1,869.77	-	629.67	27	558.50	558.50
Office Expense - Communication Exp.	5,389.77	2,390.04	911.91	3,301.95	-	796.68	28	986.30	986.30
Education Expense	1,653.75	78.75	845.25	924.00	-	26.25	10	276.00	276.00
Travel Expense & Meals	1,726.81	838.46	247.04	1,105.50	-	286.13	29	330.21	330.21
Regulatory Expenses - Assessment	750.05	544.00	-	544.00	870.00	-	11	528.00	528.00
Rate Case Expense	-	-	5,775.00	5,775.00	-	1,725.00	11	1,725.00	1,725.00
Total Operating Expenses	\$ 134,350.94	\$ 109,477.20	\$ 34,995.69	\$ 144,472.89	\$ 11,031.79	\$ 26,277.27	\$ 9,041.86	\$ 35,319.13	\$ 35,319.13
Taxes Other	1,259.39	349.31	610.69	1,000.00	3,761.37	1,085.27	31	2,000.00	2,000.00
Depreciation Expenses	12,904.45	11,774.81	1,827.76	13,402.57	2,574.25	2,374.25	30	2,574.25	2,574.25
Total Expenses	\$ 148,514.78	\$ 121,601.32	\$ 37,274.14	\$ 158,875.46	\$ 17,367.41	\$ 29,936.79	\$ 9,956.59	\$ 39,893.38	\$ 39,893.38
Operating Income / (Loss) Before Taxes	\$ (40,938.56)	\$ (15,195.19)	\$ (26,518.75)	\$ (41,713.94)	\$ 10,099.20	\$ (1,477.67)	\$ (8,786.69)	\$ (10,264.36)	\$ 4,202.00
State Income Taxes	-	-	-	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-	-	-	-
Total Income Taxes	-	-	-	-	-	-	-	-	-
Net Income	\$ (40,938.56)	\$ (15,195.19)	\$ (26,518.75)	\$ (41,713.94)	\$ 10,099.20	\$ (1,477.67)	\$ (8,786.69)	\$ (10,264.36)	\$ 4,202.00

Pro Forma Adjustments: Reference 1 & 2, Sch. 1-1 and 1-2; Reference 3-11, See Sch. 1-3; Reference 12 - 22, See Sch. 1-4; Reference 23 - 29, See Sch. 1-5; Reference 30 - 31, See Sch. 1-6

POCONO WATERWORKS COMPANY, INC.

Water / Wastewater Divisions: Development of Pro Forma Claims For Following Expense Items:

Depreciation Expenses, Taxes Other

Depreciation Expense Claim

		<u>Original Cost</u>	<u>Accum. Depr</u>	<u>Net Plant</u>	<u>Depr Exp.</u>
<u>Water Division</u>					
<u>12/31/2013</u>					
Schedule J-1, Line 164	Total Plant	\$ 757,023.25	\$ 334,845.26	\$ 422,177.99	\$ 15,791.53
Schedule J-1, Line 176	CIAC	255,141.00	48,632.78	206,508.22	3,786.68
Ratemaking Values		<u>\$ 501,882.25</u>	<u>\$ 286,212.48</u>	<u>\$ 215,669.77</u>	<u>\$ 12,004.84</u>

Pro Forma 12/31/14

Schedule J-1, Line 164	Total Plant	\$ 766,807.31	\$ 345,499.27	\$ 421,308.04	\$ 17,189.25
Schedule J-1, Line 176	CIAC	255,141.00	52,419.47	202,721.53	3,786.68
Ratemaking Values		<u>\$ 511,666.31</u>	<u>\$ 293,079.80</u>	<u>\$ 218,586.51</u>	<u>\$ 13,402.57</u>
Depr Expense Per Books 12/31/13					11,774.81
Pro Forma Depreciation Expense Adjustment			Ref 30		<u>\$ 1,627.76</u>

Wastewater Division**12/31/2013**

Sch. J-1, Lns 1, 3, and 5	Total Plant	\$ 201,183.00	\$ 158,911.61	\$ 42,271.39	\$ 2,574.25
N/A	CIAC				
Ratemaking Values		<u>\$ 201,183.00</u>	<u>\$ 158,911.61</u>	<u>\$ 42,271.39</u>	<u>\$ 2,574.25</u>

Pro Forma 12/31/14

Sch. J-2, Lns 1, 3, and 5	Total Plant	\$ 201,183.00	\$ 161,485.86	\$ 39,697.14	\$ 2,574.25
N?A	CIAC				
Ratemaking Values		<u>\$ 201,183.00</u>	<u>\$ 161,485.86</u>	<u>\$ 39,697.14</u>	<u>\$ 2,574.25</u>
Depr Expense Per Books 12/31/13					2,574.25
Pro Forma Depreciation Expense Adjustment			Ref 30		<u>\$ -</u>

PURTA and Real estate Taxes Claim

2013 PURTA TAXES					\$ 1,000.00
Taxes Per Books 12/31/13					349.31
Pro Forma Adjustment			Ref 31		<u>\$ 650.69</u>
2013 Wastewater Real Estate Taxes					\$ 2,000.00
Taxes Per Books 12/31/13					1,085.27
Pro Forma Adjustment			Ref 31		<u>\$ 914.73</u>

A	B	C	D	E	F	G	BY	BZ	CA	CB	CC	CD	CE	CF	CG
Pocono Water Works Company, Inc.															
Water Division															
Year Ending 2013															
	No	Year	Div.	Description	PUC Account	Original		Additions	Retirements	Salvage	Age In	Plant In Service	Annual Depreciation	Accrued Depreciation	
6		Installed			Numbers	Life				Value	2013				
7	2001	IA	15' Foot Land Easement	303.20	40						12	\$1,000.00	\$0.00	\$0.00	
8	1992	LR	Land One acre plus	303.20	40						9	\$2,000.00	\$0.00	\$0.00	
9	1989	MC	Land Easement	303.20	40						24	\$500.00	\$0.00	\$0.00	
10			303.20 Total					\$0.00	\$0.00			\$2,501.00	\$0.00	\$0.00	
12	1976	CV	Land Easement	303.30	40						37	\$500.00	\$0.00	\$0.00	
13			303.30 Total					\$0.00	\$0.00			\$500.00	\$0.00	\$0.00	
15	1993	HP	Land	303.40	40						9	\$1,500.00	\$0.00	\$0.00	
16	1994	HP	Land	303.40	40						9	\$1,500.00	\$0.00	\$0.00	
17	1979	RH	Land Easement	303.40	40						9	\$1,000.00	\$0.00	\$0.00	
18			303.40 Total					\$0.00	\$0.00			\$4,000.00	\$0.00	\$0.00	
20	1989	HP	Land	303.50	40						24	\$7,200.00	\$0.00	\$0.00	
21			303.50 Total					\$0.00	\$0.00			\$7,200.00	\$0.00	\$0.00	
23	1976	CV	Building	304.20	40						37	\$741.00	\$16.53	\$685.43	
24	2001	IA	Building	304.20	40						12	\$1,369.00	\$34.23	\$445.03	
25	2004	LR	Materials and Structure	304.20	35						10	\$2,566.00	\$73.00	\$915.51	
26	1975	MC	Building	304.20	40						38	\$1,623.00	\$0.00	\$1,623.00	
27	2004	MC	Concrete Floor-Pump House	304.20	20						10	\$0.00	\$0.00	\$0.00	
28	1979	RH	Building	304.20	40						34	\$3,328.72	\$83.24	\$2,830.26	
29			304.20 Total					\$0.00	\$0.00			\$9,630.72	\$208.99	\$6,499.22	
31	1985	HP	Tank House 2 Building	304.40	40						19	\$5,037.00	\$125.93	\$3,742.88	
32	1989	HP	Structure Improvements	304.40	40						15	\$944.99	\$23.62	\$354.37	
33	1976	LR	Building	304.40	40						37	\$0.00	\$0.00	\$0.00	
34	1984	HP-CJAC	Tank House New 1994	304.40	40						20	\$5,774.00	\$144.35	\$2,887.00	
35	2008	PG	All Pine Grove Water Assets	304.40				\$0	\$0.00			\$163,772.00	\$2,644.00	\$125,223.00	
36			304.40 Total					\$0	\$0.00			\$178,627.99	\$2,937.90	\$132,207.25	
38	1991	HP	Garage Improvements	304.50	35						22	\$460.00	\$13.14	\$289.14	
39	1994	HP	Garage Improvements	304.50	35						20	\$754.00	\$21.54	\$430.86	
40			304.50 Total					\$0.00	\$0.00			\$1,214.00	\$34.68	\$720.00	
42	1976	CV	Well 1	307.20	35						37	\$2,733.00	\$0.00	\$2,733.00	
43	1967	HP	Well #1	307.20	35						46	\$3,326.00	\$0.00	\$3,326.00	
44	1992	HP	Hamlin New Well 1992	307.20	40						22	\$9,000.00	\$225.00	\$4,950.00	
45	2001	IA	Well 1	307.20	40						12	\$4,022.00	\$100.55	\$1,306.95	
46	1976	LR	Well 1	307.20	40						37	\$897.50	\$22.44	\$330.19	
47	2004	LR	Well Casing	307.20	35						10	\$155.00	\$3.14	\$32.29	
48	1974	MC	Well 1	307.20	35						39	\$1,480.00	\$0.00	\$1,480.00	
49	1979	RH	Well 1	307.20	35						34	\$3,458.00	\$98.80	\$3,359.20	
50			307.20 Total					\$0.00	\$0.00			\$25,071.50	\$449.93	\$18,017.62	

Revised 8/25/14 Schedule J-1

A	B	C	D	E	F	G	BY	BZ	CA	CB	CC	CD	CE	CF	CG
Pocono Water Works Company, Inc.															
Water Division															
Year Ending 2013															
No to #	Year Installed	Div.	Description	PUC Account Numbers	Original Life	Age in 2013	Plant In Service	Annual Depreciation	Accrued Depreciation	Retirements	Salvage Value	Retirements	Salvage Value	Retirements	Salvage Value
51	1989	CV	Electrical Equipment	310.20	40	24	\$75.00	\$1.88	\$45.00						
52	2001	IA	Electrical Equipment	310.20	35	12	\$650.00	\$18.57	\$241.14						
53	1989	MC	Electrical Equipment	310.20	40	24	\$225.00	\$5.63	\$135.00						
54	1989	RH	Electrical	310.20	35	24	\$375.00	\$10.71	\$257.14						
55	1991	HP	Electrical System	310.20	35	22	\$902.00	\$25.77	\$568.87						
56	2011	Generator	Generator	310.20	15	3	\$3,091.00	\$208.07	\$618.20						
57			310.20 Total				\$5,318.00	\$288.62	\$1,863.46						
58															
59															
60	1976	CV	Pump Submersible	311.20	20	37	\$1,203.00	\$0.00	\$1,203.00						
61	1990	HP	Well #1 Flowmeter & Recorder	311.20	20	23	\$1,011.00	\$0.00	\$1,011.00						
62	1992	HP	Replaced 1984 Sub. Well Pump	311.20	20	21	\$2,528.00	\$0.00	\$2,528.00						
63	2001	IA	Well 1 Pumping Equipment	311.20	20	12	\$3,116.00	\$155.80	\$2,025.20						
64	2004	LR	Pumping Equipment	311.20	35	10	\$1,035.00	\$29.57	\$295.71						
65	2005	LR	Summersible Pump	311.20	40	9	\$387.74	\$9.69	\$87.24						
66	1974	MC	Pump, Submersible	311.20	20	39	\$1,511.38	\$0.00	\$1,511.00						
67	1979	RH	Pump Submersible	311.20	20	34	\$0.00	\$0.00	\$0.00						
68	2008	RH	Pump Submersible	311.20	20	1	\$3,923.00	\$157.00	\$942.00						
69	1991	RH	35 Year Assets	311.20	35	22	\$402.38	\$11.50	\$371.47						
70	2007	LR	Back-Up Generator	311.20	25	2	\$7,100.00	\$284.00	\$1,988.00						
71			311.20 Total				\$22,217.50	\$647.56	\$11,962.62						
72															
73	2004	IA	Chlorine Pump	311.30	35	10	\$0.00	\$0.00	\$0.00						
74	2004	RH	Chlorine Pump	311.30	35	10	\$0.00	\$0.00	\$0.00						
75			311.30 Total				\$0.00	\$0.00	\$0.00						
76															
77	1976	CV	Tank Storage	330.40	60										
78	1994	HP	New .03 MG Storage Tank	330.40	55	20	\$9,358.00	\$170.15	\$3,402.91						
79	2001	IA	Tank Storage	330.40	45	12	\$180.00	\$4.00	\$52.00						
80	1992	LR	Tank Storage	330.40	45	21	\$211.00	\$4.68	\$98.47						
81	1989	RH	Tank Storage	330.40	60	24	\$876.92	\$14.62	\$350.77						
82	2006	CV	Tank Storage	330.40	45	6	\$464.12	\$10.00	\$80.31						
83	2008	LR	Tank Storage	330.40	30	1	\$2,472.00	\$82.00	\$492.00						
84	2008	MC	Tank Storage	330.40	30	1	\$816.00	\$27.00	\$162.00						
85	2008	MC	Tank Storage	330.40	45	1	\$950.00	\$21.00	\$126.00						
86			330.40 Total				\$15,328.04	\$333.45	\$4,764.46						
87															
88	1976	CV	Mains and Services	331.40	75	37	\$3,446.00	\$45.95	\$1,700.03						
89	1929	HP	Galv. Distributin Mains	331.40	75	84	\$1,200.00	\$0.00	\$1,200.00						
90	1967	HP	1900' Mains 3' per foot	331.40	75	46	\$4,950.00	\$6.60	\$2,930.80						
91	1990	HP	1,642' DI Dist Main-RI590	331.40	75	23	\$30,117.00	\$401.56	\$9,235.88						
92	1991	HP	1000' Dist Main-Rt 191/590	331.40	75	22	\$5,970.00	\$78.60	\$1,751.20						
93	1992	HP	350' Dist Main-Rt 191	331.40	75	21	\$5,502.00	\$73.36	\$1,540.56						
94	1993	HP	Rt 590 Pipeline Expansion	331.40	65	21	\$50,675.00	\$778.62	\$16,371.92						

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1															
2															
3															
4															
5															
6	No	Year	Div.	Description	PUC Account	Original									
95	1995	HP	RT 590 Pipeline Expansion	331.40	65										
96	1998	HP	Distribution Mains	331.40	75										
97	2004	HP	Distribution Mains	331.40	50										
98	2004	HP	Water Mains	331.40	75										
99	2005	HP	Water Main New Denist 590	331.40	50										
100	2005	HP	Water Mains Rt 590 2"	331.40	50										
101	1989	IA	Mains and services	331.40	75										
102	1979	LR	Mains and Services	331.40	75										
103	1975	MC	Mains	331.40	75										
104	1989	MC	Tank Storage	331.40	60										
105	2004	MC	Pipe	331.40	75										
106	1979	RH	Mains and Services	331.40	75										
107	1993	HP-CIAC	RT 590 Expansion 1993	331.40	65										
108	1994	HP-CIAC	RT 590 Expansion 1994	331.40	65										
109	2006	HP	Library Main Extension	331.40	65										
110	2009		RT 590 Water Main Extension	331.40	75										
111	2010		RT 590 Water Main Extension, La	331.40	75										
112															
114	1929	HP	Service Lines & Stops	333.40	50										
115	1975	MC	Services	333.40	50										
116	1989	CV	Meters	334.40	45										
117	2004	CV	Meters	334.40	30										
118	1998	HP	Meters	334.40	45										
119	1989	HP	Meters	334.40	45										
120	2004	HP	Customer Water Meters	334.40	45										
121	2004	HP	Customer Water Meters	334.40	40										
122	1995	IA	Meters	334.40	45										
123	2004	IA	Meters	334.40	45										
124	2004	LR	Meters	334.40	45										
125	2004	MC	Meters	334.40	45										
126	1989	RH	Plant Meter	334.40	20										
127	2000	RH	Meters	334.40	45										
128	2004	RH	Meters	334.40	45										
129	2006	All	Meters	334.40	45										
130	2007	All	Meters	334.40	45										
131			334.40 Total												
132															
133	1990	HP	Production Meter	339.20	20										
134			339.20 Total												
135	1991	CV	Mains and services	339.40	35										
137	1991	MC	Mains and Services	338.40	35										
138			339.40 Total												

Pocono Water Works Company, Inc.

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Year Ending 2013

2013

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A	B	C	D	E	F	G	CH	CI	CJ	CK	CL	CM	CN
1													
Pocono Water Works Company, Inc.													
2													Revised 8/25/14 Schedule J-2
3													
4													
5											2014	2014	2014
Year Ending 2014													
No	Year	Div.	Description	PUC Account	Original	Additions	Retirements	Salvage	Age in	Plant In Service	Annual	Accrued Deprec-	
#	Installed			Numbers	Life			Value	2014		Deprec-	iation	
6	2001	IA	15' Foot Land Easement	303.20					13	\$1.00	\$0.00	\$0.00	
7	1992	LR	Land One acre plus	303.20					10	\$2,000.00	\$0.00	\$0.00	
8	1989	MC	Land Easement	303.20					25	\$500.00	\$0.00	\$0.00	
9			303.20 Total							\$2,501.00	\$0.00	\$0.00	
10													
11	1976	CV	Land Easement	303.30					38	\$500.00	\$0.00	\$0.00	
12			303.30 Total							\$500.00	\$0.00	\$0.00	
13													
14													
15	1993	HP	Land	303.40					10	\$1,500.00	\$0.00	\$0.00	
16	1994	HP	Land	303.40					10	\$1,500.00	\$0.00	\$0.00	
17	1979	RH	Land Easement	303.40					10	\$1,000.00	\$0.00	\$0.00	
18			303.40 Total			\$0.00				\$4,000.00	\$0.00	\$0.00	
19													
20	1989	HP	Land	303.50					25	\$7,200.00	\$0.00	\$0.00	
21			303.50 Total			\$0.00				\$7,200.00	\$0.00	\$0.00	
22													
23	1976	CV	Building	304.20	40				38	\$741.00	\$18.53	\$703.95	
24	2001	IA	Building	304.20	40				13	\$1,389.00	\$34.23	\$479.25	
25	2004	LR	Materials and Structure	304.20	35				11	\$2,568.00	\$73.00	\$888.51	
26	1975	MC	Building	304.20	40				39	\$1,623.00	\$0.00	\$1,623.00	
27	2004	MC	Concrete Floor-Pump House	304.20	20				11	\$0.00	\$0.00	\$0.00	
28	1979	RH	Building	304.20	40				35	\$3,329.72	\$83.24	\$2,913.51	
29			304.20 Total			\$0.00				\$9,630.72	\$208.99	\$8,708.22	
30													
31	1995	HP	Tank House 2 Building	304.40	40				20	\$5,037.00	\$125.83	\$3,868.80	
32	1999	HP	Structure Improvements	304.40	40				16	\$944.99	\$23.62	\$378.00	
33	1976	LR	Building	304.40	40				38	\$0.00	\$0.00	\$0.00	
34	1994	HP-CHAC	Tank House New 1994	304.40	40				21	\$5,774.00	\$144.35	\$5,031.35	
35	2006	PG	All Pine Grove Water Assets	304.40						\$163,772.00	\$2,644.00	\$127,867.00	
36			304.40 Total			\$0				\$176,627.99	\$2,937.90	\$135,145.15	
37													
38	1991	HP	Garage Improvements	304.60	35				23	\$460.00	\$13.14	\$302.29	
39	1994	HP	Garage Improvements	304.60	35				21	\$754.00	\$21.54	\$452.40	
40			304.60 Total			\$0.00				\$1,214.00	\$34.69	\$754.69	
41													
42	1976	CV	Well 1	307.20	35				38	\$2,733.00	\$0.00	\$2,733.00	
43	1967	HP	Well #1	307.20	35				47	\$3,326.00	\$0.00	\$3,326.00	
44	1992	HP	Hamlin New Well 1992	307.20	40				23	\$9,000.00	\$225.00	\$5,175.00	
45	2001	IA	Well 1	307.20	40				13	\$4,022.00	\$100.55	\$1,407.50	
46	1976	LR	Well 1	307.20	40				38	\$897.50	\$22.44	\$852.63	
47	2004	LR	Well Casing	307.20	35				11	\$155.00	\$3.14	\$35.43	
48	1974	MC	Well 1	307.20	35				40	\$1,480.00	\$0.00	\$1,480.00	
49	1979	RH	Well 1	307.20	35				35	\$3,458.00	\$88.80	\$3,458.00	
50			307.20 Total			\$0.00				\$26,071.50	\$449.93	\$18,487.55	
51													
52	1969	CV	Electrical Equipment	310.20	40				25	\$75.00	\$1.88	\$46.88	

A	B	C	D	E	F	G	CH	CI	CJ	CK	CL	CM	CN
1	Pocono Water Works Company, Inc.												
2	Water Division												
3													
4													
5							Year Ending 2014				2014	2014	2014
6	No	Year	Div	Description	PUC Account	Original	Additions	Retirements	Salvage	Age In	Plant in Service	Annual	Accrued Depreciation
	#	Installed			Numbers	Life			Value	2014		Depreciation	
53		2001	IA	Electrical Equipment	310.20	35				13	\$650.00	\$18.57	\$259.71
54		1989	MC	Electrical Equipment	310.20	40				25	\$225.00	\$5.63	\$140.63
55		1989	RH	Electrical	310.20	35				25	\$375.00	\$10.71	\$267.86
56	2	1991	HP	Electrical System	310.20	35				23	\$902.00	\$25.77	\$592.74
57		2011		Generator	310.20	15	\$0		\$0.00	4	\$3,091.00	\$206.07	\$824.27
58				310.20 Total			\$0.00		\$0.00		\$5,318.00	\$268.62	\$2,122.08
59													
60		1976	CV	Pump Submersible	311.20	20				38	\$1,203.00	\$0.00	\$1,203.00
61		1980	HP	Well #1 Flowmeter & Recorder	311.20	20				24	\$1,011.00	\$0.00	\$1,011.00
62		1982	HP	Replaced 1984 Sub. Well Pump	311.20	20				22	\$2,528.00	\$0.00	\$2,528.00
63		2001	IA	Well 1 Pumping Equipment	311.20	20				13	\$3,116.00	\$155.80	\$2,181.00
64		2004	LR	Pumping Equipment	311.20	35				11	\$1,035.00	\$29.57	\$325.29
65		2005	LR	Summersible Pump	311.20	40				10	\$387.74	\$9.69	\$96.94
66		1974	MC	Pump, Submersible	311.20	20				40	\$1,511.38	\$0.00	\$1,511.00
67		1979	RH	Pump Submersible	311.20	20				35	\$0.00	\$0.00	\$0.00
68		2008	RH	Pump Submersible	311.20	20				1	\$3,923.00	\$157.00	\$1,099.00
69	6	1991	RH	35 Year Assets	311.20	35				23	\$402.38	\$11.50	\$382.97
70		2007	LR	Back-Up Generator	311.20	25				2	\$7,100.00	\$284.00	\$2,272.00
71				311.20 Total			\$0.00		\$0.00		\$22,217.60	\$647.56	\$12,610.19
72													
73		2004	IA	Chlorine Pump	311.30	35				11	\$0.00	\$0.00	\$0.00
74		2004	RH	Chlorine Pump	311.30	35				11	\$0.00	\$0.00	\$0.00
75				311.30 Total			\$0.00		\$0.00		\$0.00	\$0.00	\$0.00
76													
77		1976	CV	Tank Storage	330.40	60							
78		1984	HP	New .03 MG Storage Tank	330.40	55				21	\$9,358.00	\$170.15	\$3,573.05
79		2001	IA	Tank Storage	330.40	45				13	\$180.00	\$4.00	\$56.00
80		1992	LR	Tank Storage	330.40	45				22	\$211.00	\$4.69	\$103.16
81		1989	RH	Tank Storage	330.40	60				25	\$876.92	\$14.62	\$365.38
82		2006	CV	Tank Storage	330.40	45				9	\$484.12	\$10.00	\$90.31
83		2008	LR	Tank Storage	330.40	30				1	\$2,472.00	\$82.00	\$574.00
84		2008	MC	Tank Storage	330.40	30				1	\$816.00	\$27.00	\$189.00
85		2008	MC	Tank Storage	330.40	45				1	\$950.00	\$21.00	\$147.00
86				330.40 Total			\$0.00		\$0.00		\$15,328.04	\$333.45	\$5,097.91
87													
88		1976	CV	Mains and Services	331.40	75				38	\$3,446.00	\$45.95	\$1,745.97
89	1	1929	HP	Galv. Distributin Mains	331.40	75				85	\$1,200.00	\$0.00	\$1,200.00
90		1967	HP	1900' Mains 3' per foot	331.40	75				47	\$4,950.00	\$6.60	\$2,937.40
91		1990	HP	1,642' DI Dist Main-Rt590	331.40	75				24	\$30,117.00	\$401.56	\$9,637.44
92		1991	HP	1000' Dist Main-Rt 191/590	331.40	75				23	\$5,970.00	\$79.60	\$1,830.80
93	1	1992	HP	350' Dist Main-Rt 191	331.40	75				22	\$5,502.00	\$73.36	\$1,613.92
94		1993	HP	Rt 590 Pipeline Expansion	331.40	65				22	\$50,675.00	\$779.62	\$17,151.54
95		1995	HP	Rt 590 Pipeline Expansion	331.40	65				20	\$10,839.00	\$166.75	\$3,335.08
96	5	1998	HP	Distribution Mains	331.40	75				17	\$500.00	\$6.67	\$113.33

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Pocono Water Works Company, Inc.

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Year Ending 2014

No	Year Installed	Div.	Description	PUC Account Numbers	Original Life	Additions	Retirements	Salvage Value	Age in 2014	Plant in Service	Annual Depreciation	Accrued Depreciation
	2004	HP	Distribution Mains	331.40	50				11	\$5,500.00	\$110.00	\$1,210.00
	2004	HP	Water Mains	331.40	75				11	\$523.18	\$6.98	\$76.73
	2005	HP	Water Main New Denist 590	331.40	50				10	\$298.98	\$5.98	\$59.80
	2005	HP	Water Mains Rt 590 2"	331.40	50				10	\$416.44	\$8.33	\$83.29
	1989	IA	Mains and services	331.40	75				25	\$4,669.06	\$62.25	\$1,713.54
	1979	LR	Mains and Services	331.40	75				35	\$12,937.67	\$172.50	\$6,650.02
	1975	MC	Mains	331.40	75				39	\$1,750.00	\$23.33	\$910.00
	1989	MC	Tank Storage	331.40	60				25	\$0.00	\$0.00	\$0.00
	2004	MC	Pipe	331.40	75				11	\$369.00	\$4.92	\$54.12
	1979	RH	Mains and Services	331.40	75				35	\$17,231.00	\$229.75	\$8,041.13
	1993	HP-GIAC	Rt. 590 Expansion 1993	331.40	65				22	\$12,579.00	\$193.52	\$4,257.51
	1994	HP-GIAC	Rt. 590 Expansion 1994	331.40	65				21	\$90,986.00	\$1,399.78	\$29,395.48
	2006	HP	Library Main Extension	331.40	65				9	\$2,251.66	\$34.64	\$311.77
	2009		Rt. 590 Water Main Extension	331.40	75				6	\$108,000.00	\$1,440.00	\$8,640.00
	2010		Rt. 590 Water Main Extension, La	331.40	75				5	\$28,802.00	\$384.03	\$1,920.13
						\$0	\$0			\$399,612.99	\$6,636.12	\$102,889.00
	1929	HP	Service Lines & Stops	333.40	50				85	\$209.00	\$0.00	\$209.00
	1975	MC	Services	333.40	50				39	\$972.00	\$19.44	\$758.16
	1989	CV	Meters	334.40	45				25	\$85.00	\$1.89	\$47.22
	2004	CV	Meters	334.40	30				11	\$200.00	\$6.67	\$73.33
	1998	HP	Meters	334.40	45				17	\$200.00	\$4.44	\$75.56
	1999	HP	Meters	334.40	45				16	\$250.00	\$5.56	\$88.89
	2004	HP	Customer Water Meters	334.40	45				11	\$1,600.00	\$35.56	\$391.11
	2004	HP	Customer Water Meters	334.40	40				11	\$450.00	\$10.13	\$111.38
	1995	IA	Meters	334.40	45				19	\$106.00	\$2.36	\$47.76
	2004	IA	Meters	334.40	45				11	\$200.00	\$4.00	\$44.00
	2004	LR	Meters	334.40	45				11	\$200.00	\$4.00	\$40.00
	2004	MC	Meters	334.40	45				11	\$200.00	\$4.00	\$40.00
	1989	RH	Plant Meter	334.40	20				25	\$249.00	\$0.00	\$249.00
	2000	RH	Meters	334.40	45				15	\$105.00	\$2.33	\$35.00
	2004	RH	Meters	334.40	45				11	\$200.00	\$4.00	\$44.00
	2006	All	Meters	334.40	45				9	\$844.77	\$18.77	\$168.95
	2007	All	Meters	334.40	45				1	\$2,046.00	\$45.00	\$360.47
			334.40 Total			\$0.00	\$0.00			\$8,116.77	\$168.14	\$2,783.82
	1990	HP	Production Meter	339.20	20				24	\$446.00	\$0.00	\$446.00
			339.20 Total							\$446.00	\$0.00	\$446.00
	1991	CV	Mains and services	339.40	35				23	\$273.64	\$7.82	\$179.82
	1991	MC	Mains and Services	339.40	35				23	\$312.74	\$8.94	\$297.35
			339.40 Total			\$0.00	\$0.00			\$586.38	\$16.75	\$477.17
	1991	HP	Computer Printer	340.50	25				23	\$201.00	\$8.04	\$184.92
	1998	HP	Office Equipment	340.50	25				17	\$500.00	\$20.00	\$340.00
	1999	HP	General Office Equipment	340.50	25				16	\$2,846.93	\$113.88	\$1,822.04

