



Seth A. Mendelsohn P 717-531-3362
Corporate Counsel F 717-531-3399
800 West Hersheypark Drive E seth.mendelsohn@amwater.com
Hershey, PA 17033 I www.amwater.com

November 20, 2014

RECEIVED

NOV 20 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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

Re: *Application of Pennsylvania-American Water Company (PAWC) for approval of: 1) the transfer, by sale, of substantially all of Hamiltonban Township Municipal Authority (HTMA) property and rights related to its wastewater system to PAWC; and 2) the rights of PAWC to begin to offer or furnish wastewater service to the public in portions of Hamiltonban Township, Adams County, Pennsylvania.*
Docket Number: A-2013-2352182

Dear Secretary Chiavetta:

As directed in Ordering Paragraph 5 of the Commission's Order entered December 5, 2013, enclosed please find the Original Cost Study for the acquisition by PAWC for Hamiltonban Township Municipal Authority. Also pursuant to that Order, a copy is being provided to the Bureau of Technical Utility Services.

If you have any questions, please do not hesitate to contact me. Thank you.

Sincerely,


Seth A. Mendelsohn

Enclosure

cc: Bureau of Technical Utility Services w/Enc.
Office of Consumer Advocate w/Enc.

RECEIVED

NOV 20 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

***Acquisition of the
Hamiltonban Township Municipal Authority***

**Original Cost of Wastewater Utility Plant
And Depreciation Reserve Calculations
at November 3, 2014**

By

**Scott D. Fogelsanger
Senior Manager - Business Development**

**Pennsylvania-American Water Company, Inc.
852 Wesley Drive
Mechanicsburg, PA 17055**

November 2014

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.
Acquisition of the
Hamiltonban Township Municipal Authority

Table of Contents

	<u>Page</u> <u>No.</u>
<u>SECTION 1</u>	
Background	1-1
Overview of the Authority's Facilities	1-1
Overview of the Study Techniques	1-1
Explanation of the Study	1-2
Original Cost Analysis	1-4
Summary of Original Cost	1-5
Contributions In Aid of Construction (CIAC)	1-5
Customer Advances for Construction (CAC)	1-5
Depreciation Reserve	1-5
Accumulated Amortization of CIAC	1-6
Construction Work in Progress	1-6
<u>SECTION 2</u>	
<u>ORIGINAL COST</u>	
Summary of the Original Costs of Plant in Service at November 3, 2014	2-1
<u>Account 101 - Utility Plant in Service</u>	
353.2 Land & Land Rights - Collection	2-2
353.4 Land & Land Rights - Treatment & Disposal	2-3
354.3 Structures & Improvements - System Pumping	2-4
354.4 Structures & Improvements - Treatment & Disposal	2-5
355 Power Generation Equipment	2-6
360 Collection Sewers - Force	2-7
361 Collection Sewers - Gravity	2-8
363 Services to Customers	2-9
371 Pumping Equipment	2-10
380 Treatment & Disposal Equipment	2-11

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.
Acquisition of the
Hamiltonban Township Municipal Authority

Table of Contents

Page
No.

SECTION 3

Account 271 - Contributions in Aid of Construction

Summary of the Contributions in Aid of Construction
at November 3, 2014

3-1

SECTION 4

Depreciated Original Cost

Summary of Original Cost, Calculated Depreciation Reserve,
and Depreciated Original Cost at November 3, 2014

4-1

SECTION 5

Construction Work in Progress

Summary of Construction Work in Progress
at November 3, 2014

5-1

Section 1

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

Acquisition of the Hamiltonban Township Municipal Authority

BACKGROUND

Hamiltonban Township Municipal Authority (the "Authority") makes wastewater service available to approximately 158 equivalent dwelling units located in portions of Hamiltonban and Highland Townships, Adams County. The Authority has continued to grow and expand over the years.

Pennsylvania-American Water Company, Inc. ("PAWC") and the Authority filed a joint application requesting the Commission to approve the sale of the wastewater system, grant PAWC the right to furnish service in the Authority's service territory, and authorize the Authority to abandon service.

OVERVIEW OF THE AUTHORITY'S FACILITIES

The Authority's assets to be acquired consist of facilities for the collection and treatment of wastewater flows from its customers. The Authority's pressure collection system is comprised of approximately 1,540 linear feet of 2" PVC pipe, valves and an air release valve. The Authority's gravity collection system is comprised of approximately 7,170 linear feet of 8" PVC pipe and manholes. Customer service lines, which run from the Authority's mains to the curb line, consist of PVC pipe and cleanouts. The treatment facilities are comprised of the headworks with a channel grinder, control building containing chemical treatment, lift station, two (2) treatment lagoons with four (4) aerating mixers, a chlorine contact tank, and an emergency diesel generator.

OVERVIEW OF THE STUDY TECHNIQUES

The study of the original cost of the Authority's assets was conducted in two (2) phases. First, a comprehensive utility plant inventory was conducted to ascertain and confirm the kind and quantity of property owned and operated by the Authority.

Second, the original cost of the inventoried property was determined based on a review of the Authority's books of account, construction records, and other sources. For the most part, the Authority's records provided reasonable data as to the original cost of its plant in service. In addition, theoretical accrued depreciation calculations were prepared based upon the results of the original cost study to reflect the theoretical capital recovery of the plant in service at November 3, 2014.

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

EXPLANATION OF THE STUDY

UTILITY PLANT INVENTORY

A comprehensive inventory of the Authority's plant in service as of November 3, 2014 was prepared. One of the principal source documents for the inventory was the "as built" maps of the Authority's system. The maps were particularly helpful in locating and documenting the sizes, types, and lengths of the pipelines and locations of the manholes. Significant components of the inventory are discussed below.

Mass Property

For purposes of this study, "mass" property consists of utility plant recorded in Account 360 (Collection Sewers - Force), Account 361 (Collection Sewers - Gravity), and Account 363 (Services to Customers).

For Accounts 360 and 361, footage of pipe, by size and type, were determined by reviewing the "as-built" maps and were verified by a physical check of the system in place. This same procedure was utilized for the valves and manholes.

Based upon data obtained from Authority records, the customer service lines (Account 363) were installed when the collection lines were installed.

Non-Mass Property

A physical inventory of the wastewater treatment plant and lift stations was completed. Detailed results of the plant inventory are set forth in Section 2 of this report by the fixed capital accounts prescribed by the National Association of Regulatory Utility Commissioners. The original cost of all inventoried property units is properly recorded in the following accounts:

Acct.

No. Account Title

Non-Depreciable Plant:

353.2 Land & Land Rights - Collection
353.4 Land & Land Rights - Treatment & Disposal

Depreciable Plant:

354.3 Structures & Improvements - System Pumping
354.4 Structures & Improvements - Treatment & Disposal
355 Power Generation Equipment
360 Collection Sewers - Force
361 Collection Sewers - Gravity
363 Services to Customers
371 Pumping Equipment
380 Treatment & Disposal Equipment

ORIGINAL COST ANALYSIS

The goal of the original cost analysis was to ascertain the original cost of the Authority's plant in service by fixed capital account and, within each account, to determine the original costs by retirement unit (for non-mass property) or size and type (for mass property) and by vintage year. Reasonably good data exists to establish the original cost of the Authority's property by account. The original cost determinations for Account 360 (Collection Sewers - Force), Account 361 (Collection Sewers - Gravity), and Account 363 (Services to Customers):

Account 360, Account 361, and Account 363

An original cost of mains and accessories was determinable from available records for the Authority's collection system and other source documents. The Authority summaries verified that the lengths scaled and units counted from the collection system maps were accurate. As previously explained, the physical inventory established the total footage of pipe by size and type and the total number of units of accessories. The information contained in the construction summaries was used to develop the footage of pipe, units of accessories, and the resultant unit price for the respective fixed capital asset.

The original cost values at November 3, 2014 for the Authority's collection sewers - force, collection sewers - gravity, and services to customers as established by the original cost study total \$23,952; \$268,887; and \$23,562, respectively.

SUMMARY OF ORIGINAL COST

The results of the original cost study established that the original cost of the Authority's utility plant in service is not less than \$747,567 as summarized by plant account in Section 2.

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

An extensive research of records was performed to determine if any contributions in aid of construction existed. The record research included all Authority documents that were available. Based on this record research, the Authority did receive contributions in aid of construction. The contribution in aid of construction at November 3, 2014 is \$488,750 as summarized by plant account in Section 3.

CUSTOMER ADVANCES FOR CONSTRUCTION (CAC)

An extensive research of records was performed to determine if any customer advances for construction existed. The record research included all Authority documents that were available. Based on this record research, the Authority did not have any customer advances for construction.

DEPRECIATION RESERVE

A theoretical calculated depreciation reserve of the utility plant in service at November 3, 2014 was prepared. The calculated accrued depreciation reserve amounts to \$433,134. The calculations were based upon the Straight Line Methodology utilizing appropriate service lives for the specific fixed capital assets by category and condition of the plant at the study date. The results of those calculations and detailed supporting documentation are included in Section 4 of this report

ACCUMULATED AMORTIZATION OF CIAC

A theoretical calculated accumulated amortization of the contributions in aid of construction at November 3, 2014 was prepared. The calculated accumulated amortization of CIAC amounts to (\$313,453). The calculations were based upon the Straight Line Methodology utilizing appropriate service lives for the specific fixed capital assets by category and condition of the plant at the study date. The results of those calculations and detailed supporting documentation are included in Section 4 of this report.

CONSTRUCTION WORK IN PROGRESS

The Authority had construction work in progress of \$522,032 at November 3, 2014. This amount reflects the cost of a pump station and related equipment. This will be installed and placed into service once the interconnecting pipeline to the Franklin wastewater treatment plant is completed. The Authority received a grant of \$334,434 towards the pump station and equipment. The grant proceeds of \$334,434 will be booked as CIAC. The details of the construction work in progress are included in Section 5 of this report.

Section 2

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014

Acct. No.	Account Title	Original Cost
353.2	Land & Land Rights - Collection	\$2,568.09
353.4	Land & Land Rights - Treatment & Disposal	2,026.50
354.3	Structures & Improvements - System Pumping	29,073.11
354.4	Structures & Improvements - Treatment & Disposal	54,181.21
355	Power Generation Equipment	12,902.19
360	Collection Sewers - Force	23,952.03
361	Collection Sewers - Gravity	268,887.25
363	Services to Customers	23,562.32
371	Pumping Equipment	4,670.79
380	Treatment & Disposal Equipment	325,743.73
	Total Original Cost	\$747,567.22 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 353.2 - Land & Land Rights - Collection

Description	Deed Book	Page Numbers	Date	Original Cost
Sewer Line	320	222	08/22/75	\$7.75
Sewer Line	320	803	09/19/75	406.19
Sewer Line	321	170	09/29/75	216.25
Sewer Line	321	684	09/19/75	378.90
Sewer Line	321	689	09/19/75	67.50
Sewer Line	321	692	09/23/75	57.50
Sewer Line	321	858	11/25/75	480.60
Sewer Line	323	60	12/19/75	231.15
Sewer Line	336	7	01/30/78	707.75
Sewer Line	1293	174	11/06/96	14.50
Total Account 353.2				<u>\$2,568.09</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014

Account 353.4 - Land & Land Rights - Treatment & Disposal

<u>Description</u>	<u>Deed Book</u>	<u>Page Numbers</u>	<u>Date</u>	<u>Original Cost</u>
Land - WWTP	320	800	09/19/75	\$2,026.50
Total Account 353.4				----- \$2,026.50 =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 354.3 - Structures & Improvements - System Pumping

<u>Item</u>	<u>Year Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original Cost</u>
Pump Station - WWTP	1977	Ea.	1	\$29,073.11
Total Account 354.3				<u>\$29,073.11</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the hamiltonban Township Municipal Authority

Original Cost at November 3, 2014

Account 354.4 - Structures & Improvements - Treatment & Disposal

<u>Item</u>	<u>Year Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original Cost</u>
Control Building and Electrical Controls	2001	Ea.	1	\$54,181.21
Total Account 354.4				<u>\$54,181.21</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 355 - Power Generation Equipment

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
Generator w/ Diesel Tank	2007	EA	1	\$12,902.19
Total Account 355				<u>\$12,902.19</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 360 - Collection Sewers - Force

<u>Item</u>	<u>Year Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original Cost</u>
PVC Pipe, 2"	1994	LF	1,540	\$22,622.60
Valves, 2"	1994	EA	3	720.18
Air Release Valves	1994	EA	1	609.25
Total Account 360				<u><u>\$23,952.03</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 361 - Collection Sewers - Gravity

Item	Year Installed	----- Quantity ----- Unit	----- No.	Original Cost
<u>Mains:</u>				
Pipe, 8"	1977	LF	4,596	\$91,162.74
PVC Pipe, 8"	1990	LF	564	36,660.00
PVC Pipe, 8"	1994	LF	420	13,868.40
PVC Pipe, 8"	1996	LF	1,135	57,885.00
PVC Pipe, 8"	2004	LF	455	20,688.85
Manholes	1977	EA	62	24,097.33
Manholes	1994	EA	3	6,344.46
Manholes	1998	Lot		9,800.00
Manholes	2004	EA	3	8,380.47
Total Account 361				\$268,887.25

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 363 - Services to Customers

<u>Item</u>	<u>Year Installed</u>	<u>Quantity Unit</u>	<u>No.</u>	<u>Original Cost</u>
Services	1977	EA	59	\$13,239.01
Services	1994	EA	7	6,891.61
Services	1996	EA	3	300.00
Services	2004	EA	5	3,131.70
Total Account 363				<u>\$23,562.32</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Minicipal Authority

Original Cost at November 3, 2014
Account 371 - Pumping Equipment

Item	Year Installed	Quantity Unit	No.	Original Cost
Well Pump	2001	EA	1	\$4,670.79
Total Account 371				<u>\$4,670.79</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of Hamiltonban Township Municipal Authority

Original Cost at November 3, 2014
Account 380 - Treatment & Disposal Equipment

<u>Item</u>	<u>Year Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original Cost</u>
2 Lagoons & Equipment	1977	Lot		\$269,116.66
Muffin Monster	1991	EA	1	12,764.50
Monitoring Wells	1993	Lot		3,266.76
Tornado Aerators	1995	Lot		23,728.78
Lagoon #1 Liner	1998	Lot		16,867.03
 				<hr/>
Total Account 380				\$325,743.73
				=====

Section 3

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014

Acct. No.	Account Title	Original Cost
354.3	Structures & Improvements - System Pumping	\$29,073.11
360	Collection Sewers - Force	23,952.03
361	Collection Sewers - Gravity	146,967.18
363	Services to Customers	4,922.70
380	Treatment & Disposal Equipment	283,834.69
	Total Contributions in Aid of Construction	\$488,749.71

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014

Account 354.3 - Structures & Improvements - System Pumping

Item	Year Installed	Quantity Unit	No.	Original Cost
Pump Station - WWTP	1977	Ea.	1	\$29,073.11
Total Account 354.3				<u>\$29,073.11</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014
Account 360 - Collection Sewers - Force

Item	Year Installed	Quantity Unit	No.	Original Cost
PVC Pipe, 2"	1994	LF	1,540	\$22,622.60
Valves, 2"	1994	EA	3	720.18
Air Release Valves	1994	EA	1	609.25
Total Account 360				<u>\$23,952.03</u> =====

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014

Account 361 - Collection Sewers - Gravity

<u>Item</u>	<u>Year Installed</u>	<u>Quantity Unit</u>	<u>No.</u>	<u>Original Cost</u>
<u>Mains:</u>				
PVC Pipe, 8"	1990	LF	588	\$30,000.00
PVC Pipe, 8"	1994	LF	420	13,868.40
PVC Pipe, 8"	1996	LF	1,135	57,885.00
PVC Pipe, 8"	2004	LF	455	20,688.85
Manholes	1994	EA	3	6,344.46
Manholes	1998	Lot		9,800.00
Manholes	2004	EA	3	8,380.47
Total Account 361				\$146,967.18

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014

Account 363 - Services to Customers

<u>Item</u>	<u>Year</u> <u>Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original</u> <u>Cost</u>
Services	1994	EA	1	\$1,491.00
Services	1996	EA	3	300.00
Services	2004	EA	5	3,131.70
Total Account 363				<u>-----</u> \$4,922.70 <u>=====</u>

Pennsylvania-American Water Company, Inc.

Acquisition of Hamiltonban Township Municipal Authority

Account 271 - Contributions in Aid of Construction

Original Cost at November 3, 2014

Account 380 - Treatment & Disposal Equipment

<u>Item</u>	<u>Year Installed</u>	<u>Quantity</u> <u>Unit</u>	<u>No.</u>	<u>Original Cost</u>
2 Lagoons & Equipment	1977	Lot		\$249,587.91
Muffin Monster	1991	EA	1	10,518.00
Tornado Aerators	1995	Lot		23,728.78
Total Account 380				<u>\$283,834.69</u> =====

Section 4

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of November 3, 2014
Based Upon Whole Life Depreciation

Acct. No.	Description	Year Installed	Original Cost at 11/03/14	Service Life	Calculated Depreciation Reserve 11/03/14	Depreciated Original Cost at 11/03/14
Non-Depreciable Plant:						
353.2	Land & Land Rights - Collection		\$2,568.09		\$0.00	\$2,568.09
353.4	Land & Land Rights - Treatment & Disposal		2,026.50		0.00	2,026.50
	Total Non-Depreciable Plant		\$4,594.59		\$0.00	\$4,594.59
Depreciable Plant:						
354.3	Structures & Improvements - System Pumping	1877	\$29,073.11	65	\$16,696.91	\$12,376.20
354.4	Structures & Improvements - Treatment & Disposal	2001	54,181.21	65	11,111.32	43,069.89
355	Power Generation Equipment	2007	12,902.19	30	3,152.44	9,749.75
360	Collection Sewers - Force:					
	Plastic Pipe, 2"	1994	\$22,622.60	70	\$6,570.25	\$16,052.35
	Valves, 2"	1994	720.18	70	209.16	511.02
	Air Release Valves	1994	609.25	70	176.94	432.31
	Total Account 361		\$23,952.03		\$8,956.35	\$16,995.68
361	Collection Sewers - Gravity:					
	Pipe, 8"	1977	\$91,162.74	70	\$48,615.79	\$42,546.95
	Plastic Pipe, 8"	1990	36,660.00	70	12,741.87	23,918.03
	Plastic Pipe, 8"	1994	13,868.40	70	4,027.78	9,840.62
	Plastic Pipe, 8"	1996	57,885.00	70	15,157.60	42,727.40
	Plastic Pipe, 8"	2004	20,688.85	70	3,053.08	17,635.77
	Manholes	1977	24,097.33	70	12,850.76	11,246.57
	Manholes	1994	6,344.46	70	1,842.61	4,501.85
	Manholes	1998	9,800.00	70	2,286.20	7,513.80
	Manholes	2004	8,380.47	70	1,236.72	7,143.75
	Total Account 361		\$288,887.25		\$101,812.51	\$187,074.74
363	Services	1977	\$13,239.01	65	\$8,985.68	\$4,253.33
363	Services	1994	6,891.61	55	2,547.39	4,344.22
363	Services	1996	300.00	55	99.98	200.02
363	Services	2004	3,131.70	55	588.19	2,543.51
	Total Account 363		\$23,562.32		\$12,221.24	\$11,341.08
371	Pumping Equipment	2001	\$4,670.79	25	\$2,480.47	\$2,190.32
380	Treatment & Disposal Equipment	1977	\$269,116.66	40	\$251,153.12	\$17,963.54
380	Treatment & Disposal Equipment	1991	12,764.50	40	7,444.89	5,319.61
380	Treatment & Disposal Equipment	1993	3,266.78	40	1,742.00	1,524.78
380	Treatment & Disposal Equipment	1995	23,728.78	40	11,466.93	12,261.85
380	Treatment & Disposal Equipment	1998	16,867.03	40	8,885.96	9,981.07
	Total Account 380		\$325,743.73		\$278,662.90	\$47,081.65
	Total Depreciable Plant		\$742,972.63		\$433,134.14	\$309,838.49
	Total Plant In Service		\$747,567.22		\$433,134.14	\$314,433.08
Deduct: Contributions In Aid of Construction:						
354.3	Structures & Improvements - System Pumping	1977	(\$29,073.11)	65	(\$16,696.91)	(\$12,376.20)
360	Plastic Pipe, 2"	1994	(22,622.60)	70	(6,570.25)	(16,052.35)
360	Valves, 2"	1994	(720.18)	70	(209.16)	(511.02)
360	Air Release Valves	1994	(609.25)	70	(176.94)	(432.31)
361	Plastic Pipe, 8"	1990	(30,000.00)	70	(10,427.14)	(19,572.86)
361	Plastic Pipe, 8"	1994	(13,868.40)	70	(4,027.78)	(9,840.62)
361	Plastic Pipe, 8"	1996	(57,885.00)	70	(15,157.60)	(42,727.40)
361	Plastic Pipe, 8"	2004	(20,688.85)	70	(3,053.08)	(17,635.77)
361	Manholes	1994	(6,344.46)	70	(1,842.61)	(4,501.85)
361	Manholes	1998	(9,800.00)	70	(2,286.20)	(7,513.80)
361	Manholes	2004	(8,380.47)	70	(1,236.72)	(7,143.75)
363	Services	1977	(1,491.00)	55	(551.13)	(939.87)
363	Services	1996	(300.00)	55	(99.98)	(200.02)
363	Services	2004	(3,131.70)	55	(588.19)	(2,543.51)
380	Treatment & Disposal Equipment	1977	(249,587.91)	40	(232,927.92)	(16,659.99)
380	Treatment & Disposal Equipment	1991	(10,518.00)	40	(6,134.62)	(4,383.38)
380	Treatment & Disposal Equipment	1995	(23,728.78)	40	(11,466.93)	(12,261.85)
	Total Contributions In Aid of Construction		(\$488,749.71)		(\$313,453.16)	(\$175,296.55)
	Total Plant In Service (Net)		\$258,817.51		\$119,680.98	\$139,136.53

Section 5

Pennsylvania-American Water Company, Inc.

Acquisition of the Hamiltonban Township Municipal Authority

**Original Cost at November 3, 2014
Account 105 - Construction Work in Progress**

Item	Cost
Pump Station & Equipment	\$501,401.00
Engineering - Bid Procurement	10,556.48
Legal - Bid Procurement	10,075.00

Total Account 105	\$522,032.48
	=====
DCED Grant Reimbursement (Total Account 271 - WIP)	\$334,434.47
	=====

PENNSYLVANIA
AMERICAN WATER



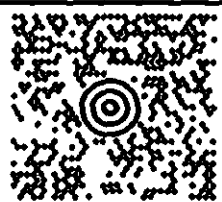
NOV 17 10 05 AM '14
54B-RDL
P. SILVER
S. BLUE
B52

BRENDA N. HUMMEL
717-531-3280
PA AW - HERSHEY
800 W HERSHEY PARK DR
HERSHEY PA 17033

1 LBS

1 OF 1

SHIP TO:
ROSEMARY CHIAVETTA
PA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG PA 17120-0200

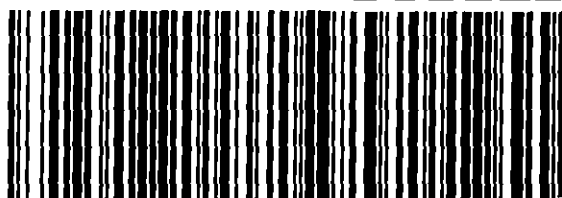


PA 171 9-20



UPS GROUND

TRACKING #: 1Z 172 3E2 03 9718 1948



BILLING: P/P

TO: PUC (PUC)
Agency: PUC
Floor:
External Carrier: UPS

RECEIVED

11/24/2014 9:25:02 AM



121723E203971

NOV 20 2014
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU



<https://www.ups.com/cship/create?ActionOriginPair=default> Print Window... 11/20/2014

FOLD HERE