

PERFORMANCE AUDIT

Pennsylvania Public Utility Commission Act 13/Impact Fees

December 2016



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General

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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

November 28, 2016

The Honorable Tom Wolf
Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

Dear Governor Wolf:

This report contains the results of the Department of the Auditor General's performance audit of the Unconventional Gas Well Fees (Act 13/Impact Fees) administered by the Pennsylvania Public Utility Commission (PUC). This audit covered the period February 14, 2012, through April 30, 2016, unless otherwise noted, with updates through the report date. This audit was conducted under the authority of Sections 402 and 403 of the Fiscal Code, 72 P.S. §402-403, and in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed our audit to determine whether the PUC has accurately calculated and distributed the Unconventional Gas Well Fees in accordance with Act 13 of 2012 (Act 13), whether all required reports have been filed by the counties and municipalities and appropriately processed by the PUC, and whether the counties and municipalities have used the Unconventional Gas Well Fees in accordance with Act 13.

The Impact Fee funds distributed to local governments should be used to help alleviate some of the negative effects drilling can have on our communities. Our auditors found that Act 13 lacks clarity regarding the proper use, reporting, and monitoring of Impact Fees and resulted in 24% of the Impact Fee funds distributed to the local governments we tested being spent on questionable costs such as balancing budget deficits, salaries and operational expenses, legal fees, and holiday celebrations. Additionally, due to the inadequate reporting requirements in Act 13, the information collected by PUC does not accurately represent Impact Fee spending. Further, PUC's lack of verification of budget amounts caused inaccurate distributions of Impact Fee funds to certain municipalities.

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We offer 16 recommendations, including 8 recommendations to the Pennsylvania General Assembly to alleviate identified deficiencies in Act 13 and 8 recommendations to strengthen the PUC's policies, management controls, and oversight of the Impact Fee funds.

In closing, we would like to thank PUC for its cooperation and assistance during the audit. PUC is in general agreement with the findings and recommendations, with the exception that PUC management believes several recommendations are beyond the scope of its authority provided by Act 13. We will follow up at the appropriate time to determine whether and to what extent all recommendations have been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

Public Utility Commission

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Executive Summary

Act 13 was signed into law on February 14, 2012, and established the Unconventional Gas Well Fund (Fund). Unconventional Gas Well producers pay Impact Fees each year to the Pennsylvania Utility Commission (PUC) which are deposited into the Fund. PUC then distributes the Impact Fees to conservation districts, state agencies, and local governments. Impact Fee funds allocated to local governments may be used for thirteen expenditure categories associated with natural gas production from unconventional gas wells within the county or municipality as outlined in the law.¹

Our performance audit objectives included determining whether the PUC has accurately calculated and distributed the Unconventional Gas Well Fees in accordance with Act 13 of 2012. We also determined if all required reports have been filed by the counties and municipalities and appropriately processed by the PUC. Finally, we determined if the counties and municipalities have used the Unconventional Gas Well Fees in accordance with Act 13 of 2012. Our audit period was February 14, 2012, through April 30, 2016, unless otherwise noted, with updates through the report date.

Our audit contains two findings and 16 recommendations, including 8 recommendations to the Pennsylvania General Assembly and 8 recommendations to the PUC. PUC is in general agreement with the findings and recommendations, with the exception that PUC management believes several recommendations are beyond the scope of its authority provided by Act 13, such as monitoring local government spending and redistributing Impact Fee funds based on errors discovered after the funds are distributed. Otherwise, PUC management stated that it will develop procedures to implement our recommendations and will perform any responsibilities that the legislature may enact.

Finding 1: Act 13's lack of clarity regarding proper use, reporting, and monitoring of Impact Fee funds leads to questionable spending and inaccurate reporting.

Act 13 was written broadly to allow local governments flexibility in how to spend Impact Fee funds, which resulted in a lack of clarity with regard to providing specific guidance and poorly drafted reporting requirements. Local governments are solely required to report to PUC the amount of Impact Fee funds received in the prior year that were committed to a specific project or use. Also, Act 13 lacks a requirement for an independent oversight body to monitor local government spending and penalties for not reporting expenses. These combined weaknesses create a deficient foundation for Impact Fee accountability. We found that the current language of Act 13 has resulted in local governments spending Impact Fee funds on questionable costs and inaccurate reporting of the use of Impact Fee funds.

¹ 58 Pa.C.S. § 2314(g).

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For calendar years 2011-2014 (referred to as reporting years), we reviewed Impact Fee expenditures from 10 counties and 20 municipalities totaling \$85.6 million of the \$428 million distributed to local governments. Based on the descriptions provided by the local governments, we determined 24 percent of the total \$85.6 million local government expenditures tested did not appear to be spent in accordance with the authorized purposes listed in Act 13.

Other than the list of thirteen general categories, Act 13 offers no guidance on what is and is not an allowable use of Impact Fee funds nor does it provide a detailed description of authorized purchases.

Additionally, Act 13 does not require PUC to monitor the spending of Impact Fee funds. Based on our discussions with PUC management, local government officials, and our review of usage reports, we identified several inherent problems with the mandated reporting procedures, including local governments reporting funds committed for use, the restriction to only report spending of funds received in the prior year, and the lack of consequences for local governments not reporting.

Finding 2: PUC's lack of verification of budget amounts caused inaccurate distributions to certain municipalities.

We reviewed the distributions to the conservation districts, state agencies, counties, and municipalities to verify whether PUC accurately distributed the Impact Fee funds for reporting years 2011-2014.

PUC does not obtain any support from the municipalities to validate the budget amounts submitted. With the exception of relying on these self-reported budgets from the municipalities, PUC appears to have accurately calculated the Impact Fees distributed to the conservation districts, state agencies, counties, and municipalities, and accurately applied the municipality restriction limit in accordance with Act 13.

We determined that municipalities used various methods to report total budget amounts that are used to calculate municipality distributions, which resulted in inaccurate payments to certain municipalities.

Public Utility Commission**Introduction
and
Background**

This report presents the results of our performance audit of the Pennsylvania Public Utility Commission's (PUC) administration of the Unconventional Gas Well Fees² (Act 13/Impact Fees).

Over the past several years, the growth of the natural gas industry has produced jobs and improved the economies of many communities in Pennsylvania. However, the drilling has also come with various costs to the local communities - the most visible being the negative impacts on roadways, bridges, and the environment. Act 13 of 2012 (Act 13) provides for the imposition of an unconventional gas well fee and the distribution of those collected fees to local and state governments.

Act 13 provides that the majority of the collected impact fees be distributed to local governments throughout the commonwealth in which spud unconventional gas wells³ are located to alleviate some of the costs associated with the drilling. The funds may be used for thirteen expenditure categories associated with natural gas production from unconventional gas wells within the county or municipality as outlined in the law.⁴ Act 13 does not grant enforcement powers to ensure the money is being spent appropriately, nor does it provide for penalties against the recipient local governments that do not submit the required reports.

We conducted our work under the authority of Sections 402 and 403 of The Fiscal Code⁵ and in accordance with applicable *Government Auditing Standards* as issued by the Comptroller General of the United States.⁶

As discussed further in Appendix A, *Objectives, Scope, and Methodology*, our audit serves as an independent assessment of the PUC and its administration of Act 13/Impact Fees. Our audit objectives were as follows:

² Act 13 of 2012, 58 Pa.C.S. § 2301 *et seq.* See in particular Chapter 23 (Unconventional Gas Well Fee).

³ "Spud" is defined in the act as "[t]he actual start of drilling of an unconventional gas well." 58 Pa.C.S. § 2301.

⁴ 58 Pa.C.S. § 2314(g).

⁵ 72 P.S. §§ 402-403.

⁶ *Government Auditing Standards*, December 2011 revision, issued by the Comptroller General of the United States, United States Government Accountability Office, Washington D.C.

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- Determine whether the PUC has accurately calculated and distributed the Unconventional Gas Well Fees in accordance with Act 13 of 2012.
- Determine if all required reports have been filed by the counties and municipalities and appropriately processed by the PUC, and determine if the counties and municipalities have used the Unconventional Gas Well Fees in accordance with Act 13 of 2012.

Background Information for the Public Utility Commission

The Public Utility Commission (PUC) was created by the Pennsylvania Legislative Act of March 31, 1937⁷ (and the former Public Utility Law of May 28, 1937⁸). More recently, Act 116 of 1978, as amended, provided for the establishment of the Public Utility Code⁹ and for updated PUC powers, duties, practices, and procedures.¹⁰

According to PUC's website¹¹:

The Pennsylvania Public Utility Commission balances the needs of consumers and utilities; ensures safe and reliable utility service at reasonable rates; protects the public interest; educates consumers to make independent and informed utility choices; furthers economic development; and fosters new technologies and competitive markets in an environmentally sound manner.

PUC's Bureau of Administration, Financial and Assessments Office, is responsible for the distribution of the impact fees and reporting the usage of the distributions. The PUC internally developed the Act 13 reporting system, which is web-based and available to the public. Counties and municipalities have the

⁷ Act 43 of 1937 which repealed the Public Service Company Law of 1913.

⁸ Act 186 of 1937.

⁹ 66 Pa.C.S. § 101 *et seq.*

¹⁰ 66 Pa.C.S. § 501 *et seq.*

¹¹ http://www.puc.state.pa.us/about_puc.aspx (as of September 21, 2016)

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opportunity to submit their budgets and usage reports online through the Act 13 System.

Background Information for Act 13/Impact Fees

Act 13 was signed into law on February 14, 2012, and established the Unconventional Gas Well Fund (Fund). Producers of spud unconventional gas wells pay impact fees each year to PUC which are deposited into the Fund. An unconventional gas well is a bore hole drilled for the production of natural gas from a geological shale formation existing below the base of the Elk Sandstone where natural gas generally cannot be produced at economic volumes without being stimulated by hydraulic fracture treatments. An unconventional gas well is considered spud once the drilling has actually started. The impact fee is based on the average annual price of natural gas¹² and the age of the well. The table below shows the impact fees per horizontal well as prescribed by Act 13, based on the dollar amount per 1,000 cubic feet of natural gas (\$/Mcf). Vertical well impact fees are 20% of the impact fees for horizontal wells. The year the well is spud is considered Year 1.

Year	\$0-2.25/Mcf	\$2.26-2.99/Mcf	\$3-4.99/Mcf	\$5-5.99/Mcf
1	\$40,000	\$45,000	\$50,000	\$55,000
2	\$30,000	\$35,000	\$40,000	\$45,000
3	\$25,000	\$30,000	\$30,000	\$40,000

Source: 58 Pa.C.S. § 2302(b).

¹² “Average annual price of natural gas” is defined in the act as “[t]he arithmetic mean of the New York Mercantile Exchange (NYMEX) settled price for the near-month contract, is reported by the Wall Street Journal for the last trading day of each month of a calendar year for the 12-month period ending December 31.” 58 Pa.C.S. § 2301.

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Since the establishment of Act 13 and until the end of reporting year 2014, PUC has collected approximately \$856 million in impact fees, as shown in the below table:

Reporting Year	Average Annual Price of Natural Gas ¹³	Number of Horizontal Wells	Number of Vertical Wells	Impact Fees Collected
2011	\$4.00	4,022	311	\$204,160,000
2012	\$2.75	5,324	284	\$202,422,000
2013	\$3.73	6,274	270	\$227,174,000
2014	\$4.37	7,164	185	\$222,416,800
Total	-	-	-	\$856,172,800

Source: PUC's Act 13 System.

The PUC also administers the disbursement of the fees. Several state agencies receive funding to be used for a variety of purposes; however, the significant portion of the funds collected is distributed directly to local governments to cover local impacts of drilling. (See Appendix B for an overview of the distribution process.)

Act 13 states that the counties and municipalities receiving Impact Fee funds must use the funds for purposes associated with natural gas production from unconventional gas wells within the county or municipality. (See Appendices C and D for the amount of Impact Fee funds received by each county and municipality.) Additionally, Act 13 requires the funds to be used in relation to one of thirteen purposes, including:

1. Construction, reconstruction, maintenance and repair of roadways, bridges and public infrastructure.
2. Water, storm water and sewer systems, including construction, reconstruction, maintenance and repair.
3. Emergency preparedness and public safety, including law enforcement and fire services, hazardous material response, 911, equipment acquisition and other services.

¹³ http://www.eia.gov/dnav/ng/ng_pri_fut_s1_a.htm (as of September 26, 2016)

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4. Environmental programs, including trails, parks and recreation, open space, flood plain management, conservation districts and agricultural preservation.
5. Preservation and reclamation of surface and subsurface waters and water supplies.
6. Tax reductions, including homestead exclusions.
7. Projects to increase the availability of safe and affordable housing to residents.
8. Records management, geographic information systems and information technology.
9. The delivery of social services.
10. Judicial services.
11. For deposit into the county or municipality's capital reserve fund if the funds are used solely for a purpose set forth in this subsection.
12. Career and technical centers for training of workers in the oil and gas industry.
13. Local or regional planning initiatives under the Pennsylvania Municipalities Planning Code.¹⁴

Each county and municipality receiving monies from the Fund during a calendar year must submit to PUC an “Unconventional Gas Well Usage Report” (usage report) by April 15th of the following year. The usage report lists the dollar amount committed to be used for each of the allowable 13 purposes. The usage reports are required to be published annually on the county or municipality website.¹⁵ Additionally, PUC must submit an annual report listing all deposits and expenditures of the Fund to the legislature by September 30th.¹⁶

¹⁴ 58 Pa.C.S. § 2314(g).

¹⁵ 58 Pa.C.S. § 2314(h)(1).

¹⁶ 58 Pa.C.S. § 2314(h)(2).

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Finding

1

Act 13's lack of clarity regarding proper use, reporting, and monitoring of Impact Fee funds leads to questionable spending and inaccurate reporting.

Each natural gas producer in Pennsylvania pays an impact fee to PUC based on the number of spud¹⁷ unconventional gas wells it operates each calendar year (reporting year) as well as other gas well information. For reporting years 2011-2014, gas producers paid approximately \$856 million in impact fees to PUC, which were deposited into the Unconventional Gas Well Fund. Out of those impact fees collected, \$428 million, or 50 percent, were distributed directly to local governments, including 37 counties and 1,487 municipalities, to assist in alleviating the negative local effects of drilling. See Finding 2 for our results related to the impact fee distribution process.

Act 13 of 2012¹⁸ (Act 13) provides that the counties and municipalities receiving Impact Fee funds must use the monies for purposes *associated with natural gas production from unconventional gas wells within the county or municipality*. Additionally, Act 13 requires the funds to be used in relation to one of thirteen purposes, such as construction, reconstruction, maintenance and repair of roadways, bridges and public infrastructure; or water, storm water and sewer systems, including construction, reconstruction, maintenance and repair. (See the full list of purposes in the Background section of this report.)

Act 13 Provides Deficient Foundation for Impact Fee Accountability

Act 13 was written broadly to allow local governments flexibility in how to spend Impact Fee funds. Act 13 empowers each local government to spend Impact Fee funds at its discretion without authorizing a state agency to oversee and monitor the local governments' spending. Local governments are solely required to report to PUC the amount of Impact Fee funds received in the prior year that were committed to a specific project or use. Act 13's

¹⁷ Act 13 of 2012 (58 Pa.C.S. §2301) defines spud as "The actual start of drilling of an unconventional gas well".

¹⁸ See 58 Pa.C.S. § 2314(g).

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lack of clarity with regard to providing specific spending guidance and poorly drafted reporting requirements combined with the lack of an independent oversight body and related penalties for not reporting expenses creates a deficient foundation for impact fee accountability. The chart below outlines the weaknesses of the law.

Weaknesses of Act 13	
Lack of Guidance	<ul style="list-style-type: none"> • Lacks specific guidance for the use of the funds. • No restrictions on the use of the funds outlined.
Poor Reporting Requirements	<ul style="list-style-type: none"> • Requires local governments to report commitments to projects instead of actual expenditures of Act 13 monies. • Only requires the reporting of spending for the first year after receiving the money and neglects reporting of all future spending. • Contains no consequences or penalties for local governments not submitting required reports or submitting incomplete or inaccurate information to PUC.
Lack of State Oversight	<ul style="list-style-type: none"> • Does not permit PUC, or any state agency, to advise local governments on the appropriate use of Impact Fee funds. • Fails to authorize PUC, or any state agency, to monitor local government spending.

Based on our audit procedures, we found that the current language of Act 13 has resulted in the following:

- Local governments spent 24% of Impact Fee funds on questionable costs.
- Inaccurate reporting of the use of Impact Fee funds.

The remainder of the finding describes these results in more detail.

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Local Governments Spent 24% of Impact Fee funds on Questionable Costs

For reporting years 2011-2014, we reviewed impact fee expenditures from 10 counties and 20 municipalities totaling \$85.6 million of the \$428 million distributed to local governments.¹⁹ From these local governments, we directly obtained a brief description of every purchase made with Impact Fee funds and determined whether the purchase was associated with the oil and gas industry and one of the thirteen authorized purposes in accordance with Act 13.

As seen in the tables below, \$48.6 million of the \$68.1 million, or 71 percent, spent by counties and \$16.9 million of the \$17.6 million, or 96 percent, spent by municipalities appeared to be associated with the oil and gas industry and one of the purposes listed in Act 13. These expenditures mainly consisted of roadway and bridge repairs, construction equipment purchases, local government building repairs, police and fire equipment purchases and services, maintenance and repair of water and sewer systems, and acquisition of information technology.

Counties				
Category	Number of Expenditures	Percent of Total Expenditures	Dollar Amount of Expenditures ^a	Percent of Dollar Amount
Allowable	1,773	93.27%	\$48,555,383	71.33%
Questionable	128	6.73%	\$19,513,183	28.67%
Total	1,901	100.00%	\$68,068,566	100.00%

Municipalities				
Category	Number of Expenditures	Percent of Total Expenditures	Dollar Amount of Expenditures ^a	Percent of Dollar Amount
Allowable	1,294	90.68%	\$16,851,539	96.00%
Questionable	133	9.32%	\$701,499	4.00%
Total	1,427	100.00%	\$17,553,038	100.00%

^a The expenditures were compiled from documents provided directly from the local governments, including accounting system reports, bank statements, and vendor invoices. The dollar amount of expenditures are of undetermined reliability as noted in Appendix A. However, this data is the best data available and we performed certain tests of the reasonableness of this data. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our finding, conclusions, and recommendations.

¹⁹ Refer to Appendix A for a description of the methods we used to select the counties and municipalities.

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Based on the descriptions provided by the local governments, we determined the remaining \$20.2 million expended (\$19.5 million for counties and \$0.7 million for municipalities), or 24 percent of the total \$85.6 million local government expenditures tested (\$68.1 for counties and \$17.6 for municipalities), did not appear to be spent in accordance with the authorized purposes listed in Act 13. Some examples of these questionable expenditures are outlined below:

- Bradford County spent \$2.4 million for the operating expenses of a correctional facility, including employee salary and benefits, utilities, machinery repair, and office supplies, \$167,000 for a memorial park project, \$90,000 for a playground and portable boat dock, and \$20,000 for a community theater to “help brighten Main Street (increase curb appeal).”
- Susquehanna County spent \$5.2 million on payroll for the district attorney’s office, county jail, and juvenile/adult probation offices and purchased a 2016 Ford Explorer for the district attorney’s office costing \$29,285.
- Lycoming County spent \$596,083 to purchase two parcels of land and construct and furnish a new building for a district judge’s office.
- Tioga County provided \$2.5 million in cash advances to the County Department of Human Services for its operating expenses due to the state budget impasse.
- Greene County spent \$1.27 million on the reconstruction of community swimming pools.
- Clearfield County spent \$287,500 to offset a deficit in the county court’s budget and \$186,745 to cover a portion of the IT department’s expense budget.
- Cumberland Township in Greene County spent \$251,095 to design and construct a park pavilion, gazebo, ballfields, and restrooms.
- North Strabane Township in Washington County spent \$32,602 for community recreation events and holiday celebrations. The Impact Fee funds were spent on food,

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party supplies, prizes/awards, and entertainment. The most notable expenditures were \$7,500 on fireworks, \$4,250 on inflatable party rentals, and \$1,200 for a live performance by a previous *American Idol* contestant.

Some of the remaining questionable expenditures included payments for landscaping equipment, zoning, legal fees, economic development projects, and charitable donations.

Other than the list of thirteen general categories, Act 13 does not provide a detailed description of authorized purchases and offers no guidance on what is and is not an allowable use of Impact Fee funds. Accordingly, PUC management stated that it does not provide guidance to local governments when they have questions about how to interpret the spending categories. PUC consistently advises the local governments to contact their solicitor or legal counsel for assistance, leaving the 37 counties and 1,487 municipalities which received funding within the first four years of enactment to independently interpret Act 13.

Additionally, since Act 13 does not require PUC to monitor the spending of Impact Fee funds, PUC did not obtain any documentation regarding local government expenditures and did not perform any monitoring of the counties or municipalities receiving Impact Fee funds. In order to provide assurance that impact fees are expended for authorized purposes, we believe that an independent entity should be mandated to perform routine monitoring activities, evaluate the results, and remediate identified deficiencies within a timely manner.

Act 13 expenditures would likely be subject to the local government's annual financial statement audit; however, depending on the total Act 13 expenditures in relation to total local government expenditures, Act 13 expenditures may not be tested in detail within the audit. Further, the annual financial statement audit would not address the local government's compliance with Act 13 provisions beyond whether an expenditure is allowable.

As an alternative to allowing local governments to spend the \$428 million Impact Fee funds at their own discretion, we believe that Act 13 should have established an oversight structure to promote accountability and transparency, and prevent expenditures like the instances described above. The Impact Fee funds distributed to local governments should be used to help alleviate some of the

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negative effects drilling can have on our communities, such as preventing gas and fracking fluids from migrating into water wells and rebuilding roadways damaged by the transporting of heavy drilling machinery. The lack of independent oversight of impact fee spending provides the opportunity for local governments to abuse these funds and use these funds for questionable uses.

Inaccurate Reporting of the Use of Impact Fee funds

Each county and municipality receiving funds from the Unconventional Gas Well Fund are mandated to submit an “Unconventional Gas Well Usage Report” (usage report) listing the amount and use of the funds received in the prior calendar year. The usage report information is maintained in PUC’s Act 13 System.

Based on our discussions with PUC management, local government officials, and our review of usage reports, we identified several inherent problems with the mandated reporting procedures, including local governments reporting funds committed for use, the restriction to only report spending of funds received in the prior year, and the lack of consequences for local governments not reporting.

Local Governments Reporting Funds Committed for Use

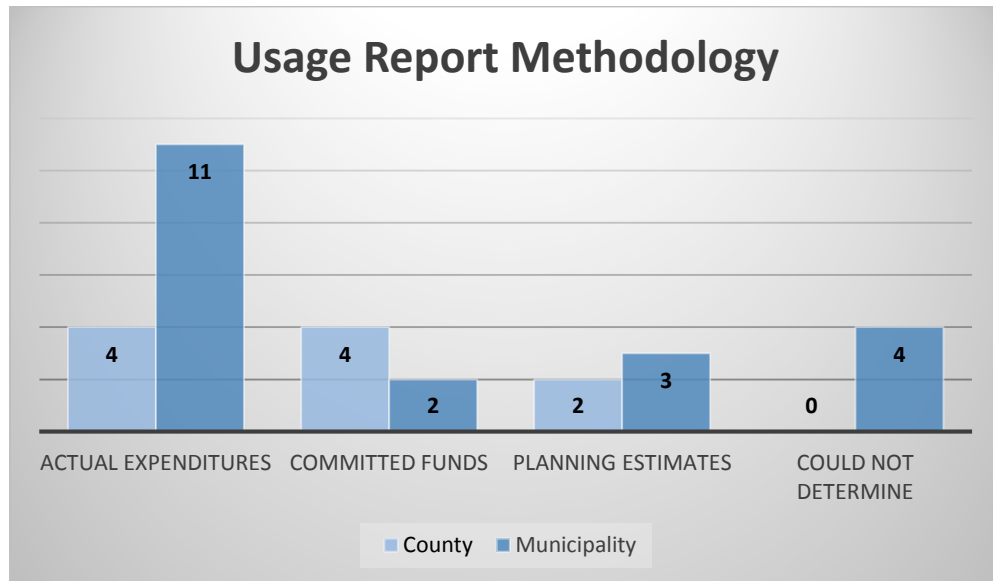
Act 13 states that the usage reports should contain funds that were “committed to a specific project or use.”²⁰ PUC’s usage report instructions further state that the funds “do not need to be spent; they just need to be *committed*²¹ through any authorizing body as defined by your county or municipality.”

For the same 10 counties and 20 municipalities mentioned above, we requested usage reports and supporting expenditure documentation for reporting years 2011-2014 directly from the local governments. We found that the methodology used to report spending varied between the local governments, as seen in the chart below:

²⁰ 58 Pa.C.S. §2314(h)(2)

²¹ Emphasis added.

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As displayed above, only 6 of the 30 local governments reviewed, or 20 percent, reported committed funds in accordance with Act 13. Half of the local governments reviewed, 4 counties and 11 municipalities, reported actual expenditures and 2 counties and 3 municipalities reported summarized planning estimates. We were unable to determine the methodology used for 4 municipalities because the municipalities did not submit usage reports to PUC for all four years of our testing. One of these 4 municipalities also did not provide expenditure information to us.

Act 13 and PUC guidance both state that local governments should report committed funds on their usage reports. However, if there is any change in the projected costs or the local government changes its priorities, the usage report will be inaccurate, which in turn, results in PUC’s reports to the legislature and on its website to be inaccurate and have little value. On the other hand, by reporting actual expenditures the reports would reflect the correct amount of funds spent and the actual use of funds. Usage reports must be accurate and consistent to allow officials to properly evaluate results and make informed decisions.

The information in the Act 13 System for the 11 local governments that did not report actual expenditures and the 4 municipalities that did not report any spending is misrepresenting the actual uses of the funds. Consequently, the reports are unreliable and ineffective in providing valuable information.

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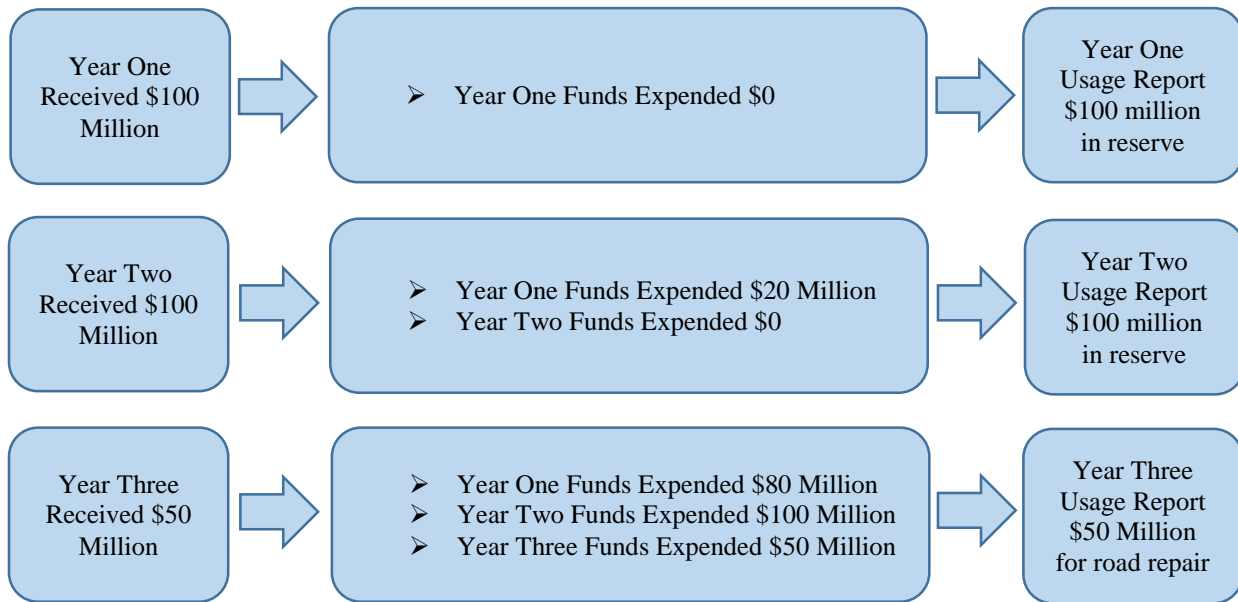
Restriction to Only Report Spending of Funds Received in Prior Year

Local governments are to receive impact fee payments from PUC by July 1st each year and are required to submit the use of funds received on the usage report by April 15th of the following year. This gives the local governments nine months to determine the use of the funds. Since the funds do not have to be spent by a certain date, many of the local governments opt to put the funds into a capital reserve account to allow for time to make spending decisions or to save the money for a more costly project.

By categorizing the use as capital reserve on the usage report, the true nature of the spending is not conveyed. Act 13 only requires local governments to report the use of funds received in the prior year; therefore, if funds are initially placed in a capital reserve account, the real expending of this money will never be included on a usage report. Out of the \$428 million Impact Fee funds received by local governments for reporting years 2011-2014, counties and municipalities reported \$170.3 million, or 40 percent, of the funds received as being put into capital reserve. See below for a hypothetical example:

A county receives \$100 million of Impact Fee funds in year one, \$100 million in year two, and \$50 million in year three. The county does not initially spend any of the year one money and reports the \$100 million in the capital reserve fund category. In year two, the county spends \$20 million for road repairs using the year one money previously reported in the capital reserve fund. The year two funds received once again are not spent and the county reports \$100 million in the capital reserve fund category. In year three, the county spends \$230 million for road repairs. Since the year three usage report can only account for the \$50 million received in year three, the county would report \$50 million in the road repair category. Therefore, out of the \$250 million received by the county and expended for road repairs, only \$50 million is reported as road repairs. Consequently, the road repair category is understated by \$200 million and the capital reserve category is overstated by \$200 million.

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Information regarding the amount and use of Impact Fee funds spent must be accurately recorded and reported to the public. The combination of having a capital reserve fund category and not having local governments report beyond prior year funds received causes a severe lack of accountability of impact fee spending and discredits the accuracy of any reporting.

Lack of Consequences for Local Governments Not Reporting

For reporting years 2011-2014, the usage of \$37.9 million, or 8.9 percent of the \$428 million received by local governments, was not recorded in the Act 13 System. The unrecorded usage information spanned 2 counties and 895 municipalities. There could be several reasons why a local government’s usage report information is not in the Act 13 System.

Some municipalities receive as little as \$3 each year and PUC management stated municipalities told them that reporting the use of such small dollar amounts is senseless. Additionally, if there was a paper usage report that needed to be manually entered into the Act 13 System by a PUC staff member and there was an error on the report that PUC could not resolve with the local government, the report was not entered into the system. We were unable to determine the amount of reports containing errors that PUC could not enter into the system or the number of local

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governments that did not report because PUC did not track or retain these reports.

PUC management stated considering the volume of calls made, emails sent, and the limited PUC staff, along with the fact that it is extremely difficult to contact the municipalities due to their limited work schedules and high employee turnover, it would be too voluminous of a task to record all of the attempts to contact the local governments. Nevertheless, documentation should be retained to evidence PUC's efforts to obtain required information from the local governments.

Further, although PUC staff mails reminder postcards to the local governments to submit the usage report, 2 of the 20 municipality officials we contacted stated that they were not aware of any reporting requirements for Impact Fee funds received.

If some local governments' expenditures are not recorded in the Act 13 System, the reporting process is incomplete and inaccurate. In order to have a comprehensive understanding of impact fee fund usage, all local government spending must be recorded in the Act 13 System. PUC management stated it could not force local governments to submit usage reports because Act 13 does not contain penalties related to reporting. There is little incentive for local governments to adhere to Act 13 reporting requirements when there are no consequences for noncompliance.

Results of Poor Local Government Reporting Requirements

Using the same 10 counties and 20 municipalities tested above, we compared the amounts reported on the usage reports (excluding the capital reserve category) from the Act 13 System to what was actually expended per the local governments for reporting years 2011-2014.

We found 3 counties and 3 municipalities reported spending in categories that exceeded actual expenditures, totaling \$15.2 million, as seen in the table below. These counties and municipalities reported commitments or planning estimates on the usage reports which exceeded actual expenditures.

Public Utility Commission

County/Municipality	Amount of Spending per Usage Report	Actual Expenditures ^b	Amount of Spending Reported in Excess of Actual Expenditures
Bradford County	\$7,694,339.96	\$6,928,127.93	\$766,212.03
Washington County	\$9,937,287.00	\$3,960,753.94	\$5,976,533.06
Lycoming County	\$16,023,861.92	\$8,428,565.32	\$7,595,296.60
Cumberland Township (Greene County)	\$2,697,842.00	\$2,443,187.03	\$254,654.97
Williamsport City (Lycoming County)	\$2,492,773.85	\$2,091,885.68	\$400,888.17
Chartiers Township (Washington County)	\$2,334,804.25	\$2,125,741.26	\$209,062.99
Total	\$41,180,908.98	\$25,978,261.16	\$15,202,647.82

^b The expenditures were compiled from documents provided directly from the local governments, including accounting system reports, bank statements, and vendor invoices. The dollar amount of expenditures are of undetermined reliability as noted in Appendix A. However, this data is the best data available and we performed certain tests of the reasonableness of this data. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our finding, conclusions, and recommendations.

We also found 7 counties and 14 municipalities had more actual expenditures than reported in the Act 13 System, totaling \$35.3 million, as seen in the table below. This under-reporting of spending was due to not submitting usage reports or reporting funds on the usage report in the capital reserve category and expending them at a later date.

Public Utility Commission

County/Municipality	Amount of Spending per Usage Report	Actual Expenditures ^b	Amount of Actual Expenditures in Excess of Reported Spending
Susquehanna County	\$2,628,700.00	\$15,492,254.05	\$12,863,554.05
Tioga County	\$2,213,519.98	\$16,410,966.64	\$14,197,446.66
Beaver County	\$260,388.58	\$270,335.00	\$9,946.42
Clarion County	\$71,987.84	\$396,478.44	\$324,490.60
Huntingdon County	\$11,448.10	\$21,795.34	\$10,347.24
Greene County	\$10,309,078.17	\$12,900,004.39	\$2,590,926.22
Clearfield County	\$2,452,622.17	\$3,259,285.11	\$806,662.94
Lawrence Township (Clearfield County)	\$2,085,794.47	\$2,673,376.49	\$587,582.02
Sullivan Township (Tioga County)	\$885,958.00	\$1,227,713.16	\$341,755.16
Monongahela Township (Greene County)	\$361,598.61	\$429,222.11	\$67,623.50
Choconut Township (Susquehanna County)	\$235,975.42	\$324,386.25	\$88,410.83
Union Township (Clearfield County)	\$34,115.29	\$49,119.91	\$15,004.62
Armenia Township (Bradford County)	\$217,245.00	\$1,304,870.15	\$1,087,625.15
Chatham Township (Tioga County)	\$149,342.34	\$244,342.34	\$95,000.00
Sayre Borough (Bradford County)	\$511,395.49	\$979,759.94	\$468,364.45
Charleston Township (Tioga County)	\$782,536.90	\$1,345,029.98	\$562,493.08
Washington City (Washington County)	\$224,073.10	\$608,419.45	\$384,346.35
South Williamsport Borough (Lycoming County)	\$0.00	\$473,812.03	\$473,812.03
Harmony Township (Susquehanna County)	\$19,743.95	\$150,786.64	\$131,042.69
Hallstead Borough (Susquehanna County)	\$0.00	\$85,021.76	\$85,021.76
Coudersport Borough (Potter County)	\$0.00	\$84,191.16	\$84,191.16
Total	\$23,455,523.41	\$58,731,170.34	\$35,275,646.93

^b The expenditures were compiled from documents provided directly from the local governments, including accounting system reports, bank statements, and vendor invoices. The dollar amount of expenditures are of undetermined reliability as noted in Appendix A. However, this data is the best data available and we performed certain tests of the reasonableness of this data. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our finding, conclusions, and recommendations.

Public Utility Commission

Additionally, North Strabane Township (Washington County) and Shrewsbury Township (Sullivan County) reported spending on their usage reports that agreed to their actual expenditures. Towanda Township (Bradford County) did not provide us adequate expenditure information; therefore, we could not perform the comparison.

We believe that procedures should be in place to ensure public funds are used for the purposes prescribed by Act 13 and the uses are accurately reported. Act 13's poorly drafted reporting requirements have produced a lack of transparency and misinformation that was reported to members of the General Assembly and publicized to Pennsylvanians on PUC's website.

Recommendations

We recommend that the General Assembly consider strengthening the provisions of Act 13 of 2012 as follows:

1. Clarify the allowable uses of Impact Fee funds in Section 2314(g) of the act,²² including clearly defining the requirement that the funds must be used for purposes "associated with natural gas production".
2. Outline in a concise and straightforward manner any legislatively mandated restrictions on the use of the funds.
3. Grant PUC, or another state agency, the authority to promulgate regulations regarding the use and any restrictions on Impact Fee funds, to interpret the use of funds, place any administrative limitations on the use of the funds as outlined in the law, and provide regulatory guidance to local governments in a well-defined and consistent manner.
4. Require PUC, or another state agency, to monitor local governments' spending of Impact Fee funds.
5. Impose a penalty for local governments which do not submit the required usage report to PUC each year.

²² 58 Pa.C.S. § 2314(g).

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6. Require local governments to account for Impact Fee funds by the reporting year in which they were received.
7. Require local governments to clearly report actual expenditures to PUC each year including the use of funds received from all prior years.
8. Establish a minimum amount of Impact Fee funds a local government must receive in a calendar year in order for the reporting requirements to be applicable.

We recommend that PUC:

9. Strengthen communications with local governments on the reporting requirements of Act 13 of 2012 and document communications with local governments.
10. Develop and regularly conduct monitoring of local governments, at least on a sample basis, to ensure spending and reporting of Impact Fee funds are in compliance with Act 13.

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Finding 2**PUC's lack of verification of budget amounts caused inaccurate distributions of Impact Fee funds to certain municipalities.**

Act 13 of 2012²³ (Act 13) established the Unconventional Gas Well Fund (Fund) which is administered by the Public Utility Commission (PUC).²⁴ Each natural gas producer reports the number of spud²⁵ unconventional gas wells it operates within a calendar year to the PUC. The calendar year is known as the reporting year. Based on the number of wells and other gas well information, a fee, commonly referred to as an impact fee, is imposed on each producer. The producer must pay the impact fee to the PUC by April 1st of the year following the reporting year. The impact fees are deposited into the fund and are appropriated for purposes set forth in Act 13.

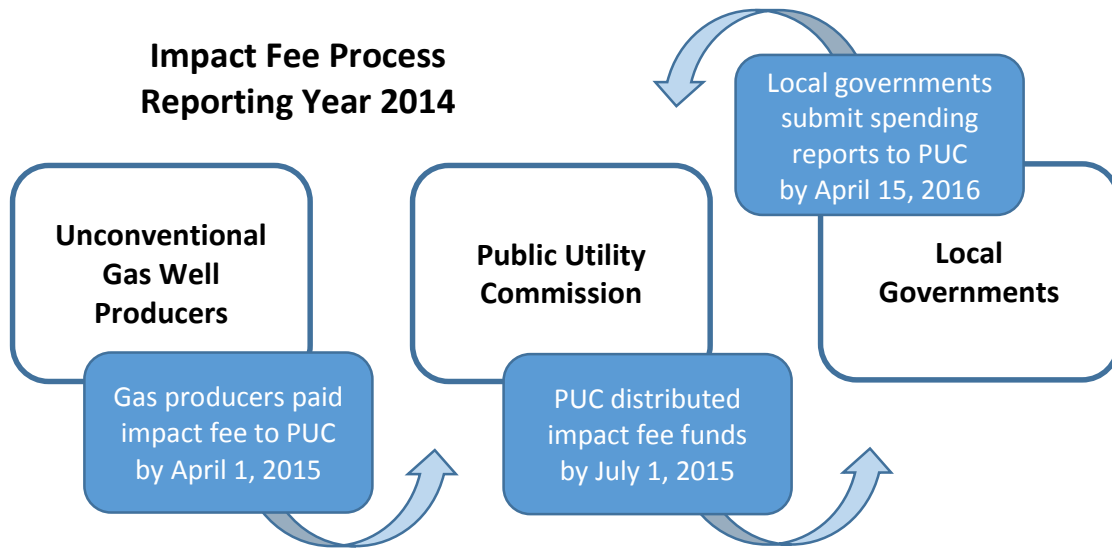
Act 13 identifies what entities are allowed to receive funds, the amount of funds to be distributed to each entity, and the calculation methodology to be used. A significant portion of the funds collected are distributed directly to local governments. Conservation districts and several state agencies also receive funding for specific purposes. All distributions must be made within three months after the fee is due, or July 1st.

²³ 58 Pa.C.S. § 2301 *et seq.*

²⁴ Chapter 23 (Unconventional gas well fee), *see* 58 Pa.C.S. § 2303 (relating to Administration).

²⁵ Act 13 of 2012 defines spud as “The actual start of drilling of an unconventional gas well”.

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PUC designed and implemented an interactive computer system (Act 13 System) with separate interfaces to allow PUC staff to administer the funds, the local governments to report how funds were spent, and the public to have access to information regarding fees collected and distributed.

The Act 13 System is programmed to calculate the distributions based on the total amount of fees collected and to produce a file of payments that is ultimately uploaded into the Commonwealth’s SAP accounting system. See Appendix B for an outline of the distribution process.

We reviewed the distributions to the conservation districts, state agencies, counties, and municipalities to verify if PUC accurately distributed the Impact Fee funds for reporting years 2011-2014. Our results are summarized below.

Distributions to Conservation Districts, State Agencies, and Counties

In order to determine whether the impact fees were calculated and distributed in accordance with the act,²⁶ we verified that the

²⁶ 58 Pa.C.S. § 2314.

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transfers to the conservation districts and state agencies were for the amounts enumerated in Act 13 and the remaining funds were accurately allotted for the county and municipality portion of the distribution for reporting years 2011-2014.

The detailed calculation to determine the payments to the counties and municipalities is based on data imported into the Act 13 System from several sources, including population data from the United States Census Bureau, mileage and boundary data from the Pennsylvania Department of Transportation, and gas well data from the Pennsylvania Department of Environmental Protection. We did not verify the accuracy of this imported data; however, we used the data in the Act 13 System to recalculate the distributions.

Based on the Act 13 System, the total funds distributed to counties for the reporting years 2011-2014 are outlined in the below table. See Appendix C for a detailed listing of the amount of impact fees each county received.

Reporting Year	Number of Counties	Dollar Amount Distributed to Counties
2011	35	\$ 38,241,360
2012	37	\$ 36,965,952
2013	37	\$ 42,534,432
2014	34	\$ 42,588,000
Total	143	\$160,329,744

Source: PUC's Act 13 System.

We recalculated the amount of funds distributed to each individual county for each reporting year from 2011-2014 by dividing the total number of spud unconventional gas wells located in the county by the total number of spud unconventional gas wells in the state and multiplying the resulting percentage by the total allocation to counties for each year. We did not find any discrepancies. PUC appears to have accurately distributed the impact fees to the conservation districts, state agencies, and counties in accordance with the law.

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Distributions to Municipalities

Application of Municipality Restriction

The amount of impact fees distributed to each municipality cannot exceed the greater of \$500,000 (restriction limit) or 50% of the municipality's total budget for the prior fiscal year, adjusted to reflect any upwards change in the Consumer Price Index.²⁷ After calculating the amounts allotted to each municipality, any amounts in excess of the restriction limit are retained by PUC.

For example, in reporting year 2011, a municipality was allotted \$750,000 of Impact Fee funds. The municipality's budget for the prior year was \$1,200,000. Act 13 restricts the payment to the greater of \$500,000 or 50% of the prior year budget, or in this case, \$600,000. The municipality's payment would be \$600,000 and \$150,000 would be retained by PUC. Per Act 13, all the excess funds retained by PUC are accumulated and deposited into the Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund to assist with the creation, rehabilitation, and support of affordable housing throughout the Commonwealth.²⁸

Each municipality submits its total budget amount to PUC on a paper form or electronically through the Act 13 System. PUC's reporting guidance to municipalities states that the budget figure should be "Total budgeted revenues. This should include all of your funds without regard to source."

There were collectively 101 municipality payments greater than or equal to the restriction limit in reporting years 2011-2014. For 99 of the 101 municipality payments, there was an associated total budget amount entered into the Act 13 System. For these 99 payments, we verified the original allotment to the municipality was decreased to the greater of the restriction limit or 50% of the municipality self-reported total budget amount. The remaining 2

²⁷ 58 Pa.C.S. § 2314(e) - "Restriction.--The amount allocated to each municipality under subsection (d) shall not exceed the greater of \$500,000 or 50% of the total budget for the prior fiscal year beginning with the 2010 budget year and continuing every year thereafter, adjusted to reflect any upward changes in the Consumer Price Index for all Urban Consumers for the Pennsylvania, New Jersey, Delaware and Maryland area in the preceding 12 months..."

²⁸ 58 Pa.C.S. § 2314(f).

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municipality payments did not have an associated total budget amount entered into the Act 13 System; therefore, we verified the payment did not exceed the restriction limit. PUC appears to have accurately applied the municipality restriction limit in accordance with the law.

Municipality Budget Verification

As further described in Appendix A, we selected 20 municipalities for detail testing from the 1,487 municipalities which received Impact Fee funds for reporting years 2011-2014. Out of the 20 municipalities, 7 were originally allotted to receive a payment greater than the restriction limit for at least one year. For these 7 municipalities, we requested the approved fiscal budgets from the municipalities for calendar years 2010-2013, for a total of 28 budgets. All 7 municipalities provided supporting documentation, but we found that the municipalities' interpretation of "total budget" varied widely as seen in the below table.

Municipality	Budgeted Revenues from All Sources	Budgeted Revenues from Some Sources	Budgeted Revenues and Assets	Budgeted Expenditures	Actual Expenditures	Could Not Be Determined	Total
Cumberland Township (Greene County)			4				4
Lawrence Township (Clearfield County)	3	1					4
Williamsport City (Lycoming County)				4			4
Sullivan Township (Tioga County)			4				4
Chartiers Township (Washington County)	4						4
Armenia Township (Bradford County)	2	1				1	4
Charleston Township (Tioga County)				1	3		4
Total	9	2	8	5	3	1	28

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Only 9 of the 28 budgets, or 32 percent, complied with PUC guidance of reporting total budgeted revenues from all sources. One budget was not within the Act 13 System; therefore, we could not determine a methodology. The other 18 budgets were based on budgeted revenues from some sources, budgeted revenues and assets, budgeted expenditures, and actual expenditures. Additionally, 3 of the 7 municipalities were inconsistent in which figure was reported from year to year.

It is integral that municipalities adhere to PUC’s guidance of reporting total budgeted revenues from all sources consistently throughout the Commonwealth. For municipalities that receive impact fees in excess of the restriction limit, the total budget amount can significantly affect the amount of funds the municipality ultimately receives.

We recalculated the distribution amount using the proper method (total budgeted revenues from all sources) for the 7 municipalities and found that 3 municipalities were overpaid a total of \$863,514 during the four-year period as detailed in the below table. These funds should have been retained by PUC and ultimately deposited into the PA Housing Affordability and Rehabilitation Enhancement Fund.

Municipality	Reporting Year	Amount Received	Amount Should Have Received	Difference By Year	Municipality Overpaid Total
Charleston Township (Tioga County)	2012	\$535,682	\$509,000	\$26,682	\$ 26,916
	2013	\$515,334	\$515,100	\$234	
Cumberland Township (Greene County)	2011	\$1,039,587	\$692,875	\$346,712	\$408,175
	2012	\$787,151	\$725,688	\$61,463	
Sullivan Township (Tioga County)	2012	\$565,440	\$509,000	\$56,440	\$428,423
	2013	\$745,615	\$515,100	\$230,515	
	2014	\$659,668	\$518,200	\$141,468	
Total					\$863,514

The varied budget reporting methods used by municipalities and resulting inaccurate payments to municipalities were not detected by PUC since they do not obtain any support from the municipalities to validate the budget amounts submitted. Without verifying the budget amount, PUC cannot ensure the accuracy of the impact fee distribution and would not detect if a municipality

Public Utility Commission

erroneously reported partial revenues or intentionally inflated its budget in order to receive more funding.

PUC management stated that it is the municipalities' responsibility to report accurate information. The verification statement on the paper budget forms signed by the individual who prepared the report stating the information is true and correct to the best of his/her ability holds the individual accountable for accuracy. Additionally, according to PUC management, during the first reporting year a team of three attorneys and four fiscal staff were devoted to contacting each municipality regarding reporting requirements. PUC included its phone number and email address on the forms for the municipalities to inquire about reporting requirements. PUC also had the state township and state borough organizations assist with outreach to the municipalities. PUC management stated, however, that even with all these strategies, it was still extremely difficult to make contact due to the municipalities' limited work schedules and high employee turnover.

We disagree with PUC that relying on a signed verification statement is sufficient to validate the accuracy of the reported budget amounts. The verification statement does contain certain penalties for knowingly reporting false information;²⁹ however, PUC would not be able to detect false reporting and apply the penalties without first obtaining supporting documentation from the municipality. This would also give PUC the opportunity to identify and correct any errors in reporting prior to the impact fee payments being made. Additionally, we understand it can be difficult to communicate with municipalities; however, that does not lessen PUC's responsibility to ensure information determining a payment amount is reliable. A strong system of internal controls includes evaluating the accuracy of information originating from the payee that affects the payment amount in order to prevent and detect errors or fraud.

Calculation Process

Based on the Act 13 System, the total funds distributed to municipalities for the reporting years 2011-2014 is outlined in the

²⁹ Municipality Approved Budget Report Verification Statement states "I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. §4904 (relating to unsworn falsification to authorities)".

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below table. See Appendix D for a detailed listing of the amount of impact fees distributed to each municipality.

Reporting Year	Number of Municipalities	Dollar Amount Distributed to Municipalities
2011	1,388	\$ 62,559,079
2012	1,487	\$ 61,894,862
2013	1,487	\$ 70,909,606
2014	1,375	\$ 72,276,949
Total	5,737	\$267,640,496

Source: PUC's Act 13 System.

For the same 20 municipalities discussed above, we recalculated the amount of funds distributed to each individual municipality within the selected municipality's county, or 9 counties with 368 municipalities, for the reporting years 2011-2014. The calculation to determine municipality distributions is extremely complex due to the significant number of municipalities receiving the impact fees and the multiple sources of data used in the calculation. We did not find any discrepancies in the payments to the 368 municipalities based on the self-reported budgets. These payments totaled about \$206 million over the four-year period. With the limitation of relying on the self-reported budgets from the municipalities, PUC appears to have accurately calculated the impact fees distributed to the municipalities in accordance with law.

In conclusion, it appears PUC accurately calculated and distributed the impact fees in accordance with the law with the exception of some inaccurate payments caused by an internal control weakness over the verification of municipality self-reported budgets. For reporting years 2011-2014, the restriction limit only potentially affected 101 of 5,737 municipality payments, or 1.76 percent. Over the four-year period, a total of \$17.2 million was deposited into the Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund from municipality distributions in excess of the restriction limit.

Public Utility Commission

Recommendations

We recommend that PUC:

1. Establish a policy to obtain the approved fiscal budget from each municipality that is allocated to receive Impact Fee funds over the restriction limit to ensure the budget amount used in the calculation of impact fee distributions are consistent, accurate, and according to guidelines.
2. Provide training to municipalities to reinforce PUC's guidelines for determining and reporting budget amounts.
3. Document communications, including attempts to communicate, with local governments to evidence PUC's diligence in obtaining required information.
4. Obtain the approved fiscal budgets for every municipality that is affected by the restriction provision to verify the budget amount reported is accurate prior to distributing Impact Fee funds each year.
5. Obtain the approved fiscal budgets for every municipality that was affected by the restriction provision from 2011 to present to ensure the payments made to the municipalities were in accordance with law and PUC guidance.
6. Correct any overpayments or underpayments to municipalities and adjust the amounts deposited into the Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund, accordingly.

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Agency's Response and Auditors' Conclusions



We provided draft copies of our audit findings and related recommendations to the PUC for its review. On the pages that follow, we have included PUC's response in its entirety. Following the agency's response, our auditors' conclusions are set forth.

Public Utility Commission

Audit Response from PUC



COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION
400 NORTH STREET
HARRISBURG, PA 17120

October 27, 2016

GLADYS M. BROWN
CHAIRMAN

Ms. Janet B. Ciccocioppo, CPA
Director
Bureau of Performance Audits
302 Finance Building
Harrisburg, PA 17120-0018

Dear Director Ciccocioppo:

I am in receipt of the DRAFT findings and recommendations pertaining to the Department of the Auditor General's performance audit of the Pennsylvania Public Utility Commission's (PUC) administration of the Unconventional Gas Well Fees (Act 13 Impact Fees). I want to thank the Auditor General's staff for their courtesy, open dialogue and professionalism throughout the entire audit process.

Upon review of the findings and recommendations, the PUC is in general agreement and pleased that your staff has found the Commission is in compliance with the duties and responsibilities assigned to us under Act 13 of 2012. Since the inception of this program, the PUC has been focused on the mission we were given – to oversee the collection and distribution of more than \$1 billion in impact fees to counties, municipalities and other organizations across Pennsylvania as set forth in the Act.

The work involved in calculating these annual distributions is complex, and, as noted in the Performance Audit findings, "PUC appears to have accurately distributed the impact fees to the conservation districts, state agencies, and counties in accordance with the law." Additionally, with respect to the application of the municipality budget restriction, you also indicate that, "PUC appears to have accurately applied the municipality restriction limit in accordance with the law." Lastly, you indicate, "with the limitation of relying on the self-reporting budgets from the municipalities, PUC appears to have accurately calculated the impact fees distributed to the municipalities in accordance with the law."

We believe it is important to underscore those findings, given the size, scope and potential impact of these funds. The Commission's primary mission regarding this program has been to correctly interpret Act 13 in order to ensure the accurate calculation and disbursement of Impact Fee funds.

Finding #1--Act 13's lack of clarity regarding proper use, reporting, and monitoring of Impact Fee Funds leads to questionable spending and inaccurate reporting.

Public Utility Commission**Audit Response from PUC**

The Commission reserves comment on Act 13's clarity. Any proposed changes to Act 13 are a policy decision for the General Assembly. Suffice it to say that the General Assembly passed Act 13 and tasked the Commission with very targeted and limited duties; i.e., collecting and dispersing the Act 13 monies. The Draft Report properly acknowledges that Act 13:

- Does not permit PUC, or any state agency, to advise local governments on the appropriate use of impact fee funds.
- Fails to authorize PUC, or any state agency, to monitor local government spending.

Recommendations #1 through #8:

Recommendations #1 through #8 pertain to the General Assembly and as outlined above, the Commission will continue to carry out all duties and responsibilities the legislature may enact.

Recommendation #9: Strengthen communications with local governments on the reporting requirements of Act 13 of 2012 and document communications with local governments.

Agree: The PUC has revised their procedure manual to include the documentation of all communication with the state, county and municipal agencies regarding Act 13 recorded as notes in the database. We note that we held extensive meetings with local governments and organizations representing those entities from the inception of Act 13. This is an ongoing process and PUC staff continues to timely address all inquiries. The PUC implemented, from the inception of Act 13, a separate e-mail account to track all inquiries and responses. Further, the PUC entered into a Memorandum of Understanding (MOU) with the Department of Community and Economic Development (DCED) in 2013 to provide ongoing training to municipalities.

Recommendation #10: Develop and regularly conduct monitoring of local governments, at least on a sample basis, to ensure spending and reporting of impact fee funds are in compliance with Act 13.

Disagree: As acknowledged by the Draft Report, the PUC is not authorized "to monitor local government spending." The PUC acknowledged this in its July 19, 2012 *Reconsideration Order Regarding Chapter 23*, Docket No. M-2012-2288561, and in its October 17, 2013 *Proposed Rulemaking Order*, Docket No. L-2013-2375551, wherein we noted that "other state agencies including the Department of Auditor General, Office of Attorney General and County District Attorney Offices, the Department of Community and Economic Development and the State Ethics Commission have general audit authority over county and municipal expenditures. 72 Pa. C.S. § 403. As such, the reported expenditures from the Unconventional Gas Well Fund will be subject to government oversight and audit at the state level." The Commission reached out to several of these state agencies to aid in ensuring compliance, including entering into a MOU with DCED in 2013.

Finding#2: PUC's lack of verification of budget amounts caused inaccurate distributions of impact fee funds to certain municipalities.

Public Utility Commission

Audit Response from PUC

Disagree as stated. By way of further response, the PUC has only those powers granted it under Act 13. The PUC does not have statutory authority to audit and penalize municipalities for inaccurate budget reports. However, as noted below, the PUC does agree with the recommendation below on communication and training of municipalities.

Recommendation #1: Establish a policy to obtain the approved fiscal budget from each municipality that is allocated to receive impact fee funds over the restriction limit to ensure the budget amount used in the calculation of impact fee distributions are consistent, accurate, and according to guidelines.

Disagree: The PUC has always had a policy on receipt of municipality budgets. Submission of budget data requires an affidavit that the information is true and correct to the best of the submitter's knowledge. The Act currently does not give the Commission the authority to require the entities to supply their supporting documentation for the "approved" budget amounts they submit. In our July 19, 2012 Reconsideration Order, the Commission clarified, based on comments from various municipalities, that "final approved budget" was the proper terminology. Further, we noted that municipalities are required to file an Annual Audit and Financial Report with the Department of Community and Economic Development, and that the Auditor General has general audit authority over the county and municipal accounts. 72 P.S. §403. As such, the final approved budgets and actual expenditures will be subject to government oversight at the state level.

Recommendation #2: Provide training to municipalities to reinforce PUC's guidelines for determining and reporting budget amounts.

Agree in part: The PUC has provided multiple training opportunities for the municipalities in the past through the township, borough and county commissioner associations, and will continue to do so in the future. We are currently developing a webinar for budget reporting that will be available for review by the municipalities on the Commission's website. Due to the large employee turnover in municipalities new employees will be able to review this training at any time on our website. Additionally, the PUC entered into an MOU with DCED in 2013 to provide ongoing training to municipalities.

Recommendation #3: Document communications, including attempts to communicate, with local governments to evidence PUC's diligence in obtaining required information.

Agree: The PUC has revised its procedures manual to include the documentation of all communication with the state, county and municipal agencies regarding Act 13 which will be recorded as notes in the database. We note that since the inception of Act 13, we established a separate email account to track all inquiries and responses.

Recommendation 4: Obtain the approved fiscal budgets for every municipality that is affected by the restriction provision to verify the budget amount reported is accurate prior to distributing impact fee funds each year.

Public Utility Commission

Audit Response from PUC

Disagree: Without any statutory authority for the Commission to audit entities or sanction entities for non-compliance, the PUC is unable to effectively verify reports. Additionally, due to the limited time frame of one month to obtain this information, including any suggested verification, it would be impossible to meet deadlines as established by Act 13.

Recommendation 5: Obtain the approved fiscal budgets for every municipality that was affected by the restriction provision from 2011 to present to ensure the payments made to the municipalities were in accordance with law and PUC guidance.

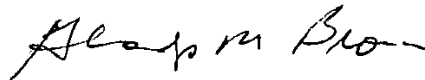
Disagree: Currently there is no mechanism in the law enabling the PUC to have audit authority or to redistribute funds based on errors found in reporting once the funds are distributed in any given year. Therefore, there is no mechanism whereby the Commission can ensure the information with total confidence.

Recommendation 6: Correct any overpayments or underpayments to municipalities and adjust the amounts deposited into the Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund, accordingly.

Disagree: Currently there is no mechanism in the law enabling the PUC to have audit authority or to redistribute funds based on errors found in reporting once the funds are distributed in any given year. Therefore, there is no mechanism whereby the Commission can ensure the information with total confidence.

Thank you again for your time and effort in this performance audit. My staff looks forward to meeting and discussing this audit during the exit conference.

Sincerely,



Gladys M. Brown
Chairman

cc: Mr. Andrew G. Place, Vice Chairman, PUC
Mr. John F. Coleman, Jr., Commissioner, PUC
Mr. Robert F. Powelson, Commissioner, PUC
Mr. David W. Sweet, Commissioner, PUC
Mr. Jan H. Freeman, Executive Director, PUC
Mr. Robert Gramola, Director of Administration, PUC
Mr. Brian Lyman, CPA, Bureau of Audits, Comptroller Operations
Mr. John M. Lori, CPA, Deputy Auditor General for Audits, Department of the Auditor General

Public Utility Commission**Auditors' Conclusions to PUC's Response**

Overall, the Public Utility Commission (PUC) is in general agreement with our findings, and agrees with three of our recommendations. However, PUC disagrees with five recommendations which it believes is beyond the scope of its authority provided by Act 13 and refrained from commenting on the eight recommendations to the Pennsylvania General Assembly. We are pleased with the PUC's cooperative attitude in addressing our concerns. With regard to the PUC's response, the following items require further clarification:

Finding 1: Act 13's lack of clarity regarding proper use, reporting, and monitoring of Impact Fee funds leads to questionable spending and inaccurate reporting.

- Recommendations 1-8: PUC refrained from commenting on these recommendations to the General Assembly, but acknowledged that it would perform any responsibilities the legislation may enact. We agree that the General Assembly is ultimately responsible for amending Act 13, but PUC's involvement and suggested legislative enhancements, based on its experience with administering the Impact Fee funds and overseeing the reporting process, would be extremely beneficial to improving the program.

To the legislative leaders copied on this report, we highly encourage members to consider and act on our eight recommendations as soon as possible because our 67 counties and thousands of municipalities, as well as their solicitors, are without proper guidance on the allowable uses of Impact Fee funds under Act 13. The lack of clarity in Act 13 and not having an independent entity overseeing impact fee spending provides the opportunity for local governments to abuse these funds and use these funds for questionable uses.

- Recommendation 9: We are pleased that PUC has already started to initiate our recommendation by revising its procedure manual and implementing procedures to record all local government communications in its database.
- Recommendation 10: PUC's response reiterated that it is not authorized to monitor local government spending and noted several state agencies with general audit authority over local government expenditures. While local government spending may be subject to audit, it does not offset the importance of program monitoring conducted on a routine or continuous basis.

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Finding 2: PUC's lack of verification of budget amounts caused inaccurate distributions to certain municipalities.

- Recommendation 1 and 4: PUC's response stated that Act 13 does not give them the authority to require municipalities to submit support documentation for the budgets. We disagree. Act 13 states that PUC is the administrator of the Unconventional Gas Well Fund and it is responsible for collecting and distributing Impact Fees. The budget amounts submitted by municipalities affected by the restriction limit are a key part of the distribution calculation and validating the accuracy of the budgets is integral to ensure distributions to municipalities are in compliance with the Act. Although Act 13 does not specifically address the verification of budget amounts submitted, it is our belief that PUC has the discretion to request supporting documentation and should make such requests. Additionally, obtaining a signed affidavit from the municipality does not ensure the information submitted is without error and in compliance with PUC guidance.
- Recommendations 2-3: We are pleased that PUC has already started to initiate our recommendations by revising its procedure manual, implementing procedures to record all local government communications in its database, and developing a webinar for budget reporting for municipalities.
- Recommendations 5-6: PUC's response stated there is no mechanism in the law enabling PUC to redistribute funds. We disagree. As the administrator of the Unconventional Gas Well Fund, PUC has the authority to redistribute the Impact Fee funds in order to correct errors related to its compliance with the Act.

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Appendix A**Objectives, Scope, and Methodology**

The Department of the Auditor General conducted this performance audit in order to assess the Pennsylvania Public Utility Commission's (PUC) administration of the Unconventional Gas Well Fees (Impact Fees).

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

Our performance audit objectives were as follows:

- Determine whether the PUC has accurately calculated and distributed the Unconventional Gas Well Fees in accordance with Act 13 of 2012.
- Determine if all required reports have been filed by the counties and municipalities and appropriately processed by the PUC, and determine if the counties and municipalities have used the Unconventional Gas Well Fees in accordance with Act 13 of 2012.

Scope

This audit report presents information for the period of February 14, 2012 through April 30, 2016, unless otherwise indicated, with updates through the report date.

PUC's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with applicable laws, regulations, contracts, grant agreements, and administrative policies and procedures.

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In conducting our audit, we obtained an understanding of the PUC's internal controls, including any information system controls that we considered to be significant within the context of our audit objectives. For those internal controls that we determined to be significant within the context of our audit objectives, we also assessed the effectiveness of the design and implementation of those controls as discussed in the *Methodology* section that follows. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

Methodology

To address our audit objectives, we performed the following procedures:

- Interviewed PUC management and staff responsible for administering the Impact Fees, including the Chief of the Financial and Assessments Office, Bureau of Administration, and an Information Systems Consultant.
- Obtained and reviewed Act 13 of 2012 to determine PUC's responsibilities related to administering the Impacts Fees.
- Verified the reasonableness of the total Impact Fee revenues deposited in the Unconventional Gas Well Fund in SAP by reconciling it to PUC's list of Impact Fees by producer for the reporting years 2011-2014 as included in the PUC Annual Reports.
- Using the total revenues noted above, we recalculated the distributions of the Impact Fees to the conservation districts, other state agencies/funds, and total amounts to counties and municipalities per Act 13 of 2012 for reporting years 2011-2014. We verified these calculated amounts agreed to the amount allocated in SAP as the appropriation's current budget.
- Obtained the list of county disbursements for reporting years 2011-2014 from PUC to ensure 36 percent of the local government allocation was disbursed to counties with producing unconventional gas wells. We ensured the list was mathematically accurate, recalculated the

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amount disbursed to each county in accordance with Act 13 of 2012, and verified the amount was accurate in SAP.

- We verified that 37 percent of the local government allocation was distributed to municipalities with producing unconventional gas wells and 27 percent of the local government allocation was distributed to municipalities located in a county in which spud unconventional gas wells are located for reporting years 2011-2014.
- For 368 of the 1,487 municipalities which received Impact Fees during reporting years 2011-2014, we recalculated the disbursements to the individual municipalities.
- We obtained the Consumer Price Index (CPI) used for reporting years 2012-2014 from the U.S. Bureau of Labor Statistics website. There were 101 instances where municipalities received disbursements greater than or equal to the restriction limit for reporting years 2011-2014. For 99 of the 101 instances, we verified the original allotment to the municipality was decreased to the higher of the base cap or 50% of the municipality budget adjusted by the CPI, if applicable. For the remaining 2 instances, the municipality did not submit budget information to PUC/Act 13 System in 2014 (Columbia Township and Troy Township). Therefore, we verified the disbursement did not exceed the restriction limit.
- For all 37 counties which received funding over the 2011-2014 reporting years, we requested a copy of the “Unconventional Gas Well Fund Usage Report Form” for all reporting years the county received funding directly from the county. We verified the individual line items from the paper usage report agreed to the Act 13 System.
- Using auditor’s judgement, we selected 10 counties for testing out of the 37 counties which received Impact Fee funds during reporting years 2011-2014. We selected the five counties which received the highest total Impact Fee funds over the reporting years 2011-2014. We selected all the counties (2 counties) with any unreported

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spending over the four reporting years. We selected the remaining 3 counties out of the counties receiving less than \$1 million over the four reporting years, ensuring adequate coverage of different funding levels. Since we selected the test items using auditor's judgement, the results could not be projected to the population.

- Using auditor's judgement, we selected 20 municipalities for testing out of the 1,487 municipalities which received Impact Fee funds during the 2011-2014 reporting years. We selected the five municipalities which received the highest total Impact Fee funds over the 2011-2014 reporting years. We selected the five municipalities with the highest level of unreported spending in total over the four reporting years and then the five municipalities which received the highest amount of funds and did not submit spending reports for all four reporting years. We selected the remaining 5 municipalities out of the municipalities receiving less than \$1 million over the four reporting years, ensuring adequate coverage of different funding levels. Since we selected the test items using auditor's judgement, the results could not be projected to the population.
- For our 20 municipality test items, we requested a copy of the "Unconventional Gas Well Fund Usage Report Form" for all reporting years the municipality received funding directly from the municipality. We verified the individual line items from the paper usage report agreed to the Act 13 System.
- Out of the 20 municipalities selected for testing, 7 were originally allotted a payment greater than the restriction limit for at least one year. For these seven municipalities, we requested the approved fiscal budgets from the municipalities for calendar years 2010-2013, for a total of 28 budgets. We compared the municipality approved fiscal budget to the budget amount in the Act 13 System to determine the methodology the municipality used to report the budget amount to PUC. We recalculated the payment amount for each municipality for reporting years 2011-2014 based on the total revenues from the municipality approved fiscal budget to determine if the municipality received the correct amount of Impact Fee funds.

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- For reporting years 2011-2014, we requested a list of expenditures from the 10 counties and 20 municipalities selected for testing, totaling \$85.6 million of the \$428 million, respectively. From these lists, we determined whether the purchase was associated with the oil and gas industry and one of the thirteen authorized purposes in accordance with Act 13. We also reconciled the expenditure list provided by the local government to the usage report spending recorded in the Act 13 System and determined the methodology used by the local government to complete the usage reports.

Data Reliability

In performing this audit, we used documents provided by counties and municipalities, including accounting system reports, bank statements, and vendor invoices, and information from the Act 13 System maintained by PUC. *Government Auditing Standards* requires us to assess the sufficiency and appropriateness of computer-processed information that we use to support our findings, conclusions, or recommendations. The assessment of the sufficiency and appropriateness of computer-processed information includes considerations regarding the completeness and accuracy of the data for the intended purposes.

In regard to the documents provided by counties and municipalities, we compared the information to the Act 13 System for agreement and reasonableness of the expenditures. We did not perform procedures to validate the information provided by the local governments. As such, we deemed this information to be of undetermined reliability. Although this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our findings, conclusions, and recommendations.

In regard to computer-processed data in the Act 13 System, PUC imported population data from the United States Census Bureau, mileage and boundary data from the PA Department of Transportation, and gas well data from the PA Department of Environmental Protection into its Act 13 System in order to calculate the amount of Impact Fees to disburse to counties and municipalities in accordance with Act 13 of 2012. We did not verify the accuracy of this data imported into the Act 13

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System used in the disbursement calculations. However, this data is the best data available.

The Act 13 System also records the municipal budget amounts and local government usage report spending for reporting purposes. To assess the completeness and accuracy of the data in the Act 13 System, we conducted audit procedures as follows:

- Obtained an understanding of the information systems environment.
- Interviewed PUC officials with knowledge about the data and who specifically perform the data entry and/or input.
- For the 37 counties and 368 of the 1,487 municipalities which received Impact Fee funds, we agreed the distribution amount for reporting years 2011-2014 to the Commonwealth's SAP system.
- We obtained budget information directly from 7 municipalities and agreed it to the Act 13 System data for reporting years 2011-2014.
- We obtained expenditure information directly from 10 counties and 20 municipalities and agreed it to the usage report spending in the Act 13 System for reporting years 2011-2014.

Based on the above procedures, we found no limitations with using the data for our intended purposes. In accordance with *Government Auditing Standards*, we concluded the Act 13 data to be sufficiently reliable regarding completeness and accuracy for the purposes of this engagement.

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Appendix B

Act 13 Impact Fee Distribution
Overview: Reporting Year 2014

Total Impact Fees Collected from Producers		\$223,500,000.00
Conservation Districts		(\$3,750,000.00)
State Conservation Commission		(\$3,750,000.00)
PA Fish and Boat Commission		(\$1,000,000.00)
PA Public Utility Commission		(\$1,000,000.00)
PA Department of Environmental Protection		(\$6,000,000.00)
PA Emergency Management Agency		(\$750,000.00)
Office of State Fire Commissioner		(\$750,000.00)
PA Department of Transportation		(\$1,000,000.00)
	Subtotal	<u>\$205,500,000.00</u>
40% to Marcellus Legacy Fund		\$82,200,000.00
60% to Local Governments		\$123,300,000.00
Housing Affordability and Rehabilitation Enhancement Fund		(\$5,000,000.00)
	Subtotal	<u>\$118,300,000.00</u>
36% to Counties with spud unconventional gas wells		(\$42,588,000.00)
37% to Municipalities with spud unconventional gas wells		(\$43,771,000.00)
27% to Municipalities in a county with spud unconventional gas wells		
50% to all Municipalities within the county		
50% based on population of Municipality	(\$7,985,250.00)	
50% based on highway miles of Municipality	(\$7,985,250.00)	
50% to Municipalities that are contiguous with a Municipality with a spud unconventional gas well or within 5 linear miles of a spud unconventional gas well		
50% Based on population of eligible Municipality	(\$7,985,250.00)	
50% based on highway miles of eligible Municipality	(\$7,985,250.00)	
	Subtotal	(\$31,941,000.00)

Note: Of the total impact fees allotted to municipalities, approximately \$3.4 million was transferred to the Housing Affordability and Rehabilitation Enhancement Fund due to municipality allotments exceeding the restriction limit.

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Appendix C Impact Fee Distribution to Counties Reporting Years 2011 to 2014

County	2011	2012	2013	2014	Total
Bradford	\$8,375,502.10	\$7,244,219.19	\$6,993,829.50	\$6,365,054.34	\$28,978,605.13
Washington	\$4,253,943.11	\$4,521,869.30	\$5,915,857.64	\$6,312,976.63	\$21,004,646.68
Susquehanna	\$3,900,918.79	\$4,159,328.76	\$5,415,834.54	\$6,093,092.93	\$19,569,175.02
Lycoming	\$3,927,395.61	\$4,277,978.39	\$4,987,243.32	\$4,710,140.21	\$17,902,757.53
Tioga	\$4,757,002.77	\$4,350,486.50	\$4,363,837.90	\$3,552,857.60	\$17,024,184.77
Greene	\$3,097,788.45	\$2,873,957.75	\$3,591,074.94	\$4,513,402.17	\$14,076,223.31
Butler	\$741,351.08	\$1,001,930.22	\$1,571,501.15	\$1,973,166.84	\$5,287,949.29
Westmoreland	\$1,412,097.29	\$1,272,187.72	\$1,357,205.54	\$1,197,787.50	\$5,239,278.05
Fayette	\$1,332,666.82	\$1,232,637.84	\$1,331,230.31	\$1,197,787.50	\$5,094,322.47
Wyoming	\$856,083.98	\$725,081.08	\$1,149,403.73	\$1,296,156.52	\$4,026,725.31
Clearfield	\$1,076,724.19	\$929,422.11	\$915,626.70	\$607,573.36	\$3,529,346.36
Clinton	\$706,048.64	\$606,431.45	\$513,010.70	\$410,835.32	\$2,236,326.11
Armstrong	\$511,885.27	\$533,923.34	\$597,430.18	\$509,204.34	\$2,152,443.13
Sullivan	\$361,849.93	\$435,048.65	\$532,492.12	\$613,359.78	\$1,942,750.48
Potter	\$529,536.48	\$382,315.48	\$376,640.77	\$231,456.52	\$1,519,949.25
McKean	\$379,501.14	\$316,399.01	\$396,122.19	\$324,039.13	\$1,416,061.47
Centre	\$529,536.48	\$408,682.06	\$305,208.90	\$150,446.73	\$1,393,874.17
Elk	\$370,675.54	\$283,440.78	\$350,665.54	\$352,971.19	\$1,357,753.05
Indiana	\$282,419.45	\$217,524.32	\$259,752.25	\$162,019.56	\$921,715.58
Allegheny	\$79,430.47	\$145,016.21	\$201,307.99	\$376,116.84	\$801,871.51
Jefferson	\$158,860.94	\$184,566.09	\$194,814.19	\$237,242.93	\$775,484.15
Lawrence	\$17,651.21	\$131,832.92	\$201,307.99	\$358,757.60	\$709,549.72
Beaver	\$52,953.64	\$151,607.86	\$207,801.80	\$260,388.58	\$672,751.88
Cameron	\$97,081.68	\$72,508.10	\$103,900.90	\$208,310.86	\$481,801.54
Somerset	\$114,732.90	\$125,241.27	\$123,382.32	\$86,796.19	\$450,152.68
Mercer	\$0.00	\$26,366.58	\$168,838.96	\$219,883.69	\$415,089.23
Clarion	\$123,558.51	\$98,874.69	\$110,394.70	\$63,650.54	\$396,478.44
Forest	\$26,476.82	\$92,283.04	\$116,888.51	\$104,155.43	\$339,803.80
Blair	\$52,953.64	\$39,549.87	\$38,962.83	\$34,718.47	\$166,184.81
Cambria	\$44,128.04	\$32,958.23	\$38,962.83	\$5,786.41	\$121,835.51
Venango	\$8,825.60	\$26,366.58	\$32,469.03	\$23,145.65	\$90,806.86
Warren	\$17,651.21	\$13,183.29	\$19,481.41	\$11,572.82	\$61,888.73
Crawford	\$0.00	\$19,774.93	\$19,481.41	\$17,359.23	\$56,615.57
Columbia	\$17,651.21	\$13,183.29	\$12,987.61	\$0.00	\$43,822.11
Huntingdon	\$8,825.60	\$6,591.64	\$6,493.80	\$5,786.41	\$27,697.45
Bedford	\$8,825.60	\$6,591.64	\$6,493.80	\$0.00	\$21,911.04
Lackawanna	\$8,825.60	\$6,591.64	\$6,493.80	\$0.00	\$21,911.04
Total	\$38,241,359.79	\$36,965,951.82	\$42,534,431.80	\$42,587,999.82	\$160,329,743.23

Source: PUC's Act 13 System

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Appendix D

Impact Fee Distribution to Municipalities Reporting Years 2011 to 2014

County	Municipality	2011	2012	2013	2014	Total
Allegheny	Aleppo Township	\$37.86	\$69.07	\$95.63	\$178.21	\$380.77
	Aspinwall Borough	\$59.43	\$108.39	\$149.94	\$279.46	\$597.22
	Avalon Borough	\$98.20	\$179.11	\$247.63	\$461.25	\$986.19
	Baldwin Borough	\$1,872.30	\$3,343.41	\$4,200.53	\$7,590.03	\$17,006.27
	Baldwin Township	\$46.02	\$83.92	\$116.00	\$216.28	\$462.22
	Bell Acres Borough	\$56.32	\$102.70	\$145.73	\$280.10	\$584.85
	Bellevue Borough	\$168.88	\$308.03	\$425.79	\$793.23	\$1,695.93
	Ben Avon Borough	\$47.02	\$85.75	\$118.56	\$221.40	\$472.73
	Ben Avon Heights Borough	\$12.55	\$22.90	\$31.78	\$58.88	\$126.11
	Bethel Park Borough	\$3,271.78	\$5,844.48	\$7,343.52	\$13,272.22	\$29,732.00
	Blawnox Borough	\$32.73	\$59.69	\$82.67	\$153.92	\$329.01
	Brackenridge Borough	\$353.38	\$631.40	\$791.76	\$1,428.39	\$3,204.93
	Braddock Borough	\$67.28	\$122.69	\$169.76	\$316.48	\$676.21
	Braddock Hills Borough	\$46.18	\$84.24	\$116.55	\$217.34	\$464.31
	Bradford Woods Borough	\$45.45	\$82.88	\$115.02	\$214.75	\$458.10
	Brentwood Borough	\$204.72	\$373.40	\$516.15	\$962.10	\$2,056.37
	Bridgeville Borough	\$117.75	\$214.75	\$297.14	\$554.06	\$1,183.70
	Carnegie Borough	\$185.17	\$337.75	\$467.93	\$871.99	\$1,862.84
	Castle Shannon Borough	\$192.75	\$351.56	\$486.14	\$906.88	\$1,937.33
	Chalfant Borough	\$23.24	\$42.43	\$58.75	\$109.24	\$233.66
	Cheswick Borough	\$185.11	\$330.69	\$414.61	\$748.63	\$1,679.04
	Churchill Borough	\$85.37	\$155.72	\$215.53	\$401.92	\$858.54
	Clairton City	\$770.23	\$1,376.73	\$1,724.75	\$3,108.20	\$6,979.91
	Collier Township	\$773.51	\$1,382.41	\$1,777.47	\$3,250.37	\$7,183.76
	Coraopolis Borough	\$128.81	\$234.93	\$324.82	\$2,188.42	\$2,876.98
	Crafton Borough	\$139.07	\$253.66	\$351.11	\$653.88	\$1,397.72
	Crescent Township	\$66.87	\$123.23	\$171.57	\$322.11	\$683.78
	Dormont Borough	\$168.35	\$307.06	\$424.48	\$790.30	\$1,690.19
	Dravosburg Borough	\$44.11	\$80.47	\$111.19	\$207.24	\$443.01
	Duquesne City	\$138.52	\$252.66	\$349.59	\$664.65	\$1,405.42
	East Deer Township	\$149.43	\$266.91	\$334.47	\$607.15	\$1,357.96
	East McKeesport Borough	\$51.47	\$93.89	\$130.16	\$243.97	\$519.49
	East Pittsburgh Borough	\$39.91	\$72.79	\$100.67	\$187.38	\$400.75
	Edgewood Borough	\$73.98	\$134.93	\$186.57	\$347.62	\$743.10
	Edgeworth Borough	\$55.26	\$100.78	\$139.63	\$260.51	\$556.18
	Elizabeth Borough	\$178.07	\$78.05	\$399.09	\$720.90	\$1,376.11
	Elizabeth Township	\$1,453.27	\$2,597.16	\$3,262.68	\$5,932.92	\$13,246.03
	Emsworth Borough	\$59.98	\$109.42	\$151.40	\$282.18	\$602.98
	Etna Borough	\$82.58	\$150.61	\$208.25	\$387.53	\$828.97
	Fawn Township	\$27,486.53	\$47,913.43	\$47,335.07	\$78,404.35	\$201,139.38
	Findlay Township	\$780.07	\$1,396.12	\$8,440.33	\$92,464.14	\$103,080.66
	Forest Hills Borough	\$160.50	\$292.74	\$405.09	\$755.37	\$1,613.70
	Forward Township	\$546.35	\$977.81	\$54,621.33	\$133,048.93	\$189,194.42
	Fox Chapel Borough	\$867.51	\$1,552.75	\$1,952.19	\$3,542.45	\$7,914.90
	Franklin Park Borough	\$341.75	\$623.32	\$900.26	\$1,686.66	\$3,551.99
	Frazer Township	\$54,587.05	\$101,911.83	\$100,477.68	\$89,867.34	\$346,843.90
	Glassport Borough	\$110.55	\$201.65	\$1,037.26	\$1,882.37	\$3,231.83
	Glen Osborne Borough	\$18.01	\$32.89	\$45.46	\$84.87	\$181.23
	Glenfield Borough	\$8.92	\$16.29	\$22.86	\$42.65	\$90.72
	Green Tree Borough	\$117.29	\$213.95	\$296.18	\$552.53	\$1,179.95
	Hampton Township	\$504.17	\$919.52	\$1,275.99	\$2,382.30	\$5,081.98
	Hamar Township	\$338.61	\$605.17	\$767.52	\$1,405.72	\$3,117.02
	Harrison Township	\$1,126.58	\$2,013.18	\$2,527.88	\$4,587.50	\$10,255.14

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County	Municipality	2011	2012	2013	2014	Total
Allegheny (continued)	Haysville Borough	\$2.99	\$5.46	\$7.56	\$14.17	\$30.18
	Heidelberg Borough	\$38.73	\$71.28	\$98.77	\$184.18	\$392.96
	Homestead Borough	\$70.48	\$128.56	\$177.66	\$329.75	\$706.45
	Indiana Township	\$848.08	\$1,516.01	\$1,909.93	\$3,454.76	\$7,728.78
	Ingram Borough	\$76.45	\$139.43	\$192.81	\$359.14	\$767.83
	Jefferson Hills Borough	\$1,200.48	\$2,145.61	\$2,737.95	\$4,976.97	\$11,061.01
	Kennedy Township	\$184.48	\$336.44	\$469.91	\$894.94	\$1,885.77
	Kilbuck Township	\$30.89	\$56.35	\$78.63	\$146.62	\$312.49
	Leet Township	\$37.22	\$67.88	\$93.93	\$179.70	\$378.73
	Leetsdale Borough	\$42.31	\$77.16	\$106.79	\$199.10	\$425.36
	Liberty Borough	\$290.87	\$519.99	\$652.46	\$1,179.64	\$2,642.96
	Lincoln Borough	\$124.91	\$223.38	\$280.45	\$505.51	\$1,134.25
	Marshall Township	\$237.14	\$441.94	\$2,301.39	\$4,187.07	\$7,167.54
	Mccandless Township	\$707.74	\$1,294.67	\$1,801.05	\$3,369.02	\$7,172.48
	Mcdonald Borough	\$43.28	\$77.40	\$96.91	\$176.14	\$393.73
	Mckees Rocks Borough	\$141.91	\$258.83	\$357.88	\$666.50	\$1,425.12
	Mckeesport City	\$2,218.43	\$3,964.89	\$4,972.03	\$8,958.57	\$20,113.92
	Millvale Borough	\$77.99	\$141.22	\$195.19	\$363.51	\$777.91
	Monroeville Borough	\$696.91	\$1,271.02	\$1,759.77	\$3,282.53	\$7,010.23
	Moon Township	\$554.32	\$1,010.92	\$5,298.14	\$9,669.29	\$16,532.67
	Mt Lebanon Township	\$711.60	\$1,296.07	\$1,789.52	\$3,335.84	\$7,133.03
	Mt Oliver Borough	\$71.66	\$130.71	\$180.65	\$336.40	\$719.42
	Mumhall Borough	\$253.35	\$462.08	\$638.87	\$1,190.27	\$2,544.57
	Neville Township	\$26.16	\$47.72	\$65.99	\$123.03	\$262.90
	North Braddock Borough	\$147.56	\$269.12	\$372.41	\$693.96	\$1,483.05
	North Fayette Township	\$1,356.98	\$2,423.70	\$3,056.84	\$5,551.23	\$12,388.75
	North Versailles Township	\$275.27	\$502.08	\$694.37	\$1,294.30	\$2,766.02
	Oakdale Borough	\$157.33	\$281.06	\$352.70	\$640.68	\$1,431.77
	Oakmont Borough	\$647.48	\$1,156.79	\$1,461.19	\$2,662.25	\$5,927.71
	O'Hara Township	\$1,019.22	\$1,822.20	\$2,292.05	\$4,165.84	\$9,299.31
	Ohio Township	\$130.08	\$244.49	\$364.71	\$688.08	\$1,427.36
	Penn Hills Township	\$4,060.56	\$7,251.53	\$9,098.56	\$16,467.87	\$36,878.52
	Pennsbury Village Borough	\$13.83	\$25.22	\$35.15	\$65.84	\$140.04
	Pine Township	\$355.66	\$658.85	\$3,480.84	\$6,429.84	\$10,925.19
	Pitcairn Borough	\$73.06	\$133.24	\$184.21	\$343.09	\$733.60
	Pittsburgh City	\$6,914.84	\$12,636.67	\$17,474.42	\$32,574.74	\$69,600.67
	Pleasant Hills Borough	\$791.44	\$1,413.34	\$1,776.43	\$3,212.87	\$7,194.08
	Plum Borough	\$2,819.55	\$5,037.33	\$6,355.40	\$11,507.88	\$25,720.16
	Port Vue Borough	\$102.42	\$186.81	\$258.43	\$478.11	\$1,025.77
	Rankin Borough	\$46.24	\$84.35	\$116.66	\$217.14	\$464.39
	Reserve Township	\$74.85	\$136.49	\$188.94	\$344.54	\$744.82
	Richland Township	\$1,479.18	\$2,645.53	\$3,382.37	\$6,258.60	\$13,765.68
	Robinson Township	\$333.27	\$607.84	\$847.05	\$5,658.76	\$7,446.92
	Ross Township	\$743.27	\$1,355.61	\$1,877.61	\$3,518.77	\$7,495.26
	Rossllyn Farms Borough	\$22.27	\$40.64	\$56.21	\$104.80	\$223.92
	Scott Township	\$346.34	\$631.67	\$874.67	\$1,631.17	\$3,483.85
	Sewickley Borough	\$100.74	\$183.73	\$254.23	\$476.96	\$1,015.66
Sewickley Heights Borough	\$33.45	\$61.03	\$84.75	\$158.45	\$337.68	
Sewickley Hills Borough	\$14.81	\$27.04	\$38.95	\$75.35	\$156.15	
Shaler Township	\$705.79	\$1,287.23	\$1,782.77	\$3,324.15	\$7,099.94	
Sharpsburg Borough	\$68.08	\$124.16	\$171.68	\$319.59	\$683.51	
South Fayette Township	\$1,491.94	\$2,665.48	\$3,406.09	\$6,207.64	\$13,771.15	
South Park Township	\$1,336.16	\$2,386.62	\$3,006.17	\$5,431.53	\$12,160.48	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Allegheny (continued)	South Versailles Township	\$87.37	\$156.59	\$196.29	\$356.44	\$796.69
	Springdale Borough	\$386.33	\$690.50	\$866.61	\$1,565.65	\$3,509.09
	Springdale Township	\$165.98	\$296.46	\$372.08	\$670.79	\$1,505.31
	Stowe Township	\$142.79	\$260.43	\$360.16	\$673.75	\$1,437.13
	Swissvale Borough	\$194.58	\$354.90	\$490.77	\$914.20	\$1,954.45
	Tarentum Borough	\$493.48	\$881.81	\$1,105.96	\$1,995.40	\$4,476.65
	Thornburg Borough	\$17.89	\$32.65	\$45.17	\$84.15	\$179.86
	Trafford Borough	\$1.45	\$2.65	\$6.68	\$12.47	\$23.25
	Turtle Creek Borough	\$127.67	\$232.85	\$321.95	\$599.73	\$1,282.20
	Upper St Clair Township	\$2,171.44	\$3,881.01	\$4,850.97	\$8,782.86	\$19,686.28
	Verona Borough	\$254.03	\$453.90	\$569.09	\$1,027.68	\$2,304.70
	Versailles Borough	\$163.90	\$292.86	\$367.07	\$663.21	\$1,487.04
	Wall Borough	\$20.14	\$36.75	\$50.84	\$94.85	\$202.58
	West Deer Township	\$1,534.10	\$2,743.73	\$3,454.55	\$6,247.18	\$13,979.56
	West Elizabeth Borough	\$20.31	\$37.07	\$187.50	\$343.37	\$588.25
	West Homestead Borough	\$51.93	\$94.72	\$131.40	\$244.99	\$523.04
	West Mifflin Borough	\$490.56	\$894.69	\$1,237.80	\$2,304.66	\$4,927.71
	West View Borough	\$148.56	\$270.97	\$374.71	\$701.39	\$1,495.63
	Whitaker Borough	\$31.55	\$57.53	\$79.68	\$148.58	\$317.34
	White Oak Borough	\$911.76	\$1,629.74	\$2,045.56	\$3,694.31	\$8,281.37
	Whitehall Borough	\$304.55	\$2,293.17	\$2,877.54	\$5,198.78	\$10,674.04
	Wilkins Township	\$163.61	\$299.37	\$414.55	\$773.08	\$1,650.61
	Wilkinsburg Borough	\$341.00	\$621.94	\$860.17	\$1,603.04	\$3,426.15
	Wilmerding Borough	\$56.18	\$102.47	\$141.73	\$263.91	\$564.29
Armstrong	Apollo Borough	\$5,839.04	\$6,050.58	\$6,864.44	\$5,856.69	\$24,610.75
	Applewold Borough	\$1,122.31	\$1,165.58	\$1,293.11	\$1,103.09	\$4,684.09
	Atwood Borough	\$1,149.27	\$1,192.80	\$1,331.66	\$1,136.11	\$4,809.84
	Bethel Township	\$7,096.38	\$7,368.69	\$8,271.68	\$7,061.28	\$29,798.03
	Boggs Township	\$7,840.01	\$21,675.37	\$49,047.87	\$13,639.31	\$92,202.56
	Bradys Bend Township	\$2,367.25	\$4,984.29	\$5,554.76	\$4,723.47	\$17,629.77
	Burrell Township	\$6,890.80	\$20,690.31	\$21,390.54	\$18,739.26	\$67,710.91
	Cadogan Township	\$1,343.76	\$1,395.65	\$1,547.40	\$1,317.37	\$5,604.18
	Cowanhamock Township	\$41,647.10	\$37,893.13	\$40,619.93	\$35,145.16	\$155,305.32
	Dayton Borough	\$1,086.00	\$1,131.38	\$1,261.30	\$1,076.92	\$4,555.60
	East Franklin Township	\$110,852.74	\$81,855.69	\$76,752.41	\$55,615.47	\$325,076.31
	Elderton Borough	\$1,631.46	\$1,693.99	\$1,901.09	\$1,618.99	\$6,845.53
	Ford City Borough	\$11,069.46	\$11,473.91	\$12,779.64	\$10,883.48	\$46,206.49
	Ford Cliff Borough	\$1,464.60	\$1,521.37	\$1,714.81	\$1,460.49	\$6,161.27
	Freeport Borough	\$6,204.69	\$6,432.48	\$7,170.56	\$6,134.97	\$25,942.70
	Gilpin Township	\$21,597.75	\$19,785.49	\$27,902.13	\$24,291.76	\$93,577.13
	Hovey Township	\$823.04	\$857.54	\$956.64	\$810.74	\$3,447.96
	Kiskiminetas Township	\$23,928.55	\$24,801.54	\$27,711.33	\$23,576.77	\$100,018.19
	Kittanning Borough	\$13,828.79	\$14,337.37	\$15,931.87	\$13,577.61	\$57,675.64
	Kittanning Township	\$79,228.67	\$77,280.94	\$78,363.53	\$69,121.62	\$303,994.76
	Leechburg Borough	\$8,050.98	\$8,316.27	\$9,267.10	\$7,907.74	\$33,542.09
	Madison Township	\$18,084.02	\$16,117.19	\$17,116.74	\$8,888.97	\$60,206.92
	Mahoning Township	\$10,075.88	\$17,154.69	\$11,595.07	\$9,867.65	\$48,693.29
	Manor Township	\$127,824.58	\$107,733.45	\$95,563.18	\$78,408.11	\$409,529.32
	Manorville Borough	\$1,496.57	\$1,555.19	\$1,723.12	\$1,473.65	\$6,248.53
	North Apollo Borough	\$2,452.16	\$2,559.41	\$2,851.98	\$2,434.36	\$10,297.91
	North Buffalo Township	\$104,431.76	\$88,747.24	\$82,691.44	\$55,260.66	\$331,131.10
	Parker City	\$3,199.83	\$3,313.08	\$3,726.16	\$3,189.11	\$13,428.18
	Parks Township	\$12,082.11	\$12,524.66	\$13,985.73	\$11,900.46	\$50,492.96

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Armstrong (continued)	Perry Township	\$5,249.85	\$5,437.33	\$6,087.50	\$5,180.41	\$21,955.09
	Pine Township	\$2,436.10	\$2,528.76	\$2,815.27	\$2,398.61	\$10,178.74
	Plumcreek Township	\$55,677.90	\$47,203.25	\$75,862.71	\$78,589.07	\$257,332.93
	Rayburn Township	\$17,631.05	\$69,847.74	\$90,068.03	\$79,858.83	\$257,405.65
	Redbank Township	\$11,604.54	\$18,800.75	\$20,113.53	\$17,387.17	\$67,905.99
	Rural Valley Borough	\$3,638.30	\$3,788.80	\$4,232.05	\$3,589.36	\$15,248.51
	South Bend Township	\$27,340.70	\$23,084.98	\$37,391.53	\$32,900.08	\$120,717.29
	South Bethlehem Borough	\$1,771.18	\$1,832.15	\$2,043.43	\$1,741.87	\$7,388.63
	South Buffalo Township	\$42,896.11	\$56,909.15	\$58,294.48	\$98,836.94	\$256,936.68
	Sugarcreek Township	\$12,161.60	\$19,383.61	\$27,447.25	\$17,952.68	\$76,945.14
	Valley Township	\$5,323.29	\$5,513.03	\$6,191.51	\$5,278.84	\$22,306.67
	Washington Township	\$9,812.99	\$16,944.79	\$18,099.66	\$15,697.99	\$60,555.43
	Wayne Township	\$16,031.62	\$16,615.80	\$18,560.43	\$15,813.94	\$67,021.79
	West Franklin Township	\$56,958.16	\$52,673.80	\$60,165.05	\$47,121.82	\$216,918.83
	West Kittanning Borough	\$4,322.05	\$4,481.99	\$5,003.30	\$4,264.65	\$18,071.99
Worthington Borough	\$2,452.33	\$2,540.80	\$2,834.09	\$2,417.68	\$10,244.90	
Beaver	Aliquippa City	\$977.28	\$2,794.15	\$3,814.42	\$4,770.67	\$12,356.52
	Ambridge Borough	\$617.16	\$1,765.05	\$2,407.43	\$3,008.94	\$7,798.58
	Baden Borough	\$407.88	\$1,166.38	\$1,592.72	\$1,993.00	\$5,159.98
	Beaver Borough	\$439.57	\$2,932.32	\$3,797.28	\$4,747.75	\$11,916.92
	Beaver Falls City	\$2,261.27	\$5,489.41	\$6,967.83	\$8,751.22	\$23,469.73
	Big Beaver Borough	\$1,031.21	\$9,317.06	\$9,988.34	\$10,092.67	\$30,429.28
	Bridgewater Borough	\$80.25	\$532.97	\$694.71	\$869.76	\$2,177.69
	Brighton Township	\$2,384.39	\$12,539.93	\$14,201.91	\$15,449.71	\$44,575.94
	Center Township	\$1,171.75	\$7,849.85	\$10,221.01	\$12,797.88	\$32,040.49
	Chippewa Township	\$2,241.51	\$12,203.12	\$13,811.58	\$20,871.97	\$49,128.18
	Conway Borough	\$220.29	\$629.98	\$1,907.69	\$2,381.80	\$5,139.76
	Darlington Borough	\$84.13	\$204.71	\$266.22	\$329.64	\$884.70
	Darlington Township	\$1,136.59	\$9,645.11	\$17,099.03	\$16,581.26	\$44,461.99
	Daugherty Borough	\$987.76	\$2,395.06	\$3,116.38	\$3,894.20	\$10,393.40
	East Rochester Borough	\$66.25	\$189.41	\$258.74	\$323.66	\$838.06
	Eastvale Borough	\$30.16	\$199.70	\$260.30	\$321.58	\$811.74
	Economy Borough	\$1,039.32	\$2,971.59	\$9,130.24	\$11,554.07	\$24,695.22
	Ellwood City Borough	\$63.91	\$426.45	\$554.79	\$693.85	\$1,739.00
	Fallston Borough	\$103.65	\$253.64	\$327.60	\$408.47	\$1,093.36
	Frankfort Springs Borough	\$28.41	\$67.82	\$88.15	\$110.47	\$294.85
	Franklin Township	\$1,618.21	\$3,959.88	\$5,162.65	\$6,451.98	\$17,192.72
	Freedom Borough	\$163.46	\$467.47	\$1,411.77	\$1,762.45	\$3,805.15
	Georgetown Borough	\$79.08	\$194.39	\$253.58	\$317.65	\$844.70
	Glasgow Borough	\$35.60	\$88.08	\$115.00	\$144.05	\$382.73
	Greene Township	\$1,343.19	\$10,093.11	\$11,025.23	\$11,392.02	\$33,853.55
	Hanover Township	\$1,947.60	\$31,901.69	\$32,962.90	\$31,624.70	\$98,436.89
	Harmony Township	\$347.63	\$993.83	\$1,356.95	\$1,698.24	\$4,396.65
	Homewood Borough	\$23.91	\$156.91	\$204.82	\$256.56	\$642.20
	Hookstown Borough	\$55.21	\$134.98	\$175.94	\$220.42	\$586.55
	Hopewell Township	\$1,304.69	\$8,700.21	\$11,338.31	\$14,214.33	\$35,557.54
	Independence Township	\$1,272.15	\$3,134.88	\$4,086.05	\$5,106.02	\$13,599.10
	Industry Borough	\$613.84	\$15,041.98	\$15,287.32	\$14,317.05	\$45,260.19
	Koppel Borough	\$81.42	\$541.70	\$702.79	\$879.91	\$2,205.82
Marion Township	\$9,375.76	\$7,516.65	\$7,641.36	\$30,965.94	\$55,499.71	
Midland Borough	\$698.60	\$1,681.72	\$2,177.74	\$2,721.03	\$7,279.09	
Monaca Borough	\$563.82	\$1,612.21	\$2,213.37	\$2,769.16	\$7,158.56	
New Brighton Borough	\$1,558.46	\$3,747.96	\$4,861.37	\$6,075.43	\$16,243.22	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Beaver (continued)	New Galilee Borough	\$128.95	\$313.69	\$406.69	\$508.22	\$1,357.55	
	New Sewickley Township	\$2,553.44	\$6,218.15	\$28,197.71	\$75,669.13	\$112,638.43	
	North Sewickley Township	\$1,919.68	\$4,676.92	\$6,153.05	\$7,693.23	\$20,442.88	
	Ohioville Borough	\$28,474.41	\$43,725.38	\$44,051.11	\$40,691.28	\$156,942.18	
	Patterson Heights Borough	\$184.03	\$444.94	\$576.73	\$721.34	\$1,927.04	
	Patterson Township	\$840.39	\$2,027.74	\$2,630.28	\$3,301.54	\$8,799.95	
	Potter Township	\$217.74	\$532.74	\$700.28	\$877.93	\$2,328.69	
	Pulaski Township	\$155.83	\$1,037.53	\$1,342.56	\$1,678.32	\$4,214.24	
	Raccoon Township	\$1,270.93	\$3,113.88	\$4,057.55	\$5,070.73	\$13,513.09	
	Rochester Borough	\$338.06	\$966.65	\$1,319.23	\$1,649.46	\$4,273.40	
	Rochester Township	\$920.53	\$2,237.43	\$2,908.28	\$3,636.58	\$9,702.82	
	Shippingport Borough	\$155.53	\$386.27	\$504.48	\$627.34	\$1,673.62	
	South Beaver Township	\$19,458.12	\$37,113.54	\$70,966.35	\$64,754.17	\$192,292.18	
	South Heights Borough	\$62.20	\$177.80	\$242.79	\$303.66	\$786.45	
	Vanport Township	\$134.95	\$898.54	\$1,169.23	\$1,462.43	\$3,665.15	
	West Mayfield Borough	\$443.24	\$1,080.31	\$1,403.34	\$1,756.18	\$4,683.07	
	White Township	\$425.50	\$1,031.17	\$1,311.14	\$1,640.84	\$4,408.65	
	Bedford	Bedford Borough	\$124.00	\$92.58	\$90.65		\$307.23
		Bedford Township	\$288.75	\$215.72	\$211.74		\$716.21
		Bloomfield Township	\$53.82	\$40.17	\$39.63		\$133.62
Broad Top Township		\$120.33	\$89.20	\$87.56		\$297.09	
Coaldale Borough		\$6.29	\$4.70	\$4.61		\$15.60	
Colerain Township		\$80.51	\$60.08	\$59.17		\$199.76	
Cumberland Valley Township		\$91.18	\$68.20	\$67.20		\$226.58	
East Providence Township		\$170.05	\$126.73	\$125.18		\$421.96	
East St Clair Township		\$1,042.80	\$778.42	\$766.15		\$2,587.37	
Everett Borough		\$81.31	\$60.72	\$59.31		\$201.34	
Harrison Township		\$72.54	\$54.19	\$53.15		\$179.88	
Hopewell Borough		\$11.61	\$8.67	\$9.04		\$29.32	
Hopewell Township		\$112.00	\$83.65	\$82.41		\$278.06	
Hyndman Borough		\$42.71	\$31.88	\$31.27		\$105.86	
Juniata Township		\$149.53	\$111.74	\$110.02		\$371.29	
Kimmel Township		\$430.39	\$323.17	\$317.49		\$1,071.05	
King Township		\$347.97	\$259.68	\$256.27		\$863.92	
Liberty Township		\$89.74	\$67.04	\$65.64		\$222.42	
Lincoln Township		\$251.85	\$188.09	\$184.86		\$624.80	
Londonderry Township		\$99.97	\$74.71	\$73.58		\$248.26	
Mann Township		\$101.64	\$75.94	\$74.72		\$252.30	
Manns Choice Borough		\$13.03	\$9.74	\$9.55		\$32.32	
Monroe Township		\$192.90	\$144.16	\$141.65		\$478.71	
Napier Township		\$1,160.25	\$866.23	\$853.36		\$2,879.84	
New Paris Borough		\$6.58	\$4.92	\$4.83		\$16.33	
Pavia Township		\$138.64	\$103.55	\$101.48		\$343.67	
Pleasantville Borough		\$43.87	\$32.74	\$32.15		\$108.76	
Rainsburg Borough		\$5.69	\$4.25	\$4.26		\$14.20	
Saint Clairsville Borough		\$3.41	\$2.54	\$2.51		\$8.46	
Saxton Borough		\$33.64	\$25.08	\$24.57		\$83.29	
Schellsburg Borough		\$14.35	\$10.72	\$10.53		\$35.60	
Snake Spring Township		\$86.36	\$64.51	\$67.68		\$218.55	
South Woodbury Township		\$111.67	\$83.43	\$82.20		\$277.30	
Southampton Township		\$104.54	\$78.11	\$76.83		\$259.48	
West Providence Township		\$189.56	\$141.59	\$139.31		\$470.46	
West St Clair Township		\$9,723.23	\$7,261.86	\$7,155.13		\$24,140.22	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Bedford	Woodbury Borough	\$11.05	\$8.26	\$8.10		\$27.41
(continued)	Woodbury Township	\$81.72	\$61.02	\$60.26		\$203.00
Blair	Allegheny Township	\$6,587.91	\$4,006.54	\$3,934.78	\$3,500.55	\$18,029.78
	Altoona City	\$6,146.50	\$4,588.56	\$4,510.65	\$4,015.70	\$19,261.41
	Antis Township	\$1,162.06	\$4,240.65	\$4,166.06	\$3,716.15	\$13,284.92
	Bellwood Borough	\$259.69	\$193.60	\$189.89	\$169.16	\$812.34
	Blair Township	\$3,926.23	\$2,385.00	\$2,389.26	\$2,133.90	\$10,834.39
	Catharine Township	\$197.72	\$147.59	\$145.17	\$129.41	\$619.89
	Duncansville Borough	\$183.22	\$136.75	\$134.33	\$121.71	\$576.01
	Frankstown Township	\$1,388.44	\$1,036.30	\$1,022.20	\$913.21	\$4,360.15
	Freedom Township	\$3,699.83	\$2,232.59	\$2,195.18	\$1,956.56	\$10,084.16
	Greenfield Township	\$4,101.60	\$2,472.79	\$2,431.38	\$2,164.12	\$11,169.89
	Hollidaysburg Borough	\$762.49	\$569.16	\$562.33	\$501.32	\$2,395.30
	Huston Township	\$341.49	\$254.81	\$251.91	\$224.25	\$1,072.46
	Juniata Township	\$55,943.34	\$41,562.61	\$40,951.14	\$36,489.72	\$174,946.81
	Logan Township	\$2,050.43	\$1,531.24	\$1,508.76	\$1,347.65	\$6,438.08
	Martinsburg Borough	\$257.29	\$193.05	\$189.41	\$168.21	\$807.96
	Newry Borough	\$35.59	\$26.57	\$26.21	\$23.29	\$111.66
	North Woodbury Township	\$494.87	\$369.44	\$366.65	\$326.56	\$1,557.52
	Roaring Spring Borough	\$333.34	\$248.83	\$244.45	\$217.65	\$1,044.27
	Snyder Township	\$3,935.75	\$2,373.90	\$2,334.20	\$2,076.18	\$10,720.03
	Taylor Township	\$490.37	\$366.30	\$360.55	\$321.66	\$1,538.88
	Tunnelhill Borough	\$14.37	\$10.72	\$10.66	\$9.54	\$45.29
	Tyrone Borough	\$698.76	\$521.72	\$512.02	\$455.96	\$2,188.46
	Tyrone Township	\$405.58	\$302.67	\$299.60	\$266.96	\$1,274.81
	Williamsburg Borough	\$161.56	\$120.60	\$118.27	\$105.37	\$505.80
	Woodbury Township	\$561.04	\$418.60	\$411.85	\$366.63	\$1,758.12
Bradford	Alba Borough	\$9,556.06	\$8,276.56	\$7,963.76	\$7,255.08	\$33,051.46
	Albany Township	\$432,120.02	\$400,698.10	\$398,894.41	\$357,808.60	\$1,589,521.13
	Armenia Township	\$500,000.00	\$425,319.92	\$357,849.66	\$343,766.23	\$1,626,935.81
	Asylum Township	\$377,626.35	\$287,764.55	\$328,644.03	\$276,763.62	\$1,270,798.55
	Athens Borough	\$197,658.18	\$170,880.02	\$164,326.60	\$149,608.70	\$682,473.50
	Athens Township	\$474,124.26	\$410,488.43	\$396,557.68	\$341,170.20	\$1,622,340.57
	Burlington Borough	\$26,315.14	\$20,630.55	\$20,156.35	\$12,150.02	\$79,252.06
	Burlington Township	\$246,847.21	\$217,735.97	\$212,929.43	\$179,760.88	\$857,273.49
	Canton Borough	\$111,839.56	\$96,633.66	\$93,806.90	\$85,223.60	\$387,503.72
	Canton Township	\$463,800.91	\$389,350.50	\$346,871.95	\$305,963.56	\$1,505,986.92
	Columbia Township	\$500,000.00	\$509,000.00	\$515,100.00	\$518,200.00	\$2,042,300.00
	Franklin Township	\$187,832.69	\$173,131.33	\$169,183.21	\$152,240.34	\$682,387.57
	Granville Township	\$391,371.84	\$301,730.74	\$221,800.21	\$193,583.52	\$1,108,486.31
	Herrick Township	\$486,874.27	\$466,240.51	\$515,100.00	\$518,200.00	\$1,986,414.78
	Leraysville Borough	\$19,197.02	\$36,912.48	\$36,025.16	\$20,288.82	\$112,423.48
	Leroy Township	\$168,616.22	\$154,456.16	\$150,960.29	\$129,489.12	\$603,521.79
	Litchfield Township	\$299,173.05	\$256,198.12	\$250,294.56	\$219,728.98	\$1,025,394.71
	Monroe Borough	\$33,464.48	\$28,918.08	\$27,678.82	\$25,196.58	\$115,257.96
	Monroe Township	\$271,869.70	\$230,541.62	\$291,895.54	\$280,098.67	\$1,074,405.53
	New Albany Borough	\$21,153.12	\$18,266.74	\$17,627.00	\$16,030.70	\$73,077.56
	North Towanda Township	\$121,691.69	\$107,774.99	\$104,719.80	\$94,961.27	\$429,147.75
	Orwell Township	\$365,105.66	\$318,327.20	\$324,197.28	\$327,157.01	\$1,334,787.15
	Overton Township	\$186,483.43	\$184,453.47	\$213,485.59	\$209,550.19	\$793,972.68
	Pike Township	\$298,959.17	\$264,254.18	\$272,245.09	\$262,315.49	\$1,097,773.93
	Ridgebury Township	\$321,045.55	\$273,777.74	\$266,559.14	\$181,425.26	\$1,042,807.69
	Rome Borough	\$23,428.82	\$20,260.92	\$19,306.52	\$17,314.34	\$80,310.60

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Bradford (continued)	Rome Township	\$335,268.16	\$267,556.01	\$263,942.10	\$207,754.56	\$1,074,520.83	
	Sayre Borough	\$334,621.58	\$289,453.48	\$277,596.20	\$254,214.34	\$1,155,885.60	
	Sheshequin Township	\$293,378.01	\$253,408.15	\$246,221.10	\$221,802.42	\$1,014,809.68	
	Smithfield Township	\$456,772.18	\$399,007.12	\$396,027.21	\$302,592.34	\$1,554,398.85	
	South Creek Township	\$139,503.82	\$120,690.60	\$112,525.62	\$102,351.26	\$475,071.30	
	South Waverly Borough	\$66,273.54	\$57,285.76	\$55,449.96	\$50,879.32	\$229,888.58	
	Springfield Township	\$411,216.85	\$369,581.93	\$380,794.79	\$276,650.21	\$1,438,243.78	
	Standing Stone Township	\$210,093.87	\$154,288.28	\$158,015.19	\$148,157.00	\$670,554.34	
	Stevens Township	\$236,756.10	\$304,232.97	\$405,779.40	\$445,700.34	\$1,392,468.81	
	Sylvania Borough	\$12,753.04	\$11,029.10	\$10,709.94	\$9,811.26	\$44,303.34	
	Terry Township	\$500,000.00	\$412,757.84	\$444,133.82	\$403,794.03	\$1,760,685.69	
	Towanda Borough	\$173,550.64	\$150,076.66	\$143,994.30	\$130,934.22	\$598,555.82	
	Towanda Township	\$205,928.45	\$170,906.62	\$167,125.65	\$150,236.59	\$694,197.31	
	Troy Borough	\$79,922.34	\$67,686.00	\$64,927.38	\$59,088.64	\$271,624.36	
	Troy Township	\$500,000.00	\$509,000.00	\$515,100.00	\$518,200.00	\$2,042,300.00	
	Tuscarora Township	\$362,361.01	\$354,422.62	\$353,832.69	\$359,257.28	\$1,429,873.60	
	Ulster Township	\$219,828.04	\$204,415.16	\$199,691.03	\$179,866.56	\$803,800.79	
	Warren Township	\$313,833.77	\$284,993.00	\$291,675.51	\$262,045.93	\$1,152,548.21	
	Wells Township	\$500,000.00	\$509,000.00	\$233,984.45	\$210,558.14	\$1,453,542.59	
	West Burlington Township	\$276,486.10	\$222,302.41	\$224,221.29	\$171,326.70	\$894,336.50	
	Wilmot Township	\$357,004.41	\$430,721.86	\$515,100.00	\$532,932.76	\$1,835,759.03	
	Windham Township	\$200,876.93	\$211,469.96	\$173,380.46	\$156,478.05	\$742,205.40	
	Wyalusing Borough	\$38,191.86	\$32,998.40	\$31,666.36	\$28,838.10	\$131,694.72	
	Wyalusing Township	\$324,168.77	\$313,214.27	\$313,333.38	\$287,639.14	\$1,238,355.56	
	Wysox Township	\$327,276.66	\$247,072.98	\$240,813.56	\$216,713.18	\$1,031,876.38	
	Butler	Adams Township	\$33,346.54	\$40,249.97	\$65,139.72	\$96,191.83	\$234,928.06
		Allegheny Township	\$32,770.85	\$20,131.84	\$36,965.11	\$42,580.39	\$132,448.19
		Brady Township	\$6,183.08	\$7,352.67	\$11,417.38	\$14,210.04	\$39,163.17
		Bruin Borough	\$1,627.96	\$1,946.14	\$3,005.42	\$3,767.80	\$10,347.32
		Buffalo Township	\$58,978.19	\$54,195.84	\$82,279.65	\$88,443.02	\$283,896.70
Butler City		\$15,398.36	\$41,791.18	\$64,616.38	\$80,624.98	\$202,430.90	
Butler Township		\$49,680.61	\$113,759.83	\$239,225.13	\$252,291.55	\$654,957.12	
Callery Borough		\$1,222.67	\$1,463.68	\$2,261.22	\$2,832.82	\$7,780.39	
Center Township		\$26,885.12	\$32,065.92	\$63,171.27	\$91,975.29	\$214,097.60	
Cherry Township		\$4,608.74	\$32,799.32	\$39,500.98	\$42,159.04	\$119,068.08	
Cherry Valley Borough		\$622.46	\$736.22	\$1,150.28	\$1,437.96	\$3,946.92	
Chicora Borough		\$1,222.38	\$1,651.09	\$5,132.00	\$6,401.48	\$14,406.95	
Clay Township		\$5,938.53	\$16,081.79	\$25,084.10	\$31,283.66	\$78,388.08	
Clearfield Township		\$22,299.98	\$22,494.40	\$97,934.40	\$125,738.52	\$268,467.30	
Clinton Township		\$21,707.79	\$28,580.82	\$90,187.77	\$142,309.46	\$282,785.84	
Concord Township		\$5,407.92	\$14,643.38	\$36,169.83	\$40,356.65	\$96,577.78	
Connoquenessing Borough		\$1,311.03	\$1,572.65	\$2,616.20	\$21,143.34	\$26,643.22	
Connoquenessing Township		\$205,486.68	\$160,150.52	\$174,573.37	\$248,637.12	\$788,847.69	
Cranberry Township		\$73,537.34	\$88,011.79	\$140,123.12	\$179,837.92	\$481,510.17	
Donegal Township		\$9,554.83	\$11,351.67	\$51,103.18	\$63,751.86	\$135,761.54	
East Butler Borough		\$1,151.80	\$3,120.42	\$4,840.04	\$6,050.10	\$15,162.36	
Eau Claire Borough		\$1,081.10	\$1,287.88	\$1,992.98	\$2,485.00	\$6,846.96	
Evans City Borough		\$4,513.72	\$5,405.24	\$8,355.14	\$10,435.52	\$28,709.62	
Fairview Borough		\$245.66	\$665.57	\$1,043.00	\$1,304.98	\$3,259.21	
Fairview Township		\$5,062.07	\$13,758.17	\$21,447.54	\$26,786.14	\$67,053.92	
Forward Township		\$184,168.26	\$217,301.02	\$282,178.22	\$259,298.84	\$942,946.34	
Franklin Township		\$9,888.85	\$11,780.57	\$18,554.84	\$23,176.28	\$63,400.54	
Harmony Borough		\$2,836.77	\$3,386.39	\$5,258.70	\$6,546.64	\$18,028.50	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Butler (continued)	Harrisville Borough	\$1,099.27	\$2,977.21	\$4,644.86	\$5,779.68	\$14,501.02	
	Jackson Township	\$113,954.33	\$138,827.52	\$199,808.71	\$211,253.22	\$663,843.78	
	Jefferson Township	\$43,803.61	\$53,691.75	\$64,138.08	\$133,546.18	\$295,179.62	
	Karns City Borough	\$221.66	\$600.55	\$947.76	\$1,178.12	\$2,948.09	
	Lancaster Township	\$137,417.87	\$141,132.32	\$159,511.66	\$190,725.32	\$628,787.17	
	Marion Township	\$4,655.42	\$12,606.69	\$19,863.62	\$24,792.02	\$61,917.75	
	Mars Borough	\$4,513.02	\$5,397.59	\$8,365.60	\$10,455.50	\$28,731.71	
	Mercer Township	\$1,965.74	\$79,844.95	\$81,690.90	\$34,117.86	\$197,619.45	
	Middlesex Township	\$20,059.62	\$23,900.92	\$57,478.52	\$94,594.43	\$196,033.49	
	Muddy Creek Township	\$18,841.09	\$18,400.51	\$38,128.64	\$52,236.03	\$127,606.27	
	Oakland Township	\$12,432.45	\$14,796.57	\$23,012.08	\$171,464.04	\$221,705.14	
	Parker Township	\$5,662.42	\$6,706.49	\$10,465.54	\$13,071.04	\$35,905.49	
	Penn Township	\$19,153.25	\$56,692.66	\$95,594.02	\$121,624.62	\$293,064.55	
	Petrolia Borough	\$352.22	\$953.86	\$1,483.88	\$1,832.06	\$4,622.02	
	Portersville Borough	\$864.75	\$1,029.92	\$1,609.08	\$1,988.74	\$5,492.49	
	Prospect Borough	\$3,254.77	\$3,895.26	\$6,040.88	\$7,518.32	\$20,709.23	
	Saxonsburg Borough	\$3,592.33	\$4,303.88	\$6,698.22	\$8,338.72	\$22,933.15	
	Seven Fields Borough	\$7,181.89	\$8,604.80	\$13,449.28	\$16,830.06	\$46,066.03	
	Slippery Rock Borough	\$3,644.54	\$9,867.95	\$15,494.10	\$19,383.54	\$48,390.13	
	Slippery Rock Township	\$7,147.19	\$59,895.92	\$69,978.07	\$67,149.95	\$204,171.13	
	Sunmit Township	\$16,841.40	\$60,733.11	\$178,064.07	\$211,422.95	\$467,061.53	
	Valencia Borough	\$1,332.15	\$1,596.31	\$2,538.46	\$3,220.62	\$8,687.54	
	Venango Township	\$7,192.06	\$8,520.36	\$13,296.26	\$16,594.34	\$45,603.02	
	Washington Township	\$9,367.30	\$17,526.00	\$23,433.60	\$26,836.64	\$77,163.54	
	West Liberty Borough	\$1,004.62	\$2,722.58	\$4,247.36	\$5,286.40	\$13,260.96	
	West Sumbury Borough	\$204.89	\$276.83	\$861.12	\$1,081.62	\$2,424.46	
	Winfield Township	\$66,578.99	\$48,366.11	\$55,932.88	\$81,722.82	\$252,600.80	
	Worth Township	\$8,840.60	\$37,588.55	\$43,072.69	\$38,488.14	\$127,989.98	
	Zelienople Borough	\$10,037.69	\$12,014.89	\$18,601.58	\$23,259.62	\$63,913.78	
	Cambria	Adams Township	\$29,096.04	\$21,905.76	\$21,651.59	\$105.89	\$72,759.28
		Allegheny Township	\$1,043.84	\$930.01	\$906.79	\$59.52	\$2,940.16
		Ashville Borough	\$74.02	\$62.18	\$64.02	\$4.11	\$204.33
		Barr Township	\$1,021.98	\$847.91	\$886.32	\$211.97	\$2,968.18
		Blacklick Township	\$616.61	\$518.24	\$533.27	\$130.82	\$1,798.94
Brownstown Borough		\$73.18	\$54.38	\$64.49	\$9.57	\$201.62	
Cambria Township		\$1,909.62	\$1,604.70	\$1,654.63	\$405.24	\$5,574.19	
Carrolltown Borough		\$111.68	\$83.12	\$98.56	\$14.60	\$307.96	
Cassandra Borough		\$16.37	\$12.17	\$14.46	\$2.14	\$45.14	
Chest Springs Borough		\$33.17	\$28.25	\$28.69	\$1.85	\$91.96	
Chest Township		\$227.31	\$187.53	\$197.42	\$46.80	\$659.06	
Clearfield Township		\$9,635.90	\$7,247.74	\$7,164.04	\$118.96	\$24,166.64	
Conemaugh Township		\$553.73	\$467.14	\$477.98	\$30.99	\$1,529.84	
Cresson Borough		\$166.39	\$123.63	\$146.48	\$21.75	\$458.25	
Cresson Township		\$941.69	\$822.15	\$816.40	\$204.18	\$2,784.42	
Croyle Township		\$829.36	\$693.83	\$717.84	\$47.21	\$2,288.24	
Daisytown Borough		\$45.19	\$33.66	\$39.93	\$5.88	\$124.66	
Dale Borough		\$102.13	\$75.82	\$89.86	\$13.31	\$281.12	
Dean Township		\$241.31	\$178.77	\$186.32	\$44.39	\$650.79	
East Carroll Township		\$668.64	\$557.46	\$578.68	\$37.69	\$1,842.47	
East Conemaugh Borough		\$261.47	\$82.59	\$225.29	\$14.49	\$583.84	
East Taylor Township		\$787.72	\$250.70	\$679.68	\$44.06	\$1,762.16	
Ebensburg Borough		\$316.95	\$235.54	\$279.45	\$41.48	\$873.42	
Ehrenfeld Borough		\$33.67	\$25.09	\$29.74	\$4.42	\$92.92	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Cambria (continued)	Elder Township	\$351.67	\$294.77	\$304.36	\$19.76	\$970.56
	Ferndale Borough	\$141.43	\$104.99	\$124.34	\$18.45	\$389.21
	Franklin Borough	\$72.79	\$23.00	\$62.64	\$4.03	\$162.46
	Gallitzin Borough	\$184.95	\$137.59	\$163.35	\$24.27	\$510.16
	Gallitzin Township	\$384.75	\$323.88	\$332.98	\$21.66	\$1,063.27
	Geistown Borough	\$243.44	\$180.92	\$214.51	\$31.89	\$670.76
	Hastings Borough	\$138.19	\$102.71	\$121.93	\$18.07	\$380.90
	Jackson Township	\$10,468.87	\$1,173.58	\$7,883.22	\$296.24	\$19,821.91
	Johnstown City	\$4,402.20	\$1,394.49	\$3,806.09	\$245.19	\$9,847.97
	Lilly Borough	\$105.90	\$78.77	\$93.50	\$13.85	\$292.02
	Lorain Borough	\$73.79	\$54.84	\$65.05	\$9.66	\$203.34
	Loretto Borough	\$93.73	\$84.64	\$87.09	\$12.80	\$278.26
	Lower Yoder Township	\$652.91	\$556.12	\$566.24	\$141.16	\$1,916.43
	Middle Taylor Township	\$299.23	\$95.86	\$258.59	\$16.89	\$670.57
	Munster Township	\$139.32	\$103.77	\$123.71	\$18.39	\$385.19
	Nanty Glo Borough	\$649.67	\$205.83	\$560.40	\$36.19	\$1,452.09
	Northern Cambria Borough	\$472.47	\$929.95	\$952.55	\$234.18	\$2,589.15
	Patton Borough	\$375.24	\$320.03	\$323.52	\$20.82	\$1,039.61
	Portage Borough	\$248.07	\$184.32	\$218.42	\$32.40	\$683.21
	Portage Township	\$988.85	\$834.61	\$855.04	\$211.24	\$2,889.74
	Reade Township	\$458.96	\$7,161.61	\$7,070.62	\$6,044.72	\$20,735.91
	Richland Township	\$3,089.33	\$2,642.30	\$2,671.66	\$172.75	\$8,576.04
	Sankertown Borough	\$71.49	\$53.16	\$63.11	\$9.36	\$197.12
	Scalp Level Borough	\$79.54	\$59.13	\$70.09	\$10.36	\$219.12
	South Fork Borough	\$202.66	\$172.77	\$174.54	\$11.23	\$561.20
	Southmont Borough	\$228.66	\$170.01	\$201.43	\$29.87	\$629.97
	Stonycreek Township	\$309.28	\$229.95	\$272.56	\$40.49	\$852.28
	Summerhill Borough	\$46.39	\$34.47	\$40.81	\$6.07	\$127.74
	Summerhill Township	\$825.76	\$692.15	\$713.88	\$173.81	\$2,405.60
	Susquehanna Township	\$912.25	\$758.28	\$788.26	\$189.01	\$2,647.80
	Tunnelhill Borough	\$20.46	\$15.24	\$18.02	\$2.68	\$56.40
	Upper Yoder Township	\$1,214.15	\$1,033.79	\$1,049.07	\$263.91	\$3,560.92
	Vintondale Borough	\$105.70	\$89.32	\$91.00	\$5.88	\$291.90
	Washington Township	\$402.51	\$334.54	\$348.95	\$83.69	\$1,169.69
West Carroll Township	\$185.39	\$141.61	\$168.03	\$24.91	\$519.94	
West Taylor Township	\$261.94	\$219.68	\$226.72	\$55.18	\$763.52	
Westmont Borough	\$503.73	\$374.36	\$443.57	\$65.85	\$1,387.51	
White Township	\$202.21	\$171.40	\$175.30	\$43.54	\$592.45	
Wilmore Borough	\$32.93	\$24.55	\$29.09	\$4.33	\$90.90	
Cameron	Driftwood Borough	\$645.13	\$481.79	\$694.08	\$1,373.25	\$3,194.25
	Emporium Borough	\$17,561.97	\$13,119.76	\$18,793.27	\$37,809.40	\$87,284.40
	Gibson Township	\$13,035.18	\$9,737.96	\$13,948.61	\$27,944.16	\$64,665.91
	Grove Township	\$4,364.84	\$3,258.35	\$4,665.64	\$9,351.87	\$21,640.70
	Lumber Township	\$16,905.01	\$12,625.28	\$15,063.61	\$22,750.96	\$67,344.86
	Portage Township	\$2,781.30	\$2,074.67	\$2,984.02	\$5,946.50	\$13,786.49
Centre	Shippen Township	\$117,296.08	\$87,605.34	\$128,563.31	\$265,154.12	\$598,618.85
	Bellefonte Borough	\$6,310.36	\$4,860.29	\$3,668.42	\$1,787.35	\$16,626.42
	Benner Township	\$7,558.51	\$5,855.05	\$4,489.17	\$2,414.28	\$20,317.01
	Boggs Township	\$33,458.58	\$25,833.91	\$19,277.97	\$9,483.21	\$88,053.67
	Burnside Township	\$278,075.11	\$206,642.40	\$182,727.10	\$66,648.55	\$734,093.16
	Centre Hall Borough	\$1,460.07	\$1,125.22	\$832.85	\$406.35	\$3,824.49
	College Township	\$11,540.35	\$8,897.09	\$6,613.99	\$3,279.86	\$30,331.29
	Curtin Township	\$40,666.67	\$28,331.26	\$19,296.29	\$8,849.60	\$97,143.82

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Centre (continued)	Ferguson Township	\$20,875.15	\$16,115.62	\$12,015.77	\$6,009.92	\$55,016.46	
	Gregg Township	\$5,663.28	\$4,363.62	\$3,246.72	\$1,588.47	\$14,862.09	
	Haines Township	\$3,841.59	\$2,960.41	\$2,207.47	\$1,077.56	\$10,087.03	
	Halfmoon Township	\$4,017.13	\$3,095.77	\$2,310.68	\$1,166.41	\$10,589.99	
	Harris Township	\$6,419.75	\$4,946.39	\$3,808.05	\$1,873.68	\$17,047.87	
	Howard Borough	\$861.53	\$663.81	\$496.75	\$242.62	\$2,264.71	
	Howard Township	\$13,446.67	\$7,704.16	\$5,720.70	\$2,781.01	\$29,652.54	
	Huston Township	\$13,671.02	\$7,510.60	\$5,570.38	\$2,702.56	\$29,454.56	
	Liberty Township	\$22,757.90	\$12,624.21	\$9,374.53	\$4,543.83	\$49,300.47	
	Marion Township	\$1,577.89	\$1,216.61	\$908.97	\$456.63	\$4,160.10	
	Miles Township	\$2,445.66	\$1,883.68	\$1,403.35	\$686.60	\$6,419.29	
	Milesburg Borough	\$1,467.84	\$1,130.46	\$837.47	\$408.70	\$3,844.47	
	Millheim Borough	\$1,240.32	\$954.97	\$709.03	\$344.84	\$3,249.16	
	Patton Township	\$16,558.90	\$12,756.54	\$9,651.24	\$4,714.43	\$43,681.11	
	Penn Township	\$2,418.10	\$1,863.32	\$1,386.54	\$677.26	\$6,345.22	
	Philipsburg Borough	\$20,771.22	\$10,810.30	\$7,956.98	\$3,845.63	\$43,384.13	
	Port Matilda Borough	\$791.58	\$610.09	\$453.42	\$221.48	\$2,076.57	
	Potter Township	\$8,176.43	\$6,300.83	\$4,696.34	\$2,292.46	\$21,466.06	
	Rush Township	\$50,540.43	\$29,650.47	\$23,623.82	\$14,179.63	\$117,994.35	
	Snow Shoe Borough	\$7,148.77	\$3,878.24	\$2,885.05	\$1,410.01	\$15,322.07	
	Snow Shoe Township	\$263,190.77	\$144,575.50	\$98,543.73	\$59,264.02	\$565,574.02	
	Spring Township	\$9,649.15	\$7,433.62	\$5,613.53	\$2,754.44	\$25,450.74	
	State College Borough	\$32,805.28	\$25,444.06	\$18,754.53	\$9,183.91	\$86,187.78	
	Taylor Township	\$15,110.51	\$8,855.12	\$6,599.37	\$3,215.14	\$33,780.14	
	Union Township	\$17,232.97	\$9,765.55	\$7,277.48	\$3,552.42	\$37,828.42	
	Unionville Borough	\$485.60	\$374.79	\$277.50	\$134.81	\$1,272.70	
	Walker Township	\$6,593.66	\$5,087.93	\$3,811.67	\$1,867.28	\$17,360.54	
	Worth Township	\$12,568.98	\$7,268.00	\$5,409.11	\$2,631.65	\$27,877.74	
	Clarion	Ashland Township	\$11,781.01	\$8,918.41	\$9,081.07	\$1,407.42	\$31,187.91
		Beaver Township	\$5,306.53	\$4,203.09	\$4,702.32	\$2,749.58	\$16,961.52
		Brady Township	\$44.76	\$76.94	\$86.40	\$50.84	\$258.94
		Callensburg Borough	\$363.84	\$287.10	\$321.29	\$85.96	\$1,058.19
		Clarion Borough	\$3,568.60	\$2,855.53	\$3,148.26	\$1,768.52	\$11,340.91
		Clarion Township	\$7,683.46	\$6,069.07	\$6,775.67	\$3,951.26	\$24,479.46
		East Brady Borough	\$771.17	\$1,325.29	\$1,475.65	\$864.96	\$4,437.07
		Elk Township	\$21,716.26	\$16,376.68	\$16,503.56	\$7,794.47	\$62,390.97
		Emlenton Borough	\$14.43	\$11.38	\$12.79	\$7.51	\$46.11
		Farmington Township	\$5,631.29	\$4,458.48	\$4,993.01	\$2,925.89	\$18,008.67
		Foxburg Borough	\$368.99	\$291.48	\$325.95	\$191.73	\$1,178.15
		Hawthorn Borough	\$876.39	\$692.62	\$768.66	\$450.37	\$2,788.04
		Highland Township	\$821.26	\$657.48	\$733.47	\$411.07	\$2,623.28
		Knox Borough	\$1,822.79	\$1,437.09	\$1,611.44	\$944.22	\$5,815.54
		Knox Township	\$2,234.67	\$1,766.13	\$1,976.68	\$1,160.40	\$7,137.88
		Licking Township	\$1,917.22	\$1,520.38	\$1,710.35	\$472.44	\$5,620.39
		Limestone Township	\$15,503.82	\$11,873.13	\$12,373.09	\$9,284.94	\$49,034.98
		Madison Township	\$3,638.78	\$2,881.45	\$16,571.87	\$13,783.17	\$36,875.27
		Millcreek Township	\$2,664.28	\$2,115.46	\$2,360.95	\$1,378.85	\$8,519.54
Monroe Township		\$4,766.51	\$3,774.90	\$4,221.80	\$2,475.72	\$15,238.93	
New Bethlehem Borough		\$1,634.60	\$1,289.17	\$1,434.59	\$841.93	\$5,200.29	
Paint Township		\$3,326.57	\$2,628.27	\$2,929.90	\$1,709.51	\$10,594.25	
Perry Township		\$3,680.41	\$2,917.62	\$3,263.83	\$1,912.07	\$11,773.93	
Piney Township		\$1,675.94	\$1,329.34	\$1,481.47	\$867.79	\$5,354.54	
Porter Township		\$50,798.13	\$31,415.55	\$31,516.99	\$26,609.44	\$140,340.11	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Clarion (continued)	Redbank Township	\$13,245.01	\$10,080.39	\$10,370.47	\$8,111.68	\$41,807.55
	Richland Township	\$1,807.47	\$1,433.53	\$1,597.03	\$936.34	\$5,774.37
	Rimersburg Borough	\$1,456.65	\$1,150.04	\$1,273.23	\$747.88	\$4,627.80
	Saint Petersburg Borough	\$643.41	\$509.27	\$564.24	\$330.21	\$2,047.13
	Salem Township	\$2,776.05	\$2,200.77	\$2,456.02	\$1,435.84	\$8,868.68
	Shippenville Borough	\$766.07	\$604.99	\$671.84	\$393.59	\$2,436.49
	Sligo Borough	\$1,213.28	\$958.06	\$1,065.93	\$626.14	\$3,863.41
	Strattanville Borough	\$415.00	\$332.40	\$370.63	\$214.12	\$1,332.15
	Toby Township	\$40,541.35	\$30,475.93	\$30,464.67	\$2,206.87	\$103,688.82
	Washington Township	\$4,182.95	\$16,859.07	\$17,041.36	\$14,053.03	\$52,136.41
Clearfield	Beccaria Township	\$27,660.29	\$22,795.32	\$22,420.96	\$16,397.29	\$89,273.86
	Bell Township	\$20,029.50	\$17,267.84	\$16,931.65	\$11,261.06	\$65,490.05
	Bigler Township	\$12,456.34	\$10,737.95	\$23,882.56	\$18,869.25	\$65,946.10
	Bloom Township	\$7,971.82	\$6,875.21	\$6,739.01	\$4,478.64	\$26,064.68
	Boggs Township	\$28,029.74	\$23,121.96	\$22,832.98	\$10,719.00	\$84,703.68
	Bradford Township	\$30,694.16	\$26,454.72	\$26,049.98	\$17,305.28	\$100,504.14
	Brady Township	\$39,139.90	\$32,691.87	\$32,110.15	\$22,848.55	\$126,790.47
	Brisbin Borough	\$3,919.38	\$3,381.25	\$3,301.19	\$2,191.78	\$12,793.60
	Burnside Borough	\$1,273.51	\$1,148.40	\$1,128.97	\$745.14	\$4,296.02
	Burnside Township	\$19,772.13	\$17,046.50	\$16,710.52	\$11,090.85	\$64,620.00
	Chest Township	\$18,334.61	\$14,761.18	\$14,492.35	\$11,143.56	\$58,731.70
	Chester Hill Borough	\$6,124.70	\$5,281.30	\$5,175.86	\$3,418.66	\$20,000.52
	Clearfield Borough	\$45,085.44	\$38,855.70	\$38,045.35	\$25,223.36	\$147,209.85
	Coalport Borough	\$4,471.49	\$3,854.69	\$3,747.58	\$2,487.93	\$14,561.69
	Cooper Township	\$64,158.89	\$51,503.49	\$50,684.14	\$39,706.62	\$206,053.14
	Covington Township	\$12,381.96	\$17,449.70	\$17,129.19	\$12,894.07	\$59,854.92
	Curwensville Borough	\$19,042.47	\$16,409.90	\$16,073.16	\$10,654.32	\$62,179.85
	Decatur Township	\$33,228.07	\$28,662.70	\$28,199.74	\$18,676.63	\$108,767.14
	Dubois City	\$53,052.89	\$45,727.88	\$45,711.93	\$30,324.70	\$174,817.40
	Falls Creek Borough	\$322.27	\$278.60	\$274.65	\$182.44	\$1,057.96
	Ferguson Township	\$57,198.87	\$44,084.54	\$44,672.77	\$31,528.49	\$177,484.67
	Girard Township	\$31,735.86	\$32,044.64	\$24,831.44	\$19,523.05	\$108,134.99
	Glen Hope Borough	\$1,652.14	\$1,426.61	\$1,398.11	\$929.76	\$5,406.62
	Goshen Township	\$38,134.12	\$43,107.27	\$42,428.10	\$35,760.97	\$159,430.46
	Graham Township	\$13,029.88	\$11,233.89	\$11,019.23	\$7,308.32	\$42,591.32
	Granpian Borough	\$1,474.30	\$1,291.29	\$1,258.60	\$835.10	\$4,859.29
	Greenwood Township	\$12,324.21	\$10,627.12	\$10,423.29	\$6,930.14	\$40,304.76
	Gulich Township	\$11,049.99	\$16,303.64	\$16,086.23	\$12,189.17	\$55,629.03
	Houtzdale Borough	\$6,507.64	\$5,610.12	\$5,498.63	\$3,634.50	\$21,250.89
	Huston Township	\$33,638.89	\$47,227.22	\$46,458.76	\$38,401.64	\$165,726.51
	Irvona Borough	\$4,964.75	\$4,281.86	\$4,188.05	\$2,780.04	\$16,214.70
	Jordan Township	\$13,747.66	\$11,851.46	\$11,638.21	\$7,729.95	\$44,967.28
	Karhaus Township	\$20,594.55	\$16,714.20	\$16,912.84	\$12,627.52	\$66,849.11
	Knox Township	\$11,634.15	\$10,032.09	\$9,830.44	\$6,524.05	\$38,020.73
	Lawrence Township	\$966,296.38	\$797,315.69	\$778,559.91	\$484,341.37	\$3,026,513.35
	Lumber City Borough	\$1,897.50	\$1,637.15	\$1,605.84		\$5,140.49
Mahaffey Borough	\$2,517.99	\$2,172.32	\$2,115.90	\$1,408.39	\$8,214.60	
Morris Township	\$21,638.34	\$25,420.25	\$25,036.66	\$18,167.04	\$90,262.29	
New Washington Borough	\$1,045.33	\$902.18	\$885.60	\$589.25	\$3,422.36	
Newburg Borough	\$972.31	\$839.72	\$821.52	\$549.05	\$3,182.60	
Osceola Mills Borough	\$7,649.80	\$6,595.87	\$6,451.88	\$4,257.49	\$24,955.04	
Penn Township	\$20,869.55	\$17,995.55	\$17,621.70	\$11,715.60	\$68,202.40	
Pike Township	\$30,058.18	\$25,908.15	\$25,511.69	\$16,965.36	\$98,443.38	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Clearfield (continued)	Pine Township	\$10,281.48	\$7,819.53	\$7,699.45	\$682.26	\$26,482.72
	Ramey Borough	\$4,350.94	\$3,749.63	\$3,676.14	\$2,446.72	\$14,223.43
	Sandy Township	\$79,534.63	\$68,717.59	\$67,901.69	\$45,167.02	\$261,320.93
	Troutville Borough	\$1,889.88	\$1,628.86	\$1,600.11	\$1,057.62	\$6,176.47
	Union Township	\$15,004.62	\$12,937.51	\$12,718.60	\$8,459.18	\$49,119.91
	Wallaceton Borough	\$2,726.28	\$2,351.07	\$2,309.94	\$1,538.14	\$8,925.43
	Westover Borough	\$3,612.69	\$3,116.50	\$3,070.88	\$2,044.14	\$11,844.21
	Woodward Township	\$38,992.81	\$33,055.24	\$31,905.43	\$23,418.91	\$127,372.39
Clinton	Allison Township	\$3,870.31	\$3,326.19	\$2,675.02	\$2,138.86	\$12,010.38
	Avis Borough	\$24,401.38	\$20,993.47	\$16,945.81	\$13,549.78	\$75,890.44
	Bald Eagle Township	\$39,504.71	\$33,963.03	\$27,631.01	\$22,027.54	\$123,126.29
	Beech Creek Borough	\$10,794.79	\$9,290.60	\$7,420.85	\$5,937.40	\$33,443.64
	Beech Creek Township	\$164,326.92	\$140,481.03	\$72,500.53	\$50,303.81	\$427,612.29
	Castanea Township	\$7,674.47	\$6,617.50	\$5,543.51	\$4,421.70	\$24,257.18
	Chapman Township	\$192,762.21	\$180,144.67	\$160,949.79	\$136,146.54	\$670,003.21
	Colebrook Township	\$2,005.09	\$1,723.93	\$1,383.03	\$1,108.62	\$6,220.67
	Crawford Township	\$8,855.36	\$7,628.33	\$6,392.47	\$5,091.00	\$27,967.16
	Dumstable Township	\$18,926.79	\$16,281.88	\$13,056.31	\$10,439.16	\$58,704.14
	East Keating Township	\$3,044.25	\$9,389.09	\$8,780.87	\$7,626.50	\$28,840.71
	Flemington Borough	\$6,884.04	\$5,941.81	\$4,989.76	\$3,970.02	\$21,785.63
	Gallagher Township	\$59,988.51	\$60,031.63	\$76,872.58	\$55,666.55	\$252,559.27
	Greene Township	\$13,433.12	\$11,567.69	\$9,699.43	\$7,732.35	\$42,432.59
	Grugan Township	\$271,548.11	\$203,763.17	\$186,087.50	\$165,257.75	\$826,656.53
	Lamar Township	\$52,390.34	\$45,040.83	\$36,191.58	\$28,885.18	\$162,507.93
	Leidy Township	\$12,469.75	\$10,712.78	\$8,616.54	\$6,870.86	\$38,669.93
	Lock Haven City	\$43,287.88	\$36,572.70	\$31,276.04	\$25,255.75	\$136,392.37
	Logan Township	\$4,881.06	\$4,211.59	\$3,528.06	\$2,805.32	\$15,426.03
	Loganton Borough	\$2,358.94	\$2,035.85	\$1,705.59	\$1,365.79	\$7,466.17
	Mill Hall Borough	\$8,253.21	\$7,118.43	\$5,964.78	\$4,753.67	\$26,090.09
	Noyes Township	\$126,635.52	\$95,571.13	\$72,756.01	\$58,315.88	\$353,278.54
	Pine Creek Township	\$58,315.76	\$50,149.21	\$40,579.22	\$33,069.41	\$182,113.60
	Porter Township	\$26,534.23	\$22,826.23	\$18,397.31	\$14,718.67	\$82,476.44
	Renovo Borough	\$19,008.25	\$16,344.27	\$13,064.19	\$10,418.27	\$58,834.98
	South Renovo Borough	\$7,137.20	\$6,140.89	\$4,906.56	\$3,911.99	\$22,096.64
	Wayne Township	\$11,580.34	\$9,976.25	\$23,220.79	\$18,483.05	\$63,260.43
	West Keating Township	\$9,511.52	\$21,718.01	\$19,931.12	\$5,247.62	\$56,408.27
Woodward Township	\$44,813.05	\$38,537.65	\$30,952.22	\$24,854.35	\$139,157.27	
Columbia	Beaver Township	\$112.87	\$84.17	\$83.20		\$280.24
	Benton Borough	\$365.34	\$272.81	\$268.37		\$906.52
	Benton Township	\$1,080.46	\$807.06	\$796.19		\$2,683.71
	Berwick Borough	\$688.57	\$512.73	\$505.02		\$1,706.32
	Bloomsburg Town	\$866.63	\$655.18	\$632.96		\$2,154.77
	Briar Creek Borough	\$50.11	\$37.29	\$37.94		\$125.34
	Briar Creek Township	\$245.29	\$182.80	\$181.34		\$609.43
	Catawissa Borough	\$107.34	\$79.98	\$78.66		\$265.98
	Catawissa Township	\$100.10	\$74.63	\$73.93		\$248.66
	Centralia Borough	\$9.44	\$7.04	\$6.95		\$23.43
	Cleveland Township	\$237.39	\$177.15	\$174.66		\$589.20
	Conyngam Township	\$63.08	\$46.92	\$46.61		\$156.61
	Fishing Creek Township	\$1,193.28	\$890.84	\$877.79		\$2,961.91
	Franklin Township	\$110.36	\$82.36	\$81.21		\$273.93
	Greenwood Township	\$1,570.18	\$1,172.48	\$1,152.56		\$3,895.22
	Hemlock Township	\$260.14	\$193.92	\$188.17		\$642.23

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Columbia (continued)	Jackson Township	\$720.07	\$537.44	\$532.17		\$1,789.68	
	Locust Township	\$189.91	\$141.67	\$140.25		\$471.83	
	Madison Township	\$1,243.65	\$928.50	\$917.40		\$3,089.55	
	Main Township	\$121.19	\$90.28	\$91.39		\$302.86	
	Mifflin Township	\$219.31	\$163.46	\$161.20		\$543.97	
	Millville Borough	\$400.40	\$299.05	\$294.81		\$994.26	
	Montour Township	\$119.22	\$88.84	\$87.69		\$295.75	
	Mt Pleasant Township	\$241.49	\$180.12	\$178.27		\$599.88	
	North Centre Township	\$198.87	\$148.21	\$146.75		\$493.83	
	Orange Township	\$148.69	\$110.90	\$109.46		\$369.05	
	Orangeville Borough	\$30.63	\$22.82	\$22.43		\$75.88	
	Pine Township	\$10,018.08	\$7,482.03	\$7,369.79		\$24,869.90	
	Roaring Creek Township	\$88.19	\$65.77	\$64.90		\$218.86	
	Scott Township	\$370.00	\$275.55	\$273.92		\$919.47	
	South Centre Township	\$152.29	\$113.44	\$112.09		\$377.82	
	Stillwater Borough	\$173.92	\$129.69	\$128.47		\$432.08	
	Sugarloaf Township	\$9,882.96	\$7,381.33	\$7,272.06		\$24,536.35	
	Crawford	Athens Township		\$115.27	\$114.11	\$101.48	\$330.86
		Beaver Township		\$138.20	\$136.13	\$120.95	\$395.28
		Bloomfield Township		\$212.51	\$209.58	\$186.55	\$608.64
Blooming Valley Borough			\$20.59	\$20.42	\$18.26	\$59.27	
Cambridge Springs Borough			\$124.07	\$117.08	\$109.32	\$350.47	
Cambridge Township			\$125.42	\$123.82	\$110.17	\$359.41	
Centerville Borough			\$16.24	\$16.07	\$14.15	\$46.46	
Cochranon Borough			\$238.01	\$233.99	\$209.25	\$681.25	
Conneaut Lake Borough			\$39.49	\$38.88	\$34.84	\$113.21	
Conneaut Township			\$657.18	\$646.82	\$574.61	\$1,878.61	
Conneautville Borough			\$51.44	\$50.75	\$45.06	\$147.25	
Cussewago Township			\$185.89	\$184.12	\$163.92	\$533.93	
East Fairfield Township			\$7,028.13	\$6,923.81	\$6,168.95	\$20,120.89	
East Fallowfield Township			\$7,389.18	\$7,278.81	\$6,486.69	\$21,154.68	
East Mead Township			\$509.81	\$503.16	\$446.65	\$1,459.62	
Fairfield Township			\$370.74	\$365.08	\$323.56	\$1,059.38	
Greenwood Township			\$591.75	\$582.66	\$520.03	\$1,694.44	
Hayfield Township			\$287.94	\$284.36	\$253.29	\$825.59	
Hydetown Borough			\$28.57	\$28.13	\$25.30	\$82.00	
Linesville Borough			\$207.98	\$204.09	\$181.52	\$593.59	
Meadville City			\$704.81	\$686.94	\$613.35	\$2,005.10	
North Shenango Township			\$7,457.80	\$7,346.89	\$6,545.33	\$21,350.02	
Oil Creek Township			\$193.16	\$190.21	\$168.89	\$552.26	
Pine Township			\$155.79	\$153.23	\$137.30	\$446.32	
Randolph Township			\$759.09	\$747.07	\$664.64	\$2,170.80	
Richmond Township			\$150.02	\$147.95	\$131.70	\$429.67	
Rockdale Township			\$168.83	\$166.46	\$148.07	\$483.36	
Rome Township			\$213.45	\$210.76	\$187.55	\$611.76	
Sadsbury Township			\$828.78	\$818.58	\$730.83	\$2,378.19	
Saegertown Borough			\$50.86	\$50.30	\$45.02	\$146.18	
South Shenango Township			\$848.97	\$839.51	\$754.63	\$2,443.11	
Sparta Township			\$195.15	\$192.49	\$171.39	\$559.03	
Spartansburg Borough			\$19.14	\$18.76	\$16.71	\$54.61	
Spring Township			\$218.12	\$215.21	\$191.81	\$625.14	
Springboro Borough			\$24.48	\$24.08	\$21.46	\$70.02	
Steuben Township			\$88.13	\$87.34	\$77.45	\$252.92	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Crawford (continued)	Summerhill Township		\$141.92	\$140.27	\$124.79	\$406.98
	Summit Township		\$686.55	\$676.82	\$602.19	\$1,965.56
	Tinsville City		\$310.92	\$305.88	\$270.43	\$887.23
	Townville Borough		\$16.19	\$15.96	\$14.32	\$46.47
	Troy Township		\$139.29	\$137.26	\$121.96	\$398.51
	Union Township		\$377.75	\$371.96	\$329.83	\$1,079.54
	Venango Borough		\$12.60	\$12.75	\$11.34	\$36.69
	Venango Township		\$99.39	\$98.40	\$87.70	\$285.49
	Vernon Township		\$355.61	\$351.38	\$312.69	\$1,019.68
	Wayne Township		\$744.19	\$735.13	\$653.25	\$2,132.57
	West Fallowfield Township		\$162.43	\$159.84	\$141.80	\$464.07
	West Mead Township		\$1,257.72	\$1,239.57	\$1,106.37	\$3,603.66
	West Shenango Township		\$181.53	\$179.48	\$159.50	\$520.51
	Woodcock Borough		\$7.19	\$7.17	\$6.52	\$20.88
	Woodcock Township		\$246.47	\$243.42	\$216.76	\$706.65
	Elk	Benezette Township	\$5,508.48	\$4,203.70	\$5,197.34	\$5,225.02
Fox Township		\$115,681.23	\$86,968.82	\$92,276.86	\$79,973.27	\$374,900.18
Highland Township		\$75,860.64	\$56,857.89	\$71,747.68	\$41,501.33	\$245,967.54
Horton Township		\$72,072.58	\$54,123.26	\$56,748.53	\$40,607.04	\$223,551.41
Jay Township		\$70,376.93	\$52,974.49	\$56,971.18	\$23,720.06	\$204,042.66
Johnsonburg Borough		\$15,295.84	\$11,687.58	\$14,428.36	\$14,504.32	\$55,916.10
Jones Township		\$113,986.31	\$85,511.43	\$142,136.71	\$230,290.31	\$571,924.76
Millstone Township		\$7,736.22	\$12,673.76	\$13,973.68	\$13,291.20	\$47,674.86
Ridgway Borough		\$24,536.02	\$18,747.68	\$23,104.48	\$23,239.62	\$89,627.80
Ridgway Township		\$36,352.12	\$27,470.01	\$37,255.90	\$35,182.28	\$136,260.31
Saint Marys City		\$112,479.15	\$85,741.02	\$100,983.74	\$111,334.61	\$410,538.52
Spring Creek Township		\$9,092.92	\$6,934.78	\$8,580.62	\$8,635.00	\$33,243.32
Belle Vernon Borough		\$5,493.46	\$5,080.12	\$5,489.42	\$4,949.74	\$21,012.74
Brownsville Borough		\$15,300.80	\$14,164.38	\$15,296.82	\$13,789.42	\$58,551.42
Brownsville Township		\$23,052.88	\$18,094.11	\$18,259.01	\$16,323.11	\$75,729.11
Bullskin Township		\$92,042.21	\$78,722.97	\$82,477.75	\$73,920.24	\$327,163.17
Connellsville City	\$41,096.40	\$38,028.76	\$41,078.44	\$37,024.06	\$157,227.66	
Connellsville Township	\$16,454.14	\$15,236.64	\$16,423.14	\$14,736.92	\$62,850.84	
Dawson Borough	\$2,556.96	\$2,364.64	\$2,555.32	\$2,304.80	\$9,781.72	
Dunbar Borough	\$7,066.34	\$6,480.80	\$6,988.12	\$6,290.28	\$26,825.54	
Dunbar Township	\$244,285.56	\$191,178.55	\$193,009.54	\$154,564.50	\$783,038.15	
Everson Borough	\$4,155.48	\$3,845.22	\$4,152.04	\$3,741.66	\$15,894.40	
Fairchance Borough	\$11,229.02	\$10,389.74	\$11,221.30	\$10,074.10	\$42,914.16	
Fayette City Borough	\$3,450.84	\$3,194.38	\$3,450.52	\$3,103.96	\$13,199.70	
Franklin Township	\$38,162.86	\$72,837.68	\$66,851.16	\$53,794.92	\$231,646.62	
Georges Township	\$49,506.42	\$45,822.16	\$49,474.02	\$44,458.78	\$189,261.38	
German Township	\$263,586.13	\$205,073.08	\$199,386.72	\$166,143.90	\$834,189.83	
Henry Clay Township	\$101,185.41	\$73,923.57	\$75,353.94	\$25,759.36	\$276,222.28	
Jefferson Township	\$28,405.68	\$58,551.04	\$79,405.62	\$70,930.14	\$237,292.48	
Lower Tyrone Township	\$41,027.57	\$33,117.10	\$33,844.58	\$30,260.48	\$138,249.73	
Luzerne Township	\$105,649.06	\$167,763.58	\$222,550.90	\$258,152.92	\$754,116.46	
Markleysburg Borough	\$1,463.78	\$1,354.70	\$1,463.06	\$1,320.86	\$5,602.40	
Masontown Borough	\$20,164.00	\$18,660.82	\$20,159.28	\$18,175.68	\$77,159.78	
Menallen Township	\$72,512.13	\$79,333.56	\$73,865.00	\$60,102.52	\$285,813.21	
Newell Borough	\$3,674.44	\$3,401.12	\$3,673.48	\$3,313.56	\$14,062.60	
Nicholson Township	\$74,353.94	\$72,742.12	\$73,419.29	\$65,584.87	\$286,100.22	
North Union Township	\$158,795.97	\$132,375.44	\$136,768.80	\$116,646.81	\$544,587.02	
Ohioyle Borough	\$756.88	\$701.60	\$758.82	\$683.58	\$2,900.88	
Fayette	Belle Vernon Borough	\$5,493.46	\$5,080.12	\$5,489.42	\$4,949.74	\$21,012.74
	Brownsville Borough	\$15,300.80	\$14,164.38	\$15,296.82	\$13,789.42	\$58,551.42
	Brownsville Township	\$23,052.88	\$18,094.11	\$18,259.01	\$16,323.11	\$75,729.11
	Bullskin Township	\$92,042.21	\$78,722.97	\$82,477.75	\$73,920.24	\$327,163.17
	Connellsville City	\$41,096.40	\$38,028.76	\$41,078.44	\$37,024.06	\$157,227.66
	Connellsville Township	\$16,454.14	\$15,236.64	\$16,423.14	\$14,736.92	\$62,850.84
	Dawson Borough	\$2,556.96	\$2,364.64	\$2,555.32	\$2,304.80	\$9,781.72
	Dunbar Borough	\$7,066.34	\$6,480.80	\$6,988.12	\$6,290.28	\$26,825.54
	Dunbar Township	\$244,285.56	\$191,178.55	\$193,009.54	\$154,564.50	\$783,038.15
	Everson Borough	\$4,155.48	\$3,845.22	\$4,152.04	\$3,741.66	\$15,894.40
	Fairchance Borough	\$11,229.02	\$10,389.74	\$11,221.30	\$10,074.10	\$42,914.16
	Fayette City Borough	\$3,450.84	\$3,194.38	\$3,450.52	\$3,103.96	\$13,199.70
	Franklin Township	\$38,162.86	\$72,837.68	\$66,851.16	\$53,794.92	\$231,646.62
	Georges Township	\$49,506.42	\$45,822.16	\$49,474.02	\$44,458.78	\$189,261.38
	German Township	\$263,586.13	\$205,073.08	\$199,386.72	\$166,143.90	\$834,189.83
	Henry Clay Township	\$101,185.41	\$73,923.57	\$75,353.94	\$25,759.36	\$276,222.28
Jefferson Township	\$28,405.68	\$58,551.04	\$79,405.62	\$70,930.14	\$237,292.48	
Lower Tyrone Township	\$41,027.57	\$33,117.10	\$33,844.58	\$30,260.48	\$138,249.73	
Luzerne Township	\$105,649.06	\$167,763.58	\$222,550.90	\$258,152.92	\$754,116.46	
Markleysburg Borough	\$1,463.78	\$1,354.70	\$1,463.06	\$1,320.86	\$5,602.40	
Masontown Borough	\$20,164.00	\$18,660.82	\$20,159.28	\$18,175.68	\$77,159.78	
Menallen Township	\$72,512.13	\$79,333.56	\$73,865.00	\$60,102.52	\$285,813.21	
Newell Borough	\$3,674.44	\$3,401.12	\$3,673.48	\$3,313.56	\$14,062.60	
Nicholson Township	\$74,353.94	\$72,742.12	\$73,419.29	\$65,584.87	\$286,100.22	
North Union Township	\$158,795.97	\$132,375.44	\$136,768.80	\$116,646.81	\$544,587.02	
Ohioyle Borough	\$756.88	\$701.60	\$758.82	\$683.58	\$2,900.88	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Fayette (continued)	Perry Township	\$20,686.26	\$53,025.29	\$54,052.58	\$48,326.09	\$176,090.22
	Perryopolis Borough	\$10,971.14	\$10,211.92	\$11,027.40	\$9,926.40	\$42,136.86
	Point Marion Borough	\$6,905.20	\$6,388.40	\$6,896.66	\$6,213.36	\$26,403.62
	Redstone Township	\$376,131.94	\$294,937.76	\$314,260.72	\$327,972.53	\$1,313,302.95
	Saltlick Township	\$30,865.10	\$28,577.52	\$30,892.20	\$27,780.58	\$118,115.40
	Seven Springs Borough	\$1,798.26	\$1,665.98	\$1,800.74	\$1,620.08	\$6,885.06
	Smithfield Borough	\$4,615.80	\$4,272.24	\$4,614.30	\$4,138.90	\$17,641.24
	South Connellsville Borough	\$11,835.94	\$10,955.36	\$11,832.58	\$10,643.84	\$45,267.72
	South Union Township	\$62,264.02	\$57,629.86	\$62,596.30	\$56,489.74	\$238,979.92
	Springfield Township	\$59,468.90	\$51,809.13	\$54,682.89	\$43,087.02	\$209,047.94
	Springhill Township	\$106,872.19	\$84,330.88	\$132,018.37	\$111,869.52	\$435,090.96
	Stewart Township	\$17,992.20	\$16,662.74	\$18,008.46	\$16,201.52	\$68,864.92
	Uniontown City	\$52,733.14	\$48,776.16	\$52,359.64	\$47,110.52	\$200,979.46
	Upper Tyrone Township	\$12,558.32	\$11,615.00	\$12,535.28	\$11,257.40	\$47,966.00
	Vanderbilt Borough	\$2,943.70	\$2,723.70	\$2,944.38	\$2,653.32	\$11,265.10
	Washington Township	\$76,931.48	\$75,029.16	\$75,814.31	\$103,427.39	\$331,202.34
	Wharton Township	\$88,182.55	\$80,306.26	\$82,917.69	\$44,529.64	\$295,936.14
Forest	Barnett Township	\$917.01	\$6,378.44	\$8,075.60	\$7,211.74	\$22,582.79
	Green Township	\$10,345.72	\$10,984.98	\$12,000.02	\$10,697.78	\$44,028.50
	Harmony Township	\$2,598.41	\$8,516.22	\$10,754.42	\$9,543.98	\$31,413.03
	Hickory Township	\$1,572.73	\$18,731.69	\$19,891.77	\$17,737.01	\$57,933.20
	Howe Township	\$10,963.08	\$19,761.95	\$34,542.09	\$30,805.86	\$96,072.98
	Jenks Township	\$6,683.31	\$56,400.19	\$68,720.97	\$61,168.44	\$192,972.91
	Kingsley Township	\$1,722.49	\$19,178.21	\$20,462.81	\$18,243.27	\$59,606.78
	Tionesta Borough	\$919.46	\$3,064.70	\$3,854.12	\$3,457.24	\$11,295.52
	Tionesta Township	\$11,347.48	\$21,042.15	\$29,499.74	\$26,299.72	\$88,189.09
Greene	Aleppo Township	\$129,440.14	\$123,703.58	\$147,112.80	\$204,566.58	\$604,823.10
	Carmichaels Borough	\$16,972.78	\$15,659.66	\$19,624.18	\$24,712.48	\$76,969.10
	Center Township	\$460,363.23	\$509,000.00	\$572,943.30	\$588,150.36	\$2,130,456.89
	Clarksville Borough	\$9,348.98	\$8,630.96	\$10,859.52	\$13,714.52	\$42,553.98
	Cumberland Township	\$1,039,586.78	\$787,151.13	\$906,875.01	\$918,147.54	\$3,651,760.46
	Dunkard Township	\$259,114.75	\$242,660.26	\$343,608.83	\$394,274.26	\$1,239,658.10
	Franklin Township	\$474,600.69	\$444,058.41	\$554,203.22	\$684,783.58	\$2,157,645.90
	Freeport Township	\$21,748.12	\$19,467.70	\$24,396.62	\$30,617.22	\$96,229.66
	Gilmore Township	\$82,623.19	\$70,092.05	\$120,451.83	\$126,826.52	\$399,993.59
	Gray Township	\$27,520.54	\$22,208.27	\$24,378.35	\$61,235.53	\$135,342.69
	Greene Township	\$141,837.00	\$133,864.22	\$148,742.64	\$197,940.63	\$622,384.49
	Greensboro Borough	\$10,783.70	\$9,964.00	\$12,574.88	\$15,700.52	\$49,023.10
	Jackson Township	\$161,255.33	\$153,498.15	\$248,762.82	\$263,300.22	\$826,816.52
	Jefferson Borough	\$10,122.98	\$9,238.78	\$11,601.68	\$14,657.48	\$45,620.92
	Jefferson Township	\$306,083.61	\$230,694.50	\$257,999.82	\$355,024.21	\$1,149,802.14
	Monongahela Township	\$201,222.69	\$156,736.31	\$172,849.22	\$173,570.33	\$704,378.55
	Morgan Township	\$536,376.50	\$499,013.11	\$558,868.11	\$739,826.37	\$2,334,084.09
	Morris Township	\$500,000.00	\$509,000.00	\$515,100.00	\$865,695.47	\$2,389,795.47
	Perry Township	\$110,272.42	\$102,170.60	\$127,188.38	\$166,186.48	\$505,817.88
	Rices Landing Borough	\$18,320.90	\$16,967.52	\$21,283.30	\$26,748.06	\$83,319.78
	Richhill Township	\$108,610.46	\$105,883.39	\$128,570.05	\$245,589.21	\$588,653.11
	Springhill Township	\$59,490.04	\$68,857.87	\$82,481.63	\$98,793.99	\$309,623.53
	Washington Township	\$109,567.17	\$150,839.10	\$435,850.88	\$518,200.00	\$1,214,457.15
	Wayne Township	\$128,144.90	\$118,825.18	\$148,595.16	\$186,475.66	\$582,040.90
	Waynesburg Borough	\$146,579.42	\$140,239.76	\$170,097.46	\$214,801.66	\$671,718.30
	Whiteley Township	\$84,758.10	\$74,470.41	\$89,820.61	\$149,601.66	\$398,650.78

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Huntingdon	Alexandria Borough	\$17.37	\$12.94	\$12.63	\$11.25	\$54.19
	Barree Township	\$47.59	\$35.61	\$35.20	\$31.47	\$149.87
	Birmingham Borough	\$4.01	\$2.97	\$2.95	\$2.64	\$12.57
	Brady Township	\$58.66	\$43.69	\$42.95	\$38.11	\$183.41
	Broad Top City Borough	\$188.78	\$140.91	\$138.74	\$124.03	\$592.46
	Carbon Township	\$162.42	\$120.74	\$119.12	\$105.57	\$507.85
	Cass Township	\$627.77	\$467.43	\$458.97	\$408.68	\$1,962.85
	Cassville Borough	\$55.46	\$41.37	\$40.66	\$36.36	\$173.85
	Clay Township	\$642.89	\$481.23	\$472.29	\$420.56	\$2,016.97
	Coalmont Borough	\$5.26	\$3.90	\$3.86	\$3.44	\$16.46
	Cromwell Township	\$169.88	\$125.46	\$123.57	\$110.00	\$528.91
	Dublin Township	\$128.29	\$96.00	\$94.66	\$84.27	\$403.22
	Dudley Borough	\$76.99	\$57.52	\$56.53	\$50.00	\$241.04
	Franklin Township	\$23.95	\$17.88	\$17.70	\$15.84	\$75.37
	Henderson Township	\$114.23	\$85.52	\$83.90	\$74.66	\$358.31
	Hopewell Township	\$337.38	\$252.78	\$250.07	\$222.63	\$1,062.86
	Huntingdon Borough	\$326.00	\$242.17	\$238.48	\$212.70	\$1,019.35
	Jackson Township	\$107.27	\$80.23	\$79.01	\$70.40	\$336.91
	Junata Township	\$64.68	\$48.10	\$47.31	\$42.08	\$202.17
	Lincoln Township	\$192.16	\$143.87	\$141.11	\$126.22	\$603.36
	Logan Township	\$44.95	\$33.60	\$33.04	\$29.53	\$141.12
	Mapleton Borough	\$24.32	\$18.20	\$17.82	\$15.86	\$76.20
	Marklesburg Borough	\$11.88	\$8.85	\$8.74	\$7.75	\$37.22
	Mill Creek Borough	\$17.04	\$12.69	\$12.52	\$11.08	\$53.33
	Miller Township	\$45.46	\$33.97	\$33.37	\$29.80	\$142.60
	Morris Township	\$26.92	\$20.07	\$19.91	\$17.73	\$84.63
	Mount Union Borough	\$129.24	\$96.38	\$94.43	\$84.52	\$404.57
	Oneida Township	\$67.97	\$50.74	\$50.18	\$44.78	\$213.67
	Orbisonia Borough	\$24.60	\$18.38	\$18.01	\$16.05	\$77.04
	Penn Township	\$655.76	\$490.76	\$484.83	\$432.82	\$2,064.17
	Petersburg Borough	\$22.87	\$17.02	\$16.75	\$14.98	\$71.62
	Porter Township	\$131.73	\$98.26	\$96.89	\$86.04	\$412.92
	Rockhill Borough	\$20.87	\$15.56	\$15.31	\$13.65	\$65.39
	Saltillo Borough	\$16.83	\$12.52	\$12.38	\$10.95	\$52.68
	Shade Gap Borough	\$5.02	\$3.65	\$3.69	\$3.27	\$15.63
	Shirley Township	\$197.89	\$147.80	\$145.80	\$129.65	\$621.14
	Shirleysburg Borough	\$10.01	\$7.47	\$7.35	\$6.57	\$31.40
	Smithfield Township	\$180.68	\$138.99	\$136.37	\$121.67	\$577.71
	Springfield Township	\$105.94	\$79.32	\$78.12	\$69.60	\$332.98
	Spruce Creek Township	\$22.50	\$16.28	\$16.05	\$14.21	\$69.04
	Tell Township	\$122.97	\$92.10	\$90.60	\$80.62	\$386.29
Three Springs Borough	\$20.30	\$15.10	\$14.88	\$13.27	\$63.55	
Todd Township	\$9,761.34	\$7,290.51	\$7,182.30	\$6,400.38	\$30,634.53	
Union Township	\$103.66	\$77.42	\$76.60	\$68.18	\$325.86	
Walker Township	\$121.48	\$90.63	\$89.50	\$79.86	\$381.47	
Warriors Mark Township	\$100.53	\$74.98	\$74.27	\$66.32	\$316.10	
West Township	\$72.20	\$53.90	\$53.07	\$47.34	\$226.51	
Wood Township	\$273.41	\$202.37	\$201.38	\$178.98	\$856.14	
Indiana	Armagh Borough	\$195.27	\$148.34	\$177.63	\$110.55	\$631.79
	Armstrong Township	\$9,555.93	\$7,245.46	\$8,680.96	\$5,394.46	\$30,876.81
	Banks Township	\$3,094.37	\$2,347.12	\$2,801.65	\$1,739.58	\$9,982.72
	Black Lick Township	\$3,976.00	\$3,015.34	\$3,606.49	\$2,188.97	\$12,786.80
	Blairsville Borough	\$5,540.33	\$4,197.56	\$5,068.32	\$3,145.28	\$17,951.49

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Indiana (continued)	Brush Valley Township	\$24,819.69	\$18,611.89	\$32,753.37	\$15,656.65	\$91,841.60
	Buffington Township	\$22,206.78	\$16,632.69	\$17,047.17	\$2,299.25	\$58,185.89
	Burrell Township	\$9,497.49	\$7,198.14	\$8,656.37	\$5,376.32	\$30,728.32
	Canoe Township	\$5,518.21	\$4,189.29	\$5,001.02	\$3,112.04	\$17,820.56
	Center Township	\$64,799.40	\$48,515.52	\$62,805.96	\$53,428.01	\$229,548.89
	Cherry Tree Borough	\$650.97	\$493.51	\$587.37	\$364.29	\$2,096.14
	Cherryhill Township	\$82,075.85	\$61,407.97	\$62,022.33	\$41,055.89	\$246,562.04
	Clymer Borough	\$2,605.85	\$1,974.43	\$2,365.19	\$1,468.84	\$8,414.31
	Conemaugh Township	\$7,408.74	\$5,617.34	\$6,713.88	\$4,179.56	\$23,919.52
	Creekside Borough	\$284.07	\$217.55	\$261.20	\$161.81	\$924.63
	East Mahoning Township	\$4,616.59	\$3,501.85	\$4,184.64	\$2,603.87	\$14,906.95
	East Wheatfield Township	\$5,540.00	\$4,199.07	\$5,026.14	\$3,119.17	\$17,884.38
	Ernest Borough	\$758.23	\$575.03	\$687.16	\$426.90	\$2,447.32
	Glen Campbell Borough	\$318.36	\$244.00	\$292.31	\$180.79	\$1,035.46
	Grant Township	\$3,977.61	\$3,016.56	\$3,604.14	\$2,243.24	\$12,841.55
	Green Township	\$38,159.48	\$28,624.66	\$29,940.95	\$24,006.70	\$120,731.79
	Homer City Borough	\$2,847.01	\$2,154.30	\$2,582.58	\$1,602.09	\$9,185.98
	Indiana Borough	\$20,180.93	\$15,926.44	\$18,470.91	\$11,645.21	\$66,223.49
	Marion Center Borough	\$363.08	\$278.10	\$331.15	\$205.69	\$1,178.02
	Montgomery Township	\$5,126.44	\$3,885.80	\$4,646.42	\$2,885.97	\$16,544.63
	North Mahoning Township	\$2,211.83	\$10,185.34	\$30,792.43	\$26,334.48	\$69,524.08
	Pine Township	\$5,008.34	\$10,570.88	\$11,205.89	\$8,760.78	\$35,545.89
	Plumville Borough	\$263.73	\$201.91	\$242.53	\$149.46	\$857.63
	Rayne Township	\$10,502.84	\$7,963.70	\$9,527.77	\$5,925.18	\$33,919.49
	Saltsburg Borough	\$1,421.42	\$1,077.90	\$1,290.83	\$795.25	\$4,585.40
	Shelocta Borough	\$245.87	\$186.72	\$223.55	\$139.24	\$795.38
	Smicksburg Borough	\$62.44	\$96.43	\$115.72	\$71.67	\$346.26
	South Mahoning Township	\$6,208.55	\$4,706.16	\$5,621.35	\$3,494.02	\$20,030.08
	Washington Township	\$8,056.03	\$6,107.44	\$7,298.26	\$4,539.43	\$26,001.16
	West Mahoning Township	\$4,902.35	\$3,718.19	\$4,443.45	\$2,766.98	\$15,830.97
	West Wheatfield Township	\$33,432.30	\$18,264.28	\$18,986.83	\$9,445.61	\$80,129.02
	White Township	\$35,976.24	\$27,308.03	\$31,405.08	\$21,639.21	\$116,328.56
	Young Township	\$69,669.65	\$52,104.21	\$52,311.90	\$15,371.56	\$189,457.32
Jefferson	Barnett Township	\$463.97	\$1,102.93	\$1,198.22	\$1,385.30	\$4,150.42
	Beaver Township	\$12,185.09	\$10,045.01	\$10,219.13	\$10,052.20	\$42,501.43
	Bell Township	\$5,559.76	\$5,830.49	\$6,379.21	\$7,358.98	\$25,128.44
	Big Run Borough	\$1,166.95	\$1,225.79	\$1,349.94	\$1,546.30	\$5,288.98
	Brockway Borough	\$3,918.77	\$4,117.92	\$4,539.45	\$5,219.80	\$17,795.94
	Brookville Borough	\$3,549.04	\$8,392.82	\$4,357.73	\$10,597.40	\$26,896.99
	Clover Township	\$2,242.16	\$2,353.79	\$2,534.67	\$2,933.82	\$10,064.44
	Corsica Borough	\$720.71	\$755.07	\$831.36	\$956.20	\$3,263.34
	Eldred Township	\$2,376.19	\$2,760.39	\$2,916.29	\$7,100.44	\$15,153.31
	Falls Creek Borough	\$1,854.96	\$1,946.59	\$2,144.86	\$2,463.72	\$8,410.13
	Gaskill Township	\$38,499.06	\$36,202.06	\$35,877.10	\$26,674.46	\$137,252.68
	Heath Township	\$1,509.94	\$1,585.34	\$1,648.27	\$7,859.40	\$12,602.95
	Henderson Township	\$60,140.50	\$39,878.86	\$39,921.28	\$13,513.12	\$153,453.76
	Knox Township	\$4,645.13	\$11,652.37	\$5,302.70	\$6,127.12	\$27,727.32
	Mccalmont Township	\$4,037.88	\$24,564.35	\$24,595.22	\$23,123.58	\$76,321.03
	Oliver Township	\$4,892.65	\$5,137.90	\$5,583.47	\$6,458.00	\$22,072.02
	Perry Township	\$2,196.39	\$5,218.85	\$5,701.78	\$6,585.66	\$19,702.68
	Pine Creek Township	\$3,787.21	\$3,980.44	\$4,283.36	\$4,985.06	\$17,036.07
	Polk Township	\$11,001.36	\$42,676.75	\$42,239.96	\$38,227.08	\$134,145.15
	Porter Township	\$1,248.29	\$2,976.55	\$3,216.13	\$3,734.56	\$11,175.53

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Jefferson (continued)	Punxsutawney Borough	\$10,950.29	\$11,505.24	\$12,667.66	\$14,546.58	\$49,669.77
	Reynoldsville Borough	\$5,176.22	\$5,437.74	\$5,983.24	\$6,868.88	\$23,466.08
	Ringgold Township	\$3,434.25	\$3,608.14	\$3,919.14	\$4,532.16	\$15,493.69
	Rose Township	\$3,670.03	\$3,853.50	\$4,203.94	\$4,848.08	\$16,575.55
	Snyder Township	\$34,031.51	\$27,550.60	\$27,933.24	\$26,965.12	\$116,480.47
	Summerville Borough	\$1,184.86	\$1,243.88	\$1,365.61	\$1,568.54	\$5,362.89
	Sykesville Borough	\$2,287.60	\$2,402.28	\$2,643.29	\$3,038.46	\$10,371.63
	Timblin Borough	\$171.46	\$407.32	\$443.99	\$513.92	\$1,536.69
	Union Township	\$3,880.49	\$4,074.62	\$4,461.01	\$5,153.80	\$17,569.92
	Warsaw Township	\$5,869.22	\$6,164.70	\$6,771.91	\$13,773.40	\$32,579.23
	Washington Township	\$35,088.22	\$35,324.45	\$55,665.76	\$135,233.76	\$261,312.19
	Winslow Township	\$8,348.44	\$8,768.56	\$9,563.22	\$11,047.00	\$37,727.22
	Worthville Borough	\$116.49	\$122.87	\$134.37	\$155.52	\$529.25
	Young Township	\$2,213.70	\$5,248.64	\$5,739.12	\$6,617.06	\$19,818.52
	Lackawanna	Archbald Borough	\$108.77	\$81.03	\$83.52	
Benton Township		\$9,777.33	\$7,304.50	\$7,180.44		\$24,262.27
Blakely Borough		\$87.32	\$67.15	\$65.92		\$220.39
Carbondale City		\$115.62	\$86.16	\$84.62		\$286.40
Carbondale Township		\$16.89	\$12.58	\$12.44		\$41.91
Clarks Green Borough		\$21.84	\$16.33	\$16.01		\$54.18
Clarks Summit Borough		\$80.15	\$59.72	\$58.69		\$198.56
Clifton Township		\$19.03	\$14.17	\$13.98		\$47.18
Covington Township		\$56.07	\$41.71	\$41.13		\$138.91
Dalton Borough		\$23.15	\$17.24	\$16.92		\$57.31
Dickson City Borough		\$84.31	\$62.82	\$61.70		\$208.83
Dunmore Borough		\$195.44	\$145.64	\$143.21		\$484.29
Elmhurst Township		\$21.57	\$16.05	\$15.74		\$53.36
Fell Township		\$539.55	\$404.63	\$387.94		\$1,332.12
Glenburn Township		\$24.70	\$18.39	\$18.07		\$61.16
Greenfield Township		\$715.56	\$537.22	\$512.42		\$1,765.20
Jefferson Township		\$74.02	\$55.10	\$54.32		\$183.44
Jermyn Borough		\$32.65	\$25.08	\$24.63		\$82.36
Jessup Borough		\$68.68	\$51.16	\$50.18		\$170.02
La Plume Township		\$133.46	\$99.98	\$95.51		\$328.95
Madison Township		\$55.66	\$41.43	\$40.73		\$137.82
Mayfield Borough		\$25.92	\$19.31	\$18.93		\$64.16
Moosic Borough		\$91.01	\$67.78	\$66.70		\$225.49
Moscow Borough		\$32.45	\$24.18	\$23.73		\$80.36
Newton Township		\$68.52	\$51.00	\$50.16		\$169.68
North Abington Township		\$252.43	\$189.22	\$180.45		\$622.10
Old Forge Borough		\$127.09	\$94.67	\$92.90		\$314.66
Olyphant Borough		\$71.55	\$53.31	\$52.61		\$177.47
Ransom Township		\$34.74	\$25.85	\$25.37		\$85.96
Roaring Brook Township		\$49.39	\$39.97	\$39.97		\$129.33
Scott Township		\$1,151.72	\$850.56	\$818.98		\$2,821.26
Scranton City		\$1,022.15	\$761.76	\$749.34		\$2,533.25
South Abington Township		\$134.45	\$101.01	\$99.64		\$335.10
Spring Brook Township	\$68.19	\$50.71	\$49.92		\$168.82	
Taylor Borough	\$74.54	\$55.57	\$54.58		\$184.69	
Thorahurst Township	\$11.01	\$8.21	\$8.09		\$27.31	
Throop Borough	\$53.42	\$40.33	\$39.70		\$133.45	
Vandling Borough	\$129.17	\$96.59	\$92.72		\$318.48	
Waverly Township	\$28.89	\$21.64	\$21.29		\$71.82	
West Abington Township	\$11.08	\$8.24	\$80.80		\$100.12	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Lawrence	Bessemer Borough	\$64.37	\$965.85	\$1,463.00	\$2,611.80	\$5,105.02
	Ellport Borough	\$77.16	\$1,157.17	\$1,754.66	\$3,132.48	\$6,121.47
	Ellwood City Borough	\$405.24	\$6,074.05	\$9,210.64	\$16,432.08	\$32,122.01
	Enon Valley Borough	\$55.22	\$295.01	\$445.74	\$794.32	\$1,590.29
	Hickory Township	\$193.67	\$2,902.69	\$4,432.30	\$7,910.60	\$15,439.26
	Little Beaver Township	\$18,625.86	\$29,694.73	\$30,647.97	\$30,828.32	\$109,796.88
	Mahoning Township	\$269.67	\$4,043.00	\$12,816.76	\$88,246.64	\$105,376.07
	Neshannock Township	\$646.93	\$9,697.60	\$14,752.92	\$44,241.20	\$69,338.65
	New Beaver Borough	\$419.85	\$2,246.29	\$3,418.80	\$6,092.38	\$12,177.32
	New Castle City	\$3,598.71	\$19,203.20	\$29,128.32	\$51,842.40	\$103,772.63
	New Wilmington Borough	\$117.98	\$1,773.63	\$2,720.28	\$4,706.86	\$9,318.75
	North Beaver Township	\$1,255.21	\$33,818.64	\$63,632.83	\$53,956.84	\$152,663.52
	Perry Township	\$520.85	\$23,111.68	\$37,628.56	\$31,379.02	\$92,640.11
	Plain Grove Township	\$134.29	\$2,012.53	\$3,071.82	\$5,471.30	\$10,689.94
	Pulaski Township	\$302.37	\$38,407.08	\$66,952.08	\$178,773.64	\$284,435.17
	S.N.P.J. Borough	\$14.50	\$77.95	\$118.80	\$212.04	\$423.29
	Scott Township	\$532.06	\$29,942.50	\$31,045.43	\$31,531.10	\$93,051.09
	Shenango Township	\$1,471.08	\$7,860.51	\$11,998.34	\$21,446.58	\$42,776.51
	Slippery Rock Township	\$940.85	\$5,038.13	\$7,667.16	\$13,655.96	\$27,302.10
	South New Castle Borough	\$47.61	\$355.50	\$1,083.52	\$1,924.36	\$3,410.99
	Taylor Township	\$259.80	\$1,390.22	\$2,113.02	\$3,764.62	\$7,527.66
	Union Township	\$340.44	\$5,103.89	\$7,759.74	\$13,835.88	\$27,039.95
	Volant Borough	\$8.98	\$134.77	\$205.24	\$367.38	\$716.37
	Wampum Borough	\$125.62	\$670.13	\$1,018.22	\$1,818.54	\$3,632.51
	Washington Township	\$109.12	\$1,635.29	\$2,495.70	\$4,446.72	\$8,686.83
	Wayne Township	\$608.28	\$3,252.36	\$4,957.26	\$8,838.82	\$17,656.72
Wilmington Township	\$233.81	\$3,504.66	\$5,341.14	\$9,528.84	\$18,608.45	
Lycoming	Anthony Township	\$67,058.57	\$76,544.45	\$83,302.77	\$88,852.44	\$315,758.23
	Armstrong Township	\$18,957.08	\$20,231.01	\$23,650.52	\$22,406.65	\$85,245.26
	Bastress Township	\$6,430.47	\$7,011.96	\$8,242.53	\$7,799.52	\$29,484.48
	Brady Township	\$5,866.02	\$6,397.05	\$7,966.87	\$7,515.81	\$27,745.75
	Brown Township	\$10,955.38	\$11,776.34	\$13,746.67	\$12,972.39	\$49,450.78
	Cascade Township	\$184,799.31	\$185,666.06	\$213,732.91	\$185,975.28	\$770,173.56
	Clinton Township	\$74,854.29	\$79,368.14	\$92,876.62	\$87,781.03	\$334,880.08
	Cogan House Township	\$500,000.00	\$509,000.00	\$540,829.50	\$852,291.25	\$2,402,120.75
	Cummings Township	\$500,000.00	\$509,000.00	\$515,100.00	\$518,200.00	\$2,042,300.00
	Dubois town Borough	\$9,784.81	\$10,673.22	\$12,341.16	\$11,642.28	\$44,441.47
	Eldred Township	\$60,891.25	\$64,937.80	\$89,190.47	\$154,975.45	\$369,994.97
	Fairfield Township	\$65,565.81	\$69,781.90	\$81,200.11	\$88,531.55	\$305,079.37
	Franklin Township	\$249,927.93	\$232,406.35	\$244,042.52	\$204,905.08	\$931,281.88
	Gamble Township	\$231,771.53	\$284,395.20	\$323,322.24	\$279,597.73	\$1,119,086.70
	Hepburn Township	\$80,474.22	\$85,861.36	\$99,982.26	\$94,294.69	\$360,612.53
	Hughesville Borough	\$41,095.64	\$43,582.44	\$50,764.35	\$47,807.90	\$183,250.33
	Jackson Township	\$39,417.78	\$66,468.46	\$71,269.47	\$89,370.80	\$266,526.51
	Jersey Shore Borough	\$83,499.88	\$88,575.16	\$102,595.28	\$96,706.77	\$371,377.09
	Jordan Township	\$70,478.84	\$96,505.69	\$105,169.47	\$91,178.58	\$363,332.58
	Lewis Township	\$88,733.91	\$181,954.48	\$387,712.88	\$467,166.88	\$1,125,568.15
	Limestone Township	\$28,880.78	\$31,512.31	\$36,704.80	\$34,659.35	\$131,757.24
	Loyalsock Township	\$244,000.34	\$259,358.34	\$304,718.73	\$288,074.18	\$1,096,151.59
	Lycoming Township	\$87,628.82	\$84,980.46	\$95,601.62	\$83,245.98	\$351,456.88
	Mchenry Township	\$323,206.09	\$320,781.64	\$338,104.50	\$337,895.44	\$1,319,987.67
	Mcintyre Township	\$115,686.92	\$172,830.29	\$173,246.01	\$113,698.80	\$575,462.02
	Mcneet Township	\$74,348.69	\$62,080.34	\$64,968.10	\$94,897.62	\$296,294.75
Mifflin Township	\$125,293.75	\$111,460.72	\$196,448.68	\$165,410.41	\$598,613.56	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total	
Lycoming (continued)	Mill Creek Township	\$36,315.11	\$39,045.05	\$45,704.07	\$43,231.24	\$164,295.47	
	Montgomery Borough	\$13,786.98	\$15,029.51	\$17,422.71	\$16,443.99	\$62,683.19	
	Montoursville Borough	\$97,953.11	\$104,071.76	\$120,768.59	\$114,059.97	\$436,853.43	
	Moreland Township	\$144,441.03	\$134,407.64	\$148,199.26	\$131,561.60	\$558,609.53	
	Muncy Borough	\$21,531.62	\$23,471.16	\$27,187.31	\$25,652.20	\$97,842.29	
	Muncy Creek Township	\$92,106.77	\$94,611.81	\$110,560.51	\$104,580.74	\$401,859.83	
	Muncy Township	\$39,180.04	\$41,885.71	\$49,695.06	\$46,899.80	\$177,660.61	
	Nippenose Township	\$22,763.98	\$24,325.46	\$28,233.89	\$26,656.71	\$101,980.04	
	Old Lycoming Township	\$119,764.91	\$127,490.90	\$149,191.49	\$142,150.93	\$538,598.23	
	Penn Township	\$500,000.00	\$479,211.87	\$495,867.40	\$435,688.94	\$1,910,768.21	
	Piatt Township	\$39,510.42	\$42,217.86	\$49,069.82	\$46,249.79	\$177,047.89	
	Picture Rocks Borough	\$16,238.15	\$17,285.00	\$20,034.32	\$18,910.95	\$72,468.42	
	Pine Township	\$49,450.29	\$47,210.55	\$92,606.32	\$120,294.58	\$309,561.74	
	Plunketts Creek Township	\$28,671.34	\$30,679.21	\$35,737.17	\$33,980.66	\$129,068.38	
	Porter Township	\$43,090.41	\$45,943.79	\$53,490.21	\$50,432.47	\$192,956.88	
	Salladasburg Borough	\$4,293.23	\$4,529.75	\$5,332.15	\$4,953.79	\$19,108.92	
	Shrewsbury Township	\$59,378.86	\$54,890.59	\$60,217.05	\$37,952.01	\$212,438.51	
	South Williamsport Borough	\$56,133.06	\$128,389.09	\$148,874.38	\$140,415.50	\$473,812.03	
	Susquehanna Township	\$9,595.90	\$10,464.19	\$12,141.87	\$11,418.39	\$43,620.35	
	Upper Fairfield Township	\$66,831.74	\$102,235.72	\$231,966.63	\$234,260.03	\$635,294.12	
	Washington Township	\$29,045.47	\$31,686.02	\$37,093.31	\$35,046.18	\$132,870.98	
	Watson Township	\$284,718.58	\$219,667.91	\$100,515.58	\$85,047.78	\$689,949.85	
	Williamsport City	\$559,742.98	\$593,491.73	\$689,279.63	\$650,259.51	\$2,492,773.85	
	Wolf Township	\$88,727.24	\$94,730.81	\$111,885.34	\$105,549.75	\$400,893.14	
	Woodward Township	\$54,103.04	\$57,611.35	\$66,884.14	\$63,242.30	\$241,840.83	
	McKean	Annin Township	\$11,271.91	\$9,396.60	\$11,857.31	\$10,149.32	\$42,675.14
		Bradford City	\$40,286.60	\$33,581.81	\$42,035.04	\$35,903.70	\$151,807.15
		Bradford Township	\$73,171.53	\$57,074.91	\$62,673.26	\$42,925.13	\$235,844.83
		Ceres Township	\$11,180.50	\$9,323.53	\$11,723.54	\$10,045.56	\$42,273.13
		Corydon Township	\$3,344.11	\$2,789.32	\$10,182.51	\$8,959.73	\$25,275.67
Eldred Borough		\$1,968.38	\$1,640.16	\$2,072.12	\$1,684.78	\$7,365.44	
Eldred Township		\$14,280.44	\$11,904.03	\$14,989.16	\$5,969.93	\$47,143.56	
Foster Township		\$25,657.22	\$21,384.12	\$26,874.14	\$23,000.58	\$96,916.06	
Hamilton Township		\$5,164.92	\$4,305.66	\$5,407.03	\$4,623.99	\$19,501.60	
Hamlin Township		\$15,613.55	\$12,229.15	\$26,047.07	\$23,007.30	\$76,897.07	
Kane Borough		\$18,456.41	\$15,383.30	\$19,258.50	\$16,448.75	\$69,546.96	
Keating Township		\$43,605.13	\$34,775.69	\$40,049.60	\$22,849.68	\$141,280.10	
Lafayette Township		\$59,572.23	\$45,745.87	\$48,035.94	\$13,027.70	\$166,381.74	
Lewis Run Borough		\$3,163.48	\$2,638.12	\$3,303.25	\$2,825.38	\$11,930.23	
Liberty Township		\$21,133.99	\$17,621.11	\$22,150.66	\$18,969.26	\$79,875.02	
Mount Jewett Borough		\$5,240.13	\$4,368.27	\$5,481.43	\$4,682.81	\$19,772.64	
Norwich Township		\$151,699.72	\$113,871.57	\$113,670.07	\$160,514.56	\$539,755.92	
Otto Township		\$10,775.65	\$8,984.30	\$11,288.81	\$9,641.03	\$40,689.79	
Port Allegany Borough		\$5,345.69	\$4,455.90	\$5,579.90	\$4,557.46	\$19,938.95	
Sergeant Township		\$102,653.75	\$76,918.72	\$136,499.18	\$91,790.88	\$407,862.53	
Smetport Borough	\$9,317.88	\$7,767.55	\$9,723.71	\$3,852.11	\$30,661.25		
Wetmore Township	\$41,765.02	\$66,327.02	\$75,314.48	\$60,639.48	\$244,046.00		
Mercer	Clark Borough		\$49.06	\$673.01	\$871.83	\$1,593.90	
	Coolspring Township		\$512.11	\$2,909.46	\$3,754.96	\$7,176.53	
	Deer Creek Township		\$97.25	\$1,315.91	\$1,695.95	\$3,109.11	
	Delaware Township		\$684.38	\$3,918.71	\$5,051.95	\$9,655.04	
	East Lackawannock Township		\$7,223.73	\$15,910.69	\$15,197.24	\$38,331.66	
	Fairview Township		\$7,086.99	\$8,466.21	\$8,252.91	\$23,806.11	
	Farrell City		\$347.26	\$4,687.94	\$6,060.64	\$11,095.84	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Mercer (continued)	Findley Township		\$663.88	\$3,775.93	\$4,867.69	\$9,307.50
	Fredonia Borough		\$88.33	\$493.59	\$637.60	\$1,219.52
	French Creek Township		\$409.44	\$2,373.15	\$3,053.30	\$5,835.89
	Greene Township		\$472.62	\$9,403.14	\$9,460.01	\$19,335.77
	Greenville Borough		\$945.64	\$5,187.17	\$6,696.52	\$12,829.33
	Grove City Borough		\$1,163.19	\$6,422.14	\$8,308.12	\$15,893.45
	Hempfield Township		\$668.39	\$3,787.46	\$4,891.75	\$9,347.60
	Hermitage City		\$1,057.93	\$14,730.64	\$19,169.55	\$34,958.12
	Jackson Center Borough		\$36.68	\$204.96	\$265.59	\$507.23
	Jackson Township		\$347.17	\$1,989.99	\$14,460.22	\$16,797.38
	Jamestown Borough		\$104.41	\$582.82	\$748.70	\$1,435.93
	Jefferson Township		\$550.60	\$63,218.76	\$69,494.96	\$133,264.32
	Lackawanna Township		\$553.31	\$9,810.75	\$33,774.58	\$44,138.64
	Lake Township		\$329.10	\$8,572.91	\$8,399.48	\$17,301.49
	Liberty Township		\$332.85	\$1,888.84	\$2,440.30	\$4,661.99
	Mercer Borough		\$324.43	\$1,806.46	\$2,332.28	\$4,463.17
	Mill Creek Township		\$388.08	\$2,251.70	\$2,899.92	\$5,539.70
	New Lebanon Borough		\$17.32	\$237.42	\$303.79	\$558.53
	New Vernon Township		\$325.24	\$1,894.91	\$2,442.46	\$4,662.61
	Otter Creek Township		\$278.40	\$8,284.03	\$8,016.20	\$16,578.63
	Perry Township		\$403.01	\$2,296.38	\$2,956.52	\$5,655.91
	Pine Township		\$981.90	\$5,541.41	\$7,151.30	\$13,674.61
	Pymatuning Township		\$698.38	\$3,946.95	\$5,079.84	\$9,725.17
	Salem Township		\$286.14	\$1,650.13	\$2,120.91	\$4,057.18
	Sandy Creek Township		\$328.83	\$1,895.97	\$2,437.14	\$4,661.94
	Sandy Lake Borough		\$48.91	\$674.61	\$872.58	\$1,596.10
	Sandy Lake Township		\$413.75	\$2,380.97	\$3,063.95	\$5,858.67
	Sharon City		\$824.05	\$5,254.42	\$6,840.71	\$12,919.18
	Sharpsville Borough		\$256.03	\$1,633.52	\$2,127.17	\$4,016.72
	Sheakleyville Borough		\$6.61	\$42.59	\$55.66	\$104.86
	Shenango Township		\$800.45	\$57,903.73	\$77,189.74	\$135,893.92
	South Pymatuning Township		\$533.76	\$3,002.99	\$3,879.01	\$7,415.76
	Springfield Township		\$579.54	\$3,322.13	\$4,286.30	\$8,187.97
	Stoneboro Borough		\$172.02	\$958.07	\$1,234.34	\$2,364.43
	Sugar Grove Township		\$242.15	\$1,380.02	\$1,778.24	\$3,400.41
	West Middlesex Borough		\$135.01	\$753.26	\$969.36	\$1,857.63
	West Salem Township		\$14,343.28	\$17,848.48	\$17,694.59	\$49,886.35
	Wheatland Borough		\$51.01	\$700.06	\$905.00	\$1,656.07
	Wilmington Township		\$316.83	\$1,813.86	\$2,342.77	\$4,473.46
	Wolf Creek Township		\$142.39	\$915.11	\$2,509.37	\$3,566.87
	Worth Township		\$251.20	\$1,443.81	\$1,860.41	\$3,555.42
Potter	Abbott Township	\$23,660.26	\$17,312.64	\$17,049.31	\$6,446.57	\$64,468.78
	Alleghany Township	\$51,922.62	\$38,386.52	\$37,824.47	\$30,721.88	\$158,855.49
	Austin Borough	\$8,624.82	\$6,220.28	\$6,152.12	\$3,837.16	\$24,834.38
	Bingham Township	\$19,159.50	\$13,846.52	\$13,682.59	\$8,519.68	\$55,208.29
	Clara Township	\$60,634.97	\$45,134.00	\$44,468.63	\$38,418.45	\$188,656.05
	Coudersport Borough	\$43,578.93	\$38,470.46	\$37,794.94	\$21,301.07	\$141,145.40
	Eulalia Township	\$26,432.64	\$12,539.13	\$12,365.60	\$7,742.99	\$59,080.36
	Galeton Borough	\$16,016.94	\$11,567.12	\$11,375.63	\$7,159.37	\$46,119.06
	Genesee Township	\$16,155.97	\$11,668.26	\$11,471.55	\$7,189.11	\$46,484.89
	Harrison Township	\$30,702.07	\$22,174.83	\$21,874.25	\$13,626.81	\$88,377.96
	Hebron Township	\$28,837.43	\$21,051.54	\$20,761.54	\$8,780.09	\$79,430.60
	Hector Township	\$48,939.58	\$36,017.68	\$35,492.91	\$9,607.71	\$130,057.88
	Homer Township	\$11,371.20	\$8,204.32	\$8,039.49	\$5,027.37	\$32,642.38

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Potter (continued)	Keating Township	\$39,171.64	\$28,962.16	\$28,529.99	\$23,129.11	\$119,792.90
	Oswayo Borough	\$2,769.86	\$2,000.46	\$1,970.64	\$596.39	\$7,337.35
	Oswayo Township	\$12,021.72	\$8,674.56	\$8,570.56	\$5,338.91	\$34,605.75
	Pike Township	\$7,798.81	\$5,632.62	\$5,562.62	\$3,481.66	\$22,475.71
	Pleasant Valley Township	\$131,985.11	\$84,891.14	\$83,634.20	\$37,887.14	\$338,397.59
	Portage Township	\$3,185.86	\$2,300.77	\$2,252.78	\$1,420.85	\$9,160.26
	Roulette Township	\$28,915.58	\$14,331.99	\$14,104.87	\$8,839.08	\$66,191.52
	Sharon Township	\$22,189.45	\$16,026.28	\$15,802.39	\$9,878.91	\$63,897.03
	Shinglehouse Borough	\$7,454.09	\$5,383.14	\$5,279.09	\$3,239.53	\$21,355.85
	Stewardson Township	\$3,983.32	\$2,877.10	\$2,829.92	\$1,760.68	\$11,451.02
	Summit Township	\$6,481.02	\$4,681.03	\$4,608.46	\$2,875.03	\$18,645.54
	Sweden Township	\$44,018.09	\$32,461.73	\$31,976.90	\$19,375.20	\$127,831.92
	Sylvania Township	\$20,813.09	\$15,479.08	\$15,244.65	\$13,071.95	\$64,608.77
	Ulysses Borough	\$9,109.89	\$6,570.55	\$6,460.37	\$1,934.71	\$24,075.52
	Ulysses Township	\$16,083.31	\$11,616.11	\$11,496.62	\$7,176.35	\$46,372.39
	West Branch Township	\$167,020.08	\$124,428.04	\$122,598.87	\$77,063.75	\$491,110.74
	Wharton Township	\$32,359.70	\$30,761.22	\$30,306.93	\$26,030.09	\$119,457.94
Somerset	Addison Borough	\$154.66	\$168.10	\$165.67	\$120.77	\$609.20
	Addison Township	\$38,742.43	\$70,422.89	\$69,374.62	\$55,421.12	\$233,961.06
	Allegheny Township	\$2,014.63	\$2,204.22	\$2,173.60	\$1,566.56	\$7,959.01
	Benson Borough	\$75.81	\$82.67	\$81.46	\$57.53	\$297.47
	Berlin Borough	\$1,760.22	\$1,914.21	\$1,879.15	\$1,358.52	\$6,912.10
	Black Township	\$10,543.03	\$8,376.11	\$8,249.51	\$1,135.71	\$28,304.36
	Boswell Borough	\$455.71	\$497.13	\$488.61	\$342.49	\$1,783.94
	Brothersvalley Township	\$12,864.94	\$10,901.16	\$10,743.35	\$8,881.03	\$43,390.48
	Callimont Borough	\$119.57	\$130.38	\$128.47	\$90.43	\$468.85
	Casselton Borough	\$136.57	\$148.81	\$147.58	\$106.84	\$539.80
	Central City Borough	\$463.72	\$505.89	\$502.16	\$351.63	\$1,823.40
	Conemaugh Township	\$7,182.25	\$7,808.40	\$7,691.80	\$5,556.98	\$28,239.43
	Confluence Borough	\$734.06	\$798.54	\$782.73	\$564.99	\$2,880.32
	Elk Lick Township	\$3,132.74	\$3,407.09	\$3,355.44	\$2,421.38	\$12,316.65
	Fairhope Township	\$193.99	\$211.37	\$208.39	\$145.92	\$759.67
	Garrett Borough	\$186.26	\$444.50	\$436.15	\$315.72	\$1,382.63
	Greenville Township	\$582.67	\$635.32	\$628.65	\$442.24	\$2,288.88
	Hooversville Borough	\$257.86	\$281.27	\$276.07	\$194.35	\$1,009.55
	Indian Lake Borough	\$1,037.92	\$1,128.85	\$1,114.65	\$804.19	\$4,085.61
	Jefferson Township	\$29,842.89	\$23,185.70	\$22,839.52	\$19,872.94	\$95,741.05
	Jenner Township	\$5,450.33	\$5,927.12	\$5,821.11	\$4,196.83	\$21,395.39
	Jennerstown Borough	\$298.33	\$324.28	\$323.54	\$228.23	\$1,174.38
	Larimer Township	\$1,008.14	\$1,096.26	\$1,081.30	\$780.45	\$3,966.15
	Lincoln Township	\$2,620.70	\$2,850.25	\$2,811.63	\$2,027.57	\$10,310.15
	Lower Turkeyfoot Township	\$10,246.73	\$8,053.61	\$7,933.35	\$902.34	\$27,136.03
	Meyersdale Borough	\$823.74	\$898.65	\$880.57	\$618.88	\$3,221.84
	Middlecreek Township	\$19,840.02	\$15,396.85	\$15,166.49	\$7,257.83	\$57,661.19
	Milford Township	\$1,997.16	\$2,171.96	\$2,143.69	\$1,548.94	\$7,861.75
	New Baltimore Borough	\$66.52	\$72.52	\$71.44	\$50.47	\$260.95
	New Centerville Borough	\$140.83	\$152.88	\$151.07	\$110.64	\$555.42
	Northampton Township	\$1,247.84	\$1,425.43	\$1,402.57	\$1,010.58	\$5,086.42
	Ogle Township	\$970.68	\$1,055.96	\$1,038.57	\$340.86	\$3,406.07
	Paint Borough	\$370.72	\$404.65	\$391.36	\$275.24	\$1,441.97
Paint Township	\$2,866.36	\$3,116.84	\$3,092.95	\$995.80	\$10,071.95	
Quemahoning Township	\$3,280.77	\$3,568.29	\$3,510.05	\$2,529.13	\$12,888.24	
Rockwood Borough	\$672.94	\$731.65	\$717.92	\$518.88	\$2,641.39	
Salisbury Borough	\$288.82	\$315.16	\$309.89	\$216.97	\$1,130.84	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Somerset (continued)	Seven Springs Borough	\$130.78	\$142.31	\$140.21	\$100.83	\$514.13
	Shade Township	\$4,010.47	\$4,362.01	\$4,284.57	\$3,091.85	\$15,748.90
	Shanksville Borough	\$178.64	\$194.27	\$191.55	\$139.13	\$703.59
	Somerset Borough	\$4,879.32	\$5,304.48	\$5,203.83	\$3,772.93	\$19,160.56
	Somerset Township	\$11,808.70	\$12,850.42	\$12,714.01	\$9,263.18	\$46,636.31
	Southampton Township	\$449.04	\$489.61	\$484.80	\$339.92	\$1,763.37
	Stonycreek Township	\$12,537.69	\$10,545.41	\$10,385.68	\$8,625.75	\$42,094.53
	Stoystown Borough	\$127.26	\$138.73	\$135.76	\$95.29	\$497.04
	Summit Township	\$3,097.63	\$3,368.97	\$3,323.34	\$2,396.20	\$12,186.14
	Upper Turkeyfoot Township	\$2,327.75	\$2,531.89	\$2,492.57	\$1,795.39	\$9,147.60
	Ursina Borough	\$227.59	\$247.49	\$241.27	\$174.23	\$890.58
	Wellersburg Borough	\$90.32	\$98.45	\$96.98	\$68.44	\$354.19
	Windber Borough	\$1,430.96	\$1,561.22	\$1,535.75	\$1,079.37	\$5,607.30
	Sullivan	Cherry Township	\$115,502.63	\$233,396.50	\$329,842.53	\$362,331.41
Colley Township		\$60,936.47	\$70,253.52	\$76,348.17	\$89,539.47	\$297,077.63
Davidson Township		\$44,824.36	\$45,644.93	\$59,212.18	\$50,977.94	\$200,659.41
Dushore Borough		\$14,128.96	\$16,991.84	\$20,789.48	\$23,925.74	\$75,836.02
Eagles Mere Borough		\$5,391.22	\$6,483.70	\$7,917.44	\$9,159.18	\$28,951.54
Elkland Township		\$147,583.03	\$144,074.44	\$170,448.98	\$204,824.37	\$666,930.82
Forks Township		\$61,050.13	\$77,204.67	\$83,339.36	\$77,820.40	\$299,414.56
Forksville Borough		\$3,573.18	\$4,292.36	\$5,266.66	\$6,084.36	\$19,216.56
Fox Township		\$123,028.12	\$102,482.90	\$107,619.70	\$176,086.23	\$509,216.95
Hillsgrove Township		\$9,407.28	\$11,304.12	\$13,925.04	\$16,039.94	\$50,676.38
Laporte Borough		\$9,911.62	\$11,854.28	\$14,507.96	\$16,726.14	\$53,000.00
Laporte Township		\$16,890.60	\$20,365.88	\$24,995.46	\$28,979.28	\$91,231.22
Shrewsbury Township		\$31,060.82	\$29,070.37	\$32,439.37	\$27,922.62	\$120,493.18
Susquehanna		Apolacon Township	\$45,850.90	\$42,441.76	\$115,756.26	\$157,843.00
	Ararat Township	\$45,964.22	\$49,511.78	\$64,493.50	\$90,408.50	\$250,378.00
	Auburn Township	\$500,000.00	\$509,000.00	\$587,691.17	\$851,917.52	\$2,448,608.69
	Bridgewater Township	\$298,657.67	\$354,154.80	\$507,001.79	\$525,847.84	\$1,685,662.10
	Brooklyn Township	\$143,818.79	\$222,691.79	\$354,042.17	\$460,735.17	\$1,181,287.92
	Chocoma Township	\$53,169.54	\$55,733.06	\$85,926.93	\$135,208.90	\$330,038.43
	Clifford Township	\$138,100.66	\$142,174.01	\$196,669.29	\$215,845.36	\$692,789.32
	Dimock Township	\$500,000.00	\$509,000.00	\$515,100.00	\$518,200.00	\$2,042,300.00
	Forest City Borough	\$77,425.84	\$82,802.18	\$107,544.58	\$120,824.54	\$388,597.14
	Forest Lake Township	\$438,813.30	\$422,814.28	\$464,907.47	\$442,020.79	\$1,768,555.84
	Franklin Township	\$218,576.84	\$214,596.97	\$236,400.59	\$246,601.34	\$916,175.74
	Friendsville Borough	\$7,027.54	\$7,532.74	\$9,815.52	\$11,098.32	\$35,474.12
	Gibson Township	\$94,588.28	\$166,545.58	\$267,104.81	\$391,005.62	\$919,244.29
	Great Bend Borough	\$30,488.94	\$32,570.14	\$41,995.28	\$47,347.22	\$152,401.58
	Great Bend Township	\$107,936.18	\$115,914.74	\$150,830.16	\$192,948.24	\$567,629.32
	Hallstead Borough	\$50,990.24	\$54,495.20	\$71,135.22	\$79,616.96	\$256,237.62
	Harford Township	\$128,246.76	\$204,454.92	\$382,735.71	\$445,833.30	\$1,161,270.69
	Harmony Township	\$51,908.90	\$55,941.00	\$72,738.48	\$81,766.72	\$262,355.10
	Herrick Township	\$63,462.08	\$68,491.18	\$89,221.58	\$100,677.36	\$321,852.20
	Hop Bottom Borough	\$13,861.14	\$14,871.36	\$19,068.26	\$21,405.40	\$69,206.16
	Jackson Township	\$94,176.04	\$142,717.28	\$223,392.17	\$285,741.31	\$746,026.80
	Jessup Township	\$251,474.11	\$265,353.57	\$332,035.22	\$348,727.30	\$1,197,590.20
	Lanesboro Borough	\$21,575.56	\$23,084.86	\$29,946.06	\$33,568.34	\$108,174.82
	Lathrop Township	\$124,810.36	\$126,964.34	\$206,181.19	\$281,100.88	\$739,056.77
	Lenox Township	\$335,982.94	\$338,850.70	\$443,570.37	\$501,879.98	\$1,620,283.99
	Liberty Township	\$229,120.79	\$316,780.88	\$363,365.12	\$336,238.81	\$1,245,505.60
	Little Meadows Borough	\$14,588.28	\$15,691.26	\$20,381.56	\$34,529.93	\$85,191.03
	Middletown Township	\$83,530.99	\$101,336.82	\$105,522.49	\$130,328.74	\$420,719.04

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Susquehanna (continued)	Montrose Borough	\$67,209.30	\$72,042.14	\$93,332.22	\$104,847.14	\$337,430.80
	New Milford Borough	\$35,092.62	\$37,534.72	\$48,432.96	\$56,979.76	\$178,040.06
	New Milford Township	\$271,336.42	\$425,671.23	\$515,100.00	\$518,200.00	\$1,730,307.65
	Oakland Borough	\$27,299.32	\$29,239.96	\$37,922.24	\$42,543.26	\$137,004.78
	Oakland Township	\$29,800.40	\$31,978.22	\$41,404.78	\$52,271.28	\$155,454.68
	Rush Township	\$500,000.00	\$509,000.00	\$515,100.00	\$530,445.15	\$2,054,545.15
	Silver Lake Township	\$133,868.25	\$250,098.27	\$322,941.07	\$322,773.41	\$1,029,681.00
	Springville Township	\$500,000.00	\$509,000.00	\$534,437.20	\$887,040.50	\$2,430,477.70
	Susquehanna Depot Borough	\$69,109.20	\$73,947.52	\$95,969.26	\$107,775.18	\$346,801.16
	Thompson Borough	\$12,249.10	\$13,141.26	\$16,890.42	\$18,828.60	\$61,109.38
	Thompson Township	\$41,494.72	\$51,512.86	\$71,731.67	\$77,725.59	\$242,464.84
	Union Dale Borough	\$13,956.98	\$14,901.08	\$19,158.16	\$21,522.86	\$69,539.08
	Tioga	Bloss Township	\$218,952.22	\$256,386.41	\$252,887.91	\$211,513.03
Blossburg Borough		\$139,708.20	\$118,487.30	\$117,911.23	\$140,634.22	\$516,740.95
Brookfield Township		\$84,646.29	\$72,832.78	\$72,651.80	\$54,746.31	\$284,877.18
Charleston Township		\$500,000.00	\$535,681.50	\$515,333.68	\$518,200.00	\$2,069,215.18
Chatham Township		\$340,992.10	\$272,376.89	\$283,515.89	\$221,460.18	\$1,118,345.06
Clymer Township		\$122,476.24	\$108,961.21	\$115,722.58	\$83,816.14	\$430,976.17
Covington Township		\$500,000.00	\$456,138.10	\$437,670.29	\$376,956.42	\$1,770,764.81
Deerfield Township		\$90,689.17	\$91,889.23	\$91,948.30	\$59,387.57	\$333,914.27
Delmar Township		\$500,000.00	\$509,000.00	\$515,100.00	\$482,033.89	\$2,006,133.89
Duncan Township		\$194,036.33	\$175,650.03	\$173,583.54	\$111,590.90	\$654,860.80
Elk Township		\$91,272.23	\$71,323.38	\$77,247.08	\$49,655.28	\$289,497.97
Elkland Borough		\$93,835.58	\$85,892.74	\$85,478.36	\$69,288.84	\$334,495.52
Farmington Township		\$124,644.98	\$112,519.44	\$112,521.92	\$86,769.78	\$436,456.12
Gaines Township		\$320,699.04	\$250,719.91	\$261,614.67	\$162,962.28	\$995,995.90
Hamilton Township		\$40,595.28	\$37,117.12	\$50,824.73	\$42,338.47	\$170,875.60
Jackson Township		\$500,000.00	\$445,534.47	\$442,042.65	\$345,093.80	\$1,732,670.92
Knoxville Borough		\$32,188.58	\$29,415.92	\$29,610.28	\$23,883.06	\$115,097.84
Lawrence Township		\$151,726.42	\$137,353.88	\$137,113.10	\$105,895.70	\$532,089.10
Lawrenceville Borough		\$28,904.48	\$26,316.40	\$27,353.46	\$22,858.06	\$105,432.40
Liberty Borough		\$13,088.14	\$11,946.54	\$12,102.28	\$9,751.04	\$46,888.00
Liberty Township		\$159,116.48	\$345,719.08	\$355,389.67	\$300,885.24	\$1,161,110.47
Mansfield Borough		\$172,070.80	\$156,833.68	\$155,994.78	\$126,632.96	\$611,532.22
Middlebury Township		\$128,708.68	\$121,423.90	\$121,310.26	\$100,834.90	\$472,277.74
Morris Township		\$93,348.80	\$83,873.40	\$83,798.16	\$68,171.30	\$329,191.66
Nelson Township		\$40,645.70	\$37,172.98	\$37,767.42	\$30,653.70	\$146,239.80
Osceola Township		\$71,968.83	\$61,259.88	\$67,594.43	\$39,218.92	\$240,042.06
Putnam Township		\$20,065.30	\$18,372.24	\$18,329.66	\$14,741.20	\$71,508.40
Richmond Township		\$418,734.17	\$386,927.50	\$384,985.97	\$369,997.24	\$1,560,644.88
Roseville Borough		\$9,052.64	\$8,241.60	\$8,317.10	\$6,788.36	\$32,399.70
Rutland Township		\$226,832.19	\$289,316.79	\$313,579.43	\$242,590.20	\$1,072,318.61
Shippen Township		\$75,721.27	\$112,128.85	\$111,311.95	\$89,719.72	\$388,881.79
Sullivan Township		\$500,000.00	\$565,440.00	\$745,615.30	\$659,667.70	\$2,470,723.00
Tioga Borough		\$32,664.92	\$29,875.22	\$29,872.82	\$24,004.60	\$116,417.56
Tioga Township		\$100,309.80	\$90,239.42	\$90,238.48	\$73,131.08	\$353,918.78
Union Township		\$441,194.61	\$438,350.42	\$387,279.40	\$317,765.49	\$1,584,589.92
Ward Township		\$500,000.00	\$509,000.00	\$474,264.66	\$419,565.57	\$1,902,830.23
Wellsboro Borough	\$170,043.46	\$155,508.66	\$155,299.52	\$128,621.74	\$609,473.38	
Westfield Borough	\$54,276.20	\$49,633.58	\$49,521.36	\$40,509.44	\$193,940.58	
Westfield Township	\$86,690.40	\$79,282.68	\$79,357.88	\$64,166.50	\$309,497.46	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Venango	Allegheny Township	\$59.07	\$176.45	\$217.49	\$155.10	\$608.11
	Barkeyville Borough	\$11.57	\$34.62	\$42.93	\$30.23	\$119.35
	Canal Township	\$94.83	\$589.17	\$724.06	\$515.20	\$1,923.26
	Cherrytree Township	\$394.11	\$989.31	\$1,219.03	\$868.83	\$3,471.28
	Clinton Township	\$172.32	\$431.92	\$532.60	\$379.26	\$1,516.10
	Clintonville Borough	\$20.22	\$60.41	\$74.38	\$52.56	\$207.57
	Cooperstown Borough	\$19.79	\$59.19	\$72.51	\$51.68	\$203.17
	Complanter Township	\$394.55	\$987.82	\$1,214.24	\$867.20	\$3,463.81
	Cranberry Township	\$834.44	\$2,083.49	\$2,568.70	\$1,834.19	\$7,320.82
	Emlenton Borough	\$73.82	\$184.36	\$226.51	\$161.81	\$646.50
	Franklin City	\$258.02	\$1,594.14	\$1,957.73	\$1,396.14	\$5,206.03
	Frenchcreek Township	\$113.36	\$7,478.48	\$14,213.95	\$6,563.84	\$28,369.63
	Irwin Township	\$125.20	\$777.79	\$956.58	\$680.57	\$2,540.14
	Jackson Township	\$262.11	\$657.58	\$816.64	\$582.43	\$2,318.76
	Mineral Township	\$55.83	\$347.07	\$427.77	\$304.70	\$1,135.37
	Oakland Township	\$9,360.63	\$7,501.19	\$7,571.41	\$6,585.54	\$31,018.77
	Oil City City	\$1,062.19	\$2,646.13	\$3,247.38	\$2,317.27	\$9,272.97
	Oil Creek Township	\$85.34	\$254.94	\$314.09	\$223.71	\$878.08
	Pinegrove Township	\$272.11	\$682.16	\$839.86	\$598.34	\$2,392.47
	Pleasantville Borough	\$34.65	\$103.54	\$127.25	\$90.46	\$355.90
	Plum Township	\$255.11	\$640.10	\$788.71	\$561.72	\$2,245.64
	Polk Borough	\$31.25	\$193.32	\$238.58	\$170.45	\$633.60
	President Township	\$150.49	\$377.89	\$465.52	\$331.93	\$1,325.83
	Richland Township	\$190.26	\$14,026.98	\$13,937.46	\$12,313.73	\$40,468.43
	Rockland Township	\$353.92	\$887.91	\$1,093.74	\$779.08	\$3,114.65
	Rouseville Borough	\$59.89	\$149.43	\$183.33	\$130.91	\$523.56
	Sandycreek Township	\$109.08	\$675.26	\$834.67	\$594.79	\$2,213.80
	Scrubgrass Township	\$142.27	\$356.52	\$440.00	\$313.64	\$1,252.43
	Sugarcreek Borough	\$640.27	\$1,598.21	\$1,971.12	\$1,405.02	\$5,614.62
	Utica Borough	\$12.21	\$75.80	\$93.47	\$66.00	\$247.48
	Victory Township	\$40.56	\$252.16	\$310.42	\$220.90	\$824.04
Warren	Bear Lake Borough	\$19.94	\$14.91	\$22.06	\$13.15	\$70.06
	Brokenstraw Township	\$10,008.38	\$7,466.23	\$7,488.54	\$532.75	\$25,495.90
	Cherry Grove Township	\$93.13	\$68.64	\$79.83	\$52.24	\$293.84
	Clarendon Borough	\$44.98	\$33.60	\$104.39	\$68.18	\$251.15
	Columbus Township	\$434.98	\$324.88	\$480.49	\$285.34	\$1,525.69
	Conewango Township	\$1,306.85	\$963.67	\$1,087.18	\$308.16	\$3,665.86
	Deerfield Township	\$344.48	\$253.88	\$315.65	\$206.18	\$1,120.19
	Eldred Township	\$611.39	\$450.38	\$557.62	\$364.35	\$1,983.74
	Elk Township	\$126.93	\$94.83	\$294.77	\$192.75	\$709.28
	Farmington Township	\$882.78	\$650.52	\$792.21	\$223.87	\$2,549.38
	Freehold Township	\$870.63	\$641.47	\$768.48	\$501.79	\$2,782.37
	Glade Township	\$281.98	\$210.64	\$653.21	\$428.77	\$1,574.60
	Limestone Township	\$86.70	\$168.31	\$200.69	\$131.04	\$586.74
	Mead Township	\$178.32	\$133.14	\$7,087.08	\$6,217.69	\$13,616.23
	Pine Grove Township	\$365.07	\$272.66	\$846.04	\$555.16	\$2,038.93
	Pittsfield Township	\$9,778.67	\$7,296.47	\$7,289.71	\$6,350.28	\$30,715.13
	Pleasant Township	\$765.78	\$564.61	\$624.90	\$410.67	\$2,365.96
	Sheffield Township	\$681.24	\$502.10	\$556.79	\$365.50	\$2,105.63
	Southwest Township	\$514.64	\$379.40	\$470.32	\$307.41	\$1,671.77
	Spring Creek Township	\$834.60	\$615.01	\$762.28	\$497.14	\$2,709.03
	Sugar Grove Borough	\$61.36	\$45.85	\$67.97	\$40.16	\$215.34
	Sugar Grove Township	\$1,038.93	\$765.66	\$919.54	\$602.65	\$3,326.78
	Tidioute Borough	\$76.59	\$57.26	\$84.62	\$50.29	\$268.76
	Triumph Township	\$408.36	\$300.88	\$377.81	\$246.68	\$1,333.73
	Warren City	\$960.04	\$717.01	\$2,214.60	\$1,455.96	\$5,347.61
	Watson Township	\$88.77	\$65.35	\$72.78	\$47.85	\$274.75
Youngsville Borough	\$513.99	\$379.07	\$413.49	\$117.46	\$1,424.01	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Washington	Allenport Borough	\$8,302.00	\$8,827.76	\$11,480.00	\$12,259.96	\$40,869.72
	Anzwell Township	\$518,538.50	\$576,941.92	\$609,545.31	\$725,380.76	\$2,430,406.49
	Beallsville Borough	\$5,449.50	\$5,798.92	\$7,495.22	\$7,969.50	\$26,713.14
	Bentleyville Borough	\$35,586.08	\$37,805.58	\$49,220.86	\$52,327.42	\$174,939.94
	Blaine Township	\$17,346.16	\$15,572.50	\$58,150.28	\$71,631.30	\$162,700.24
	Buffalo Township	\$68,003.73	\$90,756.99	\$176,747.49	\$238,613.18	\$574,121.39
	Burgettstown Borough	\$17,198.54	\$18,275.30	\$23,706.50	\$25,173.20	\$84,353.54
	California Borough	\$72,330.28	\$76,987.24	\$100,615.26	\$104,850.00	\$354,782.78
	Canonsburg Borough	\$97,790.92	\$103,932.94	\$135,353.28	\$145,803.54	\$482,880.68
	Canton Township	\$299,619.26	\$262,163.61	\$285,362.59	\$301,529.77	\$1,148,675.23
	Carroll Township	\$143,065.14	\$138,742.98	\$190,001.31	\$236,003.35	\$707,812.78
	Cecil Township	\$245,021.29	\$231,728.19	\$283,888.79	\$311,843.12	\$1,072,481.39
	Centerville Borough	\$53,616.46	\$90,839.87	\$107,427.78	\$108,476.85	\$360,360.96
	Charleroi Borough	\$45,961.98	\$48,842.86	\$63,573.82	\$67,566.46	\$225,945.12
	Chartiers Township	\$682,016.90	\$578,165.45	\$608,011.57	\$598,627.23	\$2,466,821.15
	Claysville Borough	\$8,916.78	\$9,477.42	\$12,336.62	\$13,063.50	\$43,794.32
	Coal Center Borough	\$1,918.08	\$2,035.62	\$2,657.08	\$2,835.86	\$9,446.64
	Cokeburg Borough	\$9,346.86	\$9,936.46	\$12,948.52	\$13,714.66	\$45,946.50
	Cross Creek Township	\$422,593.54	\$488,495.14	\$515,100.00	\$518,200.00	\$1,944,388.68
	Deemston Borough	\$72,251.32	\$59,590.38	\$84,768.38	\$79,842.14	\$296,452.22
	Donegal Township	\$213,570.52	\$275,951.76	\$428,551.17	\$469,492.57	\$1,387,566.02
	Donora Borough	\$62,923.30	\$66,866.30	\$86,781.60	\$92,111.92	\$308,683.12
	Dunlevy Borough	\$4,664.64	\$5,197.30	\$6,805.38	\$7,276.36	\$23,943.68
	East Bethlehem Township	\$36,936.06	\$39,243.88	\$50,978.70	\$78,041.54	\$205,200.18
	East Finley Township	\$65,705.92	\$69,803.14	\$91,044.02	\$138,408.50	\$364,961.58
	East Washington Borough	\$22,794.02	\$24,216.82	\$31,432.16	\$30,863.52	\$109,306.52
	Elco Borough	\$4,654.44	\$4,939.84	\$6,405.34	\$6,801.28	\$22,800.90
	Ellsworth Borough	\$12,621.22	\$13,401.52	\$17,387.16	\$18,472.48	\$61,882.38
	Fallowfield Township	\$94,688.90	\$115,199.11	\$139,363.18	\$178,288.01	\$527,539.20
	Finleyville Borough	\$5,193.60	\$5,519.04	\$7,151.26	\$7,614.56	\$25,478.46
	Green Hills Borough	\$222.60	\$236.08	\$308.24	\$329.72	\$1,096.64
	Hanover Township	\$110,203.29	\$108,479.54	\$134,957.86	\$128,237.36	\$481,878.05
	Hopewell Township	\$500,000.00	\$509,000.00	\$515,100.00	\$636,309.02	\$2,160,409.02
	Houston Borough	\$13,191.84	\$14,020.82	\$18,167.94	\$19,330.78	\$64,711.38
	Independence Township	\$304,651.43	\$376,160.20	\$484,683.03	\$477,472.63	\$1,642,967.29
	Jefferson Township	\$34,812.82	\$36,977.86	\$81,482.12	\$140,407.94	\$293,680.74
	Long Branch Borough	\$9,947.04	\$10,575.98	\$13,760.92	\$14,636.56	\$48,920.50
	Marianna Borough	\$10,099.76	\$10,737.64	\$13,950.84	\$14,841.34	\$49,629.58
	McDonald Borough	\$20,525.64	\$21,804.72	\$28,303.48	\$30,205.32	\$100,839.16
	Midway Borough	\$11,301.66	\$12,009.44	\$15,601.90	\$16,543.38	\$55,456.38
	Monongahela City	\$52,772.00	\$56,073.76	\$73,136.10	\$77,764.54	\$259,746.40
	Morris Township	\$248,997.12	\$465,773.97	\$515,100.00	\$520,055.30	\$1,749,926.39
	Mount Pleasant Township	\$511,442.31	\$470,861.38	\$600,295.07	\$503,452.05	\$2,086,050.81
	New Eagle Borough	\$26,987.42	\$28,679.36	\$37,223.46	\$39,490.98	\$132,381.22
	North Bethlehem Township	\$63,713.34	\$68,740.24	\$149,836.46	\$197,918.12	\$480,208.16
	North Charleroi Borough	\$15,412.34	\$16,379.02	\$21,252.82	\$22,569.06	\$75,613.24
	North Franklin Township	\$173,412.73	\$147,048.33	\$163,685.16	\$123,725.44	\$607,871.66
	North Strabane Township	\$168,258.46	\$178,799.86	\$236,580.74	\$317,394.62	\$901,033.68
	Nottingham Township	\$56,953.90	\$57,662.22	\$73,292.46	\$77,290.34	\$265,198.92
	Peters Township	\$259,727.82	\$277,040.36	\$365,889.28	\$393,780.06	\$1,296,437.52
	Robinson Township	\$225,518.04	\$172,705.03	\$182,008.37	\$229,929.46	\$810,160.90
	Roscoe Borough	\$10,526.40	\$11,187.16	\$14,539.00	\$15,406.36	\$51,658.92
	Smith Township	\$80,668.82	\$227,978.85	\$385,181.16	\$404,354.94	\$1,098,183.77
	Somerset Township	\$108,027.51	\$106,168.50	\$205,359.63	\$291,550.83	\$711,106.47
	South Franklin Township	\$177,259.27	\$286,618.70	\$342,345.48	\$325,002.30	\$1,131,225.75
	South Strabane Township	\$122,599.84	\$130,278.50	\$172,378.98	\$184,245.58	\$609,502.90
	Speers Borough	\$15,298.32	\$16,259.72	\$21,107.00	\$22,461.44	\$75,126.48
	Stockdale Borough	\$5,640.70	\$6,001.60	\$7,876.84	\$8,469.32	\$27,988.46

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Washington (continued)	Twilight Borough	\$4,691.80	\$4,980.52	\$6,421.88	\$6,847.94	\$22,942.14
	Union Township	\$82,594.70	\$84,914.00	\$162,436.12	\$180,486.12	\$510,430.94
	Washington City	\$148,578.20	\$157,878.26	\$207,988.20	\$224,073.10	\$738,517.76
	West Bethlehem Township	\$142,619.08	\$181,003.99	\$252,935.48	\$235,625.17	\$812,183.72
	West Brownsville Borough	\$16,910.84	\$17,957.92	\$23,428.58	\$24,945.78	\$83,243.12
	West Finley Township	\$58,819.30	\$116,676.40	\$261,718.02	\$378,085.75	\$815,299.47
	West Middletown Borough	\$2,268.00	\$2,407.26	\$3,142.06	\$3,351.98	\$11,169.30
	West Pike Run Township	\$75,191.87	\$79,120.71	\$101,311.86	\$168,818.46	\$424,442.90
Westmoreland	Adamsburg Borough	\$537.15	\$482.91	\$511.78	\$453.45	\$1,985.29
	Allegheny Township	\$24,996.78	\$22,514.42	\$24,061.89	\$21,316.39	\$92,889.48
	Arnold City	\$12,821.93	\$11,537.63	\$12,155.96	\$10,784.20	\$47,299.72
	Arona Borough	\$846.42	\$762.35	\$801.06	\$707.36	\$3,117.19
	Avonmore Borough	\$2,728.28	\$2,459.12	\$2,526.85	\$2,233.45	\$9,947.70
	Bell Township	\$28,947.70	\$43,601.59	\$43,673.70	\$38,830.38	\$155,053.37
	Bolivar Borough	\$1,502.84	\$1,353.37	\$1,425.75	\$1,260.44	\$5,542.40
	Cook Township	\$21,151.80	\$37,967.47	\$38,217.14	\$28,020.28	\$125,356.69
	Delmont Borough	\$6,839.73	\$6,161.29	\$6,504.63	\$5,774.02	\$25,279.67
	Derry Borough	\$7,049.57	\$6,350.05	\$6,659.21	\$5,888.67	\$25,947.50
	Derry Township	\$458,421.06	\$370,464.04	\$428,321.83	\$375,470.04	\$1,632,676.97
	Donegal Borough	\$348.54	\$314.26	\$334.49	\$296.50	\$1,293.79
	Donegal Township	\$89,087.14	\$69,067.48	\$62,461.62	\$25,770.28	\$246,386.52
	East Huntingdon Township	\$26,304.90	\$23,686.98	\$25,055.27	\$22,216.69	\$97,263.84
	East Vandergrift Borough	\$727.69	\$654.52	\$709.11	\$620.81	\$2,712.13
	Export Borough	\$2,565.57	\$1,137.88	\$2,435.02	\$2,152.46	\$8,290.93
	Fairfield Township	\$96,861.99	\$81,455.56	\$81,269.90	\$72,303.09	\$331,890.54
	Greensburg City	\$33,334.45	\$30,042.89	\$31,830.53	\$28,165.75	\$123,373.62
	Hempfield Township	\$170,913.06	\$138,827.69	\$144,565.79	\$128,132.71	\$582,439.25
	Hunker Borough	\$900.88	\$810.82	\$857.89	\$752.56	\$3,322.15
	Hyde Park Borough	\$1,685.35	\$1,516.43	\$1,599.90	\$1,414.40	\$6,216.08
	Irwin Borough	\$9,880.78	\$8,889.38	\$9,390.80	\$8,312.96	\$36,473.92
	Jeannette City	\$23,988.38	\$21,611.94	\$22,760.84	\$20,153.20	\$88,514.36
	Latrobe Borough	\$20,814.12	\$19,721.77	\$20,778.94	\$18,378.60	\$79,693.43
	Laurel Mountain Borough	\$672.45	\$604.56	\$640.60	\$566.88	\$2,484.49
	Ligonier Borough	\$4,452.96	\$4,011.32	\$4,306.64	\$3,826.21	\$16,597.13
	Ligonier Township	\$56,767.57	\$46,933.66	\$48,167.02	\$42,756.55	\$194,624.80
	Lower Burrell City	\$30,050.95	\$27,005.20	\$28,486.84	\$25,198.17	\$110,741.16
	Loyalhanna Township	\$9,082.41	\$21,724.53	\$21,984.08	\$19,521.49	\$72,312.51
	Madison Borough	\$765.03	\$689.34	\$723.80	\$640.93	\$2,819.10
	Manor Borough	\$7,423.91	\$6,691.70	\$7,269.73	\$6,584.95	\$27,970.29
	Monessen City	\$21,582.09	\$19,443.02	\$20,492.32	\$18,124.16	\$79,641.59
	Mount Pleasant Borough	\$4,984.90	\$4,487.53	\$4,792.59	\$4,219.08	\$18,484.10
	Mount Pleasant Township	\$36,663.72	\$33,017.74	\$34,924.87	\$30,872.82	\$135,479.15
	Murrysville Borough	\$58,530.87	\$53,133.29	\$56,781.01	\$50,369.59	\$218,814.76
	New Alexandria Borough	\$1,612.33	\$1,451.12	\$1,536.56	\$1,383.99	\$5,984.00
	New Florence Borough	\$2,630.52	\$2,365.07	\$2,520.28	\$2,230.63	\$9,746.50
	New Kensington City	\$30,971.40	\$28,054.00	\$29,555.10	\$27,936.85	\$116,517.35
	New Stanton Borough	\$6,034.03	\$5,434.63	\$6,036.66	\$5,343.10	\$22,848.42
	North Belle Vernon Borough	\$4,858.02	\$4,376.93	\$4,606.90	\$4,075.00	\$17,916.85
	North Huntingdon Township	\$79,005.47	\$71,088.87	\$75,633.47	\$67,195.12	\$292,922.93
	North Irwin Borough	\$2,118.21	\$1,910.69	\$2,012.51	\$1,782.98	\$7,824.39
Oklahoma Borough	\$1,673.53	\$1,506.22	\$1,586.93	\$1,407.47	\$6,174.15	
Penn Borough	\$1,324.99	\$1,193.49	\$1,289.03	\$1,140.44	\$4,947.95	
Penn Township	\$51,513.30	\$46,411.89	\$49,340.30	\$43,726.50	\$190,991.99	
Rostraver Township	\$70,775.38	\$58,180.38	\$52,902.36	\$52,868.00	\$234,726.12	
Salem Township	\$48,242.39	\$60,973.99	\$62,094.18	\$49,262.45	\$220,573.01	
Scottdale Borough	\$11,406.09	\$10,275.44	\$10,826.13	\$9,583.45	\$42,091.11	
Seward Borough	\$1,632.79	\$1,470.44	\$1,547.53	\$1,372.16	\$6,022.92	
Sewickley Township	\$141,256.12	\$237,788.92	\$255,787.64	\$221,989.92	\$856,822.60	

Public Utility Commission

County	Municipality	2011	2012	2013	2014	Total
Westmoreland (continued)	Smithton Borough	\$953.47	\$858.84	\$903.30	\$797.87	\$3,513.48
	South Greensburg Borough	\$5,123.73	\$4,615.51	\$4,866.97	\$4,307.60	\$18,913.81
	South Huntingdon Township	\$260,114.68	\$218,321.21	\$209,956.54	\$210,670.22	\$899,062.65
	Southwest Greensburg Borough	\$4,794.64	\$4,319.78	\$4,545.37	\$4,028.49	\$17,688.28
	St Clair Township	\$24,503.61	\$19,281.55	\$19,406.40	\$17,263.06	\$80,454.62
	Sutersville Borough	\$1,669.30	\$1,502.68	\$1,584.16	\$1,402.04	\$6,158.18
	Trafford Borough	\$3,432.14	\$3,089.06	\$3,269.32	\$2,879.56	\$12,670.08
	Unity Township	\$66,751.82	\$60,127.84	\$63,772.90	\$56,507.50	\$247,160.06
	Upper Burrell Township	\$9,318.31	\$8,389.51	\$8,871.23	\$7,889.92	\$34,468.97
	Vandergrift Borough	\$5,728.40	\$5,155.83	\$11,132.49	\$4,847.59	\$26,864.31
	Washington Township	\$378,313.98	\$266,006.39	\$310,371.55	\$288,282.07	\$1,242,973.99
	West Leechburg Borough	\$4,504.36	\$4,057.06	\$4,279.45	\$3,786.89	\$16,627.76
	West Newton Borough	\$7,134.75	\$6,428.98	\$6,774.39	\$5,990.67	\$26,328.79
	Youngstown Borough	\$809.92	\$729.26	\$768.74	\$679.53	\$2,987.45
	Youngwood Borough	\$7,953.15	\$7,166.44	\$7,550.60	\$6,678.09	\$29,348.28
Wyoming	Braintrim Township	\$29,182.35	\$22,498.38	\$27,512.96	\$45,675.89	\$124,869.58
	Clinton Township	\$30,311.99	\$24,595.40	\$38,244.98	\$43,087.41	\$136,239.78
	Eaton Township	\$54,921.00	\$44,376.99	\$70,456.12	\$79,580.21	\$249,334.32
	Exeter Township	\$7,436.86	\$6,279.10	\$9,945.33	\$11,188.60	\$34,849.89
	Factoryville Borough	\$18,259.15	\$16,152.19	\$25,151.74	\$28,602.50	\$88,165.58
	Falls Township	\$22,037.72	\$38,794.70	\$61,339.38	\$69,129.78	\$191,301.58
	Forkston Township	\$32,803.92	\$18,890.44	\$25,692.64	\$33,392.45	\$110,779.45
	Laceyville Borough	\$6,591.23	\$5,332.88	\$8,283.45	\$9,333.84	\$29,541.40
	Lemon Township	\$60,337.66	\$60,889.00	\$329,781.48	\$321,851.09	\$772,859.23
	Mehoopany Township	\$80,059.25	\$61,474.95	\$120,050.47	\$132,746.27	\$394,330.94
	Meshoppen Borough	\$8,542.13	\$6,918.14	\$11,155.19	\$12,532.78	\$39,148.24
	Meshoppen Township	\$173,833.06	\$159,339.57	\$188,466.30	\$238,764.33	\$760,403.26
	Monroe Township	\$37,309.76	\$30,228.78	\$48,075.32	\$54,163.69	\$169,777.55
	Nicholson Borough	\$12,469.38	\$10,096.60	\$15,909.46	\$17,854.28	\$56,329.72
	Nicholson Township	\$95,128.31	\$80,386.76	\$125,688.09	\$136,190.79	\$437,393.95
	North Branch Township	\$19,590.22	\$15,303.63	\$46,974.14	\$68,810.78	\$150,678.77
	Northmoreland Township	\$17,784.63	\$15,119.35	\$23,991.82	\$27,142.31	\$84,038.11
	Noxen Township	\$21,833.85	\$17,691.19	\$27,844.82	\$31,097.15	\$98,467.01
	Overfield Township	\$33,119.33	\$26,807.06	\$42,578.91	\$48,018.75	\$150,524.05
	Tunkhannock Borough	\$29,064.44	\$23,508.39	\$37,090.44	\$41,838.76	\$131,502.03
Tunkhannock Township	\$93,105.98	\$88,941.18	\$134,411.30	\$154,559.97	\$471,018.43	
Washington Township	\$487,314.63	\$366,686.51	\$442,078.20	\$460,405.43	\$1,756,484.77	
Windham Township	\$150,889.69	\$148,721.37	\$182,661.31	\$238,310.67	\$720,583.04	
Total		\$62,559,078.99	\$61,894,861.93	\$70,909,606.41	\$72,276,948.82	\$267,640,496.15

Source: PUC's Act 13 System

Public Utility Commission

Appendix E

Audit Distribution List

Upon its release, this report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf
Governor

The Honorable Gladys M. Brown
Chairman
Pennsylvania Public Utility Commission

Mr. Jan H. Freeman
Executive Director
Pennsylvania Public Utility Commission

Mr. Robert Gramola
Director, Bureau of Administration
Pennsylvania Public Utility Commission

The Honorable Randy Albright
Secretary of the Budget
Office of the Budget

The Honorable Timothy A. Reese
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House Judiciary Committee

The Honorable Bruce R. Beemer
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Office of the Attorney General

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Senate Environmental Resources and
Energy Committee

The Honorable John Yudichak
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Senate Environmental Resources and
Energy Committee

The Honorable John Maher
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Energy Committee

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Energy Committee

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