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August 27, 2019

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

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PA PUBLIC UTILITY COMMISSION
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Re: Application of Pennsylvania-American Water – Wastewater Division (PAWC-WD) for approval of: (1) the transfer, by sale, of substantially all of the Borough of Turbotville's assets, properties and rights related to its wastewater collection and treatment system to PAWC-WD; and (2) the right of PAWC-WD to begin to offer or furnish wastewater service to the public in a portion of the Borough of Turbotville, Northumberland County, Pennsylvania

Docket No.: A-2018-3004189

Dear Secretary Chiavetta:

Pursuant to Paragraph 7 of the Order entered July 11, 2019, with respect to the above-referenced Application, PAWC-WD is providing the enclosed original cost study of the wastewater system assets acquired from the Borough of Turbotville.

If you have any questions, please contact me.

Sincerely,

Susan Simms Marsh

Enclosure

VIA UPS Overnight Delivery

cc: Bureau of Technical Utility Services w/Enc.

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PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

*Acquisition of the
Borough of Turbotville - Wastewater System*

Original Cost of Wastewater Utility Plant
And Depreciation Reserve Calculations
at July 23, 2019

By

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August 2019

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

Acquisition of the

Borough of Turbotville – Wastewater System

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PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

Acquisition of the

Borough of Turbotville – Wastewater System

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at July 23, 2019

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and Depreciated Original Cost at July 23, 2019

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Section 1

PENNSYLVANIA-AMERICAN WATER COMPANY, INC.

Acquisition of the Borough of Turbotville - Wastewater System

BACKGROUND

Borough of Turbotville (the "Borough") makes wastewater service available to approximately 318 customers located in Borough of Turbotville, Northumberland County. Pennsylvania-American Water Company, Inc. ("PAWC") and the Borough filed a joint application requesting the Commission to approve the sale of the wastewater system, grant PAWC the right to furnish service in the Borough's service territory, and authorize the Borough to abandon service. The Commission approved the application on July 11, 2019.

OVERVIEW OF THE BOROUGH'S FACILITIES

The Borough's assets to be acquired consist of facilities for the collection and treatment of wastewater flows from its customers. The Borough's collection system consists of approximately 28,029 linear feet of 6" to 8" pipe and manholes. It must be noted that the Borough does not own the majority of the service laterals with the exception of service laterals that were replaced in coordination with main replacement projects.

The Borough has one (1) wastewater treatment plant that has a design capacity of 50,000 gpd. The plant employs an extended air biological treatment process to attain treatment goals. The raw sewage is comminuted, then pumped to the activated sludge process, settled, disinfected, and discharged into an unnamed tributary of Warrior Run (a tributary of the east branch of the Susquehanna River). The sludge from the secondary settling basin is pumped to an aerobic digester for stabilization. Final deposition of the sludge is accomplished utilizing dewatering

(via drying beds) and land filling.

OVERVIEW OF THE STUDY TECHNIQUES

The study of the original cost of the Borough'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 Borough.

Second, the original cost of the inventoried property was determined based on a review of the Borough's books of account, construction records, and other sources. For the most part, the Borough'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 July 23, 2016.

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 Borough's plant in service as of July 23, 2019 was prepared. One of the principal source documents for the inventory was the "as built" maps of the Borough'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 361 (Collection Sewers - Gravity) and Account 363 (Services to Customers).

For Accounts 361, footages 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 manholes.

Based upon data obtained from Borough records, a number of the customer service laterals (Account 363) were replaced when a substantial amount of pipe was replaced/sliplined.

Non-Mass Property

A physical inventory of the wastewater treatment plant facilities 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 - Pumping
- 354.4 Structures & Improvements - Treatment & Disposal
- 361 Collection Sewers - Gravity
- 363 Services to Customers
- 364 Flow Measuring Devices
- 371 Pumping Equipment
- 380 Treatment & Disposal Equipment
- 382 Outfall Sewer Lines
- 394 Laboratory Equipment

ORIGINAL COST ANALYSIS

The goal of the original cost analysis was to ascertain the original cost of the Borough'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 Borough's property by account. The original cost determinations for Account 361 (Collection Mains - Gravity) and Account 363 (Services to Customers) are explained as follows:

Account 361 and Account 363

An original cost of mains and accessories was determinable from available records for the Borough's collection system and other source documents. The Borough 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, 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 July 23, 2019 for the Borough's collection mains - gravity and customer services as established by the original cost study total \$947,882 and \$30,896, respectively.

SUMMARY OF ORIGINAL COST

The results of the original cost study established that the original cost of the Borough's utility plant in service is not less than \$1,517,516 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 Borough documents that were available. Based on this record research, the Borough did receive contributions in aid of construction in the amount of \$260,501 as summarized by plant account in Section 3.

CUSTOMER ADVANCES FOR CONSTRUCTION

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

DEPRECIATION RESERVE

A theoretical calculated depreciation reserve of the utility plant in service at July 23, 2019 was prepared. The calculated accrued depreciation reserve amounts to \$796,054. 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 July 23, 2019 was prepared. The calculated accumulated amortization of CIAC amounts to (\$108,103). 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.

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Section 2

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019

Acct. No.	Account Title	Original Cost
353.2	Land & Land Rights - Collection	\$ 694.50
353.4	Land & Land Rights - Treatment & Disposal	4,621.60
354.3	Structures & Improvements - Pumping	36,096.81
354.4	Structures & Improvements - Treatment & Disposal	95,877.57
361	Collection Sewers - Gravity	947,882.09
363	Services to Customers	30,896.04
364	Flow Measuring Devices	5,317.10
371	Pumping Equipment	4,752.26
380	Treatment & Disposal Equipment	380,293.21
382	Outfall Sewer Lines	5,242.74
394	Laboratory Equipment	5,842.47
	Total Original Cost	<u>\$ 1,517,516.39</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019

Account 353.2 - Land & Land Rights - Collection System

<u>Description</u>	<u>Deed Book</u>	<u>Page Number</u>	<u>Date</u>		<u>Original Cost</u>
<u>Land Rights:</u>					
Sewer Lines	308	696	07/15/46	\$	1.00
Sewer Lines	379	201	07/27/56		1.00
Sewer Lines	379	202	07/27/56		1.00
Sewer Lines	380	39	07/27/56		1.00
Sewer Lines	380	40	07/27/56		1.00
Sewer Lines	380	62	08/27/56		1.00
Sewer Lines	672	299	02/03/87		16.50
Sewer Lines	710	812	04/05/88		519.50
Sewer Lines	785	900	06/27/90		13.50
Sewer Lines	2143	796	09/08/08		13.50
Sewer Lines	2934	880	07/05/19		62.75
Sewer Lines	2938	709	07/23/19		62.75
Total Account 353.2				\$	<u>694.50</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019

Account 353.4 - Land & Land Rights - Treatment & Disposal

<u>Description</u>	<u>Deed Book</u>	<u>Page Number</u>	<u>Date</u>	<u>Original Cost</u>
<u>Land:</u>				
WWTP	306	431	06/26/45	\$ 300.55
WWTP	377	204	07/16/56	257.55
WWTP	562	922	06/20/79	4,048.50
WWTP	743	327	03/30/89	<u>15.00</u>
Total Account 353.4				<u>\$ 4,621.60</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019

Account 354.3 - Structures & Improvements - Pumping Plant

<u>Item</u>	<u>Year Installed</u>	<u>----- Quantity ----- Unit</u>	<u>----- No.</u>	<u>Original Cost</u>
<u>Pump Station at WWTP:</u>				
Pump Station & Valve Pit	1989	Lot		<u>\$36,096.81</u>
Total Account 354.3				<u><u>\$36,096.81</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019

Account 354.4 - Structures & Improvements - Treatment & Disposal

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Operations Building	1989	Ea.	1	\$ 82,537.79
Office Addition	2003	Lot		12,839.78
Total Operations Building				<u>\$ 95,377.57</u>
Storage Building (Contains electric panels for pumps)	1946	Ea.	1	\$ 500.00
Total Account 354.4				<u><u>\$ 95,877.57</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 361 - Collection Sewers - Gravity

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
6"-8" VCP Pipe	1946	LF	18,858	\$ 95,232.90
6"-8" VCP Pipe	1955	LF	269	2,504.39
6"-8" VCP Pipe	1965	LF	1,365	17,226.30
6"-8" VCP Pipe	1990	LF	1,000	53,818.29
6"-8" VCP Pipe (Sliplined) - 11,300'	1990	Lot		229,307.46
6"-8" VCP Pipe	1992	LF	2,607	131,601.36
6"-8" VCP Pipe	1998	LF	2,792	160,316.64
6"-8" VCP Pipe	2006	LF	1,138	89,389.90
Total Pipe				\$ 779,397.24
Manholes	1946	Ea.	27	\$ 6,367.14
Manholes	1965	Ea.	4	2,407.04
Manholes	1990	Ea.	7	19,230.73
Manholes	1992	Ea.	6	15,174.06
Manholes	1998	Ea.	12	34,641.72
Manholes	1999	Ea.	10	23,573.75
Manholes	2000	Ea.	10	26,862.11
Manholes	2006	Ea.	4	16,231.20
Manholes	2013	Ea.	1	5,700.43
Manholes	2015	Ea.	1	6,017.57
Manholes	2016	Ea.	2	12,279.10
Total Manholes				\$ 168,484.85
Total Account 361				\$ 947,882.09

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 363 - Services to Customers

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Services to Customers	1990	LF	25	\$ 12,760.94
Services to Customers (Sliplined)	1990	LF	90	<u>18,135.10</u>
Total Account 363				<u><u>\$ 30,896.04</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 364 - Flow Measuring Equipment

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Flow Meter	1989	Ea.	1	<u>\$5,317.10</u>
Total Account 364				<u><u>\$5,317.10</u></u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 371 - Pumping Equipment

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
<u>WWTP:</u>				
Submersible Pumps (Model SP-200)	1989	Ea.	2	\$ 4,752.26
Total Account 371				\$ 4,752.26

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 380 - Treatment & Disposal Equipment

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
<u>Packaged WWTP (50,000 GPD):</u>				
Hydro-Aerobics (Model H-500-SHC)	1989	Lot		\$ 355,336.20
Sludge Holding Tank - 30,000 Gallons				
Chlorine Contact Tank				
Aeration Chambers - 50,000 Gallons				
Clarifier Chamber - 8,334 Gallons				
Aerobic Digestion Tank				
Sludge Drying Beds				
Blower Motor Units (BM-500-R68) 20hp, 3 phase	1989	Ea.	2	9,522.92
Blower Motor Replacement, 20hp, 3 phase	2006	Ea.	1	1,128.22
Auto Dialer (Microtel)	1989	Ea.	1	1,258.10
Chlorinator (Model 201C1)	1989	Ea.	1	230.44
Controls (Model PDS-200) Flowmeter	1989	Ea.	2	4,073.07
Bristol Babcock Recorder (Model 4330)	1989	Ea.	1	2,036.53
Communitor (Model H-8-A)	1989	Ea.	1	6,187.17
6" Sanitary Sewer Lateral & Wye Connection	1989	Ea.	1	520.56
Total Account 380				\$ 380,293.21

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 382 - Outfall Sewer Lines

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Discharge Pipe & Outfall	1989	Lot		\$ 5,242.74
Total Account 382				\$ 5,242.74

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Original Cost at July 23, 2019
Account 394 - Laboratory Equipment

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
Oxygen Meter (Model 51B)	1989	Ea.	1	\$ 370.23
Combination Probe	1989	Ea.	1	153.17
Microscope (Model 95-BR3002)	1989	Ea.	1	1,318.24
Titration (Series 17T2000)	1989	Ea.	1	1,364.98
Equipment Carrying Case	1989	Ea.	1	277.98
Refrigerator	1989	Ea.	1	249.87
PH Meter (Model DHA-2)	1989	Ea.	1	276.60
Cabinets & countertop	1989	Lot		896.00
Miscellaneous (Bottles, beakers, etc.)	1989	Lot		935.40
Total Account 394				<u>\$ 5,842.47</u>

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Account 271 - Contributions in Aid of Construction

Original Cost at July 23, 2019

Item	Year Installed	Quantity		Original Cost
		Unit	No.	
<u>Account 361 - Collection Sewers - Gravity:</u>				
6'-8" VCP Pipe	1992	LF	1,445	\$ 72,944.00
6'-8" VCP Pipe	2006	LF	1,138	89,389.90
Manholes	1992	Ea.	4	10,116.04
Manholes	2006	Ea.	4	16,231.20
Total Account 361				<u>\$ 188,681.14</u>
<u>Account 363 - Services to Customers:</u>				
Service to Customers	1990	Lot		10,909.88
<u>Account 380 - Treatment & Disposal Equipment:</u>				
Packaged WWTP Plant	1989	Lot		<u>60,909.88</u>
Total Account 271				<u><u>\$ 260,500.90</u></u>

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Section 3

Pennsylvania-American Water Company, Inc.

Acquisition of the Borough of Turbotville - Wastewater System

Summary of Original Cost, Calculated Depreciation Reserve
and Depreciated Original Cost as of July 23, 2019
Based Upon Straight Line Depreciation

Acct. No.	Description	Year Installed	Original Cost at 7/23/19	Service Life	Calculated Depreciation Reserve 7/23/19	Depreciated Original Cost at 7/23/19
Non-Depreciable Plant:						
353.2	Land & Land Rights - Collection System	Various	\$ 694.50		\$ -	\$ 694.50
353.4	Land & Land Rights - Treatment & Disposal System	Various	4,621.60		-	4,621.60
	Total Non-Depreciable Plant		\$ 5,316.10		\$ -	\$ 5,316.10
Depreciable Plant:						
354.3	Structures & Improvements - Treatment & Disposal	1989	36,096.81	50	22,422.55	13,674.26
354.4	Structures & Improvements - Treatment & Disposal	1946	\$ 500.00	65	\$ 500.00	\$ -
354.4	Structures & Improvements - Treatment & Disposal	1989	82,537.79	65	39,438.97	43,098.82
354.4	Structures & Improvements - Treatment & Disposal	2003	12,839.78	65	3,369.73	9,470.05
	Total Account 354.4		\$ 95,877.57		\$ 43,308.70	\$ 52,568.87
361	Collection Sewer Gravity - Pipe	1946	\$ 95,232.90	70	\$ 95,232.90	\$ -
361	Collection Sewer Gravity - Pipe	1955	2,504.39	70	2,327.61	176.78
361	Collection Sewer Gravity - Pipe	1965	17,226.30	70	13,549.45	3,676.85
361	Collection Sewer Gravity - Pipe	1990	283,125.75	70	121,577.85	161,547.90
361	Collection Sewer Gravity - Pipe	1992	131,601.36	70	52,751.28	78,850.08
361	Collection Sewer Gravity - Pipe	1998	160,316.64	70	50,520.13	109,796.51
361	Collection Sewer Gravity - Pipe	2006	89,389.90	70	17,953.20	71,436.70
361	Collection Sewer Gravity - Manholes	1946	6,367.14	50	6,367.14	0.00
361	Collection Sewer Gravity - Manholes	1965	2,407.04	50	2,407.04	0.00
361	Collection Sewer Gravity - Manholes	1990	19,230.73	50	11,561.09	7,669.64
361	Collection Sewer Gravity - Manholes	1992	15,174.06	50	8,515.35	6,658.71
361	Collection Sewer Gravity - Manholes	1998	34,641.72	50	15,283.17	19,358.55
361	Collection Sewer Gravity - Manholes	1999	23,573.75	50	9,928.75	13,645.00
361	Collection Sewer Gravity - Manholes	2000	26,862.11	50	10,776.49	16,085.62
361	Collection Sewer Gravity - Manholes	2006	16,231.20	50	4,563.86	11,667.34
361	Collection Sewer Gravity - Manholes	2013	5,700.43	50	804.78	4,895.65
361	Collection Sewer Gravity - Manholes	2015	6,017.57	50	608.85	5,408.72
361	Collection Sewer Gravity - Manholes	2016	12,279.10	50	996.79	11,282.31
	Total Account 361		\$ 947,882.09		\$ 425,725.73	\$ 522,156.36
363	Services to Customers	1990	30,896.04	38	24,439.50	6,456.54
364	Flow Measuring Devices	1989	5,317.10	20	5,317.10	-
371	Pumping Equipment	1989	4,752.26	40	3,690.00	1,062.26
380	Treatment & Disposal Equipment	1989	\$ 379,164.99	45	\$ 261,698.87	\$ 117,466.12
380	Treatment & Disposal Equipment	2006	1,128.22	45	352.48	775.74
	Total Account 380		\$ 380,293.21		\$ 262,051.35	\$ 118,241.86
382	Outfall Sewer Lines	1989	5,242.74	50	3,256.68	1,986.06
394	Laboratory Equipment	1989	5,842.47	15	5,842.47	-
	Total Depreciable Plant		\$ 1,512,200.29		\$ 796,054.08	\$ 716,146.21
	Total Plant in Service		\$ 1,517,516.39		\$ 796,054.08	\$ 721,462.31
Deduct: Account 271 - Contributions in Aid of Construction:						
361	Collection Sewer Gravity - Pipe	1992	\$ (72,944.00)	70	\$ (29,238.98)	\$ (43,705.02)
361	Collection Sewer Gravity - Pipe	2006	(89,389.90)	70	(17,953.20)	(71,436.70)
361	Collection Sewer Gravity - Manholes	1992	(10,116.04)	50	(5,676.90)	(4,439.14)
361	Collection Sewer Gravity - Manholes	2006	(16,231.20)	50	(4,563.86)	(11,667.34)
	Total Account 361		\$ (188,681.14)		\$ (57,432.94)	\$ (131,248.20)
363	Services to Customers	1990	(10,909.88)	38	(8,629.97)	(2,279.91)
380	Treatment & Disposal Equipment	1989	(60,909.88)	45	(42,039.87)	(18,870.01)
	Total Contributions in Aid of Construction		\$ (260,500.90)		\$ (108,102.78)	\$ (152,398.12)
	Total Plant in Service (Net)		\$ 1,257,015.49		\$ 687,951.30	\$ 569,064.19