

**City of Lancaster – Bureau of Water Rate Case**  
**Docket No. R-2014-2418872**

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June 6, 2014

## HAND DELIVERY

Honorable Rosemary Chiavetta  
Secretary  
Pennsylvania Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

**Re: City of Lancaster (General Base Rate Filing)  
Docket No. R-2014-2418872**

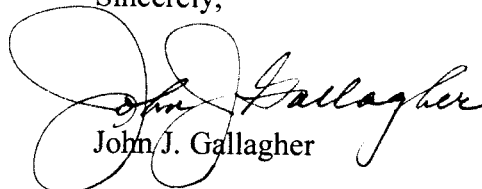
Dear Secretary Chiavetta:

Pursuant to Section 1308(d) of the Pennsylvania Public Utility Code, (66 Pa C.S. §1308(d)) and the Commission's Regulations at 52 Pa Code §§ 1.37(a), 53.45 and 53.51, enclosed please find an original copy and a CD of the City of Lancaster's filing which contains Supplement No. 43 to Tariff Water-Pa. P.U.C. No. 6 which constitutes a general base rate increase. The estimated increase in annual operating revenues from customers located outside the City will be approximately \$6,458,300 or 45.8% and will be based upon a historic test year ending December 31, 2013 and a fully forecasted future test year ending February 29, 2016. This filing is precipitated by the City's investment in new utility plant and increased operating expenses.

Should you have any questions concerning this filing please contact me at your convenience. Copies of this filing have been served on the parties listed in the attached Certificate of Service.

Please date-stamp the enclosed extra copy and return it with the courier. Thank you for your cooperation.

Sincerely,

  
John J. Gallagher

Enclosures

cc: As Per Certificate of Service

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in the manner indicated below, and in accordance with the requirements of § 1.54 (relating to service by a party).

### VIA HAND DELIVERY

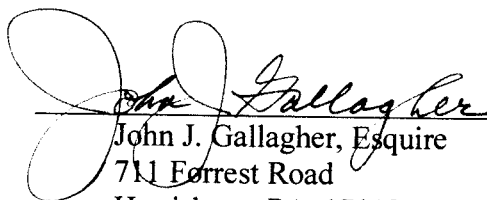
Christine Maloni Hoover, Esquire  
Office of Consumer Advocate  
555 Walnut Street  
5<sup>th</sup> Floor, Forum Place  
Harrisburg, PA 17101-1923

Johnnie E. Simms, Esquire  
Bureau of Investigation and Enforcement  
PA Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Mr. John R. Evans  
Small Business Advocate  
Office of Small Business Advocate  
Commerce Building, Suite 1102  
300 N. Second Street  
Harrisburg, PA 17102

Mr. Paul Diskin  
Office of Technical Utility Services  
PA Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Dated: June 6, 2014

  
John J. Gallagher, Esquire  
711 Forrest Road  
Harrisburg, PA 17112

Counsel for City of Lancaster



**NOTICE OF PROPOSED RATE CHANGES**

**TO OUR CUSTOMERS:**

The City of Lancaster is filing a request with the Pennsylvania Public Utility Commission (PUC) to increase your water rates as of August 5, 2014. This notice describes the City's rate request, the PUC's role, and what actions you can take.

The City of Lancaster has requested an overall rate increase of \$6,458,300 per year. If the City's entire request is approved, the total bill for a residential customer using 13,000 gallons per quarter with a 5/8-inch meter would increase from \$58.94 to \$83.76 per quarter or by 42.1%.

The total bill for a commercial customer using 201,000 gallons per quarter with a 2-inch meter would increase from \$779.27 to \$1,021.52 per quarter or by 31.1%.

Rates for an industrial customer using 365,000 gallons per month with a 2-inch meter would increase from \$1,280.11 to \$1,576.55 per month or by 23.2%.

To find out your customer class or how the requested increase may affect your water bill, contact City of Lancaster Customer Service at (717) 735-3425. The rates requested by the City may be found in Supplement No. 43 to Tariff Water-Pa. P.U.C. No. 6. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at the City Clerk's office. Upon request, the City will send you the Statement of Reasons for Supplement No. 43 to Tariff Water-Pa. P.U.C. No. 6, explaining why the rate increase has been requested.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The City must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the City and shown above.

There are three ways to challenge the City's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before August 5, 2014. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.
2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the City's service or management. This information can be helpful when we investigate the rate request.

Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, P.O. Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the City's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the City representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the City.

PRESS RELEASE  
June 6, 2014

The City of Lancaster Bureau of Water (City) today filed a new tariff with the Pennsylvania Public Utility Commission for an increase in water rates applicable to customers residing outside of the City. The last time the City increased water rates was in 2011. The new water rates are necessary to recover increased costs to provide water service and are scheduled to become effective on August 5, 2014. The primary reason for the rate increase is to recoup the added capital investment in the City's water facilities. The City of Lancaster has requested an overall rate increase of \$6,458,300 per year or 45.8%.

If the City's entire request is approved, the total bill for a residential customer using 13,000 gallons per quarter with a 5/8 inch meter would increase from \$58.94 to \$83.76 per quarter or by 42.1%. The total bill for a commercial customer using 201,000 gallons per quarter with a 2-inch meter would increase from \$779.27 to \$1,021.52 per quarter or by 31.1%. Rates for an industrial customer using 365,000 gallons per month with a 2-inch meter would increase from \$1,280.11 to \$1,576.55 per month or by 23.2%.

For more information on the proposed increase or to find out how the requested increase may affect your water bill, please contact the City of Lancaster's Customer Service office at (717) 735-3425.

Supplement No. 43  
to  
Tariff Water-Pa. P.U.C. No. 6

CITY OF LANCASTER  
RATES, RULES AND REGULATIONS  
GOVERNING THE DISTRIBUTION OF WATER  
IN  
TERRITORY OUTSIDE THE CITY OF LANCASTER  
INCLUDING AREAS IN THE BOROUGH OF MILLERSVILLE AND  
THE TOWNSHIPS OF  
EAST HEMPFIELD, EAST LAMPETER, LANCASTER, MANHEIM,  
MANOR, PEQUEA, WEST HEMPFIELD, AND WEST LAMPETER  
IN LANCASTER COUNTY, PENNSYLVANIA

# NOTICE

ISSUED: June 6, 2014

EFFECTIVE: August 5, 2014

By: Patrick Hopkins  
Business Administrator  
Lancaster Pennsylvania

This Tariff increases rates for all customers

List of Changes Made by this Tariff

This Supplement increases jurisdictional rates by \$6,458,300 or 45.8 % over existing rates. Both customer charges and volumetric rates are increased for all customer classes.

This Supplement modifies the City's consumption blocks for residential, commercial and industrial consumption rates.

This Supplement creates a new customer class, Large Industrial Class, with a single block consumption rate.

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Schedule of Rates (I)

Meter Rate - General Service

Application

This Schedule applies to all service other than (1) emergency sales for resale and (2) fire protection

(See Section 3).

**Customer Charges** (I)

All metered customers shall be subject to a monthly or quarterly customer charge, based on the (C) required size of meter to render adequate service.

<u>Size of Meter</u>	<u>Customer Charge</u>					<u>Size of Meter</u>	<u>Customer Charge</u>				
	<u>Per Month</u>		<u>Per Qtr</u>				<u>Per Month</u>		<u>Per Qtr</u>		
5/8" or 3/4"	\$7.00	<del>\$3.50</del>	\$21.00	<del>\$10.50</del>	(I)	3"	\$90.20	<del>\$45.10</del>	\$270.60	<del>\$135.30</del>	(I)
1"	\$18.60	<del>\$9.30</del>	\$55.80	<del>\$27.90</del>	(I)	4"	\$140.80	<del>\$70.40</del>	\$422.40	<del>\$211.20</del>	(I)
1-1/4"	\$21.10	<del>\$10.55</del>	\$63.30	<del>\$31.65</del>	(I)	6"	\$280.00	<del>\$140.00</del>	\$840.00	<del>\$420.00</del>	(I)
1-1/2"	\$29.20	<del>\$14.60</del>	\$87.60	<del>\$43.80</del>	(I)	8"	\$443.40	<del>\$221.70</del>	\$1,330.20	<del>\$665.10</del>	(I)
2"	\$45.60	<del>\$22.80</del>	\$136.80	<del>\$68.40</del>	(I)	10"	\$586.60	<del>\$293.30</del>	\$1,759.80	<del>\$879.90</del>	(I)
						12"	\$884.80	<del>\$442.40</del>	\$2,654.40	<del>\$1,327.20</del>	(I)

**Consumption Charges – Residential, Commercial and Industrial** (C)

	<u>Rate Per 1,000 Gallons</u>		
For the first 25,000 gallons/month or 75,000 gallons/quarter	\$3.726	\$4.8280	(I)
For the next 575,000 <del>308,000</del> gallons/month or 1,725,000 <del>925,000</del> gallons/quarter	(C) \$3.424	\$4.1478	(I)
For all over 600,000 <del>333,000</del> gallons/month or 1,800,000 <del>1,000,000</del> gallons/quarter	(C) \$2.240	\$3.7170	(I)
Consumption Charge – Large Industrial for all consumption		\$3.6320	(C)

The minimum charge shall be the customer charge.

When more than one meter is installed on the premises for the convenience of the customer, the above consumption and customer charges will be assessed against the individual meters.

(I) Indicates Increase  
(C) Indicates Change

Schedule of Rates

Meter Rate - Water Sold for Resale Purposes

Application

This Schedule is applicable to all metered sales to public utilities and municipal corporations for resale purposes.

Customer Charges

<u>Size of Meter</u>	<u>Minimum Charge Per Month</u>			<u>Minimum Charge Per Quarter</u>		
4"	\$140.80	<del>\$70.40</del>	(I)	\$422.40	<del>\$211.20</del>	(I)
6"	\$280.00	<del>\$140.00</del>	(I)	\$840.00	<del>\$420.00</del>	(I)
8"	\$443.40	<del>\$221.70</del>	(I)	\$1,330.20	<del>\$665.10</del>	(I)
10"	\$586.60	<del>\$293.30</del>	(I)	\$1,759.80	<del>\$879.90</del>	(I)

Consumption Charges

	<u>Rate Per 1,000 Gallons</u>		
For all consumption	\$3.7700	<del>\$2.80</del>	(I)

The minimum charge shall be the customer charge.

When more than one meter is installed on the premises for the convenience of the customer, the above consumption and customer charges will be assessed against the individual meters.

(I) Indicates Increase

**Schedule of Rates**

**Flat Rate – Private Fire Protection Service**

**Application**

This Schedule is applicable to all private fire lines serving yard hydrants and automatic sprinkler or fire service systems located inside buildings, if (1) adequate provision is made to prevent the use of water from such service connections for purposes other than fire extinguishing and (2) a detector check, of a type approved by the Bureau of Water, is installed on the customer's fire service line, said detector check to be purchased and installed at the customer's expense.

**Rate:**

(I)

		<u>Per Month</u>		<u>Per Quarter</u>	
1" Connection	\$3.28	<del>\$1.95</del>	\$9.84	<del>—\$5.85</del>	(I)
1½ " Connection	7.36	<del>4.38</del>	22.08	<del>13.14</del>	(I)
2" Connection	13.07	<del>7.78</del>	39.21	<del>23.34</del>	(I)
3" Connection	29.42	<del>17.51</del>	88.26	<del>52.53</del>	(I)
4" Connection	42.84	<del>25.51</del>	128.58	<del>76.53</del>	(I)
6" Connection	69.74	<del>41.51</del>	209.22	<del>124.53</del>	(I)
8" Connection	120.61	<del>71.79</del>	361.83	<del>215.37</del>	(I)
10" Connection	161.87	<del>96.35</del>	485.61	<del>289.05</del>	(I)
12" Connection	233.84	<del>139.19</del>	701.52	<del>417.57</del>	(I)

No charge will be made for water used for extinguishment of accidental fires. All consumption recorded by the disc (small flow) meter, whether from use of water for other purposes, or from leakage from customer-owned pipelines, will be billed at the meter rate for General Service.

(I) Indicates Increase



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**RULES AND REGULATIONS**

Sec. 1 - Definition of Terms, cont.

Commercial Service:	Provision of water to premises where the customer is engaged in trade.	
Industrial Service:	Provision of water to a customer for use in manufacturing or processing activities.	
Large Industrial Service:	Provision of water to a customer for use in manufacturing or processing activities and consumes during the prior calendar year, an average usage exceeding 10,000,000 gallons per month.	(C)
Irrigation Service:	Provision of water for commercial agricultural, floricultural, or horticultural use.	
Main Extension:	Extension of distribution pipelines, exclusive of service connections, beyond existing facilities.	
Mains:	Distribution pipelines located in streets, highways, public ways, alleys, or private rights of way which are used to carry water to serve the general public.	
Meter Rate Service:	Provision of water in measured quantities.	
Municipal or Public Use:	Provision of water to a municipality or other public body for other than fire protection purposes.	
Premises:	The integral property of area, including improvements thereon, to which water service is or will be provided.	
Service Line, Utility's:	The connecting facilities between the utility's distribution main and the customers service line, in general consisting of a valve or corporation stop at the main, piping there from to the street curb line, terminating with a curb stop and curb box.	
Service Line, Customer's:	The connecting facilities from the utility's curb stop and curb box to a point of consumption.	
Tariff Schedules:	The entire body of effective rates, charges, rules, and regulations, as set forth herein.	
Temporary Service:	Provision of service for circuses, bazaars, fairs, construction work, irrigation of vacant property, and similar uses, that because of their nature will not be used steadily or permanently.	

(C) Indicates Change

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ISSUED: June 6, 2014

EFFECTIVE: August 5, 2014

**CITY OF LANCASTER - WATER SERVICE MASTER PLAN (UPDATED 2013)**

Phase Master Plan	Improvement # Master Plan	2003 Master Plan Description	Cost Est \$ 2013 Updated	Plan Phase 2013 Master Updated	Updated
0-5 Years	2	East Booster Pump Station and Transmission Main, 16-inch Transmission Main to Butter Cup Road (2,450 l.f.), 16-inch Transmission Main on King Street - Conestoga Drive to Ps (750 l.f.), 16-inch Transmission Main on Conestoga Drive - King Street to Mill Road (1,200 l.f.), 16-inch Transmission Main on King Street - Clean and Line - PS to Pitney Road (50 l.f.), 8-inch Transmission Main on King Street - Riverside Avenue to Conestoga Drive (640 l.f.)	\$ 1,460,000	Will Finish in 2015 In progress	Needed for E. Lampeter Capacity Issue - Provide pressure/flow to Lafayette Tank area; results in significant improvement; pump modeled as 2,000 gpm @ 215 ft
5-10 Years	22E	Tank Painting and Maintenance - Willow Street Standpipe (1.8 MG)	\$ 440,000	Will Finish in 2013 In progress	Last painted prior to 1988 - includes blasting/painting interior & exterior, <b>Out to Bid</b>
10-20 Years	69	City of Lancaster Capital Improvement Plan No. 35, Connect 8-inch Main Blue Rock Road - Prince Street to Duke Street (1,500 l.f.)	\$ 870,000	Will Finish in 2013 In progress	Based on discussions with City staff, this main has had several repairs and ranks as #2 in desired replacement.
NEW	90 (NEW)	Install 8-inch Main along Litz Pike (Pump Station to Hess Blvd to Village Rd - 8,000 l.f.)	\$ 2,500,000	2014	Based on discussions with City staff, this main has had several repairs and ranks as #4 in desired replacement.
NEW	98 (NEW)	Replace 8" CI pipe on West Chestnut from College to Prince 4100 LF	\$ 1,010,000	2013/2014	
NEW	99 (NEW)	Replace CI Pipe for 2013 Paving List	\$ 858,000	2013/2014	
NEW	100 (NEW)	Replace 8" CI pipe on East Chestnut from Duke to Broad 4500 LF	\$ 1,150,000		
NEW	101 (NEW)	Replace 3 Blocks of Mulberry Street for Switching to 2 way	\$ 429,000	Spring 2014	
		<b>Subtotal Cost of Projects finishing in 2013</b>	<b>\$ 8,717,000</b>		
10-20 Years	23	42-inch Parallel Main from Oyster Point Reservoir to City (10,800 l.f.) 42-inch main Hempland Road (5,450 lf), 30" Old Tree Drive(7,250 lf), 30" Wheatland and race avenue (5,250 lf), and pump station	\$ 14,660,000	3-5 Years	Existing 10,130 l.f. of 42-inch main which has no redundancy; reliability issue (however Item 10 should have a higher priority), <b>Feasibility Study</b>
NEW	87 (NEW)	Install 30-inch Main along Running Pump Road (42" Main to Columbia Ave)(12500 lf)	\$ 7,104,000	3-5 Years	By providing a 16-inch main instead of Items 53, 55, and 56, water model indicates a better pressure distribution and more water to Millersville (this item is associated with Item 86), <b>Feasibility Study</b>
NEW	88 (NEW)	Install New 42-inch Raw Water Main (Raw Water PS to Susquehanna WTP) and Intake Structures	\$ 3,946,000	10-20 Years	Existing 5,000 l.f. 42-inch main, installed 1955; sole-source with no redundancy Add 5280 l.f. 42-inch HDPE main Feasibility Study
5-10 Years	14	City of Lancaster Capital Improvement Plan No. 14, Replace 12-inch Main West Frederick Street (Millersville) - Prince to Duke Streets (1,350 l.f.)	\$ 200,000	Done by end of 2013	Based on discussions with City staff, this main has had several repairs and ranks as #1 in desired replacement.
5-10 Years	18	City of Lancaster Capital Improvement Plan No. 18, 42-inch Main valve replacement (Rohrestown)	\$ 80,000	3-5 Years	Two current valves are not working; staff repairs the main by working live since it would be too much water to drain; safety and reliability issue.
5-10 Years	19	City of Lancaster Capital Improvement Plan No. 19, 42-inch Main valve installation (East of Kelloggs 24-inch Main)	\$ 70,000	3-5 Years	Allows City to still provide water to Kelloggs and area if there is a break on the 42-inch main between East Hempfield's 24-inch main and the City; considered a reliability issue
5-10 Years	22A	Tank Painting and Maintenance - Blossom Hill Standpipe (0.25 MG)	\$ 250,000	3-5 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
		<b>Subtotal Cost of Projects 3-5 years from now</b>	<b>\$ 26,310,000</b>		
5-10 Years	20	City of Lancaster Capital Improvement Plan No. 20, Install 16-inch Route 896 & Rt. 340 Loop - Phase II (2,800 l.f.)	\$ 500,000	5-10 Years	Loop pipe with Route 30 to provide increased water quality and reliability & security; minor improvement in pressures
5-10 Years	22B	Tank Painting and Maintenance - Lafayette Reservoir (7.5 MG)	\$ 2,000,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
5-10 Years	22C	Tank Painting and Maintenance - Lampeter Elevated Tank (0.2 MG)	\$ 250,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
5-10 Years	22D	Tank Painting and Maintenance - Neffsville Standpipe (1.8 MG)	\$ 400,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
0-5 Years	3	South PS Transmission Main, 24" race Avenue (12,000 lf), 12" Millersville Pike (7,600 lf)	\$ 6,100,000	5-10 Years	Provide pressure in the Bausman Area; results in significant improvement; pump modeled as 700 gpm @ 45 ft, <b>Feasibility Study</b>
10-20 Years	71	Construct Atkins Avenue/Millersville Connection and Storage Facility	\$ 9,722,000	5-10 Years	"South" Tank 3 MG - install new standpipe; results in significant improvement <b>Feasibility Study</b>
10-20 Years	48A	20-inch Main Oregon Pike - Litz Pike to Butler Avenue (5,280 l.f.)	\$ 1,380,000	5-10 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (1590 l.f. of 6-inch CI pipe, and 730 l.f. of 12-inch CI pipe installed in late 1800's; based on the water model a 20-inch line is recommended for supply to West Earl)
20+ Years	76	City of Lancaster Capital Improvement Plan No. 40, Clean & Line 12-inch Main - Kelly and Juliet Avenue (2,500 l.f.)	\$ 215,000	5-10 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (12-inch CI installed in 1925) <b>Relining Possible</b>
NEW	86 (NEW)	Install 16-inch Main along Centerville Road and South Centerville Road	\$ 1,950,000	5-10 Years	By providing a 16-inch main instead of Items 53, 55, and 56, water model indicates a better pressure distribution and more water to Millersville (this item is associated with Item 87)
NEW	89 (NEW)	Install SCADA system (monitor only - radio) to Tanks and Pump Stations	\$ 170,000	5-10 Years	Increase safety, reliability in operations
		<b>Subtotal Cost of Projects 5-10 years from now</b>	<b>\$ 22,687,000</b>		
5-10 Years	11	City of Lancaster Capital Improvement Plan No. 10, Marietta/Race Avenue - Pipe and Valve Replacement	\$ 355,000	10-20 Years	Marietta Ave is 24-inch CI installed in 1925 and Race Ave is 24-inch CI installed in 1956; Since Marietta Ave is part of the main trunk into the City with no redundancy, consider replacement of Marietta Ave only given its age and system reliability issues.
5-10 Years	15	City of Lancaster Capital Improvement Plan No. 15, Replace 10/8-inch Main N. George Street - Frederick Street to Landis Avenue (3,600 l.f.)	\$ 720,000	10-20 Years	Based on discussions with City staff, this main has had several repairs and ranks as #3 in desired replacement.
10-20 Years	27	10-inch Main Maple Avenue - West End Avenue to Atkins Avenue (1,000 l.f.)	\$ 125,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (1,010 l.f. of 6-inch CI pipe installed in 1929) <b>Clean and Reline Possible</b>

**CITY OF LANCASTER - WATER SERVICE MASTER PLAN (UPDATED 2013)**

10-20 Years	29	8-inch Main Columbia Avenue/King Street - Marietta Avenue to Strawberry Street (1,430 I.f.)	\$ 290,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (12-inch CI pipe, 1290 I.f. installed in late 1800's; model indicates 8-inch is sufficient)
10-20 Years	34	8-inch Main Walnut Street - intersection of Shippen Street and Walnut Street (180 I.f.)	\$ 35,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (6-inch CI pipe installed in late 1800's)
10-20 Years	35	8-inch Main Mifflin Street - Lime Street to Church Street (300 I.f.)	\$ 65,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (200 I.f. of 4-inch CI pipe install in late 1800's - from Lime street to east)
10-20 Years	36	8-inch Main Pershing Avenue - Howard Avenue to Locust Street (280 I.f.)	\$ 55,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (6-inch CI pipe installed in late 1800's)
10-20 Years	37	16-inch Main King Street - Ann Street to Franklin Street (1,100 I.f.), 16-inch Main Franklin Street - King Street to Orange Street (470 I.f.)	\$ 415,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (King = 16-inch CI pipe installed in 1911, also 12-inch CI pipe installed in late 1800's (parallel); Franklin = 16-inch CI pipe installed in 1923) <b>Clean and Reline Possible</b>
10-20 Years	39	8-inch Main Cottage Avenue - Clark Street to Orange Street (320 I.f.)	\$ 65,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch CI pipe installed in 1922)
10-20 Years	42	10-inch Main Liberty Street - Duke Street to Lititz Pike (420 I.f.)	\$ 95,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (16-inch CI pipe installed in 1920's; based on the water model a 10-inch is sufficient)
5-10 Years	10	Parallel 42-inch Main from SWTP to Oyster Point Reservoir (25,000 I.f.)	\$ 13,700,000	10-20 Years	Existing 25,100 I.f. of 42-inch steel pipe installed in 1955-1956; no redundancy in main (sole-source); City staff indicate breaks are occurring at water tap-ins and near/at elbows and other fittings; Refer to Items 17 and 91(NEW) for interim steps; If the evaluation of Item 91 shows the pipe has integrity then the time frame can be pushed back to 10-20 years. <b>Feasibility Study</b>
10-20 Years	43	12-inch Main Prince Street - McGovern Avenue to Liberty Street (640 I.f.)	\$ 140,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (existing is a 6-inch CI pipe installed in 1928 & 1933); water model indicates an 8-inch is sufficient; however a 12-inch provide more sense from a looping perspective; price based on 12-inch main
10-20 Years	45	8-inch Main College Avenue - corner of James Street to the North (200 I.f.)	\$ 60,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (6-inch CI pipe installed in late 1800's)
10-20 Years	47	10-inch Main Walnut Street - West End Avenue to Pine Street (1,720 I.f.)	\$ 375,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (12-inch CI pipe installed in late 1800's; based on the water model a 10-inch line is sufficient)
10-20 Years	60	City of Lancaster Capital Improvement Plan No. 25, Replace 8-inch Main N. Christian St. - Fredrick Street to East Clay Street (1,500 I.f.)	\$ 120,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch CI pipe installed in late 1800's and 6-inch CI pipe installed late 1800's)
10-20 Years	63	City of Lancaster Capital Improvement Plan No. 28, 8-inch Main St. Joseph Street - Fairview to Strawberry (2,800 I.f.)	\$ 595,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch and 6-inch CI installed in late 1800's)
10-20 Years	64	City of Lancaster Capital Improvement Plan No. 29, 8-inch Main N. Market Street - James Street to Liberty Street (2,300 I.f.)	\$ 390,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch and 6-inch CI installed in late 1800's)
10-20 Years	66	City of Lancaster Capital Improvement Plan No. 31, 8-inch Main Fairway Avenue - Seymour Street / Hershey Avenue (1,450 I.f.)	\$ 230,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch CI installed in 1929)
10-20 Years	67	City of Lancaster Capital Improvement Plan No. 32, 8-inch Main W. Lemon - College to Charlotte (1,750 I.f.)	\$ 405,000	10-20 Years	This item is not for water pressure issues; while City staff has not expressed specific concerns regarding this item, given the age & size of the pipe, the replacement should be anticipated (4-inch and 6-inch CI installed in late 1800's)
20+ Years	83	Construct 1.0 Mgal Storage Tank @ Blossom Hill	\$ 1,065,000	10-20 Years	Additional 1 MG tank next to existing 0.25 MG tank for a total of 1.25 MG on the site <b>Arro Evaluating</b>

**CITY OF LANCASTER - WATER SERVICE MASTER PLAN (UPDATED 2013)**

NEW	85 (NEW)	Construct 4.0 MG Storage Tank at Reservoir Park	\$ 2,160,000	10-20 Years	Demolish existing tank 2.7 MG (cannot be reused) & construct new 4.0 MG elevated tank. Provides improved pressures and larger storage for system. Tank will need to be incorporated into Reservoir Park master plan.
NEW	94 (NEW)	Chlorine Booster @ Oyster Point	tbd	10-20 Years	
NEW	95 (NEW)	Radio Read Metering	\$ 8,000,000	10-20 Years	
NEW	96 (NEW)	Membrane Replacement	\$ 3,090,000	10-20 Years	
		<b>Subtotal Cost of Projects 10-20 years from now</b>	<b>\$ 32,550,000</b>		
10-20 Years	40	14-Inch Main New Holland Avenue - Pleasure Road to Park Road (2,030 l.f.)	tbd	tbd	Existing 10-Inch CI pipe installed in 1956; based on discussions with City staff, tis area is not a problem; water model indicates no pressure improvement <b>Relining Possible</b>
NEW	97 (NEW)	Replace 8" CI pipe from Elwood to Davis	tbd	tbd	
NEW	92 (NEW)	Larger pumps at Susquehanna WTP	tbd	tbd	Existing pumps are modeled = #1 5764 gpm @ 228-ft, #2 3194 gpm @ 223-ft, #3 2708 gpm @ 226-ft, #4 7014 gpm @ 234-ft but not in use, #5 6388 gpm @ 229-ft and #6 7013 gpm @ 229-ft. WTP currently rated at 26.09 MGD but the filters are rated for 24 MGD. Model uses a future 26.09 MGD and 18,000 gpm @ 305-ft. There would be a potential project to get the full amount and pump capacity. ARRO can run scenarios for the lesser 24 MGD if desired.
NEW	93 (NEW)	Larger pumps at Conestoga WTP	tbd	tbd	Existing pumps are modeled = #1 8400 gpm @ 270-ft and #2 8400 gpm @ 270-ft (not used, just a back-up). WTP currently rated at 13.04 MGD but the filters are rated for 12 MGD. Model uses future 13.04 MGD and 10,000 gpm @ 270-ft. There may be a potential project to get the full amount and pump capacity (though DEP may allow the back-up pump to be used as a lag pump for peak days). ARRO can run scenarios for the lesser 12 MGD if desired.

**NOTES**

1. 2010 Cost Estimate is construction costs only and does not include design, permitting, legal, or other fees (these can be added in as a % of costs - say 15% - or other if desired by the City)
2. 2010 Cost Estimate has not been escalated to reflect future inflation costs (this will be done once phases are finalized)
3. Based on project kick-off meeting, only three phases were considered: 3-5 years, 5-10 years and 10-20 years.
4. Phasing has been developed from a technical needs perspective only and does not reflect the City's self-liquidated debt schedule.

CITY OF LANCASTER – BUREAU OF WATER

Lancaster, Pennsylvania

RATE STUDY AND DATA  
IN SUPPORT OF  
PROPOSED SUPPLEMENT NO. 43 TO  
TARIFF WATER PA. P.U.C. NO. 6

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



# Gannett Fleming

*Excellence Delivered As Promised*

June 6, 2014

City of Lancaster - Bureau of Water  
Municipal Building  
120 North Duke Street  
Lancaster, PA 17604

Attention Mr. Patrick S. Hopkins, Business Administrator

Ladies and Gentlemen:

Pursuant to your authorization, we have prepared a water rate study for the City of Lancaster based on the level of operations of the Bureau of Water for the twelve-month periods ended December 31, 2013, December 31, 2014 and February 29, 2016. Appropriate ratemaking adjustments for known and measurable changes were made in order to reflect a more current level of cost of service.

On the basis of the supporting data presented in the following report, it is our opinion that the City of Lancaster cannot continue to operate its water system without rate relief. An increase in water rates will afford the City an opportunity to achieve an adequate return on the original cost measure of value of its used and useful property that services outside-City customers.

We recommend that the City file with the Public Utility Commission, Supplement No. 43 to Tariff Water-Pa. P.U.C. No. 6, which proposes an increase in water rates for all general classes of service outside the City by approximately 45.8 percent. The overall increase in annual operating revenue from outside-City customers is approximately 44.3 percent.

The following report presents our conclusions in appropriate form for filing with the Pennsylvania Public Utility Commission.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

PAUL R. HERBERT  
President

CONSTANCE E. HEPPENSTALL  
Project Manager, Rate Studies

058610.200

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CITY OF BETHLEHEM - BUREAU OF WATER

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CITY OF LANCASTER - WATER FUND

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013  
AND FEBRUARY 29, 2016, AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES  
FOR INSIDE-CITY AND OUTSIDE-CITY CUSTOMERS

Pursuant To Subsection 53.53 Exhibit D.I (2-4) of Tariff Regulations

Line No.	Description (1)	12 Months Ended 31-Dec-13 (2)		Pro Forma Historic Test Year Adjustments (3)		Pro Forma Present Rates, 31-Dec-13 (5)		Pro Forma Future Test Year Adjustments (6)		Pro Forma Present Rates, 29-Feb-16 (8)		Under Proposed Rates, Supplement No. 43 to Tariff Water Pa-PUC No. 6 (9)	
		Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Increase	Pro Forma 29-Feb-16 (10)
1	Operating Revenue	\$ 20,945,148	Sch. 2	\$ 76,014	Sch. 2	\$ 21,021,162	Sch. 2	\$ 205,055	Sch. 2	\$ 21,226,217		\$ 8,114,073	\$ 29,340,290
2													
3	Operating Revenue Deductions:												
4	Operation and Maintenance												
5	Expenses	20,213,457	Sch. 3	(7,201,286)	Sch. 3	13,012,171	Sch. 3	407,142	Sch. 3	13,419,313		-	13,419,313
6	Depreciation	3,542,853	Sch. 6	(483,394)	Sch. 6	3,059,459	Sch. 6	794,095	Sch. 6	3,853,554		-	3,853,554
7													
8	Total Operating Revenue Deductions	23,756,310		(7,684,680)		16,071,630		1,201,237		17,272,867		-	17,272,867
9													
10													
11													
12	Net Operating Income Available for Return	\$ (2,811,162)		\$ 7,760,694		\$ 4,949,532		\$ (996,182)		\$ 3,953,349		\$ 8,114,073	\$ 12,067,422
13													
14													
15													
16	Original Cost Measure of Value	\$ 141,964,735		\$ -		\$ 141,964,735		\$ 42,392,134		\$ 184,356,869			\$ 184,356,869
17													
18	Rate of Return	-1.98%		3.49%		2.14%		6.55%					



CITY OF LANCASTER - WATER FUND

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013  
AND FEBRUARY 29, 2016, AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES  
INSIDE-CITY CUSTOMERS

Pursuant To Subsection 53.53 Exhibit D.I (2-4) of Tariff Regulations

Line No.	Description (1)	12 Months Ended 31-Dec-13 (2)	Pro Forma Historic Test Year Adjustments		Pro Forma Present Rates, 31-Dec-13 (5)	Pro Forma Future Test Year Adjustments Ref. (6)	Pro Forma Present Rates, 29-Feb-16 (8)	Under Proposed Rates, Supplement No. 43 to Tariff Water Pa-PUC No. 6		
			Ref. (3)	Amount (4)				Amount (7)	Increase (9)	Pro Forma 29-Feb-16 (10)
1	Operating Revenue	\$6,600,306	Sch. 2	\$33,972	\$6,634,278	Sch. 2	\$29,336	\$6,663,614	\$1,655,773	\$8,319,387
2										
3	Operating Revenue Deductions:									
4	Operation and Maintenance									
5	Expenses	6,021,188	Sch. 3	(2,145,120)	3,876,068	Sch. 3	121,279	3,997,348	0	3,997,348
6	Depreciation	930,355	Sch. 6	(126,940)	803,415	Sch. 6	208,530	1,011,945	0	1,011,945
7										
8	Total Operating Revenue Deductions	6,951,543		(2,272,060)	4,679,483		329,809	5,009,292	0	5,009,292
9										
10										
11										
12	Net Operating Income Available for Return	-\$351,237		\$2,306,031	\$1,954,794		-\$300,473	\$1,654,322	\$1,655,773	\$3,310,095
13										
14										
15										
16	Original Cost Measure of Value	\$38,935,272		-	\$38,935,272		\$11,626,474	\$50,561,745		50,561,745
17										
18	Rate of Return	-0.90%			5.02%			3.27%		6.55%

\* Operating revenue deductions and measures of value were allocated to Inside-City and Outside-City service areas based on the cost of service allocation study.

CITY OF LANCASTER - WATER FUND

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013  
AND FEBRUARY 29, 2016, AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES  
OUTSIDE-CITY CUSTOMERS

Pursuant To Subsection 53.53 Exhibit D.I (2-4) of Tariff Regulations

Line No.	Description	12 Months Ended 31-Dec-13 (2)	Pro Forma Historic Test Year Adjustments		Pro Forma Present Rates, 31-Dec-13 (5)	Pro Forma Future Test Year Adjustments		Pro Forma Present Rates, 29-Feb-16 (8)	Under Proposed Rates, Supplement No. 43 to Tariff Water Pa-PUC No. 6	
			Ref. (3)	Amount (4)		Ref. (6)	Amount (7)		Increase (9)	Pro Forma 29-Feb-16 (10)
1	Operating Revenue	\$14,344,842	Sch. 2	\$42,043	\$14,386,884	Sch. 2	\$175,718	\$14,562,603	\$6,458,300	\$21,020,902
3	Operating Revenue Deductions:									
4	Operation and Maintenance									
5	Expenses	14,192,268	Sch. 3	(5,056,165)	9,136,103	Sch. 3	285,862	9,421,965	0	9,421,965
6	Depreciation	2,612,499	Sch. 6	(356,455)	2,256,044	Sch. 6	585,565	2,841,609	0	2,841,609
7										
8	Total Operating Revenue Deductions	16,804,767		(5,412,620)	11,392,147		871,428	12,263,574	0	12,263,574
9										
10	Revenue Deductions									
11										
12	Net Operating Income									
13	Available for Return	-\$2,459,925		\$5,454,663	\$2,994,738		-\$695,709	\$2,299,028	\$6,458,300	\$8,757,328
14										
15										
16	Original Cost Measure of Value	\$103,029,464		0	\$103,029,464		\$30,765,660	\$133,795,124		133,795,128
17										
18	Rate of Return	-2.39%			2.91%			1.72%		6.55%

\* Operating revenue deductions and measures of value were allocated to Inside-City and Outside-City service areas based on the cost of service allocation study.

CITY OF LANCASTER - WATER FUND

STATEMENT OF OPERATING REVENUES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016  
AND THE CALCULATION OF THE PROPOSED REVENUE INCREASE FROM INSIDE-CITY AND OUTSIDE-CITY CUSTOMERS BY CUSTOMER CLASSIFICATION

Pursuant To Subsection 53.53 Exhibit D II(2) of Tariff Regulations

Customer Classification (1)	Revenues Per Books, 12 Months Ended 31-Dec-13 (2)	Historic Test Year Pro Forma Adjustments Under Present Rates (3)		Future Test Year Pro Forma Adjustments Under Present Rates Ref. Amount (6)	Future Test Year Pro Forma Adjustments Under Present Rates Ref. Amount (7)	Pro Forma, Present Rates 29-Feb-16 (8)	Under Proposed Rates, Supplement No. 43 to Tariff Water Pa-PUC No. 6 (9)		Pro Forma, Proposed Rates 29-Feb-16 (11)	
		Ref.	Amount				Percent	Amount		
<b>INSIDE-CITY</b>										
Sales of Water										
Residential	\$ 3,202,683	R1	\$ (1,641)	R4	\$ (9,257)	\$ 3,191,785	26.9%	\$ 858,560	\$ 4,050,345	
Commercial	2,390,050	R1,R3	\$ 24,947	R4	2,706	2,417,702	27.0%	652,665	3,070,367	
Industrial	422,938	R1	\$ 8,695			431,633	33.5%	144,550	576,183	
Private Fire Protection	203,792	R3	1,971	R6	35,888	241,651	0.0%	(1)	241,650	
<b>Total Sales of Water</b>	<b>6,219,463</b>		<b>33,972</b>		<b>29,336</b>	<b>6,282,771</b>	<b>26.4%</b>	<b>1,655,773</b>	<b>7,938,544</b>	
Other Operating Revenues										
Lien Interest and Costs	528					528			528	
Rental Income	89,987					89,987			89,987	
Meters	361					361			361	
Sewer Reimb - Meter Shop	188,531					188,531			188,531	
Misc. Revenue	28,813					28,813			28,813	
Reconnection Fees	22,496					22,496			22,496	
State Aid for Pension Expense	50,128					50,128			50,128	
<b>Total Other Revenues</b>	<b>380,843</b>		<b>-</b>		<b>-</b>	<b>380,843</b>		<b>-</b>	<b>380,843</b>	
<b>Total Inside City</b>	<b>\$ 6,600,306</b>		<b>\$ 33,972</b>		<b>\$ 29,336</b>	<b>\$ 6,663,614</b>	<b>24.8%</b>	<b>\$ 1,655,773</b>	<b>\$ 8,319,387</b>	

CITY OF LANCASTER - WATER FUND  
STATEMENT OF OPERATING REVENUES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016  
AND THE CALCULATION OF THE PROPOSED REVENUE INCREASE FROM INSIDE-CITY AND OUTSIDE-CITY CUSTOMERS BY CUSTOMER CLASSIFICATION

Pursuant To Subsection 53.53 Exhibit D II(2) of Tariff Regulations

Customer Classification (1)	Revenues Per Books, 12 Months Ended 31-Dec-13 (2)	Historic Test Year Pro Forma Adjustments Under Present Rates* (4)		Pro Forma, 31-Dec-13 Present Rates, (5)	Future Test Year Pro Forma Adjustments Under Present Rates Ref. Amount (7)	Pro Forma, 29-Feb-16 Present Rates (8)	Under Proposed Rates, Supplement No. 43 to Tariff Water Pa-PUC No. 6			
		Ref. Amount (3)	Amount (4)				Percent (9)	Amount (10)	Pro Forma, 29-Feb-16 Rates (11)	
<b>OUTSIDE-CITY</b>										
Sales of Water										
Residential	\$ 6,867,855	R2	\$ 32,224	\$ 6,900,079	R5	\$ 123,077	\$ 7,023,156	45.1%	\$ 3,166,084	\$ 10,189,240
Commercial	5,179,648	R2,R3	8,148	5,187,796	R5	\$ 62,766	5,250,562	43.8%	2,298,411	7,548,974
Industrial	842,992			842,992	R5	\$ (13,030)	829,962	54.6%	453,372	1,283,334
Large Industrial	430,096			430,096			430,096	59.6%	256,245	686,341
Other Water Utilities	304,518			304,518			304,518	35.5%	108,199	412,717
Private Fire Protection	254,208	R3	\$ 1,670	255,878	R7	2,905	258,783	68.0%	175,988	434,772
<b>Total Sales of Water</b>	<b>13,879,317</b>		<b>42,043</b>	<b>13,921,360</b>		<b>175,718</b>	<b>14,097,078</b>	<b>45.8%</b>	<b>6,458,300</b>	<b>20,555,378</b>
<b>Other Operating Revenues</b>										
Lien Interest and Costs	1,334			1,334			1,334			1,334
Rental Income	227,427			227,427			227,427			227,427
Meters	800			800			800			800
Sewer Reimb - Meter Shop	38,178			38,178			38,178			38,178
Misc. Revenue	72,820			72,820			72,820			72,820
Reconnection Fees	7,049			7,049			7,049			7,049
State Aid for Pension Expense	117,916			117,916			117,916			117,916
<b>Total Other Revenues</b>	<b>465,525</b>		<b>-</b>	<b>465,525</b>		<b>-</b>	<b>465,525</b>	<b>0.0%</b>	<b>-</b>	<b>465,525</b>
<b>Total Outside City</b>	<b>14,344,842</b>		<b>42,043</b>	<b>14,386,884</b>		<b>175,718</b>	<b>14,562,603</b>	<b>44.3%</b>	<b>6,458,300</b>	<b>21,020,902</b>
<b>Total Inside &amp; Outside City</b>	<b>\$20,945,148</b>		<b>\$ 76,014</b>	<b>\$21,021,162</b>		<b>\$205,055</b>	<b>\$21,226,217</b>	<b>38.2%</b>	<b>\$ 8,114,073</b>	<b>\$ 29,340,290</b>

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments Appen. B (4)	Amount (5)	Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments Appen. B (7)	Amount (8)	Pro Forma, 29-Feb-16 (9)
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
<b>WATER TREATMENT</b>									
5		SUSQUEHANNA TREATMENT PLANT							
6	601.3	SALARIED PERSONNEL	\$ 703,360	E-1	\$ 66,202	\$ 769,562	E-9	\$ 42,908	\$ 812,470
7	601.3	OVERTIME	68,490	E-2	9,826	78,316	E-10	4,367	82,683
9		SUSQUEHANNA - SALARY/BENEFITS	771,850			847,878			895,153
11	620.3	MAINTENANCE-BUILDING	45,670			45,670			45,670
12	620.3	MAINTENANCE-COMMUNIC.	1,066			1,066			1,066
13	620.3	MAINTENANCE-EQUIPMENT	134,045			134,045			134,045
14	620.3	MAINTENANCE-VEHICLES	14,330			14,330			14,330
15	610.3	WATER UTILITY EXPENSE	9,091			9,091			9,091
16		SLUDGE	49,572			49,572			49,572
17	615.3	POWER ELECTRIC	765,127			765,127	E-13	(49,895)	715,232
18	620.8	OPERATING SUPPLIES	6,839			6,839			6,839
19	618.3	CHEMICALS	450,947	E-3	(36,349)	414,598			414,598
20	616.3	GASOLINE	13,322			13,322			13,322
21	650.3	FUEL	40,775			40,775			40,775
23		SUSQUEHANNA - OPERATING EXPENSES	1,530,784			1,494,435			1,444,540
25	620.8	MINOR EQUIPMENT	5,142			5,142			5,142
27		SUSQUEHANNA-CAPITAL EXPENSE	5,142			5,142			5,142
29		TOTAL SUSQUEHANNA	2,307,776			2,347,456			2,344,835

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments (4)		Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments (7)	Pro Forma, 29-Feb-16 (9)
				Appen. B	Amount (5)			
30								
31		CONESTOGA TREATMENT PLANT						
32	601.3	SALARIED PERSONNEL	678,622	E-1	102,248	780,870	E-9	824,408
33	601.3	OVERTIME	74,353	E-2	41,196	115,548	E-10	121,991
34								
35		CONESTOGA - SALARY/BENEFITS	752,975			896,418		946,399
36								
37	620.3	MAINTENANCE-BUILDING	34,710			34,710		34,710
38	620.3	MAINTENANCE-EQUIPMENT	121,212			121,212		121,212
39	620.3	MAINTENANCE-VEHICLES	26,375			26,375		26,375
40	636.3	SLUDGE	192,595			192,595		192,595
41	615.3	POWER ELECTRIC	545,298			545,298		509,739
42	620.3	OPERATING SUPPLIES	3,798			3,798		3,798
43	618.3	CHEMICALS	416,088	E-3	(2,330)	413,759	E-13	413,759
44	616.3	GASOLINE	18,770			18,770		18,770
45	650.3	HEATING OIL	48,698			48,698		48,698
46								
47		CONESTOGA - OPERATING EXPENSES	1,407,545			1,405,215		1,369,656
48								
49		CAPITAL OUTLAY	82,246			82,246		82,246
50								
51		CONESTOGA-CAPITAL EXPENSE	82,246			82,246		82,246
52								
53		TOTAL CONESTOGA	2,242,766			2,383,880		2,398,301
54								
55		LABORATORY						
56	601.3	SALARIED PERSONNEL	190,340	E-1	7,952	198,292	E-9	208,348
57	601.3	SALARY TEMPORARY	8,172	E-1	(8,172)	77		77
58	601.3	OVERTIME	77			77		77
59								
60		LABORATORY - SALARY/BENEFITS	198,590			198,369		209,425
61								
62	635.3	CONTRACT SERVICES	25,470			25,470		25,470
63	620.3	LABORATORY - SUPPLIES	38,528			38,528		38,528
64								
65		LABORATORY - OPERATING EXPENSE	63,998			63,998		63,998
66								
67								
68		TOTAL LABORATORY	262,588			262,367		273,423

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments Appen. B (4)	Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments Appen. B (7)	Pro Forma, 29-Feb-16 (9)
69		TRANSMISSION/DISTRIBUTION					
70	601.5	SALARIED PERSONNEL	768,913	(29,459)	739,454	E-9 41,229	780,683
71	601.5	SALARY TEMPORARY	9,853	(9,853)	-		-
72	601.5	OVERTIME	23,222	6,510	29,732	E-10 1,658	31,390
73							
74							
75		TRANS. & DISTR. - SALARY/BENEFITS	801,989		769,186		812,073
76							
77	620.5	MAINT. EQUIPMENT	3,501	(325)	3,176		3,176
78	620.5	MAINT. MAINS	92,382	16,801	109,183		109,183
79	620.5	MAINT. SERVICE LINES	32,766	4,664	37,431		37,431
80	650.5	MAINT. VEHICLES	32,568	9,952	42,519		42,519
81	636.5	PROFESSIONAL SERVICES	3,749	(879)	2,870		2,870
82	636.5	CONTRACT SERVICES	14,274	128	14,402		14,402
83	620.5	TRENCH PAVING	150,056	21,949	172,005		172,005
84	620.5	SIDEWALK - REPLACEMENT	3,363	19,056	22,419		22,419
85	620.5	OPERATING SUPPLIES	14,045	(2,674)	11,370		11,370
86	650.5	GASOLINE	54,884	2,410	57,294		57,294
87							
88		TRANS. & DISTR. - OPERATING EXPENSES	401,588		472,669		472,669
89							
90	620.5	MINOR EQUIPMENT	25,195		25,195		25,195
91	620.5	HYDRANTS	32,582		32,582		32,582
92		OTHER MINOR SUPPLIES	44,667		44,667		44,667
93							
94		TRANS. & DISTR. - CAPITAL EXPENSE	102,444		102,444		102,444
95							
96		TOTAL TRANSMISSION & DISTRIBUTION	1,306,020		1,344,299		1,387,186
97							

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments (4)		Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments (7)		Pro Forma, 29-Feb-16 (9)
				Appen. B	Amount (5)		Appen. B	Amount (8)	
98		METER SHOP							
99	601.5	SALARIED PERSONNEL	441,756	E-1	61,036	502,792	E-9	28,034	530,826
100	601.5	SALARIES - TEMPORARY	9,179	E-1	(9,179)	-			-
101	601.5	OVERTIME	359	E-2	83	442	E-10	25	467
102									
103		METER SHOP - SALARY/BENEFITS	451,295			503,235			531,293
104									
105	620.5	MAINT. METERS	21,670			21,670			21,670
106	620.5	MAINT. VEHICLES	10,026			10,026			10,026
107	650.5	GASOLINE	24,202			24,202			24,202
108									
109		METER SHOP - OPERATING EXPENSES	55,898			55,898			55,898
110									
111	620.5	METERS	140,548			140,548			140,548
112									
113		METER SHOP - CAPITAL EXPENSE	140,548			140,548			140,548
114									
115		TOTAL METER SHOP	647,741			699,680			727,739
116									
117		ADMINISTRATION							
118	601.8	SALARY BUREAU CHIEF	78,706	E-1	1,383	80,089	E-9	4,465	84,554
119	601.8	SALARY PERSONNEL	484,994	E-1	22,877	507,871	E-9	95,104	602,975
120	601.8	OVERTIME	60			60			60
121	604.8	SICK LEAVE BONUS AND VESTED ABSENCES	1,523			1,523			1,523
122	604.8	OPEB ARC EXPENSE	583,366			583,366			583,366
123	604.8	EDUCATIONAL INCENTIVE	12,902			12,902			12,902
124	604.8	MEDICAL INSURANCE	1,574,555			1,653,283			1,822,745
125	604.8	DENTAL INSURANCE	44,128	E-5	78,728	44,128	E-12	169,462	44,128
126	604.8	PAYROLL TAXES	299,757	E-1	17,996	317,753	E-9	22,026	339,778
127	604.8	LIFE INSURANCE	9,500			9,500			9,500
128	604.8	PENSION CONTRIBUTION	196,700			196,700			196,700
129	604.8	UNEMPLOYMENT COMPENSATION	19,086			19,086			19,086
130	658.8	WORKERS COMP	293,875			293,875			293,875
131									
132		ADMINISTRATION - SALARY/BENEFITS	3,599,152			3,720,136			4,011,193



CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments (4)		Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments (7)		Pro Forma, 29-Feb-16 (9)
				Appen. B	Amount (5)		Appen. B	Amount (8)	
133									
134	642.8	SPACE RENTAL	7,628			7,628			7,628
135	642.8	PC LEASE	17,932			17,932			17,932
136	641.8	RENTAL OF PARKING LOT	7,160			7,160			7,160
137	642.8	RENTAL OF UNIFORMS	12,318			12,318			12,318
138	620.8	MAINTENANCE OF EQUIPMENT	10,362			10,362			10,362
139	660.8	ADVERTISING	1,398			1,398			1,398
140	620.8	POSTAGE	62,501			62,501			62,501
141	620.8	PRINTING	21,988			21,988			21,988
142	675.8	TELEPHONE	33,291			33,291			33,291
143	675.8	TRAVEL	4,853			4,853			4,853
144	675.8	MISC. EXPENSES	1,110			1,110			1,110
145	631.8	PROFESSIONAL SERVICES	499,856			499,856			499,856
146	631.8	RATE CASE EXPENSE	529			529			529
147	675.8	BANK SERVICE CHARGES	13,094	E-6	123,804	124,333			124,333
148	675.8	CREDIT CARD FEES	10,593			13,094			13,094
149	636.8	CONTRACT SERVICES	100,000			10,593			10,593
150	675.8	TRAINING - SCHOOL	5,345			100,000			100,000
151	620.8	OFFICE SUPPLIES	3,459			5,345			5,345
152	657, 659	INSURANCE PACKAGE	196,349			3,459			3,459
153						196,349			196,349
154		ADMINISTRATION - OPERATING EXPENSES	1,009,767			1,133,571			1,133,571
155									
156	620.8	MINOR EQUIPMENT	29,868			29,868			29,868
157	620.8	SAFETY EQUIPMENT	24,282			24,282			24,282
158	620.8	COMPUTER APPLICATIONS	35,900			35,900			35,900
159									
160		ADMINISTRATION-CAPITAL EXPENSE	90,050			90,050			90,050
161									
162		ADMIN. INDIRECT COSTS	610,127			610,127			610,127
163		REVENUE TRANSFER TO THE CITY	2,500,000	E-4	(2,500,000)	-			-
164	636.8	PAYING AGENT	1,134			1,134			1,134
165		BOND INTEREST PAYMENT	5,243,300	E-4	(5,243,300)	-			-
166									
167		ADMINISTRATION - INTERGOVERNMENTAL	8,354,561			611,261			611,261
168									
169		TOTAL ADMINISTRATION	13,053,530			5,555,018			5,846,075

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013 AND FEBRUARY 29, 2016

Pursuant To Subsection 53.53 Exhibit D III (2) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Per Books, 12 Months Ended 31-Dec-13 (3)	Historic Test Year Pro Forma Adjustments Appen. B (4)	Pro Forma, 31-Dec-13 (6)	Fully Projected Future Test Year Pro Forma Adjustments Appen. B (7)	Pro Forma, 29-Feb-16 (9)
170							
171		GROUND MAINTENANCE					
172	601.8	SALARY BUREAU CHIEF	3,956		3,956		3,956
173	601.8	SALARIED PERSONNEL	344,618	E-1	374,827	E-9	396,411
174	601.8	SALARY TEMPORARY	8,315		8,315		8,315
175	601.8	OVERTIME	16,310	E-2	12,535	E-10	13,234
176							
177		GROUND MAINT. - SALARY/BENEFITS	373,199		399,634		421,916
178							
179	642.8	RENTALS OF UNIFORMS	1,256		1,256		1,256
180	620.8	MAINT. EQUIPMENT	850		850		850
181	650.8	MAINT. VEHICLES	3,038		3,038		3,038
182	620.8	OPERATING SUPPLIES	139		139		139
183	620.8	GASOLINE	7,474		7,474		7,474
184							
185		GROUND MAINT. - OPERATING EXPENSES	12,757		12,757		12,757
186							
187	620.8	MINOR EQUIPMENT	7,080		7,080		7,080
188							
189		GROUND MAINT. - CAPITAL EXPENSE	7,080		7,080		7,080
190							
191		TOTAL GROUND MAINTENANCE	393,036		419,471		441,753
192							
193		TOTAL OPERATING AND MAINTENANCE	\$ 20,213,457	\$ (7,201,286)	\$ 13,012,171	\$ 407,142	\$ 13,419,313

## CITY OF LANCASTER - WATER FUND

## ORIGINAL COST MEASURE OF VALUE

	As of 31-Dec-13	As of 31-Dec-14	As of 29-Feb-16
Original Cost of Utility Plant in Service	\$ 184,441,150	\$ 208,422,437	\$ 234,165,174
Less: Accumulated Depreciation	33,127,198	36,085,928	40,184,508
Subtotal	<u>\$ 151,313,952</u>	<u>\$ 172,336,509</u>	<u>\$ 193,980,666</u>
Deduct:			
Customers Advances for Construction	544,557	544,557	544,557
Less: Accrued Depreciation	126,457	132,556	139,672
Subtotal	<u>418,100</u>	<u>412,001</u>	<u>404,885</u>
Contributions in Aid of Construction	12,186,692	12,436,692	12,749,192
Less: Accrued Depreciation	1,578,161	1,703,342	1,852,866
Subtotal	<u>10,608,531</u>	<u>10,733,350</u>	<u>10,896,326</u>
Net Utility Plant	<u>140,287,321</u>	<u>161,191,158</u>	<u>182,679,455</u>
Add:			
Cash Working Capital	<u>\$ 1,677,414</u>	<u>\$ 1,677,414</u>	<u>\$ 1,677,414</u>
Total Original Cost Measure of Value	<u><u>\$ 141,964,735</u></u>	<u><u>\$ 162,868,572</u></u>	<u><u>\$ 184,356,869</u></u>

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)
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R1 To annualize Inside-City Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 12/31/2013 under present rates.

Customer Classification	Number of Customers		Customer Gain/(Loss)	Annual Bill, Present Rates	HTY Annualized Revenue Adjustment (Half Year)	
	31-Dec-12	31-Dec-13			(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Residential	14,677	14,662	(15)	\$ 218.84	\$ (1,641)	\$ (1,641)
Commercial	1,879	1,878	(1)	1,229.81	\$ (615)	(615)
Industrial	43	45	2	8,695.26	8,695	8,695
<b>Total</b>	<b>16,599</b>	<b>16,585</b>	<b>(14)</b>		<b>6,439</b>	

R2 To annualize Outside-City Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 12/31/2013 under present rates.

Customer Classification	Number of Customers		Average Customer Gain/(Loss)	Average Annual Bill, Present Rates	Annualized Revenue Adjustment (Half Year)	
	31-Dec-12	31-Dec-13			(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Residential	27,154	27,411	257	\$ 250.77	\$ 32,224	\$ 32,224
Commercial	1,820	1,825	5	2,752.89	6,882	6,882
Industrial	66	66	-	11,845.37	-	-
<b>Total</b>	<b>29,040</b>	<b>29,302</b>	<b>262</b>		<b>39,106</b>	

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation				HTY Adjustment Increase (Decrease)	
R3	To impute Inside-City and Outside-City operating revenues for City-owned properties, not recorded by the City under present rates.					
		Customer Classification	Number of Bills	Usage, 1,000 Gals.	Present Rates	Revenue
		<u>INSIDE-CITY - Commercial</u>				
		5/8" Quarterly	12		\$ 10.50	\$ 126
		3/4" Quarterly	8		10.50	84
		1-1/2" Quarterly	24		43.80	1,051
		2" Quarterly	40		68.40	2,736
		4" Quarterly	8		211.20	1,690
		6" Quarterly	8		420.00	3,360
		Consumption				
		First Block		3,266	3.3403	10,909
		Second Block		1,826	3.0696	5,605
		Subtotal	100	5,092		25,562
						\$ 25,562
		<u>INSIDE-CITY - Fire</u>				
		4" Monthly	24		25.51	612
		6" Monthly	12		41.51	498
		8" Monthly	12		71.79	861
		Subtotal	48	-		1,971
						1,971
		Total	148	5,092		27,533
		<u>OUTSIDE-CITY - Commercial</u>				
		2" Quarterly	8		68.40	547
		Consumption				
		First Block		193	3.726	719
		Second Block		-	3.424	-
		Subtotal	8	193		1,266
						1,266
		<u>OUTSIDE-CITY - Fire</u>				
		12" Monthly	12		139.19	1,670
						1,670
			20	193		2,937
		Total Historic Test Year, Pro Forma Operating Revenue Adjustments Under Present Rates				<u>\$ 76,014</u>

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation						FPFTY Adjustment Increase (Decrease)
R4	To adjust Inside-City Operating Revenues for the projected gain in the number of customers through February 29, 2016						
	Customer Classification	Gain in Number of Customers, 12 Months Ended		Annual Average Gain/Loss in Customers	FPFTY* Gain/Loss in Customers	Average Annual Bill, Present Rates	FPFTY Revenue Adjustment
		31-Dec-12	31-Dec-13				
	Residential	(24)	(15)	(19.5)	(42.3)	\$ 218.84	\$ (9,257)
	Commercial	3	(1)	1.0	2.2	1,229.81	2,706
	Industrial	(2)	2	-		8,695.26	-
	Total	(23)	(14)	(18.5)	(40.1)		(6,552)
R5	To adjust Outside-City Operating Revenues for the projected gain in the number of customers through February 29, 2016						
	Customer Classification	Gain in Number of Customers, 12 Months Ended		Annual Average Gain/Loss in Customers	FPFTY* Gain/Loss in Customers	Average Annual Bill, Present Rates	FPFTY Revenue Adjustment
		31-Dec-12	31-Dec-13				
	Residential	196	257	226.5	490.8	\$ 250.77	\$ 123,077
	Commercial	16	5	10.5	22.8	2,752.89	62,766
	Industrial	(1)	-	(0.5)	(1.1)	11,845.37	(13,030)
	Total	211	262	236.5	512.5		172,813

\* Based on 26 months.

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation						FPFTY Adjustment Increase (Decrease)
R6	To adjust Inside-City Operating Revenues for projected gain in the number of private fire lines.						
<u>INSIDE-CITY - Private Fire Protection:</u>							
Size	Change in Number of Units,		Annual Average Gain in Units	FPFTY Gain/Loss in Customers	Present Rates	FPFTY Revenue Adjustment	
	31-Dec-12	31-Dec-13					
<u>Monthly</u>							
3-inch	-	-	-	-	\$ 17.51	\$ -	
4-Inch	1.0	-	0.5	1.1	25.51	337	
6-Inch	4.0	2.0	3.0	6.5	41.51	3,238	
8-Inch	2.0	(1.0)	0.5	1.1	71.79	948	
10-Inch	-	-	-	-	96.35	-	
12-Inch	-	-	-	-	139.19	-	
<u>Quarterly</u>							
3-inch	-	-	-	-	52.53	-	
4-Inch	12.0	10.0	11.0	23.8	76.53	7,286	
6-Inch	15.0	21.0	18.0	39.0	124.53	19,427	
8-Inch	-	5.0	2.5	5.4	215.37	4,652	
10-Inch	-	-	-	-	289.05	-	
Total	34	37	35.5	76.9		\$ 35,888	\$ 35,888

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation						FPFTY Adjustment Increase (Decrease)
R7	To adjust Outside-City Operating Revenues for projected gain in the number of private fire lines.						
		Change in Number of Units,		Annual Average Gain in Units	FPFTY Gain/Loss in Customers	Present Rates	FPFTY Revenue Adjustment
	OUTSIDE-CITY	31-Dec-12	31-Dec-13				
	<u>Size</u>						
	<u>Monthly</u>						
	4-Inch	1	1	1.0	2.2	\$ 25.51	673
	6-Inch	5	2	3.5	7.6	41.51	3,786
	8-Inch	3	(1)	1.0	2.2	71.79	1,895
	10-Inch	(1)	1	0.0	-	96.35	-
	12-Inch	-	-	0.0	-	139.19	-
	<u>Quarterly</u>						
	4-Inch	(1)	2	0.5	1.1	\$ 76.53	337
	6-Inch	(13)	6	-3.5	(7.6)	124.53	(3,786)
	8-Inch	(1)	1	0.0	-	215.37	-
	10-Inch	-	-	0.0	-	289.05	-
	Total	-7	12	2.5	5.5		2,905
							\$ 2,905
	Total Future Test Year, Pro Forma Operating Revenue Adjustments Under Present Rates						\$ 205,055



CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)
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E-1 To adjust actual test year salaries and wages and Social Security expense to reflect pro forma labor expense at wage rates effective January 1, 2014, and the total number of employees.

Account	Test Year	Pro Forma 2014	Increase (Decrease)	
Susquehanna Treatment Plant	\$ 703,360	\$ 769,562	\$ 66,202	\$ 66,202
Conestoga Treatment Plant	678,622	780,870	102,248	102,248
Laboratory	190,340	198,292	7,952	7,952
Laboratory - Temporary	8,172	-	(8,172)	(8,172)
Transmission/Distribution	768,913	739,454	(29,459)	(29,459)
Transmission/Distribution - Temporary	9,853	-	(9,853)	(9,853)
Meter Shop	441,756	502,792	61,036	61,036
Meter Shop - Temporary	9,179	-	(9,179)	(9,179)
Admin - Salary Bureau Chief	78,706	80,089	1,383	1,383
Admin - Personnel	484,994	507,871	22,877	22,877
Grounds Maintenance	356,889	387,098	30,210	30,210
<b>Total</b>	<b>\$ 3,730,785</b>	<b>\$ 3,966,028</b>	<b>\$ 235,243</b>	
Payroll Tax Adjustment	\$ 299,757	\$ 303,401	\$ 17,996	\$ 17,996

E-2 To adjust actual test year overtime expense to adjust overtime expense to the average overtime for three years and adjusted for the wage increase as of 1/1/2014.

Account	Test Year	Pro Forma 2014	Increase (Decrease)	
Susquehanna Treatment Plant	\$ 68,490	\$ 78,316	\$ 9,826	\$ 9,826
Conestoga Treatment Plant	74,353	115,548	41,196	41,196
Transmission/Distribution	23,222	29,732	6,510	6,510
Grounds Maintenance	16,310	12,535	(3,775)	(3,775)
Meter Shop	359	442	83	83
<b>Total</b>	<b>\$ 182,734</b>	<b>\$ 236,575</b>	<b>\$ 53,840</b>	

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)
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E-3 To adjust chemical expense to reflect the average of three year usage of chemicals at the treatment plants and current unit prices.

Susquehanna Water Treatment Plant

Chemical	Projected Annual Quantity	Units	Unit Cost	Pro Forma Cost	
Cl - 15% Sodium Hypochlorite - Bulk	105,713	gals	0.8200	86,684	
Fluoride (23.8% acid)	128,896	lbs.	0.2980	38,411	
Soda, caustic, 25%	32,489	gals	0.9250	30,052	
Sodium Bisulfite, 38%	2,136	gals	1.8700	3,994	
Sulfuric Acid, 93%	10,743	gals	1.7227	18,507	
DelPac 20/20 - polyaluminum chloride	1,129,623	lbs.	0.1280	144,592	
Citric acid	3,857	gals	5.9700	23,028	
Orthophosphate	33,138	gals	0.7263	24,068	
Polymer	21,249	lbs.	2.1300	45,261	
Total Proforma Chemical Expense				\$ 414,598	
Less: Test Year Chemical Expense				450,947	
Adjustment to Susquehanna Treatment Plant Expense				\$ (36,349)	\$ (36,349)

Conestoga Water Treatment Plant

Chemical	Projected Annual Quantity	Units	Unit Cost	Pro Forma Cost	
Cl - 15% Sodium Hypochlorite - Bulk	75,576	gals	0.8200	61,972	
HTH	9,521	lbs.	2.1000	19,993	
Fluoride (23.8% acid)	58,608	lbs.	0.2900	16,996	
Soda, caustic, 25%	110,387	gals	0.9250	102,108	
Sodium Bisulfite, 38%	1,569	gals	1.8700	2,934	
Sulfuric Acid, 93%	41,264	gals	1.7227	71,086	
DelPac 20/20 - polyaluminum chloride	894,485	lbs.	0.1280	114,494	
Citric acid	1,389	gals	5.9700	8,292	
Orthophosphate	21,867	gals	0.7263	15,882	
Total Proforma Chemical Expense				\$ 413,759	
Less: Test Year Chemical Expense				416,088	
Adjustment to Susquehanna Treatment Plant Expense				\$ (2,330)	\$ (2,330)

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR  
PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)
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E-4 To eliminate the following test year expenses for ratemaking purposes.

Description	Test Year Amount	
Revenue Transfer to the City	2,500,000	\$ (2,500,000)
Bond Interest Payment	5,243,300	(5,243,300)
	<u>7,743,300</u>	

E-5 To Adjust Medical Insurance Expense to reflect the 2014 Expense

	2014 Amount	
Medical Insurance Expense	<u>\$ 1,653,283</u>	
Less: Medical Insurance Expense Per Books	<u>1,574,555</u>	
Adjustment		\$ 78,728

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)			
E-6	To normalize operating expenses for the estimated cost of this rate case over three years.				
	Revenue Requirement, Rate Base, Depreciation, Rate of Return, Rate Design and Application	*			
	Legal Fees	250,000			
	Customer Notice and Postage	115,000			
		8,000			
	Total Additional Costs	\$ 373,000			
	Normalized Amount (Divided by 3 years) plus Prior Case Unrecovered Costs	124,333			
	Less: Test Year Rate Case Expense	529			
	Adjustment	\$ 123,804			
E-7	To adjust depreciation expense as of December 31, 2013				
	Annual Depreciation Expense as of December 31, 2013 - Exhibit No. JJS-1	\$3,059,459			
	Less: Depreciation Expense as of December 31, 2013	\$3,542,853			
	Adjustment	\$ (483,394)			
E-8	To adjust Transmission/Distribution Operating Costs to three year average.				
		Three			
	Per Books	Year Average			
	2013	Expense	Adjustment		
	MAINT. EQUIPMENT	\$ 3,501	\$ 3,176	\$ (325)	\$ (325)
	MAINT. MAINS	92,382	109,183	16,801	16,801
	MAINT. SERVICE LINES	32,766	37,431	4,664	4,664
	MAINT. VEHICLES	32,568	42,519	9,952	9,952
	PROFESSIONAL SERVICES	3,749	2,870	(879)	(879)
	CONTRACT SERVICES	14,274	14,402	128	128
	TRENCH PAVING	150,056	172,005	21,949	21,949
	SIDEWALK - REPLACEMENT	3,363	22,419	19,056	19,056
	OPERATING SUPPLIES	14,045	11,370	(2,674)	(2,674)
	GASOLINE	54,884	57,294	2,410	2,410
		\$ 401,588	\$ 472,669	\$ 71,081	
	Total Historic Test Year Adjustments			\$ (7,684,680)	

CITY OF LANCASTER - WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation					FPFTY Adjustment Increase (Decrease)
E-9	To adjust pro forma salaries and wages and Social Security expense to reflect pro forma labor expense at wage rates effective January 1, 2016, and the total number of employees.					
		Pro Forma 2014 (E-1)	Pro Forma 1/1/2015	Pro Forma 1/1/2016	Increase (Decrease)	
	Susquehanna Treatment Plant	\$ 769,562	\$ 790,725	\$ 812,470	\$ 42,908	\$ 42,908
	Conestoga Treatment Plant	780,870	802,344	824,408	43,538	43,538
	Laboratory	198,292	203,745	209,348	11,056	11,056
	Laboratory - Temporary					
	Transmission/Distribution	739,454	759,789	780,683	41,229	41,229
	Transmission/Distribution - Temporary	-	-	-	-	-
	Meter Shop	502,792	516,619	530,826	28,034	28,034
	Meter Shop - Temporary	-	-	-	-	-
	Admin - Salary Bureau Chief	80,089	82,291	84,554	4,465	4,465
	Admin - Personnel	507,871	586,837 *	602,975	95,104	95,104
	Grounds Maintenance	387,098	397,744	408,682	21,583	21,583
	<b>Total</b>	<b>\$ 3,966,028</b>	<b>\$ 4,140,094</b>	<b>\$ 4,253,947</b>	<b>\$ 287,918</b>	
	Payroll Tax adjustment	303,401	\$ 316,717	\$ 325,427	\$ 22,026	\$ 22,026

\* Includes salary for Rate Analyst.

E-10 To adjust actual test year overtime expense to reflect overtime expense at wage rates effective January 1, 2015 and 2016, and the four year average of overtime hours.

Account	Proforma HTY (E-2)	Pro Forma as of 1/1/2015	Pro Forma as of 1/1/2016	Increase (Decrease)	
Susquehanna Treatment Plant	\$ 78,316	\$ 80,470	\$ 82,683	\$ 4,367	\$ 4,367
Conestoga Treatment Plant	115,548	118,726	121,991	6,443	6,443
Transmission/Distribution	29,732	30,550	31,390	1,658	1,658
Grounds Maintenance	12,535	12,880	13,234	699	699
Meter Shop	442	454	467	25	25
<b>Total</b>	<b>\$ 236,575</b>	<b>\$ 243,080</b>	<b>\$ 249,765</b>	<b>\$ 13,191</b>	

CITY OF LANCASTER - WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR  
PRO FORMA OPERATING EXPENSE ADJUSTMENTS  
UNDER PRESENT RATES

Adj. Ref.	Explanation			FPFTY Adjustment Increase (Decrease)
E-11	To adjust depreciation expense as of December 31, 2015			
	Annual Depreciation Expense as of February 29, 2016 - Exhibit No. JJS-3		\$3,853,554	
	Less: Depreciation Expense as of December 31, 2013		<u>\$3,059,459</u>	
	Adjustment			\$ 794,095
E-12	To Adjust Medical Insurance Expense to reflect the 2016 Expense			
	Medical Insurance Expense		<u>2016 Amount \$ 1,822,745</u>	
	Less: Medical Insurance Expense Pro Forma		<u>1,653,283</u>	
	Adjustment			\$ 169,462
E-13	To Adjust Power Expense to reflect the 2016 contract.			
		<u>Per Books Amount</u>	<u>2016 Amount</u>	<u>2016 Amount</u>
	Power Expense			
	Susquehanna Treatment Plant	\$ 765,127	\$ 715,232	\$ (49,895)
	Conestoga Treatment Plant	545,298	509,739	(35,560)
				<u>\$ (85,454)</u>
	Total Fully Projected Future Test Year Adjustments			<u>\$ 1,201,237</u>

CITY OF LANCASTER - BUREAU OF WATER

SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS AS OF 12/31/2013  
AND PRO FORMA REVENUES UNDER PROPOSED RATES AS OF 2/29/2016

(1) Customer Classification	(2) Revenues Per Books, 31-Dec-13	(3) Application of Present Rates to Bill Analysis	(4)=(2)/(3) Adjustment Factor	(5) Application of Proposed Rates to Bill Analysis	(6)=(5)(4) Adjusted Revenues at Proposed Rates	(7) Historic Test Year Pro Forma Adjustments Under Proposed Rates*		(9) Pro Forma, 31-Dec-13 Proposed Rates,		(10) Future Test Year Pro Forma Adjustments Under Proposed Rates*		(12) Pro Forma, 29-Feb-16 Proposed Rates
						Ref.	Amount (8)	Ref.	Amount (9)	Ref.	Amount (11)	
<b>INSIDE-CITY</b>												
Residential	\$ 3,202,683	\$ 3,198,946	1.001168	\$ 4,059,433	\$ 4,064,175	R8	\$ (2,083)	\$ 4,062,092	R11	\$ (11,747)	\$ 4,050,345	
Commercial	2,390,050	2,387,262	1.001168	3,028,862	3,032,400	R8,R10	34,534	3,066,934	R11	3,433	3,070,367	
Industrial	422,938	422,445	1.001168	563,917	564,576	R8	11,607	576,183			576,183	
Private Fire	203,792	203,554	1.001170	203,554	203,792	R10	1,971	205,763	R13	35,886	241,650	
<b>Total Inside</b>	<b>6,219,463</b>	<b>6,212,206</b>		<b>7,855,766</b>	<b>7,864,943</b>		<b>46,030</b>	<b>7,910,972</b>		<b>27,572</b>	<b>7,938,544</b>	
<b>OUTSIDE-CITY</b>												
Residential	\$ 6,867,855	\$ 6,859,841	1.001168	\$ 9,952,302	\$ 9,963,929	R9,R10	\$ 46,750	\$ 10,010,679	R12	\$ 178,561	\$ 10,189,240	
Commercial	5,179,648	5,173,604	1.001168	7,438,253	7,446,943	R9,R10	\$ 11,790	7,458,733	R12	90,241	7,548,974	
Industrial	842,982	842,008	1.001169	1,301,961	1,303,482			1,303,482	R12	(20,148)	1,283,334	
Large Industrial	430,096	429,594	1.001168	685,540	686,341			686,341			686,341	
Other Water Utilities	304,518	304,163	1.001168	412,236	412,717			412,717			412,717	
Private Fire	254,208	\$ 253,912	1.001165	426,587	427,084	R10	2,806	429,890	R14	4,861	434,772	
<b>Total Outside</b>	<b>13,879,317</b>	<b>13,863,122</b>		<b>20,216,879</b>	<b>20,240,496</b>		<b>61,346</b>	<b>20,301,842</b>		<b>253,536</b>	<b>20,555,378</b>	
<b>Total Sale of Water</b>	<b>\$20,098,780</b>	<b>\$ 20,075,328</b>		<b>\$28,072,645</b>	<b>\$28,105,438</b>		<b>\$ 107,376</b>	<b>\$ 28,212,814</b>		<b>\$281,108</b>	<b>\$ 28,493,922</b>	

CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PROPOSED RATES

Adj. Ref.	Explanation						HTY Adjustment Increase (Decrease)
R8	To annualize Inside-City Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 12/31/2013, under proposed rates.						
	Customer Classification	Number of Customers		Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment (Half Year)	
	(1)	(2)	(3)	(4)	(5)	(6)	
	Residential	14,677	14,662	(15)	\$ 277.71	\$ (2,083)	\$ (2,083)
	Commercial	1,879	1,878	(1)	1,560.33	(780)	(780)
	Industrial	43	45	2	11,607.21	11,607	11,607
	<b>Total</b>	<b>16,599</b>	<b>16,585</b>	<b>(14)</b>		<b>8,744</b>	

R9 To annualize Outside-City Operating Revenues for the net gain or loss in the number of customers during the twelve months ended 12/31/2013, under proposed rates.

	Customer Classification	Number of Customers		Customer Gain/(Loss)	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment (Half Year)	
	(1)	(2)	(3)	(4)	(5)	(6)	
	Residential	27,154	27,411	257	\$ 363.82	\$ 46,750	\$ 46,750
	Commercial	1,820	1,825	5	3,957.92	9,895	9,895
	Industrial	66	66	-	18,315.98	-	-
	<b>Total</b>	<b>29,040</b>	<b>29,302</b>	<b>262</b>		<b>56,645</b>	



CITY OF LANCASTER - WATER FUND  
HISTORIC TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PROPOSED RATES

Adj. Ref.	Explanation	HTY Adjustment Increase (Decrease)				
R10	To impute Inside-City and Outside-City operating revenues for City-owned properties not recorded by the City under proposed rates.					
		Customer Classification	Number of Bills	Usage, 1,000 Gals.	Proposed Rates	Revenue
		<u>INSIDE-CITY - Commercial</u>				
		5/8" Quarterly	12		\$ 21.00	\$ 252
		3/4" Quarterly	8		21.00	168
		1-1/2" Quarterly	24		87.60	2,102
		2" Quarterly	40		136.80	5,472
		4" Quarterly	8		422.40	3,379
		6" Quarterly	8		840.00	6,720
		Consumption				
		First Block		3,266	3.3820	11,046
		Second Block		1,826	3.3820	6,176
		Subtotal	100	5,092		35,314
						\$ 35,314
		<u>INSIDE-CITY - Fire</u>				
		4" Monthly	24		25.51	612
		6" Monthly	12		41.51	498
		8" Monthly	12		71.79	861
		Total	248	5,092		36,175
		<u>OUTSIDE-CITY - Commercial</u>				
		2" Quarterly	8		136.80	1,094
		Consumption				
		First Block		193	4.1478	801
		Second Block		-	4.1478	0
		Subtotal	8	193		1,895
		<u>OUTSIDE-CITY - Fire</u>				
		12" Monthly	12		233.84	2,806
			20	193		4,701
		Total Historic Test Year, Pro Forma Operating Revenue Adjustments Under Proposed Rates				
						<u>\$ 107,376</u>

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PROPOSED RATES

FPFTY  
Adjustment  
Increase  
(Decrease)

Adj. Ref.	Explanation						
R11	To adjust Inside-City Operating Revenues for the projected gain in the number of customers through February 29, 2016						
	Customer Classification	Gain in Number of Customers, 12 Months Ended		Annual Average Gain in Customers	FPFTY* Gain/Loss in Customers	Average Annual Bill, Proposed Rates	FPFTY Revenue Adjustment
		31-Dec-12	31-Dec-13				
	Residential	(24)	(15)	(19.5)	(42.3)	\$ 277.71	\$ (11,747)
	Commercial	3	(1)	1.0	2.2	1,560.33	3,433
	Industrial	(2)	2	-	-	11,607.21	-
	Public	-	-	-	-	-	-
	<b>Total</b>	<b>(23)</b>	<b>(14)</b>	<b>(18.5)</b>	<b>(40.1)</b>		<b>(8,314)</b>

R12	To adjust Outside-City Operating Revenues for the projected gain in the number of customers through February 29, 2016						
	Customer Classification	Gain in Number of Customers, 12 Months Ended		Annual Average Gain in Customers	FPFTY* Gain/Loss in Customers	Average Annual Bill, Proposed Rates	Annualized Revenue Adjustment
		31-Dec-12	31-Dec-13				
	Residential	196	257	226.5	490.8	\$ 363.82	\$ 178,561
	Commercial	16	5	10.5	22.8	3,957.92	90,241
	Industrial	(1)	-	(0.5)	(1.1)	18,315.98	(20,148)
	<b>Total</b>	<b>211</b>	<b>262</b>	<b>236.5</b>	<b>512.5</b>		<b>248,654</b>

\* Based on 26 months.

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PROPOSED RATES

Adj. Ref.	Explanation						FPFTY Adjustment Increase (Decrease)
R13	To adjust Inside-City Operating Revenues for projected gain in the number of private fire lines under proposed rates.						
<u>INSIDE-CITY - Private Fire Protection:</u>							
	Change in Number of Units,	Annual Average Gain in Units	FPFTY Gain/Loss in Customers	Proposed Rates	Revenue		
Size	31-Dec-12	31-Dec-13					
Monthly							
3-inch	-	-	-	-	\$ 17.51	-	
4-Inch	1.0	-	0.5	1.1	25.51	337	
6-Inch	4.0	2.0	3.0	6.5	41.51	3,238	
8-Inch	2.0	(1.0)	0.5	1.1	71.79	948	
10-Inch	-	-	-	-	96.35	-	
12-Inch	-	-	-	-	139.19	-	
Quarterly							
3-inch	-	-	-	-	52.53	-	
4-Inch	12.0	10.0	11.0	23.8	76.53	7,286	
6-Inch	15.0	21.0	18.0	39.0	124.53	19,427	
8-Inch	-	5.0	2.5	5.4	215.37	4,652	
10-Inch	-	-	-	-	289.05	-	
Total	34.0	37.0	35.5	76.9	35,886	\$ 35,886	

CITY OF LANCASTER WATER FUND  
FULLY PROJECTED FUTURE TEST YEAR

PRO FORMA OPERATING REVENUE ADJUSTMENTS  
UNDER PROPOSED RATES

FPFTY  
Adjustment  
Increase  
(Decrease)

Adj.  
Ref.

Explanation

R14 To adjust Outside-City Operating Revenues for projected gain in the number of private fire lines, under proposed rates.

OUTSIDE-CITY	Change in Number of Units,		Annual Average Gain in Units	FPFTY Gain/Loss in Customers	Proposed Rates	Revenue		
	31-Dec-12	31-Dec-13						
<u>Size</u>								
Monthly								
4-Inch	1	1	1.0	2.2	\$ 42.86	\$ 1,132		
6-Inch	5	2	3.5	7.6	69.74	6,360		
8-Inch	3	-1	1.0	2.2	120.61	3,184		
10-Inch	-1	1	0.0	0.0	161.87	-		
12-Inch	0	0	0.0	0.0	233.84	-		
Quarterly								
4-Inch	-1	2	0.5	1.1	\$ 128.58	566		
6-Inch	-13	6	-3.5	-7.6	209.22	(6,360)		
8-Inch	-1	1	0.0	0.0	361.83	-		
10-Inch	0	0	0.0	0.0	485.61	-		
Total	-7	12	2.5	5.5		\$ 4,881	\$ 4,881	
Total Future Test Year, Pro Forma Operating Revenue Adjustments Under Proposed Rates							\$ 281,108	

CITY OF LANCASTER - BUREAU OF WATER  
INSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Residential - Quarterly</u>							
Service Charge							
5/8"	54,013	-	\$ 10.50	567,137	-	\$ 21.00	1,134,273
3/4"	3,819	-	10.50	40,100	-	21.00	80,199
1"	574	-	27.90	16,015	-	55.80	32,029
1 1/2"	52	-	43.80	2,278	-	87.60	4,555
2"	12	-	68.40	821	-	136.80	1,642
<b>Total - Service Charge</b>	<b>58,470</b>	<b>-</b>		<b>626,349</b>	<b>-</b>		<b>1,252,698</b>
First 75	-	763,620	\$ 3.3403	2,550,720	763,620	\$ 3.6440	2,782,631
Next 925 or 1,725	-	7,127	3.0696	21,877	7,127	3.3820	24,104
Over 1,000 or 1,800	-	-	2.0082	-	-	2.7390	0
	-	<u>770,747</u>		<u>2,572,597</u>	<u>770,747</u>		<u>2,806,735</u>
<b>Total Residential</b>	<b>58,470</b>	<b>770,747</b>		<b>\$ 3,198,946</b>	<b>770,747</b>		<b>\$ 4,059,433</b>
<u>Commercial - Quarterly</u>							
Service Charge							
5/8"	3,032	-	\$ 10.50	\$ 31,836	-	\$ 21.00	\$ 63,672
3/4"	1,534	-	10.50	16,107	-	21.00	32,214
1"	1,091	-	27.90	30,439	-	55.80	60,878
1 1/2"	498	-	43.80	21,812	-	87.60	43,625
2"	457	-	68.40	31,259	-	136.80	62,518
3"	19	-	135.30	2,571	-	270.60	5,141
4"	21	-	211.20	4,435	-	422.40	8,870
6"	11	-	420.00	4,620	-	840.00	9,240
<b>Total - Service Charge</b>	<b>6,663</b>	<b>-</b>		<b>143,079</b>	<b>-</b>		<b>286,158</b>
First 75	-	164,896	\$ 3.3403	550,802	164,896	\$ 3.6440	600,881
Next 925 or 1,725	-	22,779	3.0696	69,922	25,193	3.3820	85,203
Over 1,000 or 1,800	-	7,497	2.0082	15,055	5,083	2.7390	13,922
	-	<u>195,172</u>		<u>635,780</u>	<u>195,172</u>		<u>700,006</u>
<b>Subtotal</b>	<b>6,663</b>	<b>195,172</b>		<b>778,859</b>	<b>195,172</b>		<b>986,164</b>

CITY OF LANCASTER - BUREAU OF WATER  
INSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Commercial - Monthly</u>							
Service Charge							
5/8"	72	-	\$ 3.50	\$ 252	-	\$ 7.00	\$ 504
3/4"	220	-	3.50	770	-	7.00	1,540
1"	325	-	9.30	3,023	-	18.60	6,045
1 1/2"	472	-	14.60	6,891	-	29.20	13,782
2"	1,322	-	22.80	30,142	-	45.60	60,283
3"	229	-	45.10	10,328	-	90.20	20,656
4"	391	-	70.40	27,526	-	140.80	55,053
6"	145	-	140.00	20,300	-	280.00	40,600
8"	82	-	221.70	18,179	-	443.40	36,359
10"	47	-	293.30	13,785	-	586.60	27,570
<b>Total - Service Charge</b>	<b>3,305</b>	<b>-</b>		<b>\$ 131,196</b>	<b>-</b>		<b>\$ 262,392</b>
First 25	-	75,800	\$ 3.3403	\$ 253,195	\$ 75,800	\$ 3.6440	\$ 276,215
Next 308 or 575	-	253,736	3.0696	778,868	314,110	3.3820	1,062,320
Over 333 or 575	-	221,663	2.0082	445,144	161,289	2.7390	441,771
	-	551,199		1,477,206	551,199		1,780,306
<b>Subtotal</b>	<b>3,305</b>	<b>551,199</b>		<b>1,608,403</b>	<b>551,199</b>		<b>2,042,698</b>
<b>Total Commercial</b>	<b>9,968</b>	<b>746,371</b>		<b>\$ 2,387,262</b>	<b>746,371</b>		<b>\$ 3,028,862</b>
<u>Industrial - Quarterly</u>							
Service Charge							
5/8"	24	-	\$ 10.50	\$ 252	-	\$ 21.00	\$ 504
3/4"	16	-	10.50	168	-	21.00	336
1"	12	-	27.90	335	-	55.80	670
1 1/2"	20	-	43.80	876	-	87.60	1,752
2"	38	-	68.40	2,599	-	136.80	5,198
4"	-	-	211.20	-	-	422.40	-
<b>Total - Service Charge</b>	<b>110</b>	<b>-</b>		<b>4,230</b>	<b>-</b>		<b>8,460</b>
First 75	-	3,286	\$ 3.3403	\$ 10,976	\$ 3,286	\$ 3.6440	\$ 11,974
Next 925 or 1,725	-	469	3.0696	1,440	469	3.3820	1,586
Over 1,000 or 1,800	-	-	2.0082	-	-	2.7390	-
	-	3,755		12,416	3,755		13,560
<b>Subtotal</b>	<b>110</b>	<b>3,755</b>		<b>\$ 16,646</b>	<b>3,755</b>		<b>\$ 22,020</b>

CITY OF LANCASTER - BUREAU OF WATER  
INSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Industrial - Monthly</u>							
Service Charge							
5/8"	-	-	\$ 3.50	\$ -	-	\$ 7.00	\$ -
1"	-	-	9.30	-	-	18.60	-
1 1/2"	24	-	14.60	350	-	29.20	701
2"	96	-	22.80	2,189	-	45.60	4,378
3"	24	-	45.10	1,082	-	90.20	2,165
4"	24	-	70.40	1,690	-	140.80	3,379
6"	13	-	140.00	1,820	-	280.00	3,640
8"	12	-	221.70	2,660	-	443.40	5,321
10"	60	-	293.30	17,598	-	586.60	35,196
Total - Service Charge	253	-		27,390	-		54,779
First 25	-	5,642	\$ 3.3403	\$ 18,846	5,642	\$ 3.6440	\$ 20,559
Next 308 or 575	-	45,527	3.0696	139,750	65,403	3.3820	221,193
Over 333 or 575	-	109,458	2.0082	219,814	89,582	2.7390	245,365
	-	160,627		378,409	160,627		487,117
Subtotal	253	160,627		405,799	160,627		541,897
Total Industrial	363	164,382		\$ 422,445	164,382		\$ 563,917
<u>Private Fire - Quarterly</u>							
Service Charge							
3"	4		\$ 52.53	\$ 210		\$ 52.53	\$ 210
4"	328		76.53	25,102		76.53	25,102
6"	519		124.53	64,631		124.53	64,631
8"	164		215.37	35,321		215.37	35,321
10"	4		289.05	1,156		289.05	1,156
Subtotal	1,019			\$ 126,420			\$ 126,420
<u>Private Fire - Monthly</u>							
Service Charge							
3"	12		\$ 17.51	\$ 210		\$ 17.51	\$ 210
4"	312		25.51	7,959		25.51	7,959
6"	847		41.51	35,159		41.51	35,159
8"	351		71.79	25,198		71.79	25,198
10"	72		96.35	6,937		96.35	6,937
12"	12		139.19	1,670		139.19	1,670
Subtotal	1,606			77,134			77,134
Total Private Fire	2,625			\$ 203,554			\$ 203,554
Total Inside	71,426	1,681,500		\$ 6,212,206	1,681,500		\$ 7,855,766

CITY OF LANCASTER - BUREAU OF WATER  
OUTSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Residential - Quarterly</u>							
Service Charge							
5/8"	76,262	-	\$ 10.50	\$ 800,751	-	\$ 21.00	\$ 1,601,502
3/4"	12,430	-	10.50	130,515	-	21.00	261,030
1"	20,490	-	27.90	571,671	-	55.80	1,143,342
1 1/2"	168	-	43.80	7,358	-	87.60	14,717
2"	68	-	68.40	4,651	-	136.80	9,302
3"	3	-	135.30	406	-	270.60	812
<b>Total - Service Charge</b>	<b>109,421</b>	<b>-</b>		<b>1,515,353</b>	<b>-</b>		<b>3,030,705</b>
First 75	-	1,423,005	\$ 3.7260	\$ 5,302,117	1,423,005	\$ 4.8280	\$ 6,870,268
Next 925 or 1,725	-	12,375	3.4240	42,372	12,375	4.1478	51,329
Over 1,000 or 1,800	-	-	2.2400	-	-	3.7170	-
	-	1,435,380		5,344,489	1,435,380		6,921,597
<b>Subtotal</b>	<b>109,421</b>	<b>1,435,380</b>		<b>\$ 6,859,841</b>	<b>1,435,380</b>		<b>\$ 9,952,302</b>
<u>Commercial - Quarterly</u>							
Service Charge							
5/8"	1,316	-	\$ 10.50	\$ 13,818	-	\$ 21.00	\$ 27,636
3/4"	634	-	10.50	6,657	-	21.00	13,314
1"	1,508	-	27.90	42,073	-	55.80	84,146
1 1/2"	601	-	43.80	26,324	-	87.60	52,648
2"	1,071	-	68.40	73,256	-	136.80	146,513
3"	43	-	135.30	5,818	-	270.60	11,636
4"	40	-	211.20	8,448	-	422.40	16,896
6"	64	-	420.00	26,880	-	840.00	53,760
8"	8	-	665.10	5,321	-	1,330.20	10,642
10"	-	-	879.90	-	-	1,759.80	-
<b>Total - Service Charge</b>	<b>5,285</b>	<b>-</b>		<b>\$ 208,595</b>	<b>-</b>		<b>\$ 417,190</b>
First 75	-	124,566	\$ 3.7260	\$ 464,133	124,566	\$ 4.8280	\$ 601,405
Next 925 or 1,725	-	56,905	3.4240	194,843	64,373	4.1478	267,006
Over 1,000 or 1,800	-	14,995	2.2400	33,589	7,527	3.7170	27,978
	-	196,466		692,564	196,466		896,389
<b>Subtotal</b>	<b>5,285</b>	<b>196,466</b>		<b>\$ 901,160</b>	<b>196,466</b>		<b>\$ 1,313,579</b>



CITY OF LANCASTER - BUREAU OF WATER  
OUTSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Commercial - Monthly</u>							
Service Charge							
5/8"	65	-	\$ 3.50	\$ 228	-	\$ 7.00	\$ 455
3/4"	115	-	3.50	403	-	7.00	805
1"	501	-	9.30	4,659	-	18.60	9,319
1 1/2"	1,075	-	14.60	15,695	-	29.20	31,390
2"	3,055	-	22.80	69,654	-	45.60	139,308
3"	316	-	45.10	14,252	-	90.20	28,503
4"	432	-	70.40	30,413	-	140.80	60,826
6"	558	-	140.00	78,120	-	280.00	156,240
8"	472	-	221.70	104,642	-	443.40	209,285
10"	108	-	293.30	31,676	-	586.60	63,353
Total - Service Charge	6,697	-		349,742	-		699,483
First 25		156,157	\$ 3.7260	\$ 581,841	156,157	\$ 4.8280	\$ 753,926
Next 308 or 575		624,370	3.4240	2,137,843	822,243	4.1478	3,410,500
Over 333 or 575		537,062	2.2400	1,203,019	339,189	3.7170	1,260,766
	-	1,317,589		3,922,703	1,317,589		5,425,191
Subtotal	6,697	1,317,589		4,272,444	1,317,589		6,124,674
Total Commercial	11,982	1,514,055		\$ 5,173,604	1,514,055		\$ 7,438,253
<u>Industrial - Quarterly</u>							
Service Charge							
5/8"	8	-	\$ 10.50	\$ 84	-	\$ 21.00	\$ 168
3/4"	16	-	10.50	168	-	21.00	336
1"	36	-	27.90	1,004	-	55.80	2,009
1 1/2"	11	-	43.80	482	-	87.60	964
2"	44	-	68.40	3,010	-	136.80	6,019
4"	-	-	211.20	-	-	422.40	-
10"	4	-	879.90	3,520	-	1,759.80	7,039
Total - Service Charge	119	-		8,267	-		16,535
First 75	-	3,141	\$ 3.7260	\$ 11,703	3,141	\$ 4.8280	\$ 15,165
Next 925 or 1,725	-	3,903	3.4240	13,364	7,006	4.1478	29,059
Over 1,000 or 1,800	-	6,173	2.2400	13,828	3,070	3.7170	11,411
	-	13,217		38,895	13,217		55,635
Subtotal	119	13,217		\$ 47,162	13,217		\$ 72,170

CITY OF LANCASTER - BUREAU OF WATER  
OUTSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Industrial - Monthly</u>							
Service Charge							
5/8"	24	-	\$ 3.50	\$ 84	-	\$ 7.00	\$ 168
1"	24	-	9.30	223	-	18.60	446
1 1/2"	48	-	14.60	701	-	29.20	1,402
2"	164	-	22.80	3,739	-	45.60	7,478
3"	12	-	45.10	541	-	90.20	1,082
4"	99	-	70.40	6,970	-	140.80	13,939
6"	72	-	140.00	10,080	-	280.00	20,160
8"	29	-	221.70	6,429	-	443.40	12,859
10"	24	-	293.30	7,039	-	586.60	14,078
<b>Total - Service Charge</b>	<b>496</b>	<b>-</b>		<b>\$ 35,807</b>	<b>-</b>		<b>\$ 71,613</b>
First 25	-	11,555	\$ 3.7260	\$ 43,054	11,555	\$ 4.8280	\$ 55,788
Next 308 or 575	-	61,928	3.4240	212,041	83,499	4.1478	346,337
Over 333 or 575	-	224,975	2.2400	503,944	203,404	3.7170	756,053
	-	298,458		759,039	298,458		1,158,177
<b>Subtotal</b>	<b>496</b>	<b>298,458</b>		<b>794,846</b>	<b>298,458</b>		<b>1,229,790</b>
<b>Total Industrial</b>	<b>615</b>	<b>311,675</b>		<b>\$ 842,008</b>	<b>311,675</b>		<b>\$ 1,301,961</b>
<u>Large Industrial - Monthly</u>							
Service Charge							
8"	12	-	\$ 221.70	\$ 2,660	-	\$ 443.40	\$ 5,321
10"	12	-	293.30	3,520	-	586.60	7,039
<b>Total - Service Charge</b>	<b>24</b>	<b>-</b>		<b>6,180</b>	<b>-</b>		<b>12,360</b>
First 25	-	600	\$ 3.7260	\$ 2,236	600	\$ 3.6320	\$ 2,179
Next 308 or 575	-	6,204	3.4240	21,242	9,408	3.6320	34,170
Over 333 or 575	-	178,543	2.2400	399,936	175,339	3.6320	636,831
	-	185,347		423,414	185,347		673,180
<b>Subtotal</b>	<b>24</b>	<b>185,347</b>		<b>429,594</b>	<b>185,347</b>		<b>685,540</b>
<u>Sales for Resale - Monthly</u>							
Service Charge							
4"	11	-	\$ 70.40	\$ 774	-	\$ 140.80	\$ 1,549
6"	24	-	140.00	3,360	-	280.00	6,720
<b>Total - Service Charge</b>	<b>35</b>	<b>-</b>		<b>4,134</b>	<b>-</b>		<b>8,269</b>
All Usage	-	107,153	\$ 2.800	\$ 300,028	107,153	\$ 3.770	\$ 403,967
	-	107,153		300,028	107,153		403,967
<b>Subtotal</b>	<b>35</b>	<b>107,153</b>		<b>\$ 304,163</b>	<b>107,153</b>		<b>\$ 412,236</b>

CITY OF LANCASTER - BUREAU OF WATER  
OUTSIDE THE CITY

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
YEAR ENDED DECEMBER 31, 2013

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Present Rate (4)	Revenue (5)	Proposed Consumption (6)	Proposed Rate (7)	Proposed Revenue (8)
<u>Private Fire - Quarterly</u>							
Service Charge							
4"	90		\$ 76.53	\$ 6,888		\$ 128.58	\$ 11,572
6"	568		124.53	70,733		209.22	118,837
8"	273		215.37	58,796		361.83	98,780
10"	25		289.05	7,226		485.61	12,140
Subtotal	956			143,643			241,329
<u>Private Fire - Monthly</u>							
Service Charge							
4"	156		\$ 25.51	\$ 3,980		\$ 42.86	\$ 6,686
6"	1,110.0		41.51	46,076		69.74	77,411
8"	624.0		71.79	44,797		120.61	75,261
10"	108.0		96.35	10,406		161.87	17,482
12"	36.0		139.19	5,011		233.84	8,418
Subtotal	2,034.0			110,269			185,258
Total Private Fire	2,990.0			253,912			426,587
Total Outside	125,067.0	3,553,610		\$ 13,863,122	3,553,610		\$ 20,216,879

Exhibit No. CEH-2  
Witness: C. E. Heppenstall  
Docket No. R-2014-2418872

CITY OF LANCASTER – BUREAU OF WATER

BILL FREQUENCY ANALYSIS  
FOR THE YEAR ENDED  
DECEMBER 31, 2013

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1,346	1,346	1,346	1,346	54,013
2	1,498	2,996	2,844	4,342	106,680
3	1,966	5,898	4,810	10,240	157,849
4	2,516	10,064	7,326	20,304	207,052
5	2,873	14,365	10,199	34,669	253,739
6	3,120	18,720	13,319	53,389	297,553
7	3,345	23,415	16,664	76,804	338,247
8	3,283	26,264	19,947	103,068	375,596
9	3,202	28,818	23,149	131,886	409,662
10	3,149	31,490	26,298	163,376	440,526
11	2,962	32,582	29,260	195,958	468,241
12	2,757	33,084	32,017	229,042	492,994
13	2,410	31,330	34,427	260,372	514,990
14	2,236	31,304	36,663	291,676	534,576
15	1,915	28,725	38,578	320,401	551,926
16	1,816	29,056	40,394	349,457	567,361
17	1,585	26,945	41,979	376,402	580,980
18	1,389	25,002	43,368	401,404	593,014
19	1,269	24,111	44,637	425,515	603,659
20	1,119	22,380	45,756	447,895	613,035
21	981	20,601	46,737	468,496	621,292
22	850	18,700	47,587	487,196	628,568
23	716	16,468	48,303	503,664	634,994
24	648	15,552	48,951	519,216	640,704
25	513	12,825	49,464	532,041	645,766
26	528	13,728	49,992	545,769	650,315
27	458	12,366	50,450	558,135	654,336
28	384	10,752	50,834	568,887	657,899
29	368	10,672	51,202	579,559	661,078
30	332	9,960	51,534	589,519	663,889
31	259	8,029	51,793	597,548	666,368
32	249	7,968	52,042	605,516	668,588
33	190	6,270	52,232	611,786	670,559
34	196	6,664	52,428	618,450	672,340
35	148	5,180	52,576	623,630	673,925
36	125	4,500	52,701	628,130	675,362
37	131	4,847	52,832	632,977	676,674
38	109	4,142	52,941	637,119	677,855
39	85	3,315	53,026	640,434	678,927

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	88	3,520	53,114	643,954	679,914
41	71	2,911	53,185	646,865	680,813
42	68	2,856	53,253	649,721	681,641
43	58	2,494	53,311	652,215	682,401
44	66	2,904	53,377	655,119	683,103
45	46	2,070	53,423	657,189	683,739
46	54	2,484	53,477	659,673	684,329
47	41	1,927	53,518	661,600	684,865
48	39	1,872	53,557	663,472	685,360
49	25	1,225	53,582	664,697	685,816
50	30	1,500	53,612	666,197	686,247
51	30	1,530	53,642	667,727	686,648
52	28	1,456	53,670	669,183	687,019
53	16	848	53,686	670,031	687,362
54	24	1,296	53,710	671,327	687,689
55	25	1,375	53,735	672,702	687,992
56	12	672	53,747	673,374	688,270
57	12	684	53,759	674,058	688,536
58	14	812	53,773	674,870	688,790
59	13	767	53,786	675,637	689,030
60	9	540	53,795	676,177	689,257
61	11	671	53,806	676,848	689,475
62	6	372	53,812	677,220	689,682
63	10	630	53,822	677,850	689,883
64	13	832	53,835	678,682	690,074
65	4	260	53,839	678,942	690,252
66	11	726	53,850	679,668	690,426
67	10	670	53,860	680,338	690,589
68	3	204	53,863	680,542	690,742
69	8	552	53,871	681,094	690,892
70	8	560	53,879	681,654	691,034
71	6	426	53,885	682,080	691,168
72	7	504	53,892	682,584	691,296
73	2	146	53,894	682,730	691,417
74	4	296	53,898	683,026	691,536
75	6	450	53,904	683,476	691,651
76	5	380	53,909	683,856	691,760
77	4	308	53,913	684,164	691,864
78	1	78	53,914	684,242	691,964

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	3	237	53,917	684,479	692,063
80	4	320	53,921	684,799	692,159
81	4	324	53,925	685,123	692,251
82	3	246	53,928	685,369	692,339
83	3	249	53,931	685,618	692,424
84	2	168	53,933	685,786	692,506
86	3	258	53,936	686,044	692,666
87	5	435	53,941	686,479	692,743
88	3	264	53,944	686,743	692,815
90	2	180	53,946	686,923	692,953
92	1	92	53,947	687,015	693,087
93	1	93	53,948	687,108	693,153
94	1	94	53,949	687,202	693,218
95	2	190	53,951	687,392	693,282
96	1	96	53,952	687,488	693,344
97	4	388	53,956	687,876	693,405
98	2	196	53,958	688,072	693,462
99	1	99	53,959	688,171	693,517
100	3	300	53,962	688,471	693,571
102	2	204	53,964	688,675	693,673
104	1	104	53,965	688,779	693,771
106	1	106	53,966	688,885	693,867
107	1	107	53,967	688,992	693,914
109	2	218	53,969	689,210	694,006
110	1	110	53,970	689,320	694,050
115	1	115	53,971	689,435	694,265
118	2	236	53,973	689,671	694,391
119	1	119	53,974	689,790	694,431
121	1	121	53,975	689,911	694,509
122	2	244	53,977	690,155	694,547
124	3	372	53,980	690,527	694,619
127	1	127	53,981	690,654	694,718
129	2	258	53,983	690,912	694,782
130	2	260	53,985	691,172	694,812
132	2	264	53,987	691,436	694,868
133	2	266	53,989	691,702	694,894
139	1	139	53,990	691,841	695,038
144	1	144	53,991	691,985	695,153
151	1	151	53,992	692,136	695,307

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
152	1	152	53,993	692,288	695,328
153	1	153	53,994	692,441	695,348
158	1	158	53,995	692,599	695,443
162	1	162	53,996	692,761	695,515
163	1	163	53,997	692,924	695,532
164	1	164	53,998	693,088	695,548
168	1	168	53,999	693,256	695,608
170	1	170	54,000	693,426	695,636
172	1	172	54,001	693,598	695,662
187	1	187	54,002	693,785	695,842
201	1	201	54,003	693,986	695,996
214	1	214	54,004	694,200	696,126
228	1	228	54,005	694,428	696,252
233	1	233	54,006	694,661	696,292
244	1	244	54,007	694,905	696,369
248	1	248	54,008	695,153	696,393
261	1	261	54,009	695,414	696,458
263	1	263	54,010	695,677	696,466
651	1	651	54,011	696,328	697,630
736	1	736	54,012	697,064	697,800
864	1	864	54,013	697,928	697,928



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	61	61	61	61	3,819
2	80	160	141	221	7,577
3	103	309	244	530	11,255
4	126	504	370	1,034	14,830
5	149	745	519	1,779	18,279
6	164	984	683	2,763	21,579
7	178	1,246	861	4,009	24,715
8	189	1,512	1,050	5,521	27,673
9	213	1,917	1,263	7,438	30,442
10	202	2,020	1,465	9,458	32,998
11	196	2,156	1,661	11,614	35,352
12	202	2,424	1,863	14,038	37,510
13	186	2,418	2,049	16,456	39,466
14	161	2,254	2,210	18,710	41,236
15	160	2,400	2,370	21,110	42,845
16	135	2,160	2,505	23,270	44,294
17	139	2,363	2,644	25,633	45,608
18	115	2,070	2,759	27,703	46,783
19	112	2,128	2,871	29,831	47,843
20	87	1,740	2,958	31,571	48,791
21	72	1,512	3,030	33,083	49,652
22	64	1,408	3,094	34,491	50,441
23	63	1,449	3,157	35,940	51,166
24	52	1,248	3,209	37,188	51,828
25	44	1,100	3,253	38,288	52,438
26	33	858	3,286	39,146	53,004
27	31	837	3,317	39,983	53,537
28	43	1,204	3,360	41,187	54,039
29	39	1,131	3,399	42,318	54,498
30	26	780	3,425	43,098	54,918
31	35	1,085	3,460	44,183	55,312
32	22	704	3,482	44,887	55,671
33	25	825	3,507	45,712	56,008
34	21	714	3,528	46,426	56,320
35	19	665	3,547	47,091	56,611
36	18	648	3,565	47,739	56,883
37	26	962	3,591	48,701	57,137
38	10	380	3,601	49,081	57,365
39	21	819	3,622	49,900	57,583

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	15	600	3,637	50,500	57,780
41	14	574	3,651	51,074	57,962
42	16	672	3,667	51,746	58,130
43	8	344	3,675	52,090	58,282
44	12	528	3,687	52,618	58,426
45	7	315	3,694	52,933	58,558
46	10	460	3,704	53,393	58,683
47	7	329	3,711	53,722	58,798
48	9	432	3,720	54,154	58,906
49	8	392	3,728	54,546	59,005
50	4	200	3,732	54,746	59,096
51	3	153	3,735	54,899	59,183
52	3	156	3,738	55,055	59,267
53	9	477	3,747	55,532	59,348
54	4	216	3,751	55,748	59,420
55	4	220	3,755	55,968	59,488
56	5	280	3,760	56,248	59,552
57	5	285	3,765	56,533	59,611
58	2	116	3,767	56,649	59,665
59	3	177	3,770	56,826	59,717
60	6	360	3,776	57,186	59,766
61	2	122	3,778	57,308	59,809
62	2	124	3,780	57,432	59,850
64	1	64	3,781	57,496	59,928
65	1	65	3,782	57,561	59,966
66	1	66	3,783	57,627	60,003
67	4	268	3,787	57,895	60,039
68	2	136	3,789	58,031	60,071
70	3	210	3,792	58,241	60,131
73	1	73	3,793	58,314	60,212
74	1	74	3,794	58,388	60,238
75	4	300	3,798	58,688	60,263
76	1	76	3,799	58,764	60,284
77	2	154	3,801	58,918	60,304
79	1	79	3,802	58,997	60,340
80	1	80	3,803	59,077	60,357
82	2	164	3,805	59,241	60,389
83	1	83	3,806	59,324	60,403
87	1	87	3,807	59,411	60,455

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
88	1	88	3,808	59,499	60,467
89	2	178	3,810	59,677	60,478
90	1	90	3,811	59,767	60,487
91	1	91	3,812	59,858	60,495
114	2	228	3,814	60,086	60,656
116	1	116	3,815	60,202	60,666
133	1	133	3,816	60,335	60,734
152	1	152	3,817	60,487	60,791
158	1	158	3,818	60,645	60,803
199	1	199	3,819	60,844	60,844

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	14	14	14	14	574
2	10	20	24	34	1,134
3	17	51	41	85	1,684
4	15	60	56	145	2,217
5	25	125	81	270	2,735
6	29	174	110	444	3,228
7	27	189	137	633	3,692
8	28	224	165	857	4,129
9	33	297	198	1,154	4,538
10	35	350	233	1,504	4,914
11	28	308	261	1,812	5,255
12	20	240	281	2,052	5,568
13	24	312	305	2,364	5,861
14	21	294	326	2,658	6,130
15	18	270	344	2,928	6,378
16	16	256	360	3,184	6,608
17	14	238	374	3,422	6,822
18	11	198	385	3,620	7,022
19	12	228	397	3,848	7,211
20	9	180	406	4,028	7,388
21	9	189	415	4,217	7,556
22	9	198	424	4,415	7,715
23	10	230	434	4,645	7,865
24	17	408	451	5,053	8,005
25	14	350	465	5,403	8,128
26	6	156	471	5,559	8,237
27	7	189	478	5,748	8,340
28	6	168	484	5,916	8,436
29	7	203	491	6,119	8,526
30	8	240	499	6,359	8,609
31	4	124	503	6,483	8,684
32	5	160	508	6,643	8,755
33	5	165	513	6,808	8,821
34	3	102	516	6,910	8,882
35	2	70	518	6,980	8,940
36	1	36	519	7,016	8,996
37	3	111	522	7,127	9,051
38	5	190	527	7,317	9,103
39	2	78	529	7,395	9,150

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	2	80	531	7,475	9,195
41	4	164	535	7,639	9,238
42	3	126	538	7,765	9,277
43	2	86	540	7,851	9,313
44	3	132	543	7,983	9,347
45	5	225	548	8,208	9,378
46	1	46	549	8,254	9,404
48	2	96	551	8,350	9,454
49	4	196	555	8,546	9,477
50	2	100	557	8,646	9,496
52	1	52	558	8,698	9,530
54	1	54	559	8,752	9,562
57	1	57	560	8,809	9,607
61	1	61	561	8,870	9,663
62	1	62	562	8,932	9,676
64	1	64	563	8,996	9,700
66	1	66	564	9,062	9,722
72	1	72	565	9,134	9,782
76	1	76	566	9,210	9,818
77	2	154	568	9,364	9,826
86	1	86	569	9,450	9,880
92	1	92	570	9,542	9,910
114	1	114	571	9,656	9,998
118	1	118	572	9,774	10,010
120	1	120	573	9,894	10,014
152	1	152	574	10,046	10,046

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	52
4	1	4	2	5	205
5	1	5	3	10	255
6	3	18	6	28	304
9	2	18	8	46	442
11	1	11	9	57	530
12	2	24	11	81	573
13	5	65	16	146	614
14	2	28	18	174	650
17	2	34	20	208	752
19	2	38	22	246	816
20	1	20	23	266	846
21	1	21	24	287	875
22	3	66	27	353	903
24	1	24	28	377	953
29	1	29	29	406	1,073
30	3	90	32	496	1,096
31	2	62	34	558	1,116
33	1	33	35	591	1,152
34	2	68	37	659	1,169
35	1	35	38	694	1,184
42	1	42	39	736	1,282
43	2	86	41	822	1,295
45	2	90	43	912	1,317
46	1	46	44	958	1,326
53	1	53	45	1,011	1,382
56	2	112	47	1,123	1,403
69	1	69	48	1,192	1,468
70	1	70	49	1,262	1,472
76	1	76	50	1,338	1,490
78	1	78	51	1,416	1,494
92	1	92	52	1,508	1,508

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
6	2	12	2	12	72
7	1	7	3	19	82
26	1	26	4	45	253
27	3	81	7	126	261
28	1	28	8	154	266
34	1	34	9	188	290
73	1	73	10	261	407
74	1	74	11	335	409
86	1	86	12	421	421

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	187	187	187	187	3,032
2	208	416	395	603	5,877
3	153	459	548	1,062	8,514
4	98	392	646	1,454	10,998
5	90	450	736	1,904	13,384
6	76	456	812	2,360	15,680
7	90	630	902	2,990	17,900
8	102	816	1,004	3,806	20,030
9	101	909	1,105	4,715	22,058
10	83	830	1,188	5,545	23,985
11	94	1,034	1,282	6,579	25,829
12	79	948	1,361	7,527	27,579
13	72	936	1,433	8,463	29,250
14	73	1,022	1,506	9,485	30,849
15	68	1,020	1,574	10,505	32,375
16	55	880	1,629	11,385	33,833
17	67	1,139	1,696	12,524	35,236
18	64	1,152	1,760	13,676	36,572
19	66	1,254	1,826	14,930	37,844
20	64	1,280	1,890	16,210	39,050
21	58	1,218	1,948	17,428	40,192
22	51	1,122	1,999	18,550	41,276
23	39	897	2,038	19,447	42,309
24	41	984	2,079	20,431	43,303
25	49	1,225	2,128	21,656	44,256
26	43	1,118	2,171	22,774	45,160
27	51	1,377	2,222	24,151	46,021
28	41	1,148	2,263	25,299	46,831
29	40	1,160	2,303	26,459	47,600
30	39	1,170	2,342	27,629	48,329
31	35	1,085	2,377	28,714	49,019
32	38	1,216	2,415	29,930	49,674
33	27	891	2,442	30,821	50,291
34	29	986	2,471	31,807	50,881
35	23	805	2,494	32,612	51,442
36	47	1,692	2,541	34,304	51,980
37	30	1,110	2,571	35,414	52,471
38	23	874	2,594	36,288	52,932
39	27	1,053	2,621	37,341	53,370



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	24	960	2,645	38,301	53,781
41	21	861	2,666	39,162	54,168
42	28	1,176	2,694	40,338	54,534
43	11	473	2,705	40,811	54,872
44	16	704	2,721	41,515	55,199
45	13	585	2,734	42,100	55,510
46	20	920	2,754	43,020	55,808
47	11	517	2,765	43,537	56,086
48	18	864	2,783	44,401	56,353
49	16	784	2,799	45,185	56,602
50	8	400	2,807	45,585	56,835
51	4	204	2,811	45,789	57,060
52	14	728	2,825	46,517	57,281
53	7	371	2,832	46,888	57,488
54	10	540	2,842	47,428	57,688
55	8	440	2,850	47,868	57,878
56	9	504	2,859	48,372	58,060
57	10	570	2,869	48,942	58,233
58	9	522	2,878	49,464	58,396
59	6	354	2,884	49,818	58,550
60	11	660	2,895	50,478	58,698
61	7	427	2,902	50,905	58,835
62	1	62	2,903	50,967	58,965
63	9	567	2,912	51,534	59,094
64	6	384	2,918	51,918	59,214
65	4	260	2,922	52,178	59,328
66	6	396	2,928	52,574	59,438
67	8	536	2,936	53,110	59,542
68	4	272	2,940	53,382	59,638
69	7	483	2,947	53,865	59,730
70	3	210	2,950	54,075	59,815
71	2	142	2,952	54,217	59,897
72	5	360	2,957	54,577	59,977
73	2	146	2,959	54,723	60,052
74	2	148	2,961	54,871	60,125
75	4	300	2,965	55,171	60,196
76	4	304	2,969	55,475	60,263
77	3	231	2,972	55,706	60,326
78	3	234	2,975	55,940	60,386

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	5	395	2,980	56,335	60,443
81	1	81	2,981	56,416	60,547
82	1	82	2,982	56,498	60,598
83	2	166	2,984	56,664	60,648
84	5	420	2,989	57,084	60,696
85	3	255	2,992	57,339	60,739
86	4	344	2,996	57,683	60,779
87	2	174	2,998	57,857	60,815
90	2	180	3,000	58,037	60,917
92	1	92	3,001	58,129	60,981
93	3	279	3,004	58,408	61,012
96	1	96	3,005	58,504	61,096
97	3	291	3,008	58,795	61,123
100	1	100	3,009	58,895	61,195
101	1	101	3,010	58,996	61,218
104	1	104	3,011	59,100	61,284
106	1	106	3,012	59,206	61,326
107	1	107	3,013	59,313	61,346
120	1	120	3,014	59,433	61,593
124	1	124	3,015	59,557	61,665
125	1	125	3,016	59,682	61,682
135	1	135	3,017	59,817	61,842
137	1	137	3,018	59,954	61,872
143	2	286	3,020	60,240	61,956
148	1	148	3,021	60,388	62,016
149	1	149	3,022	60,537	62,027
153	1	153	3,023	60,690	62,067
160	1	160	3,024	60,850	62,130
182	1	182	3,025	61,032	62,306
184	1	184	3,026	61,216	62,320
188	1	188	3,027	61,404	62,344
189	1	189	3,028	61,593	62,349
215	1	215	3,029	61,808	62,453
216	1	216	3,030	62,024	62,456
258	1	258	3,031	62,282	62,540
371	1	371	3,032	62,653	62,653

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	46	46	46	46	1,534
2	58	116	104	162	3,022
3	56	168	160	330	4,452
4	50	200	210	530	5,826
5	43	215	253	745	7,150
6	48	288	301	1,033	8,431
7	43	301	344	1,334	9,664
8	36	288	380	1,622	10,854
9	36	324	416	1,946	12,008
10	27	270	443	2,216	13,126
11	28	308	471	2,524	14,217
12	22	264	493	2,788	15,280
13	23	299	516	3,087	16,321
14	27	378	543	3,465	17,339
15	29	435	572	3,900	18,330
16	29	464	601	4,364	19,292
17	29	493	630	4,857	20,225
18	32	576	662	5,433	21,129
19	29	551	691	5,984	22,001
20	30	600	721	6,584	22,844
21	38	798	759	7,382	23,657
22	30	660	789	8,042	24,432
23	30	690	819	8,732	25,177
24	25	600	844	9,332	25,892
25	34	850	878	10,182	26,582
26	35	910	913	11,092	27,238
27	20	540	933	11,632	27,859
28	24	672	957	12,304	28,460
29	22	638	979	12,942	29,037
30	17	510	996	13,452	29,592
31	26	806	1,022	14,258	30,130
32	16	512	1,038	14,770	30,642
33	21	693	1,059	15,463	31,138
34	17	578	1,076	16,041	31,613
35	21	735	1,097	16,776	32,071
36	13	468	1,110	17,244	32,508
37	18	666	1,128	17,910	32,932
38	16	608	1,144	18,518	33,338
39	26	1,014	1,170	19,532	33,728

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	12	480	1,182	20,012	34,092
41	12	492	1,194	20,504	34,444
42	11	462	1,205	20,966	34,784
43	17	731	1,222	21,697	35,113
44	22	968	1,244	22,665	35,425
45	14	630	1,258	23,295	35,715
46	10	460	1,268	23,755	35,991
47	14	658	1,282	24,413	36,257
48	15	720	1,297	25,133	36,509
49	9	441	1,306	25,574	36,746
50	16	800	1,322	26,374	36,974
51	11	561	1,333	26,935	37,186
52	9	468	1,342	27,403	37,387
53	7	371	1,349	27,774	37,579
54	4	216	1,353	27,990	37,764
55	7	385	1,360	28,375	37,945
56	6	336	1,366	28,711	38,119
57	10	570	1,376	29,281	38,287
58	5	290	1,381	29,571	38,445
59	10	590	1,391	30,161	38,598
60	10	600	1,401	30,761	38,741
61	5	305	1,406	31,066	38,874
62	4	248	1,410	31,314	39,002
63	3	189	1,413	31,503	39,126
64	12	768	1,425	32,271	39,247
65	3	195	1,428	32,466	39,356
66	6	396	1,434	32,862	39,462
67	2	134	1,436	32,996	39,562
68	2	136	1,438	33,132	39,660
69	4	276	1,442	33,408	39,756
70	5	350	1,447	33,758	39,848
71	6	426	1,453	34,184	39,935
72	6	432	1,459	34,616	40,016
73	2	146	1,461	34,762	40,091
74	5	370	1,466	35,132	40,164
75	1	75	1,467	35,207	40,232
76	3	228	1,470	35,435	40,299
77	3	231	1,473	35,666	40,363
78	2	156	1,475	35,822	40,424

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	4	316	1,479	36,138	40,483
80	2	160	1,481	36,298	40,538
81	2	162	1,483	36,460	40,591
82	2	164	1,485	36,624	40,642
83	2	166	1,487	36,790	40,691
84	2	168	1,489	36,958	40,738
85	2	170	1,491	37,128	40,783
86	1	86	1,492	37,214	40,826
87	3	261	1,495	37,475	40,868
88	2	176	1,497	37,651	40,907
89	1	89	1,498	37,740	40,944
90	1	90	1,499	37,830	40,980
91	1	91	1,500	37,921	41,015
93	2	186	1,502	38,107	41,083
95	1	95	1,503	38,202	41,147
96	1	96	1,504	38,298	41,178
98	5	490	1,509	38,788	41,238
104	2	208	1,511	38,996	41,388
106	2	212	1,513	39,208	41,434
108	1	108	1,514	39,316	41,476
109	1	109	1,515	39,425	41,496
110	2	220	1,517	39,645	41,515
112	1	112	1,518	39,757	41,549
113	1	113	1,519	39,870	41,565
114	1	114	1,520	39,984	41,580
120	2	240	1,522	40,224	41,664
121	1	121	1,523	40,345	41,676
134	1	134	1,524	40,479	41,819
136	1	136	1,525	40,615	41,839
143	2	286	1,527	40,901	41,902
152	1	152	1,528	41,053	41,965
161	1	161	1,529	41,214	42,019
162	1	162	1,530	41,376	42,024
165	1	165	1,531	41,541	42,036
201	1	201	1,532	41,742	42,144
208	1	208	1,533	41,950	42,158
295	1	295	1,534	42,245	42,245

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	28	28	28	28	1,091
2	49	98	77	126	2,154
3	32	96	109	222	3,168
4	26	104	135	326	4,150
5	18	90	153	416	5,106
6	33	198	186	614	6,044
7	26	182	212	796	6,949
8	33	264	245	1,060	7,828
9	18	162	263	1,222	8,674
10	25	250	288	1,472	9,502
11	31	341	319	1,813	10,305
12	19	228	338	2,041	11,077
13	23	299	361	2,340	11,830
14	13	182	374	2,522	12,560
15	20	300	394	2,822	13,277
16	13	208	407	3,030	13,974
17	19	323	426	3,353	14,658
18	16	288	442	3,641	15,323
19	17	323	459	3,964	15,972
20	15	300	474	4,264	16,604
21	18	378	492	4,642	17,221
22	20	440	512	5,082	17,820
23	26	598	538	5,680	18,399
24	23	552	561	6,232	18,952
25	10	250	571	6,482	19,482
26	24	624	595	7,106	20,002
27	17	459	612	7,565	20,498
28	19	532	631	8,097	20,977
29	12	348	643	8,445	21,437
30	17	510	660	8,955	21,885
31	24	744	684	9,699	22,316
32	12	384	696	10,083	22,723
33	13	429	709	10,512	23,118
34	17	578	726	11,090	23,500
35	8	280	734	11,370	23,865
36	15	540	749	11,910	24,222
37	16	592	765	12,502	24,564
38	7	266	772	12,768	24,890
39	13	507	785	13,275	25,209

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	8	320	793	13,595	25,515
41	4	164	797	13,759	25,813
42	7	294	804	14,053	26,107
43	12	516	816	14,569	26,394
44	17	748	833	15,317	26,669
45	9	405	842	15,722	26,927
46	7	322	849	16,044	27,176
47	6	282	855	16,326	27,418
48	3	144	858	16,470	27,654
49	11	539	869	17,009	27,887
50	6	300	875	17,309	28,109
51	7	357	882	17,666	28,325
52	4	208	886	17,874	28,534
53	6	318	892	18,192	28,739
54	10	540	902	18,732	28,938
55	12	660	914	19,392	29,127
56	6	336	920	19,728	29,304
57	7	399	927	20,127	29,475
58	3	174	930	20,301	29,639
59	6	354	936	20,655	29,800
60	5	300	941	20,955	29,955
61	2	122	943	21,077	30,105
62	4	248	947	21,325	30,253
63	4	252	951	21,577	30,397
65	5	325	956	21,902	30,677
66	5	330	961	22,232	30,812
67	3	201	964	22,433	30,942
68	3	204	967	22,637	31,069
69	4	276	971	22,913	31,193
70	4	280	975	23,193	31,313
71	4	284	979	23,477	31,429
72	3	216	982	23,693	31,541
73	5	365	987	24,058	31,650
74	3	222	990	24,280	31,754
75	4	300	994	24,580	31,855
76	4	304	998	24,884	31,952
77	3	231	1,001	25,115	32,045
78	5	390	1,006	25,505	32,135
79	3	237	1,009	25,742	32,220

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
80	4	320	1,013	26,062	32,302
81	3	243	1,016	26,305	32,380
82	4	328	1,020	26,633	32,455
83	2	166	1,022	26,799	32,526
84	4	336	1,026	27,135	32,595
85	3	255	1,029	27,390	32,660
86	3	258	1,032	27,648	32,722
87	2	174	1,034	27,822	32,781
88	2	176	1,036	27,998	32,838
89	3	267	1,039	28,265	32,893
90	1	90	1,040	28,355	32,945
91	1	91	1,041	28,446	32,996
93	2	186	1,043	28,632	33,096
94	1	94	1,044	28,726	33,144
95	2	190	1,046	28,916	33,191
96	5	480	1,051	29,396	33,236
97	1	97	1,052	29,493	33,276
99	2	198	1,054	29,691	33,354
100	1	100	1,055	29,791	33,391
101	1	101	1,056	29,892	33,427
102	1	102	1,057	29,994	33,462
103	1	103	1,058	30,097	33,496
104	1	104	1,059	30,201	33,529
105	1	105	1,060	30,306	33,561
106	2	212	1,062	30,518	33,592
107	1	107	1,063	30,625	33,621
114	1	114	1,064	30,739	33,817
115	1	115	1,065	30,854	33,844
117	3	351	1,068	31,205	33,896
118	2	236	1,070	31,441	33,919
120	2	240	1,072	31,681	33,961
125	1	125	1,073	31,806	34,056
128	1	128	1,074	31,934	34,110
130	1	130	1,075	32,064	34,144
132	1	132	1,076	32,196	34,176
134	1	134	1,077	32,330	34,206
137	2	274	1,079	32,604	34,248
141	1	141	1,080	32,745	34,296
147	1	147	1,081	32,892	34,362



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
148	1	148	1,082	33,040	34,372
149	1	149	1,083	33,189	34,381
153	1	153	1,084	33,342	34,413
164	1	164	1,085	33,506	34,490
180	1	180	1,086	33,686	34,586
230	1	230	1,087	33,916	34,836
283	1	283	1,088	34,199	35,048
641	1	641	1,089	34,840	36,122
655	1	655	1,090	35,495	36,150
744	1	744	1,091	36,239	36,239

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	20	20	20	20	498
2	13	26	33	46	976
3	12	36	45	82	1,441
4	18	72	63	154	1,894
5	9	45	72	199	2,329
6	7	42	79	241	2,755
7	7	49	86	290	3,174
8	6	48	92	338	3,586
9	9	81	101	419	3,992
10	12	120	113	539	4,389
11	10	110	123	649	4,774
12	9	108	132	757	5,149
13	18	234	150	991	5,515
14	17	238	167	1,229	5,863
15	17	255	184	1,484	6,194
16	7	112	191	1,596	6,508
17	17	289	208	1,885	6,815
18	19	342	227	2,227	7,105
19	12	228	239	2,455	7,376
20	8	160	247	2,615	7,635
21	8	168	255	2,783	7,886
22	5	110	260	2,893	8,129
23	6	138	266	3,031	8,367
24	7	168	273	3,199	8,599
25	6	150	279	3,349	8,824
26	5	130	284	3,479	9,043
27	7	189	291	3,668	9,257
28	4	112	295	3,780	9,464
29	2	58	297	3,838	9,667
30	2	60	299	3,898	9,868
31	8	248	307	4,146	10,067
32	7	224	314	4,370	10,258
33	4	132	318	4,502	10,442
34	5	170	323	4,672	10,622
35	6	210	329	4,882	10,797
36	8	288	337	5,170	10,966
37	12	444	349	5,614	11,127
38	3	114	352	5,728	11,276
39	5	195	357	5,923	11,422

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	3	120	360	6,043	11,563
41	4	164	364	6,207	11,701
42	3	126	367	6,333	11,835
43	4	172	371	6,505	11,966
44	7	308	378	6,813	12,093
45	6	270	384	7,083	12,213
47	4	188	388	7,271	12,441
48	6	288	394	7,559	12,551
49	3	147	397	7,706	12,655
50	2	100	399	7,806	12,756
52	3	156	402	7,962	12,954
53	3	159	405	8,121	13,050
54	1	54	406	8,175	13,143
55	2	110	408	8,285	13,235
56	8	448	416	8,733	13,325
57	3	171	419	8,904	13,407
58	3	174	422	9,078	13,486
59	1	59	423	9,137	13,562
60	3	180	426	9,317	13,637
61	4	244	430	9,561	13,709
62	3	186	433	9,747	13,777
64	4	256	437	10,003	13,907
65	3	195	440	10,198	13,968
66	3	198	443	10,396	14,026
67	3	201	446	10,597	14,081
69	1	69	447	10,666	14,185
70	2	140	449	10,806	14,236
71	3	213	452	11,019	14,285
72	1	72	453	11,091	14,331
73	2	146	455	11,237	14,376
74	3	222	458	11,459	14,419
75	1	75	459	11,534	14,459
76	2	152	461	11,686	14,498
77	2	154	463	11,840	14,535
78	1	78	464	11,918	14,570
79	1	79	465	11,997	14,604
80	2	160	467	12,157	14,637
81	3	243	470	12,400	14,668
85	3	255	473	12,655	14,780

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
86	2	172	475	12,827	14,805
89	3	267	478	13,094	14,874
90	1	90	479	13,184	14,894
95	3	285	482	13,469	14,989
96	2	192	484	13,661	15,005
98	1	98	485	13,759	15,033
100	2	200	487	13,959	15,059
103	2	206	489	14,165	15,092
108	2	216	491	14,381	15,137
117	1	117	492	14,498	15,200
121	1	121	493	14,619	15,224
131	1	131	494	14,750	15,274
164	1	164	495	14,914	15,406
165	1	165	496	15,079	15,409
167	1	167	497	15,246	15,413
297	1	297	498	15,543	15,543

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	12	12	12	12	457
2	10	20	22	32	902
3	4	12	26	44	1,337
4	12	48	38	92	1,768
5	6	30	44	122	2,187
6	5	30	49	152	2,600
7	3	21	52	173	3,008
8	9	72	61	245	3,413
9	12	108	73	353	3,809
10	8	80	81	433	4,193
11	9	99	90	532	4,569
12	14	168	104	700	4,936
13	8	104	112	804	5,289
14	14	196	126	1,000	5,634
15	15	225	141	1,225	5,965
16	4	64	145	1,289	6,281
17	3	51	148	1,340	6,593
18	11	198	159	1,538	6,902
19	13	247	172	1,785	7,200
20	5	100	177	1,885	7,485
21	6	126	183	2,011	7,765
22	8	176	191	2,187	8,039
23	4	92	195	2,279	8,305
24	10	240	205	2,519	8,567
25	5	125	210	2,644	8,819
26	5	130	215	2,774	9,066
27	9	243	224	3,017	9,308
28	9	252	233	3,269	9,541
29	9	261	242	3,530	9,765
30	8	240	250	3,770	9,980
31	4	124	254	3,894	10,187
32	4	128	258	4,022	10,390
33	9	297	267	4,319	10,589
34	6	204	273	4,523	10,779
35	4	140	277	4,663	10,963
36	8	288	285	4,951	11,143
37	3	111	288	5,062	11,315
38	4	152	292	5,214	11,484
39	4	156	296	5,370	11,649

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	3	120	299	5,490	11,810
41	8	328	307	5,818	11,968
42	4	168	311	5,986	12,118
43	5	215	316	6,201	12,264
44	3	132	319	6,333	12,405
45	1	45	320	6,378	12,543
46	3	138	323	6,516	12,680
47	7	329	330	6,845	12,814
48	5	240	335	7,085	12,941
49	3	147	338	7,232	13,063
50	4	200	342	7,432	13,182
51	2	102	344	7,534	13,297
52	5	260	349	7,794	13,410
53	4	212	353	8,006	13,518
54	5	270	358	8,276	13,622
55	1	55	359	8,331	13,721
56	1	56	360	8,387	13,819
57	2	114	362	8,501	13,916
58	2	116	364	8,617	14,011
59	3	177	367	8,794	14,104
60	1	60	368	8,854	14,194
61	1	61	369	8,915	14,283
62	2	124	371	9,039	14,371
63	1	63	372	9,102	14,457
64	1	64	373	9,166	14,542
65	2	130	375	9,296	14,626
66	1	66	376	9,362	14,708
67	2	134	378	9,496	14,789
68	3	204	381	9,700	14,868
69	2	138	383	9,838	14,944
70	3	210	386	10,048	15,018
71	2	142	388	10,190	15,089
73	2	146	390	10,336	15,227
74	2	148	392	10,484	15,294
75	1	75	393	10,559	15,359
76	1	76	394	10,635	15,423
77	1	77	395	10,712	15,486
80	1	80	396	10,792	15,672
81	2	162	398	10,954	15,733

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
83	1	83	399	11,037	15,851
84	1	84	400	11,121	15,909
85	2	170	402	11,291	15,966
87	1	87	403	11,378	16,076
88	2	176	405	11,554	16,130
89	1	89	406	11,643	16,182
91	4	364	410	12,007	16,284
98	2	196	412	12,203	16,613
100	1	100	413	12,303	16,703
102	2	204	415	12,507	16,791
103	1	103	416	12,610	16,833
111	1	111	417	12,721	17,161
112	1	112	418	12,833	17,201
114	1	114	419	12,947	17,279
117	2	234	421	13,181	17,393
118	1	118	422	13,299	17,429
121	1	121	423	13,420	17,534
127	1	127	424	13,547	17,738
129	1	129	425	13,676	17,804
130	1	130	426	13,806	17,836
132	1	132	427	13,938	17,898
135	1	135	428	14,073	17,988
141	1	141	429	14,214	18,162
142	1	142	430	14,356	18,190
146	1	146	431	14,502	18,298
148	1	148	432	14,650	18,350
152	1	152	433	14,802	18,450
160	1	160	434	14,962	18,642
167	1	167	435	15,129	18,803
176	1	176	436	15,305	19,001
184	2	368	438	15,673	19,169
185	2	370	440	16,043	19,188
186	1	186	441	16,229	19,205
204	1	204	442	16,433	19,493
206	1	206	443	16,639	19,523
214	2	428	445	17,067	19,635
217	1	217	446	17,284	19,671
240	1	240	447	17,524	19,924
290	1	290	448	17,814	20,424

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
315	1	315	449	18,129	20,649
316	1	316	450	18,445	20,657
341	1	341	451	18,786	20,832
371	1	371	452	19,157	21,012
374	1	374	453	19,531	21,027
428	1	428	454	19,959	21,243
518	1	518	455	20,477	21,513
626	1	626	456	21,103	21,729
2,321	1	2,321	457	23,424	23,424



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
7	1	7	1	7	133
11	1	11	2	18	205
17	1	17	3	35	307
21	1	21	4	56	371
26	1	26	5	82	446
37	1	37	6	119	600
39	1	39	7	158	626
55	1	55	8	213	818
59	1	59	9	272	862
62	1	62	10	334	892
74	1	74	11	408	1,000
75	1	75	12	483	1,008
76	1	76	13	559	1,015
80	1	80	14	639	1,039
87	1	87	15	726	1,074
92	2	184	17	910	1,094
93	1	93	18	1,003	1,096
103	1	103	19	1,106	1,106

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	2	8	2	8	84
5	1	5	3	13	103
20	1	20	4	33	373
25	1	25	5	58	458
29	1	29	6	87	522
30	1	30	7	117	537
35	1	35	8	152	607
40	1	40	9	192	672
60	1	60	10	252	912
95	1	95	11	347	1,297
129	1	129	12	476	1,637
135	1	135	13	611	1,691
148	1	148	14	759	1,795
176	1	176	15	935	1,991
279	1	279	16	1,214	2,609
1,112	1	1,112	17	2,326	6,774
1,154	1	1,154	18	3,480	6,942
1,200	1	1,200	19	4,680	7,080
1,348	1	1,348	20	6,028	7,376
6,362	1	6,362	21	12,390	12,390

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
10	1	10	1	10	110
44	1	44	2	54	450
65	1	65	3	119	639
66	1	66	4	185	647
95	1	95	5	280	850
119	2	238	7	518	994
173	1	173	8	691	1,210
275	1	275	9	966	1,516
287	1	287	10	1,253	1,540
319	1	319	11	1,572	1,572

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	11	11	11	11	72
2	8	16	19	27	133
3	6	18	25	45	186
4	5	20	30	65	233
5	5	25	35	90	275
6	1	6	36	96	312
18	1	18	37	114	744
19	1	19	38	133	779
20	2	40	40	173	813
23	2	46	42	219	909
25	3	75	45	294	969
26	2	52	47	346	996
27	2	54	49	400	1,021
28	2	56	51	456	1,044
29	5	145	56	601	1,065
30	5	150	61	751	1,081
31	1	31	62	782	1,092
32	1	32	63	814	1,102
33	2	66	65	880	1,111
34	1	34	66	914	1,118
36	1	36	67	950	1,130
37	1	37	68	987	1,135
38	1	38	69	1,025	1,139
39	1	39	70	1,064	1,142
42	1	42	71	1,106	1,148
45	1	45	72	1,151	1,151

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	12	12	12	12	220
2	17	34	29	46	428
3	6	18	35	64	619
4	6	24	41	88	804
5	2	10	43	98	983
6	2	12	45	110	1,160
7	1	7	46	117	1,335
8	2	16	48	133	1,509
9	2	18	50	151	1,681
10	3	30	53	181	1,851
11	5	55	58	236	2,018
12	1	12	59	248	2,180
13	3	39	62	287	2,341
14	4	56	66	343	2,499
15	5	75	71	418	2,653
16	8	128	79	546	2,802
17	7	119	86	665	2,943
18	3	54	89	719	3,077
19	7	133	96	852	3,208
20	7	140	103	992	3,332
21	8	168	111	1,160	3,449
22	6	132	117	1,292	3,558
23	8	184	125	1,476	3,661
24	4	96	129	1,572	3,756
25	2	50	131	1,622	3,847
26	9	234	140	1,856	3,936
27	2	54	142	1,910	4,016
28	5	140	147	2,050	4,094
29	3	87	150	2,137	4,167
30	9	270	159	2,407	4,237
31	5	155	164	2,562	4,298
34	3	102	167	2,664	4,466
35	3	105	170	2,769	4,519
36	5	180	175	2,949	4,569
37	5	185	180	3,134	4,614
38	1	38	181	3,172	4,654
39	2	78	183	3,250	4,693
40	1	40	184	3,290	4,730
41	1	41	185	3,331	4,766

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
42	5	210	190	3,541	4,801
44	2	88	192	3,629	4,861
45	3	135	195	3,764	4,889
46	3	138	198	3,902	4,914
48	2	96	200	3,998	4,958
49	1	49	201	4,047	4,978
50	1	50	202	4,097	4,997
51	2	102	204	4,199	5,015
52	1	52	205	4,251	5,031
53	1	53	206	4,304	5,046
54	2	108	208	4,412	5,060
57	2	114	210	4,526	5,096
60	1	60	211	4,586	5,126
61	1	61	212	4,647	5,135
62	1	62	213	4,709	5,143
65	1	65	214	4,774	5,164
69	1	69	215	4,843	5,188
72	1	72	216	4,915	5,203
76	1	76	217	4,991	5,219
83	1	83	218	5,074	5,240
87	1	87	219	5,161	5,248
89	1	89	220	5,250	5,250

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	325
5	2	10	3	11	1,621
6	2	12	5	23	1,943
8	1	8	6	31	2,583
10	3	30	9	61	3,221
11	1	11	10	72	3,537
12	5	60	15	132	3,852
13	10	130	25	262	4,162
14	8	112	33	374	4,462
15	10	150	43	524	4,754
16	5	80	48	604	5,036
17	4	68	52	672	5,313
18	4	72	56	744	5,586
19	12	228	68	972	5,855
20	7	140	75	1,112	6,112
21	3	63	78	1,175	6,362
22	10	220	88	1,395	6,609
23	9	207	97	1,602	6,846
24	3	72	100	1,674	7,074
25	13	325	113	1,999	7,299
26	7	182	120	2,181	7,511
27	13	351	133	2,532	7,716
28	4	112	137	2,644	7,908
29	10	290	147	2,934	8,096
30	7	210	154	3,144	8,274
31	3	93	157	3,237	8,445
32	3	96	160	3,333	8,613
33	2	66	162	3,399	8,778
34	6	204	168	3,603	8,941
35	7	245	175	3,848	9,098
36	2	72	177	3,920	9,248
37	3	111	180	4,031	9,396
38	5	190	185	4,221	9,541
39	4	156	189	4,377	9,681
40	10	400	199	4,777	9,817
41	6	246	205	5,023	9,943
42	6	252	211	5,275	10,063
43	8	344	219	5,619	10,177
44	7	308	226	5,927	10,283

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
45	7	315	233	6,242	10,382
46	9	414	242	6,656	10,474
47	4	188	246	6,844	10,557
48	3	144	249	6,988	10,636
49	5	245	254	7,233	10,712
50	4	200	258	7,433	10,783
51	5	255	263	7,688	10,850
52	4	208	267	7,896	10,912
53	4	212	271	8,108	10,970
54	3	162	274	8,270	11,024
55	3	165	277	8,435	11,075
56	2	112	279	8,547	11,123
57	5	285	284	8,832	11,169
58	3	174	287	9,006	11,210
59	3	177	290	9,183	11,248
60	8	480	298	9,663	11,283
61	3	183	301	9,846	11,310
62	2	124	303	9,970	11,334
64	2	128	305	10,098	11,378
65	2	130	307	10,228	11,398
66	1	66	308	10,294	11,416
68	2	136	310	10,430	11,450
70	2	140	312	10,570	11,480
71	2	142	314	10,712	11,493
75	1	75	315	10,787	11,537
84	1	84	316	10,871	11,627
86	1	86	317	10,957	11,645
88	1	88	318	11,045	11,661
94	1	94	319	11,139	11,703
102	1	102	320	11,241	11,751
109	1	109	321	11,350	11,786
116	1	116	322	11,466	11,814
122	1	122	323	11,588	11,832
123	1	123	324	11,711	11,834
126	1	126	325	11,837	11,837



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	1	4	1	4	1,888
5	1	5	2	9	2,359
6	2	12	4	21	2,829
7	2	14	6	35	3,297
8	4	32	10	67	3,763
9	2	18	12	85	4,225
10	1	10	13	95	4,685
11	2	22	15	117	5,144
12	1	12	16	129	5,601
13	3	39	19	168	6,057
14	3	42	22	210	6,510
15	6	90	28	300	6,960
16	2	32	30	332	7,404
17	8	136	38	468	7,846
18	12	216	50	684	8,280
19	10	190	60	874	8,702
20	9	180	69	1,054	9,114
21	7	147	76	1,201	9,517
22	11	242	87	1,443	9,913
23	12	276	99	1,719	10,298
24	7	168	106	1,887	10,671
25	15	375	121	2,262	11,037
26	12	312	133	2,574	11,388
27	7	189	140	2,763	11,727
28	13	364	153	3,127	12,059
29	4	116	157	3,243	12,378
30	11	330	168	3,573	12,693
31	13	403	181	3,976	12,997
32	13	416	194	4,392	13,288
33	8	264	202	4,656	13,566
34	12	408	214	5,064	13,836
35	7	245	221	5,309	14,094
36	9	324	230	5,633	14,345
37	6	222	236	5,855	14,587
38	9	342	245	6,197	14,823
39	5	195	250	6,392	15,050
40	14	560	264	6,952	15,272
41	10	410	274	7,362	15,480
42	10	420	284	7,782	15,678

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
43	10	430	294	8,212	15,866
44	10	440	304	8,652	16,044
45	14	630	318	9,282	16,212
46	7	322	325	9,604	16,366
47	7	329	332	9,933	16,513
48	6	288	338	10,221	16,653
49	4	196	342	10,417	16,787
50	5	250	347	10,667	16,917
51	5	255	352	10,922	17,042
52	3	156	355	11,078	17,162
53	6	318	361	11,396	17,279
54	7	378	368	11,774	17,390
55	4	220	372	11,994	17,494
56	6	336	378	12,330	17,594
57	2	114	380	12,444	17,688
58	4	232	384	12,676	17,780
59	4	236	388	12,912	17,868
60	1	60	389	12,972	17,952
61	6	366	395	13,338	18,035
62	1	62	396	13,400	18,112
63	4	252	400	13,652	18,188
64	2	128	402	13,780	18,260
65	1	65	403	13,845	18,330
66	1	66	404	13,911	18,399
67	4	268	408	14,179	18,467
68	3	204	411	14,383	18,531
69	1	69	412	14,452	18,592
70	3	210	415	14,662	18,652
71	1	71	416	14,733	18,709
74	1	74	417	14,807	18,877
75	3	225	420	15,032	18,932
76	4	304	424	15,336	18,984
77	1	77	425	15,413	19,032
79	2	158	427	15,571	19,126
80	1	80	428	15,651	19,171
81	3	243	431	15,894	19,215
83	3	249	434	16,143	19,297
84	2	168	436	16,311	19,335
85	2	170	438	16,481	19,371

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
87	2	174	440	16,655	19,439
88	1	88	441	16,743	19,471
89	2	178	443	16,921	19,502
90	3	270	446	17,191	19,531
93	1	93	447	17,284	19,609
96	2	192	449	17,476	19,684
97	1	97	450	17,573	19,707
98	2	196	452	17,769	19,729
99	1	99	453	17,868	19,749
101	1	101	454	17,969	19,787
102	1	102	455	18,071	19,805
103	2	206	457	18,277	19,822
106	3	318	460	18,595	19,867
108	1	108	461	18,703	19,891
109	2	218	463	18,921	19,902
110	1	110	464	19,031	19,911
112	3	336	467	19,367	19,927
113	2	226	469	19,593	19,932
114	1	114	470	19,707	19,935
118	1	118	471	19,825	19,943
154	1	154	472	19,979	19,979

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	3	3	3	3	1,322
2	5	10	8	13	2,641
3	6	18	14	31	3,955
4	7	28	21	59	5,263
5	5	25	26	84	6,564
6	3	18	29	102	7,860
7	2	14	31	116	9,153
8	4	32	35	148	10,444
9	4	36	39	184	11,731
10	6	60	45	244	13,014
11	9	99	54	343	14,291
12	8	96	62	439	15,559
13	5	65	67	504	16,819
14	9	126	76	630	18,074
15	10	150	86	780	19,320
16	7	112	93	892	20,556
17	11	187	104	1,079	21,785
18	12	216	116	1,295	23,003
19	13	247	129	1,542	24,209
20	13	260	142	1,802	25,402
21	16	336	158	2,138	26,582
22	6	132	164	2,270	27,746
23	13	299	177	2,569	28,904
24	13	312	190	2,881	30,049
25	11	275	201	3,156	31,181
26	10	260	211	3,416	32,302
27	6	162	217	3,578	33,413
28	14	392	231	3,970	34,518
29	11	319	242	4,289	35,609
30	12	360	254	4,649	36,689
31	12	372	266	5,021	37,757
32	13	416	279	5,437	38,813
33	11	363	290	5,800	39,856
34	15	510	305	6,310	40,888
35	9	315	314	6,625	41,905
36	19	684	333	7,309	42,913
37	12	444	345	7,753	43,902
38	15	570	360	8,323	44,879
39	8	312	368	8,635	45,841

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	16	640	384	9,275	46,795
41	16	656	400	9,931	47,733
42	10	420	410	10,351	48,655
43	17	731	427	11,082	49,567
44	9	396	436	11,478	50,462
45	14	630	450	12,108	51,348
46	8	368	458	12,476	52,220
47	7	329	465	12,805	53,084
48	14	672	479	13,477	53,941
49	12	588	491	14,065	54,784
50	11	550	502	14,615	55,615
51	9	459	511	15,074	56,435
52	13	676	524	15,750	57,246
53	14	742	538	16,492	58,044
54	11	594	549	17,086	58,828
55	13	715	562	17,801	59,601
56	9	504	571	18,305	60,361
57	21	1,197	592	19,502	61,112
58	12	696	604	20,198	61,842
59	9	531	613	20,729	62,560
60	17	1,020	630	21,749	63,269
61	6	366	636	22,115	63,961
62	11	682	647	22,797	64,647
63	12	756	659	23,553	65,322
64	9	576	668	24,129	65,985
65	10	650	678	24,779	66,639
66	7	462	685	25,241	67,283
67	4	268	689	25,509	67,920
68	5	340	694	25,849	68,553
69	12	828	706	26,677	69,181
70	3	210	709	26,887	69,797
71	9	639	718	27,526	70,410
72	13	936	731	28,462	71,014
73	8	584	739	29,046	71,605
74	8	592	747	29,638	72,188
75	9	675	756	30,313	72,763
76	10	760	766	31,073	73,329
77	5	385	771	31,458	73,885
78	9	702	780	32,160	74,436

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	9	711	789	32,871	74,978
80	5	400	794	33,271	75,511
81	6	486	800	33,757	76,039
82	6	492	806	34,249	76,561
83	8	664	814	34,913	77,077
84	13	1,092	827	36,005	77,585
85	7	595	834	36,600	78,080
86	7	602	841	37,202	78,568
87	4	348	845	37,550	79,049
88	4	352	849	37,902	79,526
89	3	267	852	38,169	79,999
90	4	360	856	38,529	80,469
91	2	182	858	38,711	80,935
92	4	368	862	39,079	81,399
93	4	372	866	39,451	81,859
94	7	658	873	40,109	82,315
95	6	570	879	40,679	82,764
96	4	384	883	41,063	83,207
97	4	388	887	41,451	83,646
98	5	490	892	41,941	84,081
99	3	297	895	42,238	84,511
100	3	300	898	42,538	84,938
101	6	606	904	43,144	85,362
102	1	102	905	43,246	85,780
103	6	618	911	43,864	86,197
104	1	104	912	43,968	86,608
105	2	210	914	44,178	87,018
106	5	530	919	44,708	87,426
107	6	642	925	45,350	87,829
108	7	756	932	46,106	88,226
109	4	436	936	46,542	88,616
110	4	440	940	46,982	89,002
111	7	777	947	47,759	89,384
112	1	112	948	47,871	89,759
113	2	226	950	48,097	90,133
114	7	798	957	48,895	90,505
115	2	230	959	49,125	90,870
116	2	232	961	49,357	91,233
117	4	468	965	49,825	91,594

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
118	4	472	969	50,297	91,951
119	4	476	973	50,773	92,304
120	2	240	975	51,013	92,653
121	3	363	978	51,376	93,000
122	6	732	984	52,108	93,344
123	2	246	986	52,354	93,682
124	3	372	989	52,726	94,018
125	3	375	992	53,101	94,351
126	2	252	994	53,353	94,681
127	5	635	999	53,988	95,009
128	4	512	1,003	54,500	95,332
129	6	774	1,009	55,274	95,651
130	4	520	1,013	55,794	95,964
131	8	1,048	1,021	56,842	96,273
132	5	660	1,026	57,502	96,574
133	5	665	1,031	58,167	96,870
134	5	670	1,036	58,837	97,161
135	7	945	1,043	59,782	97,447
136	4	544	1,047	60,326	97,726
137	2	274	1,049	60,600	98,001
138	2	276	1,051	60,876	98,274
139	2	278	1,053	61,154	98,545
140	3	420	1,056	61,574	98,814
141	3	423	1,059	61,997	99,080
142	1	142	1,060	62,139	99,343
143	5	715	1,065	62,854	99,605
144	3	432	1,068	63,286	99,862
145	2	290	1,070	63,576	100,116
146	1	146	1,071	63,722	100,368
147	4	588	1,075	64,310	100,619
148	2	296	1,077	64,606	100,866
149	1	149	1,078	64,755	101,111
151	4	604	1,082	65,359	101,599
152	1	152	1,083	65,511	101,839
153	3	459	1,086	65,970	102,078
154	4	616	1,090	66,586	102,314
155	5	775	1,095	67,361	102,546
156	1	156	1,096	67,517	102,773
157	2	314	1,098	67,831	102,999

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
158	5	790	1,103	68,621	103,223
159	3	477	1,106	69,098	103,442
160	1	160	1,107	69,258	103,658
161	2	322	1,109	69,580	103,873
162	3	486	1,112	70,066	104,086
163	4	652	1,116	70,718	104,296
164	2	328	1,118	71,046	104,502
165	2	330	1,120	71,376	104,706
166	3	498	1,123	71,874	104,908
167	3	501	1,126	72,375	105,107
168	1	168	1,127	72,543	105,303
169	2	338	1,129	72,881	105,498
170	3	510	1,132	73,391	105,691
171	2	342	1,134	73,733	105,881
172	1	172	1,135	73,905	106,069
173	1	173	1,136	74,078	106,256
175	3	525	1,139	74,603	106,628
176	6	1,056	1,145	75,659	106,811
177	1	177	1,146	75,836	106,988
180	1	180	1,147	76,016	107,516
181	3	543	1,150	76,559	107,691
182	2	364	1,152	76,923	107,863
183	2	366	1,154	77,289	108,033
184	1	184	1,155	77,473	108,201
186	1	186	1,156	77,659	108,535
188	3	564	1,159	78,223	108,867
190	2	380	1,161	78,603	109,193
193	2	386	1,163	78,989	109,676
194	3	582	1,166	79,571	109,835
195	3	585	1,169	80,156	109,991
196	2	392	1,171	80,548	110,144
198	1	198	1,172	80,746	110,446
199	1	199	1,173	80,945	110,596
200	1	200	1,174	81,145	110,745
202	1	202	1,175	81,347	111,041
203	1	203	1,176	81,550	111,188
204	2	408	1,178	81,958	111,334
205	1	205	1,179	82,163	111,478
207	2	414	1,181	82,577	111,764



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
208	1	208	1,182	82,785	111,905
211	1	211	1,183	82,996	112,325
212	1	212	1,184	83,208	112,464
213	1	213	1,185	83,421	112,602
214	1	214	1,186	83,635	112,739
216	1	216	1,187	83,851	113,011
218	1	218	1,188	84,069	113,281
219	1	219	1,189	84,288	113,415
221	1	221	1,190	84,509	113,681
222	1	222	1,191	84,731	113,813
224	2	448	1,193	85,179	114,075
226	1	226	1,194	85,405	114,333
227	1	227	1,195	85,632	114,461
229	1	229	1,196	85,861	114,715
230	2	460	1,198	86,321	114,841
231	1	231	1,199	86,552	114,965
232	1	232	1,200	86,784	115,088
233	1	233	1,201	87,017	115,210
234	1	234	1,202	87,251	115,331
235	3	705	1,205	87,956	115,451
236	1	236	1,206	88,192	115,568
237	2	474	1,208	88,666	115,684
240	2	480	1,210	89,146	116,026
241	2	482	1,212	89,628	116,138
242	1	242	1,213	89,870	116,248
243	2	486	1,215	90,356	116,357
246	2	492	1,217	90,848	116,678
247	1	247	1,218	91,095	116,783
251	1	251	1,219	91,346	117,199
253	1	253	1,220	91,599	117,405
254	2	508	1,222	92,107	117,507
257	1	257	1,223	92,364	117,807
259	1	259	1,224	92,623	118,005
262	1	262	1,225	92,885	118,299
264	2	528	1,227	93,413	118,493
265	3	795	1,230	94,208	118,588
266	2	532	1,232	94,740	118,680
272	3	816	1,235	95,556	119,220
274	1	274	1,236	95,830	119,394

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
277	3	831	1,239	96,661	119,652
281	2	562	1,241	97,223	119,984
283	1	283	1,242	97,506	120,146
284	1	284	1,243	97,790	120,226
287	1	287	1,244	98,077	120,463
290	2	580	1,246	98,657	120,697
291	4	1,164	1,250	99,821	120,773
294	1	294	1,251	100,115	120,989
297	1	297	1,252	100,412	121,202
299	1	299	1,253	100,711	121,342
300	1	300	1,254	101,011	121,411
301	4	1,204	1,258	102,215	121,479
302	1	302	1,259	102,517	121,543
303	2	606	1,261	103,123	121,606
306	1	306	1,262	103,429	121,789
309	2	618	1,264	104,047	121,969
310	1	310	1,265	104,357	122,027
312	2	624	1,267	104,981	122,141
315	1	315	1,268	105,296	122,306
317	1	317	1,269	105,613	122,414
320	1	320	1,270	105,933	122,573
321	1	321	1,271	106,254	122,625
323	1	323	1,272	106,577	122,727
324	2	648	1,274	107,225	122,777
325	1	325	1,275	107,550	122,825
328	1	328	1,276	107,878	122,966
329	2	658	1,278	108,536	123,012
331	1	331	1,279	108,867	123,100
332	1	332	1,280	109,199	123,143
333	1	333	1,281	109,532	123,185
337	1	337	1,282	109,869	123,349
339	1	339	1,283	110,208	123,429
340	1	340	1,284	110,548	123,468
343	1	343	1,285	110,891	123,582
344	1	344	1,286	111,235	123,619
345	2	690	1,288	111,925	123,655
346	1	346	1,289	112,271	123,689
348	1	348	1,290	112,619	123,755
350	1	350	1,291	112,969	123,819

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
354	1	354	1,292	113,323	123,943
355	2	710	1,294	114,033	123,973
357	1	357	1,295	114,390	124,029
360	1	360	1,296	114,750	124,110
361	1	361	1,297	115,111	124,136
362	1	362	1,298	115,473	124,161
363	1	363	1,299	115,836	124,185
364	1	364	1,300	116,200	124,208
372	1	372	1,301	116,572	124,384
379	2	758	1,303	117,330	124,531
383	2	766	1,305	118,096	124,607
384	1	384	1,306	118,480	124,624
385	1	385	1,307	118,865	124,640
391	1	391	1,308	119,256	124,730
396	1	396	1,309	119,652	124,800
397	1	397	1,310	120,049	124,813
400	2	800	1,312	120,849	124,849
405	1	405	1,313	121,254	124,899
422	1	422	1,314	121,676	125,052
432	1	432	1,315	122,108	125,132
454	1	454	1,316	122,562	125,286
474	1	474	1,317	123,036	125,406
479	1	479	1,318	123,515	125,431
482	1	482	1,319	123,997	125,443
517	1	517	1,320	124,514	125,548
541	1	541	1,321	125,055	125,596
565	1	565	1,322	125,620	125,620

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
8	1	8	1	8	1,832
9	2	18	3	26	2,060
11	3	33	6	59	2,512
12	4	48	10	107	2,735
13	1	13	11	120	2,954
14	5	70	16	190	3,172
24	1	24	17	214	5,302
25	4	100	21	314	5,514
26	1	26	22	340	5,722
27	1	27	23	367	5,929
28	2	56	25	423	6,135
29	2	58	27	481	6,339
30	2	60	29	541	6,541
31	4	124	33	665	6,741
33	2	66	35	731	7,133
34	1	34	36	765	7,327
35	1	35	37	800	7,520
36	1	36	38	836	7,712
37	3	111	41	947	7,903
38	3	114	44	1,061	8,091
39	1	39	45	1,100	8,276
40	1	40	46	1,140	8,460
41	2	82	48	1,222	8,643
42	2	84	50	1,306	8,824
43	1	43	51	1,349	9,003
45	1	45	52	1,394	9,359
46	1	46	53	1,440	9,536
49	2	98	55	1,538	10,064
50	1	50	56	1,588	10,238
51	1	51	57	1,639	10,411
54	1	54	58	1,693	10,927
55	3	165	61	1,858	11,098
56	1	56	62	1,914	11,266
58	1	58	63	1,972	11,600
59	3	177	66	2,149	11,766
62	3	186	69	2,335	12,255
63	1	63	70	2,398	12,415
64	1	64	71	2,462	12,574
65	1	65	72	2,527	12,732

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
67	1	67	73	2,594	13,046
69	1	69	74	2,663	13,358
70	2	140	76	2,803	13,513
72	2	144	78	2,947	13,819
73	1	73	79	3,020	13,970
74	2	148	81	3,168	14,120
76	1	76	82	3,244	14,416
77	1	77	83	3,321	14,563
82	2	164	85	3,485	15,293
83	1	83	86	3,568	15,437
90	1	90	87	3,658	16,438
92	2	184	89	3,842	16,722
105	1	105	90	3,947	18,542
107	1	107	91	4,054	18,820
109	1	109	92	4,163	19,096
124	1	124	93	4,287	21,151
126	1	126	94	4,413	21,423
127	3	381	97	4,794	21,558
132	2	264	99	5,058	22,218
133	1	133	100	5,191	22,348
134	1	134	101	5,325	22,477
137	1	137	102	5,462	22,861
142	1	142	103	5,604	23,496
144	1	144	104	5,748	23,748
145	4	580	108	6,328	23,873
149	2	298	110	6,626	24,357
151	1	151	111	6,777	24,595
152	1	152	112	6,929	24,713
153	2	306	114	7,235	24,830
156	1	156	115	7,391	25,175
157	1	157	116	7,548	25,289
158	1	158	117	7,706	25,402
163	1	163	118	7,869	25,962
166	2	332	120	8,201	26,295
167	1	167	121	8,368	26,404
171	2	342	123	8,710	26,836
172	1	172	124	8,882	26,942
173	1	173	125	9,055	27,047
174	2	348	127	9,403	27,151

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
176	1	176	128	9,579	27,355
178	1	178	129	9,757	27,557
182	3	546	132	10,303	27,957
183	1	183	133	10,486	28,054
188	4	752	137	11,238	28,534
190	1	190	138	11,428	28,718
193	2	386	140	11,814	28,991
194	1	194	141	12,008	29,080
195	1	195	142	12,203	29,168
197	1	197	143	12,400	29,342
203	3	609	146	13,009	29,858
208	1	208	147	13,217	30,273
210	1	210	148	13,427	30,437
215	1	215	149	13,642	30,842
217	1	217	150	13,859	31,002
219	1	219	151	14,078	31,160
226	1	226	152	14,304	31,706
229	1	229	153	14,533	31,937
230	2	460	155	14,993	32,013
233	1	233	156	15,226	32,235
236	2	472	158	15,698	32,454
238	1	238	159	15,936	32,596
241	1	241	160	16,177	32,806
242	2	484	162	16,661	32,875
244	1	244	163	16,905	33,009
248	1	248	164	17,153	33,273
252	1	252	165	17,405	33,533
253	1	253	166	17,658	33,597
254	1	254	167	17,912	33,660
255	1	255	168	18,167	33,722
267	1	267	169	18,434	34,454
270	1	270	170	18,704	34,634
276	1	276	171	18,980	34,988
288	1	288	172	19,268	35,684
290	1	290	173	19,558	35,798
296	1	296	174	19,854	36,134
298	2	596	176	20,450	36,244
299	2	598	178	21,048	36,297
306	1	306	179	21,354	36,654

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
310	1	310	180	21,664	36,854
311	1	311	181	21,975	36,903
316	1	316	182	22,291	37,143
319	1	319	183	22,610	37,284
322	1	322	184	22,932	37,422
323	1	323	185	23,255	37,467
324	1	324	186	23,579	37,511
330	1	330	187	23,909	37,769
334	1	334	188	24,243	37,937
336	2	672	190	24,915	38,019
337	1	337	191	25,252	38,058
352	1	352	192	25,604	38,628
357	1	357	193	25,961	38,813
359	1	359	194	26,320	38,885
371	1	371	195	26,691	39,305
380	1	380	196	27,071	39,611
381	1	381	197	27,452	39,644
424	1	424	198	27,876	41,020
465	2	930	200	28,806	42,291
472	1	472	201	29,278	42,494
475	1	475	202	29,753	42,578
478	1	478	203	30,231	42,659
480	2	960	205	31,191	42,711
489	1	489	206	31,680	42,927
496	1	496	207	32,176	43,088
537	1	537	208	32,713	43,990
555	2	1,110	210	33,823	44,368
577	1	577	211	34,400	44,786
614	1	614	212	35,014	45,452
642	1	642	213	35,656	45,928
646	1	646	214	36,302	45,992
654	1	654	215	36,956	46,112
812	1	812	216	37,768	48,324
830	1	830	217	38,598	48,558
1,022	1	1,022	218	39,620	50,862
1,034	1	1,034	219	40,654	50,994
1,060	1	1,060	220	41,714	51,254
1,156	1	1,156	221	42,870	52,118
1,204	1	1,204	222	44,074	52,502

CITY OF LANCASTER  
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WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,233	1	1,233	223	45,307	52,705
1,273	1	1,273	224	46,580	52,945
1,282	1	1,282	225	47,862	52,990
1,306	1	1,306	226	49,168	53,086
1,309	1	1,309	227	50,477	53,095
1,384	1	1,384	228	51,861	53,245
1,521	1	1,521	229	53,382	53,382



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
5	7	35	7	35	1,955
9	1	9	8	44	3,491
10	6	60	14	104	3,874
15	2	30	16	134	5,759
18	2	36	18	170	6,884
19	1	19	19	189	7,257
20	13	260	32	449	7,629
21	1	21	33	470	7,988
22	2	44	35	514	8,346
25	10	250	45	764	9,414
30	11	330	56	1,094	11,144
32	1	32	57	1,126	11,814
35	6	210	63	1,336	12,816
38	1	38	64	1,374	13,800
40	11	440	75	1,814	14,454
42	2	84	77	1,898	15,086
43	3	129	80	2,027	15,400
45	6	270	86	2,297	16,022
46	1	46	87	2,343	16,327
47	1	47	88	2,390	16,631
48	1	48	89	2,438	16,934
49	3	147	92	2,585	17,236
50	6	300	98	2,885	17,535
51	5	255	103	3,140	17,828
52	1	52	104	3,192	18,116
53	2	106	106	3,298	18,403
55	4	220	110	3,518	18,973
57	3	171	113	3,689	19,535
58	1	58	114	3,747	19,813
59	2	118	116	3,865	20,090
60	4	240	120	4,105	20,365
64	2	128	122	4,233	21,449
65	9	585	131	4,818	21,718
67	1	67	132	4,885	22,238
69	4	276	136	5,161	22,756
70	6	420	142	5,581	23,011
71	1	71	143	5,652	23,260
72	1	72	144	5,724	23,508
73	4	292	148	6,016	23,755

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
74	3	222	151	6,238	23,998
75	7	525	158	6,763	24,238
77	1	77	159	6,840	24,704
79	1	79	160	6,919	25,168
80	6	480	166	7,399	25,399
83	1	83	167	7,482	26,074
85	5	425	172	7,907	26,522
86	1	86	173	7,993	26,741
87	1	87	174	8,080	26,959
88	1	88	175	8,168	27,176
89	1	89	176	8,257	27,392
90	4	360	180	8,617	27,607
92	1	92	181	8,709	28,029
94	3	282	184	8,991	28,449
95	6	570	190	9,561	28,656
100	2	200	192	9,761	29,661
105	2	210	194	9,971	30,656
108	1	108	195	10,079	31,247
109	1	109	196	10,188	31,443
110	3	330	199	10,518	31,638
111	2	222	201	10,740	31,830
112	1	112	202	10,852	32,020
115	1	115	203	10,967	32,587
119	1	119	204	11,086	33,339
120	2	240	206	11,326	33,526
123	1	123	207	11,449	34,081
130	1	130	208	11,579	35,369
133	1	133	209	11,712	35,918
140	2	280	211	11,992	37,192
143	1	143	212	12,135	37,732
145	2	290	214	12,425	38,090
147	1	147	215	12,572	38,444
150	2	300	217	12,872	38,972
155	3	465	220	13,337	39,842
160	1	160	221	13,497	40,697
163	1	163	222	13,660	41,207
165	1	165	223	13,825	41,545
167	1	167	224	13,992	41,881
168	1	168	225	14,160	42,048

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
175	2	350	227	14,510	43,210
185	3	555	230	15,065	44,850
190	3	570	233	15,635	45,655
191	1	191	234	15,826	45,813
193	1	193	235	16,019	46,127
195	2	390	237	16,409	46,439
198	1	198	238	16,607	46,901
201	2	402	240	17,009	47,360
205	3	615	243	17,624	47,964
206	1	206	244	17,830	48,112
207	1	207	245	18,037	48,259
210	3	630	248	18,667	48,697
213	1	213	249	18,880	49,126
215	2	430	251	19,310	49,410
220	5	1,100	256	20,410	50,110
225	1	225	257	20,635	50,785
228	1	228	258	20,863	51,187
230	4	920	262	21,783	51,453
231	1	231	263	22,014	51,582
233	1	233	264	22,247	51,838
235	1	235	265	22,482	52,092
239	1	239	266	22,721	52,596
240	1	240	267	22,961	52,721
242	1	242	268	23,203	52,969
245	2	490	270	23,693	53,338
248	1	248	271	23,941	53,701
249	1	249	272	24,190	53,821
250	2	500	274	24,690	53,940
251	1	251	275	24,941	54,057
255	2	510	277	25,451	54,521
260	1	260	278	25,711	55,091
262	1	262	279	25,973	55,317
265	1	265	280	26,238	55,653
270	1	270	281	26,508	56,208
275	5	1,375	286	27,883	56,758
278	1	278	287	28,161	57,073
290	2	580	289	28,741	58,321
295	1	295	290	29,036	58,831
300	2	600	292	29,636	59,336

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
305	1	305	293	29,941	59,831
310	1	310	294	30,251	60,321
315	4	1,260	298	31,511	60,806
317	1	317	299	31,828	60,992
322	1	322	300	32,150	61,452
325	1	325	301	32,475	61,725
327	1	327	302	32,802	61,905
330	1	330	303	33,132	62,172
332	1	332	304	33,464	62,348
333	1	333	305	33,797	62,435
340	1	340	306	34,137	63,037
345	1	345	307	34,482	63,462
347	1	347	308	34,829	63,630
355	1	355	309	35,184	64,294
360	1	360	310	35,544	64,704
365	1	365	311	35,909	65,109
366	1	366	312	36,275	65,189
368	1	368	313	36,643	65,347
379	1	379	314	37,022	66,205
400	1	400	315	37,422	67,822
407	1	407	316	37,829	68,354
408	1	408	317	38,237	68,429
411	1	411	318	38,648	68,651
412	1	412	319	39,060	68,724
425	1	425	320	39,485	69,660
435	3	1,305	323	40,790	70,370
440	4	1,760	327	42,550	70,710
443	1	443	328	42,993	70,902
444	1	444	329	43,437	70,965
450	1	450	330	43,887	71,337
462	1	462	331	44,349	72,069
485	2	970	333	45,319	73,449
495	1	495	334	45,814	74,029
500	1	500	335	46,314	74,314
505	2	1,010	337	47,324	74,594
508	1	508	338	47,832	74,756
510	1	510	339	48,342	74,862
517	1	517	340	48,859	75,226
525	1	525	341	49,384	75,634

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
545	1	545	342	49,929	76,634
546	1	546	343	50,475	76,683
560	1	560	344	51,035	77,355
565	2	1,130	346	52,165	77,590
575	1	575	347	52,740	78,040
600	1	600	348	53,340	79,140
610	1	610	349	53,950	79,570
622	1	622	350	54,572	80,074
628	1	628	351	55,200	80,320
632	1	632	352	55,832	80,480
648	1	648	353	56,480	81,104
660	1	660	354	57,140	81,560
680	1	680	355	57,820	82,300
685	1	685	356	58,505	82,480
704	1	704	357	59,209	83,145
715	1	715	358	59,924	83,519
716	1	716	359	60,640	83,552
753	1	753	360	61,393	84,736
755	1	755	361	62,148	84,798
766	1	766	362	62,914	85,128
780	1	780	363	63,694	85,534
785	2	1,570	365	65,264	85,674
795	2	1,590	367	66,854	85,934
801	1	801	368	67,655	86,078
810	1	810	369	68,465	86,285
830	1	830	370	69,295	86,725
835	1	835	371	70,130	86,830
840	1	840	372	70,970	86,930
850	1	850	373	71,820	87,120
877	1	877	374	72,697	87,606
880	1	880	375	73,577	87,657
889	1	889	376	74,466	87,801
891	1	891	377	75,357	87,831
892	1	892	378	76,249	87,845
905	1	905	379	77,154	88,014
908	1	908	380	78,062	88,050
910	1	910	381	78,972	88,072
925	1	925	382	79,897	88,222
940	2	1,880	384	81,777	88,357

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
961	1	961	385	82,738	88,504
1,005	1	1,005	386	83,743	88,768
1,027	1	1,027	387	84,770	88,878
1,066	1	1,066	388	85,836	89,034
1,079	1	1,079	389	86,915	89,073
1,130	2	2,260	391	89,175	89,175

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	3	3	3	3	145
2	1	2	4	5	287
3	1	3	5	8	428
4	1	4	6	12	568
6	1	6	7	18	846
27	1	27	8	45	3,744
29	1	29	9	74	4,018
31	1	31	10	105	4,290
34	1	34	11	139	4,695
55	1	55	12	194	7,509
80	1	80	13	274	10,834
100	1	100	14	374	13,474
115	1	115	15	489	15,439
125	1	125	16	614	16,739
130	1	130	17	744	17,384
140	1	140	18	884	18,664
175	1	175	19	1,059	23,109
180	1	180	20	1,239	23,739
181	1	181	21	1,420	23,864
190	1	190	22	1,610	24,980
200	1	200	23	1,810	26,210
205	1	205	24	2,015	26,820
209	1	209	25	2,224	27,304
210	1	210	26	2,434	27,424
212	1	212	27	2,646	27,662
213	1	213	28	2,859	27,780
223	1	223	29	3,082	28,950
226	1	226	30	3,308	29,298
228	2	456	32	3,764	29,528
230	1	230	33	3,994	29,754
240	1	240	34	4,234	30,874
242	1	242	35	4,476	31,096
255	1	255	36	4,731	32,526
258	1	258	37	4,989	32,853
260	1	260	38	5,249	33,069
270	3	810	41	6,059	34,139
278	1	278	42	6,337	34,971
301	1	301	43	6,638	37,340
308	1	308	44	6,946	38,054

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
310	1	310	45	7,256	38,256
315	1	315	46	7,571	38,756
317	1	317	47	7,888	38,954
340	1	340	48	8,228	41,208
355	3	1,065	51	9,293	42,663
365	1	365	52	9,658	43,603
385	1	385	53	10,043	45,463
405	1	405	54	10,448	47,303
440	1	440	55	10,888	50,488
445	1	445	56	11,333	50,938
472	1	472	57	11,805	53,341
510	1	510	58	12,315	56,685
523	1	523	59	12,838	57,816
534	1	534	60	13,372	58,762
540	1	540	61	13,912	59,272
556	1	556	62	14,468	60,616
575	1	575	63	15,043	62,193
615	1	615	64	15,658	65,473
670	1	670	65	16,328	69,928
700	1	700	66	17,028	72,328
705	1	705	67	17,733	72,723
735	2	1,470	69	19,203	75,063
755	1	755	70	19,958	76,583
770	1	770	71	20,728	77,708
785	1	785	72	21,513	78,818
805	1	805	73	22,318	80,278
825	1	825	74	23,143	81,718
850	1	850	75	23,993	83,493
870	2	1,740	77	25,733	84,893
910	4	3,640	81	29,373	87,613
950	1	950	82	30,323	90,173
954	1	954	83	31,277	90,425
960	1	960	84	32,237	90,797
974	1	974	85	33,211	91,651
980	1	980	86	34,191	92,011
982	1	982	87	35,173	92,129
988	1	988	88	36,161	92,477
1,000	1	1,000	89	37,161	93,161
1,026	1	1,026	90	38,187	94,617



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,036	1	1,036	91	39,223	95,167
1,040	1	1,040	92	40,263	95,383
1,062	1	1,062	93	41,325	96,549
1,075	1	1,075	94	42,400	97,225
1,130	1	1,130	95	43,530	100,030
1,135	1	1,135	96	44,665	100,280
1,160	1	1,160	97	45,825	101,505
1,174	1	1,174	98	46,999	102,177
1,220	1	1,220	99	48,219	104,339
1,230	1	1,230	100	49,449	104,799
1,251	1	1,251	101	50,700	105,744
1,280	1	1,280	102	51,980	107,020
1,292	1	1,292	103	53,272	107,536
1,305	1	1,305	104	54,577	108,082
1,308	1	1,308	105	55,885	108,205
1,335	1	1,335	106	57,220	109,285
1,346	1	1,346	107	58,566	109,714
1,354	1	1,354	108	59,920	110,018
1,355	1	1,355	109	61,275	110,055
1,380	1	1,380	110	62,655	110,955
1,436	1	1,436	111	64,091	112,915
1,477	1	1,477	112	65,568	114,309
1,485	1	1,485	113	67,053	114,573
1,634	1	1,634	114	68,687	119,341
1,650	1	1,650	115	70,337	119,837
1,665	1	1,665	116	72,002	120,287
1,708	1	1,708	117	73,710	121,534
1,895	1	1,895	118	75,605	126,770
2,003	1	2,003	119	77,608	129,686
2,010	1	2,010	120	79,618	129,868
2,112	1	2,112	121	81,730	132,418
2,349	1	2,349	122	84,079	138,106
2,560	1	2,560	123	86,639	142,959
2,765	1	2,765	124	89,404	147,469
2,780	1	2,780	125	92,184	147,784
2,880	1	2,880	126	95,064	149,784
3,030	1	3,030	127	98,094	152,634
3,050	1	3,050	128	101,144	152,994
3,105	1	3,105	129	104,249	153,929

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
3,300	1	3,300	130	107,549	157,049
3,303	1	3,303	131	110,852	157,094
3,570	1	3,570	132	114,422	160,832
4,115	1	4,115	133	118,537	167,917
4,185	1	4,185	134	122,722	168,757
4,320	1	4,320	135	127,042	170,242
4,565	1	4,565	136	131,607	172,692
5,170	1	5,170	137	136,777	178,137
5,540	1	5,540	138	142,317	181,097
5,575	1	5,575	139	147,892	181,342
6,115	1	6,115	140	154,007	184,582
6,325	1	6,325	141	160,332	185,632
6,420	1	6,420	142	166,752	186,012
6,570	1	6,570	143	173,322	186,462
7,725	1	7,725	144	181,047	188,772
9,175	1	9,175	145	190,222	190,222

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	2	2	2	2	82
2	1	2	3	4	162
3	2	6	5	10	241
7	1	7	6	17	549
9	1	9	7	26	701
20	1	20	8	46	1,526
29	1	29	9	75	2,192
30	1	30	10	105	2,265
32	2	64	12	169	2,409
35	1	35	13	204	2,619
36	2	72	15	276	2,688
37	1	37	16	313	2,755
39	1	39	17	352	2,887
42	1	42	18	394	3,082
45	1	45	19	439	3,274
49	1	49	20	488	3,526
51	2	102	22	590	3,650
53	2	106	24	696	3,770
54	1	54	25	750	3,828
59	1	59	26	809	4,113
79	1	79	27	888	5,233
88	1	88	28	976	5,728
91	1	91	29	1,067	5,890
95	1	95	30	1,162	6,102
121	1	121	31	1,283	7,454
127	1	127	32	1,410	7,760
137	3	411	35	1,821	8,260
138	1	138	36	1,959	8,307
142	1	142	37	2,101	8,491
146	1	146	38	2,247	8,671
154	1	154	39	2,401	9,023
157	1	157	40	2,558	9,152
158	1	158	41	2,716	9,194
166	1	166	42	2,882	9,522
167	1	167	43	3,049	9,562
172	1	172	44	3,221	9,757
178	1	178	45	3,399	9,985
187	1	187	46	3,586	10,318
206	1	206	47	3,792	11,002

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
208	1	208	48	4,000	11,072
224	1	224	49	4,224	11,616
226	1	226	50	4,450	11,682
231	2	462	52	4,912	11,842
234	1	234	53	5,146	11,932
235	1	235	54	5,381	11,961
236	1	236	55	5,617	11,989
247	1	247	56	5,864	12,286
252	1	252	57	6,116	12,416
268	1	268	58	6,384	12,816
275	1	275	59	6,659	12,984
315	1	315	60	6,974	13,904
325	1	325	61	7,299	14,124
364	1	364	62	7,663	14,943
454	1	454	63	8,117	16,743
496	1	496	64	8,613	17,541
500	1	500	65	9,113	17,613
510	1	510	66	9,623	17,783
514	1	514	67	10,137	17,847
523	1	523	68	10,660	17,982
537	1	537	69	11,197	18,178
545	1	545	70	11,742	18,282
549	1	549	71	12,291	18,330
601	1	601	72	12,892	18,902
616	1	616	73	13,508	19,052
635	1	635	74	14,143	19,223
666	1	666	75	14,809	19,471
740	1	740	76	15,549	19,989
773	1	773	77	16,322	20,187
885	1	885	78	17,207	20,747
889	1	889	79	18,096	20,763
896	1	896	80	18,992	20,784
1,085	1	1,085	81	20,077	21,162
1,336	1	1,336	82	21,413	21,413

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
35	1	35	1	35	1,645
50	1	50	2	85	2,335
58	1	58	3	143	2,695
62	1	62	4	205	2,871
67	1	67	5	272	3,086
70	1	70	6	342	3,212
74	1	74	7	416	3,376
84	1	84	8	500	3,776
95	1	95	9	595	4,205
195	1	195	10	790	8,005
258	1	258	11	1,048	10,336
305	1	305	12	1,353	12,028
315	1	315	13	1,668	12,378
342	1	342	14	2,010	13,296
352	1	352	15	2,362	13,626
353	1	353	16	2,715	13,658
354	1	354	17	3,069	13,689
360	1	360	18	3,429	13,869
375	1	375	19	3,804	14,304
377	1	377	20	4,181	14,360
387	1	387	21	4,568	14,630
398	1	398	22	4,966	14,916
400	1	400	23	5,366	14,966
404	1	404	24	5,770	15,062
409	1	409	25	6,179	15,177
416	2	832	27	7,011	15,331
435	1	435	28	7,446	15,711
477	1	477	29	7,923	16,509
478	1	478	30	8,401	16,527
598	1	598	31	8,999	18,567
773	1	773	32	9,772	21,367
874	1	874	33	10,646	22,882
885	1	885	34	11,531	23,036
922	1	922	35	12,453	23,517
987	1	987	36	13,440	24,297
1,081	1	1,081	37	14,521	25,331
1,089	1	1,089	38	15,610	25,411
1,122	1	1,122	39	16,732	25,708
1,501	1	1,501	40	18,233	28,740

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,578	1	1,578	41	19,811	29,279
1,579	1	1,579	42	21,390	29,285
1,863	1	1,863	43	23,253	30,705
1,868	1	1,868	44	25,121	30,725
2,406	1	2,406	45	27,527	32,339
2,676	1	2,676	46	30,203	32,879
2,967	1	2,967	47	33,170	33,170

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	3	3	3	3	24
4	2	8	5	11	87
5	1	5	6	16	106
6	2	12	8	28	124
8	1	8	9	36	156
12	1	12	10	48	216
13	1	13	11	61	230
16	1	16	12	77	269
20	1	20	13	97	317
23	1	23	14	120	350
34	2	68	16	188	460
38	1	38	17	226	492
40	1	40	18	266	506
42	1	42	19	308	518
60	1	60	20	368	608
65	1	65	21	433	628
68	1	68	22	501	637
72	1	72	23	573	645
73	1	73	24	646	646

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	1	2	1	2	32
3	2	6	3	8	47
4	1	4	4	12	60
5	2	10	6	22	72
6	1	6	7	28	82
7	3	21	10	49	91
9	1	9	11	58	103
11	1	11	12	69	113
12	2	24	14	93	117
25	1	25	15	118	143
155	1	155	16	273	273



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
14	1	14	1	14	168
15	3	45	4	59	179
16	1	16	5	75	187
17	2	34	7	109	194
18	1	18	8	127	199
23	1	23	9	150	219
31	1	31	10	181	243
43	1	43	11	224	267
93	1	93	12	317	317

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
3	3	9	3	9	60
4	1	4	4	13	77
19	1	19	5	32	317
23	1	23	6	55	377
24	1	24	7	79	391
27	2	54	9	133	430
30	1	30	10	163	463
32	1	32	11	195	483
35	2	70	13	265	510
37	1	37	14	302	524
39	1	39	15	341	536
43	1	43	16	384	556
77	1	77	17	461	692
89	1	89	18	550	728
90	1	90	19	640	730
115	1	115	20	755	755

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
5	2	10	2	10	190
13	2	26	4	36	478
14	2	28	6	64	512
16	1	16	7	80	576
19	1	19	8	99	669
20	2	40	10	139	699
22	2	44	12	183	755
28	1	28	13	211	911
29	3	87	16	298	936
31	4	124	20	422	980
33	1	33	21	455	1,016
34	2	68	23	523	1,033
35	1	35	24	558	1,048
38	1	38	25	596	1,090
42	1	42	26	638	1,142
45	1	45	27	683	1,178
53	1	53	28	736	1,266
55	1	55	29	791	1,286
73	1	73	30	864	1,448
77	1	77	31	941	1,480
79	2	158	33	1,099	1,494
88	1	88	34	1,187	1,539
100	2	200	36	1,387	1,587
106	1	106	37	1,493	1,599
271	1	271	38	1,764	1,764

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	3	12	3	12	96
5	5	25	8	37	117
6	2	12	10	49	133
9	1	9	11	58	175
16	1	16	12	74	266
137	1	137	13	211	1,718
185	1	185	14	396	2,246
193	1	193	15	589	2,326
214	1	214	16	803	2,515
243	1	243	17	1,046	2,747
268	1	268	18	1,314	2,922
283	1	283	19	1,597	3,012
304	2	608	21	2,205	3,117
307	1	307	22	2,512	3,126
319	1	319	23	2,831	3,150
466	1	466	24	3,297	3,297

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
10	1	10	1	10	960
11	3	33	4	43	1,055
12	4	48	8	91	1,147
13	6	78	14	169	1,235
14	2	28	16	197	1,317
15	5	75	21	272	1,397
16	1	16	22	288	1,472
17	1	17	23	305	1,546
18	1	18	24	323	1,619
19	1	19	25	342	1,691
20	3	60	28	402	1,762
21	2	42	30	444	1,830
22	2	44	32	488	1,896
23	4	92	36	580	1,960
24	2	48	38	628	2,020
25	3	75	41	703	2,078
26	1	26	42	729	2,133
27	2	54	44	783	2,187
28	1	28	45	811	2,239
32	1	32	46	843	2,443
34	1	34	47	877	2,543
37	1	37	48	914	2,690
42	1	42	49	956	2,930
60	1	60	50	1,016	3,776
62	1	62	51	1,078	3,868
70	1	70	52	1,148	4,228
77	1	77	53	1,225	4,536
78	1	78	54	1,303	4,579
80	1	80	55	1,383	4,663
84	1	84	56	1,467	4,827
96	1	96	57	1,563	5,307
114	1	114	58	1,677	6,009
115	1	115	59	1,792	6,047
119	1	119	60	1,911	6,195
127	1	127	61	2,038	6,483
134	2	268	63	2,306	6,728
137	2	274	65	2,580	6,827
144	1	144	66	2,724	7,044
151	1	151	67	2,875	7,254

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
157	1	157	68	3,032	7,428
175	2	350	70	3,382	7,932
198	1	198	71	3,580	8,530
220	1	220	72	3,800	9,080
269	1	269	73	4,069	10,256
292	1	292	74	4,361	10,785
333	1	333	75	4,694	11,687
336	1	336	76	5,030	11,750
349	1	349	77	5,379	12,010
359	1	359	78	5,738	12,200
360	1	360	79	6,098	12,218
361	1	361	80	6,459	12,235
365	1	365	81	6,824	12,299
370	1	370	82	7,194	12,374
371	1	371	83	7,565	12,388
383	1	383	84	7,948	12,544
387	1	387	85	8,335	12,592
389	1	389	86	8,724	12,614
391	1	391	87	9,115	12,634
414	1	414	88	9,529	12,841
416	1	416	89	9,945	12,857
420	1	420	90	10,365	12,885
422	1	422	91	10,787	12,897
446	1	446	92	11,233	13,017
455	1	455	93	11,688	13,053
476	1	476	94	12,164	13,116
489	1	489	95	12,653	13,142
517	1	517	96	13,170	13,170

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
72	1	72	1	72	1,728
75	1	75	2	147	1,797
76	2	152	4	299	1,819
86	1	86	5	385	2,019
96	1	96	6	481	2,209
100	1	100	7	581	2,281
107	1	107	8	688	2,400
122	1	122	9	810	2,640
123	1	123	10	933	2,655
127	1	127	11	1,060	2,711
159	1	159	12	1,219	3,127
190	1	190	13	1,409	3,499
245	1	245	14	1,654	4,104
258	1	258	15	1,912	4,234
289	1	289	16	2,201	4,513
302	1	302	17	2,503	4,617
307	1	307	18	2,810	4,652
354	1	354	19	3,164	4,934
364	1	364	20	3,528	4,984
396	1	396	21	3,924	5,112
416	1	416	22	4,340	5,172
454	1	454	23	4,794	5,248
616	1	616	24	5,410	5,410

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
210	1	210	1	210	5,040
350	1	350	2	560	8,260
410	1	410	3	970	9,580
430	1	430	4	1,400	10,000
480	1	480	5	1,880	11,000
495	1	495	6	2,375	11,285
565	1	565	7	2,940	12,545
660	1	660	8	3,600	14,160
775	1	775	9	4,375	16,000
910	1	910	10	5,285	18,025
1,050	1	1,050	11	6,335	19,985
1,525	1	1,525	12	7,860	26,160
2,218	1	2,218	13	10,078	34,476
3,151	1	3,151	14	13,229	44,739
4,052	1	4,052	15	17,281	53,749
4,328	1	4,328	16	21,609	56,233
4,699	1	4,699	17	26,308	59,201
4,704	1	4,704	18	31,012	59,236
5,253	1	5,253	19	36,265	62,530
5,595	1	5,595	20	41,860	64,240
7,481	1	7,481	21	49,341	71,784
7,798	1	7,798	22	57,139	72,735
7,946	1	7,946	23	65,085	73,031
8,134	1	8,134	24	73,219	73,219



CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
61	1	61	1	61	793
910	1	910	2	971	10,981
915	1	915	3	1,886	11,036
940	1	940	4	2,826	11,286
950	1	950	5	3,776	11,376
955	1	955	6	4,731	11,416
965	1	965	7	5,696	11,486
1,185	1	1,185	8	6,881	12,806
1,200	2	2,400	10	9,281	12,881
3,315	1	3,315	11	12,596	19,226
4,584	1	4,584	12	17,180	21,764
7,444	1	7,444	13	24,624	24,624

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
286	1	286	1	286	3,432
292	1	292	2	578	3,498
358	1	358	3	936	4,158
367	1	367	4	1,303	4,239
417	1	417	5	1,720	4,639
447	1	447	6	2,167	4,849
466	1	466	7	2,633	4,963
481	1	481	8	3,114	5,038
523	1	523	9	3,637	5,206
530	1	530	10	4,167	5,227
641	1	641	11	4,808	5,449
798	1	798	12	5,606	5,606

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	1	4	1	4	240
5	2	10	3	14	299
9	1	9	4	23	527
10	1	10	5	33	583
11	1	11	6	44	638
12	1	12	7	56	692
15	1	15	8	71	851
20	1	20	9	91	1,111
24	1	24	10	115	1,315
26	1	26	11	141	1,415
28	1	28	12	169	1,513
234	1	234	13	403	11,401
248	1	248	14	651	12,059
255	1	255	15	906	12,381
258	1	258	16	1,164	12,516
286	1	286	17	1,450	13,748
293	1	293	18	1,743	14,049
303	1	303	19	2,046	14,469
310	1	310	20	2,356	14,756
333	1	333	21	2,689	15,676
334	1	334	22	3,023	15,715
335	1	335	23	3,358	15,753
341	1	341	24	3,699	15,975
365	1	365	25	4,064	16,839
383	1	383	26	4,447	17,469
384	1	384	27	4,831	17,503
424	1	424	28	5,255	18,823
425	1	425	29	5,680	18,855
464	1	464	30	6,144	20,064
473	1	473	31	6,617	20,334
495	1	495	32	7,112	20,972
503	1	503	33	7,615	21,196
506	1	506	34	8,121	21,277
530	1	530	35	8,651	21,901
536	1	536	36	9,187	22,051
540	2	1,080	38	10,267	22,147
573	1	573	39	10,840	22,873
585	1	585	40	11,425	23,125
595	1	595	41	12,020	23,325

CITY OF LANCASTER  
INSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
596	1	596	42	12,616	23,344
641	1	641	43	13,257	24,154
654	1	654	44	13,911	24,375
722	1	722	45	14,633	25,463
784	1	784	46	15,417	26,393
817	1	817	47	16,234	26,855
873	1	873	48	17,107	27,583
880	1	880	49	17,987	27,667
1,031	1	1,031	50	19,018	29,328
1,090	1	1,090	51	20,108	29,918
1,239	1	1,239	52	21,347	31,259
1,376	1	1,376	53	22,723	32,355
1,398	1	1,398	54	24,121	32,509
1,480	1	1,480	55	25,601	33,001
1,492	1	1,492	56	27,093	33,061
1,608	1	1,608	57	28,701	33,525
1,871	1	1,871	58	30,572	34,314
2,343	1	2,343	59	32,915	35,258
2,386	1	2,386	60	35,301	35,301

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1,118	1,118	1,118	1,118	76,262
2	1,468	2,936	2,586	4,054	151,406
3	2,385	7,155	4,971	11,209	225,082
4	3,063	12,252	8,034	23,461	296,373
5	3,578	17,890	11,612	41,351	364,601
6	4,048	24,288	15,660	65,639	429,251
7	4,601	32,207	20,261	97,846	489,853
8	4,979	39,832	25,240	137,678	545,854
9	5,168	46,512	30,408	184,190	596,876
10	4,940	49,400	35,348	233,590	642,730
11	4,755	52,305	40,103	285,895	683,644
12	4,581	54,972	44,684	340,867	719,803
13	4,075	52,975	48,759	393,842	751,381
14	3,767	52,738	52,526	446,580	778,884
15	3,398	50,970	55,924	497,550	802,620
16	2,984	47,744	58,908	545,294	822,958
17	2,544	43,248	61,452	588,542	840,312
18	2,183	39,294	63,635	627,836	855,122
19	1,939	36,841	65,574	664,677	867,749
20	1,588	31,760	67,162	696,437	878,437
21	1,326	27,846	68,488	724,283	887,537
22	1,156	25,432	69,644	749,715	895,311
23	950	21,850	70,594	771,565	901,929
24	781	18,744	71,375	790,309	907,597
25	721	18,025	72,096	808,334	912,484
26	588	15,288	72,684	823,622	916,650
27	477	12,879	73,161	836,501	920,228
28	410	11,480	73,571	847,981	923,329
29	335	9,715	73,906	857,696	926,020
30	309	9,270	74,215	866,966	928,376
31	268	8,308	74,483	875,274	930,423
32	190	6,080	74,673	881,354	932,202
33	190	6,270	74,863	887,624	933,791
34	149	5,066	75,012	892,690	935,190
35	127	4,445	75,139	897,135	936,440
36	126	4,536	75,265	901,671	937,563
37	98	3,626	75,363	905,297	938,560
38	89	3,382	75,452	908,679	939,459
39	83	3,237	75,535	911,916	940,269

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	56	2,240	75,591	914,156	940,996
41	59	2,419	75,650	916,575	941,667
42	64	2,688	75,714	919,263	942,279
43	47	2,021	75,761	921,284	942,827
44	32	1,408	75,793	922,692	943,328
45	41	1,845	75,834	924,537	943,797
46	33	1,518	75,867	926,055	944,225
47	20	940	75,887	926,995	944,620
48	32	1,536	75,919	928,531	944,995
49	24	1,176	75,943	929,707	945,338
50	26	1,300	75,969	931,007	945,657
51	18	918	75,987	931,925	945,950
52	22	1,144	76,009	933,069	946,225
53	14	742	76,023	933,811	946,478
54	9	486	76,032	934,297	946,717
55	11	605	76,043	934,902	946,947
56	13	728	76,056	935,630	947,166
57	13	741	76,069	936,371	947,372
58	10	580	76,079	936,951	947,565
59	7	413	76,086	937,364	947,748
60	3	180	76,089	937,544	947,924
61	13	793	76,102	938,337	948,097
62	8	496	76,110	938,833	948,257
63	7	441	76,117	939,274	948,409
64	12	768	76,129	940,042	948,554
65	6	390	76,135	940,432	948,687
66	3	198	76,138	940,630	948,814
67	2	134	76,140	940,764	948,938
68	5	340	76,145	941,104	949,060
69	4	276	76,149	941,380	949,177
70	3	210	76,152	941,590	949,290
71	7	497	76,159	942,087	949,400
72	2	144	76,161	942,231	949,503
73	3	219	76,164	942,450	949,604
74	5	370	76,169	942,820	949,702
75	1	75	76,170	942,895	949,795
78	5	390	76,175	943,285	950,071
79	4	316	76,179	943,601	950,158
80	2	160	76,181	943,761	950,241

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
81	3	243	76,184	944,004	950,322
82	2	164	76,186	944,168	950,400
84	3	252	76,189	944,420	950,552
85	4	340	76,193	944,760	950,625
86	5	430	76,198	945,190	950,694
88	4	352	76,202	945,542	950,822
89	4	356	76,206	945,898	950,882
90	1	90	76,207	945,988	950,938
91	1	91	76,208	946,079	950,993
92	2	184	76,210	946,263	951,047
94	2	188	76,212	946,451	951,151
95	2	190	76,214	946,641	951,201
96	1	96	76,215	946,737	951,249
97	2	194	76,217	946,931	951,296
98	2	196	76,219	947,127	951,341
102	4	408	76,223	947,535	951,513
103	2	206	76,225	947,741	951,552
105	2	210	76,227	947,951	951,626
107	3	321	76,230	948,272	951,696
108	1	108	76,231	948,380	951,728
111	2	222	76,233	948,602	951,821
112	1	112	76,234	948,714	951,850
115	1	115	76,235	948,829	951,934
116	1	116	76,236	948,945	951,961
117	1	117	76,237	949,062	951,987
120	1	120	76,238	949,182	952,062
124	1	124	76,239	949,306	952,158
126	3	378	76,242	949,684	952,204
127	1	127	76,243	949,811	952,224
128	1	128	76,244	949,939	952,243
130	1	130	76,245	950,069	952,279
137	2	274	76,247	950,343	952,398
139	2	278	76,249	950,621	952,428
143	3	429	76,252	951,050	952,480
150	1	150	76,253	951,200	952,550
162	1	162	76,254	951,362	952,658
167	1	167	76,255	951,529	952,698
190	1	190	76,256	951,719	952,859
199	1	199	76,257	951,918	952,913

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
239	1	239	76,258	952,157	953,113
250	1	250	76,259	952,407	953,157
279	1	279	76,260	952,686	953,244
396	1	396	76,261	953,082	953,478
669	1	669	76,262	953,751	953,751



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	197	197	197	197	12,430
2	177	354	374	551	24,663
3	267	801	641	1,352	36,719
4	356	1,424	997	2,776	48,508
5	491	2,455	1,488	5,231	59,941
6	597	3,582	2,085	8,813	70,883
7	698	4,886	2,783	13,699	81,228
8	712	5,696	3,495	19,395	90,875
9	741	6,669	4,236	26,064	99,810
10	800	8,000	5,036	34,064	108,004
11	779	8,569	5,815	42,633	115,398
12	722	8,664	6,537	51,297	122,013
13	715	9,295	7,252	60,592	127,906
14	638	8,932	7,890	69,524	133,084
15	591	8,865	8,481	78,389	137,624
16	483	7,728	8,964	86,117	141,573
17	497	8,449	9,461	94,566	145,039
18	375	6,750	9,836	101,316	148,008
19	343	6,517	10,179	107,833	150,602
20	307	6,140	10,486	113,973	152,853
21	245	5,145	10,731	119,118	154,797
22	220	4,840	10,951	123,958	156,496
23	183	4,209	11,134	128,167	157,975
24	182	4,368	11,316	132,535	159,271
25	137	3,425	11,453	135,960	160,385
26	114	2,964	11,567	138,924	161,362
27	97	2,619	11,664	141,543	162,225
28	88	2,464	11,752	144,007	162,991
29	93	2,697	11,845	146,704	163,669
30	74	2,220	11,919	148,924	164,254
31	67	2,077	11,986	151,001	164,765
32	39	1,248	12,025	152,249	165,209
33	49	1,617	12,074	153,866	165,614
34	28	952	12,102	154,818	165,970
35	29	1,015	12,131	155,833	166,298
36	39	1,404	12,170	157,237	166,597
37	24	888	12,194	158,125	166,857
38	22	836	12,216	158,961	167,093
39	16	624	12,232	159,585	167,307

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	19	760	12,251	160,345	167,505
41	13	533	12,264	160,878	167,684
42	16	672	12,280	161,550	167,850
43	10	430	12,290	161,980	168,000
44	8	352	12,298	162,332	168,140
45	11	495	12,309	162,827	168,272
46	11	506	12,320	163,333	168,393
47	3	141	12,323	163,474	168,503
48	8	384	12,331	163,858	168,610
49	4	196	12,335	164,054	168,709
50	10	500	12,345	164,554	168,804
51	7	357	12,352	164,911	168,889
52	7	364	12,359	165,275	168,967
53	7	371	12,366	165,646	169,038
54	2	108	12,368	165,754	169,102
55	2	110	12,370	165,864	169,164
56	2	112	12,372	165,976	169,224
57	6	342	12,378	166,318	169,282
58	4	232	12,382	166,550	169,334
59	2	118	12,384	166,668	169,382
60	3	180	12,387	166,848	169,428
61	1	61	12,388	166,909	169,471
63	6	378	12,394	167,287	169,555
64	2	128	12,396	167,415	169,591
65	4	260	12,400	167,675	169,625
66	3	198	12,403	167,873	169,655
68	2	136	12,405	168,009	169,709
69	1	69	12,406	168,078	169,734
70	1	70	12,407	168,148	169,758
72	3	216	12,410	168,364	169,804
74	2	148	12,412	168,512	169,844
75	4	300	12,416	168,812	169,862
80	1	80	12,417	168,892	169,932
95	1	95	12,418	168,987	170,127
96	1	96	12,419	169,083	170,139
100	2	200	12,421	169,283	170,183
101	2	202	12,423	169,485	170,192
102	1	102	12,424	169,587	170,199
103	1	103	12,425	169,690	170,205

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
104	1	104	12,426	169,794	170,210
105	1	105	12,427	169,899	170,214
120	1	120	12,428	170,019	170,259
142	1	142	12,429	170,161	170,303
151	1	151	12,430	170,312	170,312

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	301	301	301	301	20,490
2	310	620	611	921	40,679
3	447	1,341	1,058	2,262	60,558
4	627	2,508	1,685	4,770	79,990
5	750	3,750	2,435	8,520	98,795
6	933	5,598	3,368	14,118	116,850
7	1,082	7,574	4,450	21,692	133,972
8	1,115	8,920	5,565	30,612	150,012
9	1,149	10,341	6,714	40,953	164,937
10	1,208	12,080	7,922	53,033	178,713
11	1,222	13,442	9,144	66,475	191,281
12	1,147	13,764	10,291	80,239	202,627
13	1,090	14,170	11,381	94,409	212,826
14	1,008	14,112	12,389	108,521	221,935
15	947	14,205	13,336	122,726	230,036
16	878	14,048	14,214	136,774	237,190
17	763	12,971	14,977	149,745	243,466
18	690	12,420	15,667	162,165	248,979
19	641	12,179	16,308	174,344	253,802
20	546	10,920	16,854	185,264	257,984
21	457	9,597	17,311	194,861	261,620
22	385	8,470	17,696	203,331	264,799
23	326	7,498	18,022	210,829	267,593
24	299	7,176	18,321	218,005	270,061
25	258	6,450	18,579	224,455	272,230
26	197	5,122	18,776	229,577	274,141
27	192	5,184	18,968	234,761	275,855
28	139	3,892	19,107	238,653	277,377
29	147	4,263	19,254	242,916	278,760
30	131	3,930	19,385	246,846	279,996
31	84	2,604	19,469	249,450	281,101
32	81	2,592	19,550	252,042	282,122
33	78	2,574	19,628	254,616	283,062
34	62	2,108	19,690	256,724	283,924
35	60	2,100	19,750	258,824	284,724
36	48	1,728	19,798	260,552	285,464
37	46	1,702	19,844	262,254	286,156
38	53	2,014	19,897	264,268	286,802
39	43	1,677	19,940	265,945	287,395

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	41	1,640	19,981	267,585	287,945
41	30	1,230	20,011	268,815	288,454
42	36	1,512	20,047	270,327	288,933
43	19	817	20,066	271,144	289,376
44	24	1,056	20,090	272,200	289,800
45	20	900	20,110	273,100	290,200
46	15	690	20,125	273,790	290,580
47	25	1,175	20,150	274,965	290,945
48	20	960	20,170	275,925	291,285
49	15	735	20,185	276,660	291,605
50	13	650	20,198	277,310	291,910
51	14	714	20,212	278,024	292,202
52	15	780	20,227	278,804	292,480
53	16	848	20,243	279,652	292,743
54	8	432	20,251	280,084	292,990
55	6	330	20,257	280,414	293,229
56	9	504	20,266	280,918	293,462
57	7	399	20,273	281,317	293,686
58	12	696	20,285	282,013	293,903
59	6	354	20,291	282,367	294,108
60	6	360	20,297	282,727	294,307
61	7	427	20,304	283,154	294,500
62	7	434	20,311	283,588	294,686
63	7	441	20,318	284,029	294,865
64	3	192	20,321	284,221	295,037
65	6	390	20,327	284,611	295,206
66	7	462	20,334	285,073	295,369
67	5	335	20,339	285,408	295,525
68	4	272	20,343	285,680	295,676
69	2	138	20,345	285,818	295,823
70	2	140	20,347	285,958	295,968
71	4	284	20,351	286,242	296,111
72	1	72	20,352	286,314	296,250
73	5	365	20,357	286,679	296,388
74	2	148	20,359	286,827	296,521
75	8	600	20,367	287,427	296,652
76	3	228	20,370	287,655	296,775
77	4	308	20,374	287,963	296,895
78	4	312	20,378	288,275	297,011

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	4	316	20,382	288,591	297,123
80	3	240	20,385	288,831	297,231
81	5	405	20,390	289,236	297,336
82	2	164	20,392	289,400	297,436
83	4	332	20,396	289,732	297,534
84	1	84	20,397	289,816	297,628
85	3	255	20,400	290,071	297,721
86	4	344	20,404	290,415	297,811
87	4	348	20,408	290,763	297,897
88	3	264	20,411	291,027	297,979
89	4	356	20,415	291,383	298,058
90	1	90	20,416	291,473	298,133
91	3	273	20,419	291,746	298,207
92	3	276	20,422	292,022	298,278
93	3	279	20,425	292,301	298,346
95	2	190	20,427	292,491	298,476
96	1	96	20,428	292,587	298,539
97	1	97	20,429	292,684	298,601
98	1	98	20,430	292,782	298,662
99	1	99	20,431	292,881	298,722
100	1	100	20,432	292,981	298,781
101	3	303	20,435	293,284	298,839
102	2	204	20,437	293,488	298,894
103	3	309	20,440	293,797	298,947
105	2	210	20,442	294,007	299,047
107	1	107	20,443	294,114	299,143
108	2	216	20,445	294,330	299,190
110	3	330	20,448	294,660	299,280
111	3	333	20,451	294,993	299,322
112	2	224	20,453	295,217	299,361
114	1	114	20,454	295,331	299,435
115	1	115	20,455	295,446	299,471
122	1	122	20,456	295,568	299,716
123	1	123	20,457	295,691	299,750
124	1	124	20,458	295,815	299,783
125	1	125	20,459	295,940	299,815
131	1	131	20,460	296,071	300,001
138	1	138	20,461	296,209	300,211
139	2	278	20,463	296,487	300,240

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
140	1	140	20,464	296,627	300,267
141	1	141	20,465	296,768	300,293
142	1	142	20,466	296,910	300,318
146	1	146	20,467	297,056	300,414
151	1	151	20,468	297,207	300,529
152	1	152	20,469	297,359	300,551
154	1	154	20,470	297,513	300,593
176	1	176	20,471	297,689	301,033
178	1	178	20,472	297,867	301,071
181	1	181	20,473	298,048	301,125
182	1	182	20,474	298,230	301,142
186	1	186	20,475	298,416	301,206
189	1	189	20,476	298,605	301,251
191	1	191	20,477	298,796	301,279
202	1	202	20,478	298,998	301,422
223	1	223	20,479	299,221	301,674
228	1	228	20,480	299,449	301,729
230	1	230	20,481	299,679	301,749
232	1	232	20,482	299,911	301,767
246	1	246	20,483	300,157	301,879
259	1	259	20,484	300,416	301,970
260	1	260	20,485	300,676	301,976
276	1	276	20,486	300,952	302,056
334	1	334	20,487	301,286	302,288
417	1	417	20,488	301,703	302,537
853	2	1,706	20,490	303,409	303,409

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	168
2	1	2	2	3	335
3	3	9	5	12	501
4	2	8	7	20	664
5	3	15	10	35	825
6	6	36	16	71	983
7	7	49	23	120	1,135
8	2	16	25	136	1,280
9	2	18	27	154	1,423
10	2	20	29	174	1,564
11	4	44	33	218	1,703
12	1	12	34	230	1,838
13	4	52	38	282	1,972
14	2	28	40	310	2,102
15	2	30	42	340	2,230
16	3	48	45	388	2,356
17	5	85	50	473	2,479
18	5	90	55	563	2,597
19	7	133	62	696	2,710
20	8	160	70	856	2,816
21	3	63	73	919	2,914
22	1	22	74	941	3,009
23	5	115	79	1,056	3,103
24	4	96	83	1,152	3,192
25	4	100	87	1,252	3,277
26	4	104	91	1,356	3,358
27	6	162	97	1,518	3,435
28	2	56	99	1,574	3,506
29	3	87	102	1,661	3,575
30	2	60	104	1,721	3,641
31	5	155	109	1,876	3,705
32	2	64	111	1,940	3,764
33	4	132	115	2,072	3,821
34	3	102	118	2,174	3,874
35	3	105	121	2,279	3,924
36	3	108	124	2,387	3,971
37	1	37	125	2,424	4,015
38	4	152	129	2,576	4,058
40	3	120	132	2,696	4,136



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
41	3	123	135	2,819	4,172
43	3	129	138	2,948	4,238
45	1	45	139	2,993	4,298
46	2	92	141	3,085	4,327
49	3	147	144	3,232	4,408
51	1	51	145	3,283	4,456
52	1	52	146	3,335	4,479
56	3	168	149	3,503	4,567
57	1	57	150	3,560	4,586
58	2	116	152	3,676	4,604
60	1	60	153	3,736	4,636
62	1	62	154	3,798	4,666
63	1	63	155	3,861	4,680
64	2	128	157	3,989	4,693
66	1	66	158	4,055	4,715
70	2	140	160	4,195	4,755
74	3	222	163	4,417	4,787
84	1	84	164	4,501	4,837
123	1	123	165	4,624	4,993
165	1	165	166	4,789	5,119
177	1	177	167	4,966	5,143
217	1	217	168	5,183	5,183

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	3	12	3	12	272
5	3	15	6	27	337
6	8	48	14	75	399
7	1	7	15	82	453
10	1	10	16	92	612
11	1	11	17	103	664
12	5	60	22	163	715
13	1	13	23	176	761
14	2	28	25	204	806
15	5	75	30	279	849
16	1	16	31	295	887
17	3	51	34	346	924
18	2	36	36	382	958
19	3	57	39	439	990
21	1	21	40	460	1,048
22	1	22	41	482	1,076
23	2	46	43	528	1,103
26	2	52	45	580	1,178
29	1	29	46	609	1,247
30	1	30	47	639	1,269
32	1	32	48	671	1,311
35	2	70	50	741	1,371
37	2	74	52	815	1,407
42	1	42	53	857	1,487
43	1	43	54	900	1,502
49	1	49	55	949	1,586
50	1	50	56	999	1,599
51	2	102	58	1,101	1,611
60	1	60	59	1,161	1,701
64	1	64	60	1,225	1,737
110	1	110	61	1,335	2,105
121	1	121	62	1,456	2,182
128	1	128	63	1,584	2,224
156	2	312	65	1,896	2,364
173	1	173	66	2,069	2,415
186	1	186	67	2,255	2,441
305	1	305	68	2,560	2,560

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

RESIDENTIAL - QUARTERLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	2	4	2	4	6
161	1	161	3	165	165

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	95	95	95	95	1,316
2	114	228	209	323	2,537
3	88	264	297	587	3,644
4	88	352	385	939	4,663
5	70	350	455	1,289	5,594
6	85	510	540	1,799	6,455
7	69	483	609	2,282	7,231
8	52	416	661	2,698	7,938
9	39	351	700	3,049	8,593
10	31	310	731	3,359	9,209
11	31	341	762	3,700	9,794
12	28	336	790	4,036	10,348
13	27	351	817	4,387	10,874
14	37	518	854	4,905	11,373
15	30	450	884	5,355	11,835
16	31	496	915	5,851	12,267
17	28	476	943	6,327	12,668
18	22	396	965	6,723	13,041
19	25	475	990	7,198	13,392
20	29	580	1,019	7,778	13,718
21	18	378	1,037	8,156	14,015
22	15	330	1,052	8,486	14,294
23	13	299	1,065	8,785	14,558
24	20	480	1,085	9,265	14,809
25	17	425	1,102	9,690	15,040
26	12	312	1,114	10,002	15,254
27	10	270	1,124	10,272	15,456
28	12	336	1,136	10,608	15,648
29	14	406	1,150	11,014	15,828
30	12	360	1,162	11,374	15,994
31	8	248	1,170	11,622	16,148
32	13	416	1,183	12,038	16,294
33	12	396	1,195	12,434	16,427
34	7	238	1,202	12,672	16,548
35	5	175	1,207	12,847	16,662
36	5	180	1,212	13,027	16,771
37	6	222	1,218	13,249	16,875
38	4	152	1,222	13,401	16,973
39	6	234	1,228	13,635	17,067

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	3	120	1,231	13,755	17,155
41	2	82	1,233	13,837	17,240
42	5	210	1,238	14,047	17,323
43	4	172	1,242	14,219	17,401
44	2	88	1,244	14,307	17,475
45	2	90	1,246	14,397	17,547
46	1	46	1,247	14,443	17,617
47	2	94	1,249	14,537	17,686
48	1	48	1,250	14,585	17,753
49	2	98	1,252	14,683	17,819
50	5	250	1,257	14,933	17,883
51	2	102	1,259	15,035	17,942
53	3	159	1,262	15,194	18,056
54	2	108	1,264	15,302	18,110
56	2	112	1,266	15,414	18,214
57	1	57	1,267	15,471	18,264
58	3	174	1,270	15,645	18,313
59	1	59	1,271	15,704	18,359
61	5	305	1,276	16,009	18,449
62	1	62	1,277	16,071	18,489
63	1	63	1,278	16,134	18,528
64	1	64	1,279	16,198	18,566
65	1	65	1,280	16,263	18,603
67	1	67	1,281	16,330	18,675
68	1	68	1,282	16,398	18,710
71	1	71	1,283	16,469	18,812
72	2	144	1,285	16,613	18,845
73	1	73	1,286	16,686	18,876
74	1	74	1,287	16,760	18,906
75	1	75	1,288	16,835	18,935
78	2	156	1,290	16,991	19,019
79	3	237	1,293	17,228	19,045
82	3	246	1,296	17,474	19,114
83	2	166	1,298	17,640	19,134
84	2	168	1,300	17,808	19,152
86	2	172	1,302	17,980	19,184
88	1	88	1,303	18,068	19,212
89	2	178	1,305	18,246	19,225
90	1	90	1,306	18,336	19,236

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
92	2	184	1,308	18,520	19,256
93	1	93	1,309	18,613	19,264
100	1	100	1,310	18,713	19,313
103	2	206	1,312	18,919	19,331
127	1	127	1,313	19,046	19,427
129	1	129	1,314	19,175	19,433
146	1	146	1,315	19,321	19,467
148	1	148	1,316	19,469	19,469

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	43	43	43	43	634
2	57	114	100	157	1,225
3	44	132	144	289	1,759
4	32	128	176	417	2,249
5	33	165	209	582	2,707
6	29	174	238	756	3,132
7	23	161	261	917	3,528
8	25	200	286	1,117	3,901
9	19	171	305	1,288	4,249
10	22	220	327	1,508	4,578
11	14	154	341	1,662	4,885
12	12	144	353	1,806	5,178
13	18	234	371	2,040	5,459
14	14	196	385	2,236	5,722
15	22	330	407	2,566	5,971
16	11	176	418	2,742	6,198
17	12	204	430	2,946	6,414
18	6	108	436	3,054	6,618
19	4	76	440	3,130	6,816
20	5	100	445	3,230	7,010
21	7	147	452	3,377	7,199
22	6	132	458	3,509	7,381
23	6	138	464	3,647	7,557
24	12	288	476	3,935	7,727
25	10	250	486	4,185	7,885
26	8	208	494	4,393	8,033
27	5	135	499	4,528	8,173
28	3	84	502	4,612	8,308
29	10	290	512	4,902	8,440
30	8	240	520	5,142	8,562
31	5	155	525	5,297	8,676
32	4	128	529	5,425	8,785
33	3	99	532	5,524	8,890
34	6	204	538	5,728	8,992
35	3	105	541	5,833	9,088
36	5	180	546	6,013	9,181
37	6	222	552	6,235	9,269
38	5	190	557	6,425	9,351
39	4	156	561	6,581	9,428

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	6	240	567	6,821	9,501
41	7	287	574	7,108	9,568
42	2	84	576	7,192	9,628
43	3	129	579	7,321	9,686
45	4	180	583	7,501	9,796
46	2	92	585	7,593	9,847
47	2	94	587	7,687	9,896
48	4	192	591	7,879	9,943
49	1	49	592	7,928	9,986
50	2	100	594	8,028	10,028
52	2	104	596	8,132	10,108
53	3	159	599	8,291	10,146
55	1	55	600	8,346	10,216
56	1	56	601	8,402	10,250
61	1	61	602	8,463	10,415
62	1	62	603	8,525	10,447
63	1	63	604	8,588	10,478
65	2	130	606	8,718	10,538
66	1	66	607	8,784	10,566
69	1	69	608	8,853	10,647
70	2	140	610	8,993	10,673
72	1	72	611	9,065	10,721
75	2	150	613	9,215	10,790
76	1	76	614	9,291	10,811
78	2	156	616	9,447	10,851
80	2	160	618	9,607	10,887
82	1	82	619	9,689	10,919
83	1	83	620	9,772	10,934
88	1	88	621	9,860	11,004
92	2	184	623	10,044	11,056
97	1	97	624	10,141	11,111
100	1	100	625	10,241	11,141
102	1	102	626	10,343	11,159
104	1	104	627	10,447	11,175
110	1	110	628	10,557	11,217
114	1	114	629	10,671	11,241
115	1	115	630	10,786	11,246
409	1	409	631	11,195	12,422
436	1	436	632	11,631	12,503
452	1	452	633	12,083	12,535
489	1	489	634	12,572	12,572



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	60	60	60	60	1,508
2	45	90	105	150	2,956
3	84	252	189	402	4,359
4	89	356	278	758	5,678
5	54	270	332	1,028	6,908
6	65	390	397	1,418	8,084
7	68	476	465	1,894	9,195
8	44	352	509	2,246	10,238
9	58	522	567	2,768	11,237
10	58	580	625	3,348	12,178
11	34	374	659	3,722	13,061
12	41	492	700	4,214	13,910
13	35	455	735	4,669	14,718
14	37	518	772	5,187	15,491
15	29	435	801	5,622	16,227
16	30	480	831	6,102	16,934
17	22	374	853	6,476	17,611
18	31	558	884	7,034	18,266
19	20	380	904	7,414	18,890
20	31	620	935	8,034	19,494
21	18	378	953	8,412	20,067
22	21	462	974	8,874	20,622
23	22	506	996	9,380	21,156
24	16	384	1,012	9,764	21,668
25	26	650	1,038	10,414	22,164
26	13	338	1,051	10,752	22,634
27	23	621	1,074	11,373	23,091
28	11	308	1,085	11,681	23,525
29	20	580	1,105	12,261	23,948
30	17	510	1,122	12,771	24,351
31	20	620	1,142	13,391	24,737
32	20	640	1,162	14,031	25,103
33	12	396	1,174	14,427	25,449
34	9	306	1,183	14,733	25,783
35	14	490	1,197	15,223	26,108
36	10	360	1,207	15,583	26,419
37	16	592	1,223	16,175	26,720
38	14	532	1,237	16,707	27,005
39	14	546	1,251	17,253	27,276

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	11	440	1,262	17,693	27,533
41	14	574	1,276	18,267	27,779
42	8	336	1,284	18,603	28,011
43	7	301	1,291	18,904	28,235
44	8	352	1,299	19,256	28,452
45	16	720	1,315	19,976	28,661
46	8	368	1,323	20,344	28,854
47	6	282	1,329	20,626	29,039
48	3	144	1,332	20,770	29,218
49	4	196	1,336	20,966	29,394
50	5	250	1,341	21,216	29,566
51	6	306	1,347	21,522	29,733
52	7	364	1,354	21,886	29,894
53	7	371	1,361	22,257	30,048
54	8	432	1,369	22,689	30,195
55	4	220	1,373	22,909	30,334
56	6	336	1,379	23,245	30,469
57	4	228	1,383	23,473	30,598
58	1	58	1,384	23,531	30,723
59	4	236	1,388	23,767	30,847
60	8	480	1,396	24,247	30,967
61	2	122	1,398	24,369	31,079
62	2	124	1,400	24,493	31,189
63	1	63	1,401	24,556	31,297
64	4	256	1,405	24,812	31,404
65	4	260	1,409	25,072	31,507
66	2	132	1,411	25,204	31,606
67	4	268	1,415	25,472	31,703
68	1	68	1,416	25,540	31,796
70	2	140	1,418	25,680	31,980
71	4	284	1,422	25,964	32,070
72	5	360	1,427	26,324	32,156
73	6	438	1,433	26,762	32,237
74	2	148	1,435	26,910	32,312
75	1	75	1,436	26,985	32,385
77	3	231	1,439	27,216	32,529
78	4	312	1,443	27,528	32,598
79	2	158	1,445	27,686	32,663
80	1	80	1,446	27,766	32,726

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
81	2	162	1,448	27,928	32,788
82	1	82	1,449	28,010	32,848
84	1	84	1,450	28,094	32,966
85	2	170	1,452	28,264	33,024
86	2	172	1,454	28,436	33,080
87	1	87	1,455	28,523	33,134
88	1	88	1,456	28,611	33,187
90	1	90	1,457	28,701	33,291
91	2	182	1,459	28,883	33,342
92	1	92	1,460	28,975	33,391
93	1	93	1,461	29,068	33,439
94	1	94	1,462	29,162	33,486
95	3	285	1,465	29,447	33,532
97	2	194	1,467	29,641	33,618
99	1	99	1,468	29,740	33,700
103	1	103	1,469	29,843	33,860
104	2	208	1,471	30,051	33,899
105	2	210	1,473	30,261	33,936
107	1	107	1,474	30,368	34,006
108	2	216	1,476	30,584	34,040
112	1	112	1,477	30,696	34,168
113	1	113	1,478	30,809	34,199
114	1	114	1,479	30,923	34,229
115	1	115	1,480	31,038	34,258
118	1	118	1,481	31,156	34,342
122	1	122	1,482	31,278	34,450
123	1	123	1,483	31,401	34,476
132	1	132	1,484	31,533	34,701
134	1	134	1,485	31,667	34,749
136	1	136	1,486	31,803	34,795
137	1	137	1,487	31,940	34,817
139	1	139	1,488	32,079	34,859
147	1	147	1,489	32,226	35,019
148	1	148	1,490	32,374	35,038
150	1	150	1,491	32,524	35,074
151	1	151	1,492	32,675	35,091
152	1	152	1,493	32,827	35,107
156	1	156	1,494	32,983	35,167
157	1	157	1,495	33,140	35,181

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
165	1	165	1,496	33,305	35,285
169	1	169	1,497	33,474	35,333
171	1	171	1,498	33,645	35,355
183	1	183	1,499	33,828	35,475
193	1	193	1,500	34,021	35,565
211	1	211	1,501	34,232	35,709
226	1	226	1,502	34,458	35,814
247	1	247	1,503	34,705	35,940
357	1	357	1,504	35,062	36,490
369	1	369	1,505	35,431	36,538
660	1	660	1,506	36,091	37,411
787	1	787	1,507	36,878	37,665
860	1	860	1,508	37,738	37,738

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	15	15	15	15	601
2	14	28	29	43	1,187
3	11	33	40	76	1,759
4	11	44	51	120	2,320
5	23	115	74	235	2,870
6	11	66	85	301	3,397
7	12	84	97	385	3,913
8	8	64	105	449	4,417
9	10	90	115	539	4,913
10	8	80	123	619	5,399
11	15	165	138	784	5,877
12	14	168	152	952	6,340
13	10	130	162	1,082	6,789
14	10	140	172	1,222	7,228
15	15	225	187	1,447	7,657
16	14	224	201	1,671	8,071
17	17	289	218	1,960	8,471
18	10	180	228	2,140	8,854
19	15	285	243	2,425	9,227
20	15	300	258	2,725	9,585
21	11	231	269	2,956	9,928
22	13	286	282	3,242	10,260
23	6	138	288	3,380	10,579
24	9	216	297	3,596	10,892
25	8	200	305	3,796	11,196
26	11	286	316	4,082	11,492
27	11	297	327	4,379	11,777
28	7	196	334	4,575	12,051
29	11	319	345	4,894	12,318
30	5	150	350	5,044	12,574
31	6	186	356	5,230	12,825
32	10	320	366	5,550	13,070
33	8	264	374	5,814	13,305
34	5	170	379	5,984	13,532
35	7	245	386	6,229	13,754
36	3	108	389	6,337	13,969
37	3	111	392	6,448	14,181
38	8	304	400	6,752	14,390
39	6	234	406	6,986	14,591

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	12	480	418	7,466	14,786
41	3	123	421	7,589	14,969
42	4	168	425	7,757	15,149
43	5	215	430	7,972	15,325
44	4	176	434	8,148	15,496
45	6	270	440	8,418	15,663
46	6	276	446	8,694	15,824
47	5	235	451	8,929	15,979
48	4	192	455	9,121	16,129
49	6	294	461	9,415	16,275
50	6	300	467	9,715	16,415
51	4	204	471	9,919	16,549
52	2	104	473	10,023	16,679
53	6	318	479	10,341	16,807
54	5	270	484	10,611	16,929
55	6	330	490	10,941	17,046
56	9	504	499	11,445	17,157
57	6	342	505	11,787	17,259
58	2	116	507	11,903	17,355
59	4	236	511	12,139	17,449
60	1	60	512	12,199	17,539
61	3	183	515	12,382	17,628
62	3	186	518	12,568	17,714
63	5	315	523	12,883	17,797
64	4	256	527	13,139	17,875
65	3	195	530	13,334	17,949
66	1	66	531	13,400	18,020
67	7	469	538	13,869	18,090
68	1	68	539	13,937	18,153
69	2	138	541	14,075	18,215
71	1	71	542	14,146	18,335
72	1	72	543	14,218	18,394
73	6	438	549	14,656	18,452
75	1	75	550	14,731	18,556
77	1	77	551	14,808	18,658
78	4	312	555	15,120	18,708
81	2	162	557	15,282	18,846
82	3	246	560	15,528	18,890
83	2	166	562	15,694	18,931

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
85	1	85	563	15,779	19,009
87	1	87	564	15,866	19,085
91	2	182	566	16,048	19,233
94	1	94	567	16,142	19,338
96	2	192	569	16,334	19,406
97	1	97	570	16,431	19,438
100	1	100	571	16,531	19,531
103	1	103	572	16,634	19,621
104	1	104	573	16,738	19,650
105	1	105	574	16,843	19,678
111	1	111	575	16,954	19,840
119	1	119	576	17,073	20,048
120	1	120	577	17,193	20,073
121	1	121	578	17,314	20,097
125	1	125	579	17,439	20,189
126	2	252	581	17,691	20,211
136	1	136	582	17,827	20,411
139	2	278	584	18,105	20,468
140	1	140	585	18,245	20,485
143	1	143	586	18,388	20,533
150	1	150	587	18,538	20,638
157	1	157	588	18,695	20,736
164	1	164	589	18,859	20,827
173	1	173	590	19,032	20,935
182	1	182	591	19,214	21,034
188	1	188	592	19,402	21,094
231	2	462	594	19,864	21,481
242	1	242	595	20,106	21,558
269	1	269	596	20,375	21,720
285	1	285	597	20,660	21,800
301	1	301	598	20,961	21,864
450	1	450	599	21,411	22,311
541	1	541	600	21,952	22,493
961	1	961	601	22,913	22,913

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	20	20	20	20	1,071
2	24	48	44	68	2,122
3	26	78	70	146	3,149
4	22	88	92	234	4,150
5	27	135	119	369	5,129
6	25	150	144	519	6,081
7	34	238	178	757	7,008
8	21	168	199	925	7,901
9	27	243	226	1,168	8,773
10	26	260	252	1,428	9,618
11	18	198	270	1,626	10,437
12	19	228	289	1,854	11,238
13	18	234	307	2,088	12,020
14	23	322	330	2,410	12,784
15	23	345	353	2,755	13,525
16	13	208	366	2,963	14,243
17	26	442	392	3,405	14,948
18	18	324	410	3,729	15,627
19	16	304	426	4,033	16,288
20	14	280	440	4,313	16,933
21	17	357	457	4,670	17,564
22	15	330	472	5,000	18,178
23	20	460	492	5,460	18,777
24	7	168	499	5,628	19,356
25	20	500	519	6,128	19,928
26	16	416	535	6,544	20,480
27	17	459	552	7,003	21,016
28	13	364	565	7,367	21,535
29	13	377	578	7,744	22,041
30	9	270	587	8,014	22,534
31	11	341	598	8,355	23,018
32	10	320	608	8,675	23,491
33	7	231	615	8,906	23,954
34	6	204	621	9,110	24,410
35	8	280	629	9,390	24,860
36	13	468	642	9,858	25,302
37	9	333	651	10,191	25,731
38	6	228	657	10,419	26,151
39	8	312	665	10,731	26,565



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	6	240	671	10,971	26,971
41	11	451	682	11,422	27,371
42	11	462	693	11,884	27,760
43	13	559	706	12,443	28,138
44	12	528	718	12,971	28,503
45	12	540	730	13,511	28,856
46	14	644	744	14,155	29,197
47	15	705	759	14,860	29,524
48	8	384	767	15,244	29,836
49	7	343	774	15,587	30,140
50	2	100	776	15,687	30,437
51	6	306	782	15,993	30,732
52	10	520	792	16,513	31,021
53	5	265	797	16,778	31,300
54	7	378	804	17,156	31,574
55	1	55	805	17,211	31,841
56	9	504	814	17,715	32,107
57	5	285	819	18,000	32,364
58	4	232	823	18,232	32,616
59	4	236	827	18,468	32,864
60	8	480	835	18,948	33,108
61	3	183	838	19,131	33,344
62	5	310	843	19,441	33,577
63	1	63	844	19,504	33,805
64	3	192	847	19,696	34,032
65	7	455	854	20,151	34,256
66	6	396	860	20,547	34,473
67	6	402	866	20,949	34,684
68	4	272	870	21,221	34,889
69	5	345	875	21,566	35,090
70	3	210	878	21,776	35,286
71	3	213	881	21,989	35,479
72	1	72	882	22,061	35,669
73	3	219	885	22,280	35,858
74	2	148	887	22,428	36,044
75	7	525	894	22,953	36,228
76	3	228	897	23,181	36,405
77	3	231	900	23,412	36,579
78	5	390	905	23,802	36,750

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	3	237	908	24,039	36,916
80	5	400	913	24,439	37,079
81	4	324	917	24,763	37,237
82	1	82	918	24,845	37,391
83	3	249	921	25,094	37,544
84	3	252	924	25,346	37,694
85	2	170	926	25,516	37,841
86	2	172	928	25,688	37,986
87	3	261	931	25,949	38,129
88	3	264	934	26,213	38,269
89	1	89	935	26,302	38,406
90	3	270	938	26,572	38,542
91	4	364	942	26,936	38,675
92	1	92	943	27,028	38,804
93	1	93	944	27,121	38,932
94	4	376	948	27,497	39,059
95	2	190	950	27,687	39,182
96	1	96	951	27,783	39,303
97	2	194	953	27,977	39,423
99	1	99	954	28,076	39,659
100	2	200	956	28,276	39,776
103	1	103	957	28,379	40,121
104	2	208	959	28,587	40,235
105	2	210	961	28,797	40,347
106	2	212	963	29,009	40,457
107	1	107	964	29,116	40,565
108	2	216	966	29,332	40,672
109	1	109	967	29,441	40,777
111	1	111	968	29,552	40,985
112	1	112	969	29,664	41,088
113	2	226	971	29,890	41,190
114	4	456	975	30,346	41,290
116	1	116	976	30,462	41,482
117	2	234	978	30,696	41,577
119	3	357	981	31,053	41,763
120	1	120	982	31,173	41,853
121	2	242	984	31,415	41,942
122	1	122	985	31,537	42,029
125	2	250	987	31,787	42,287

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
126	1	126	988	31,913	42,371
127	1	127	989	32,040	42,454
128	1	128	990	32,168	42,536
134	1	134	991	32,302	43,022
136	2	272	993	32,574	43,182
138	2	276	995	32,850	43,338
139	1	139	996	32,989	43,414
142	1	142	997	33,131	43,639
145	2	290	999	33,421	43,861
146	2	292	1,001	33,713	43,933
148	1	148	1,002	33,861	44,073
149	1	149	1,003	34,010	44,142
152	2	304	1,005	34,314	44,346
153	1	153	1,006	34,467	44,412
155	1	155	1,007	34,622	44,542
156	1	156	1,008	34,778	44,606
158	1	158	1,009	34,936	44,732
159	1	159	1,010	35,095	44,794
166	1	166	1,011	35,261	45,221
169	1	169	1,012	35,430	45,401
170	1	170	1,013	35,600	45,460
172	1	172	1,014	35,772	45,576
174	1	174	1,015	35,946	45,690
183	1	183	1,016	36,129	46,194
184	1	184	1,017	36,313	46,249
185	1	185	1,018	36,498	46,303
187	1	187	1,019	36,685	46,409
188	1	188	1,020	36,873	46,461
191	2	382	1,022	37,255	46,614
201	1	201	1,023	37,456	47,104
203	1	203	1,024	37,659	47,200
207	1	207	1,025	37,866	47,388
212	1	212	1,026	38,078	47,618
224	1	224	1,027	38,302	48,158
225	1	225	1,028	38,527	48,202
227	1	227	1,029	38,754	48,288
231	2	462	1,031	39,216	48,456
236	1	236	1,032	39,452	48,656
243	1	243	1,033	39,695	48,929

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
244	1	244	1,034	39,939	48,967
246	1	246	1,035	40,185	49,041
250	1	250	1,036	40,435	49,185
253	1	253	1,037	40,688	49,290
254	1	254	1,038	40,942	49,324
255	2	510	1,040	41,452	49,357
266	2	532	1,042	41,984	49,698
269	1	269	1,043	42,253	49,785
275	1	275	1,044	42,528	49,953
278	1	278	1,045	42,806	50,034
282	1	282	1,046	43,088	50,138
287	1	287	1,047	43,375	50,263
288	1	288	1,048	43,663	50,287
294	1	294	1,049	43,957	50,425
298	1	298	1,050	44,255	50,513
315	1	315	1,051	44,570	50,870
327	1	327	1,052	44,897	51,110
332	1	332	1,053	45,229	51,205
375	1	375	1,054	45,604	51,979
380	1	380	1,055	45,984	52,064
382	1	382	1,056	46,366	52,096
411	2	822	1,058	47,188	52,531
416	1	416	1,059	47,604	52,596
417	1	417	1,060	48,021	52,608
433	1	433	1,061	48,454	52,784
435	2	870	1,063	49,324	52,804
444	1	444	1,064	49,768	52,876
446	1	446	1,065	50,214	52,890
450	1	450	1,066	50,664	52,914
453	1	453	1,067	51,117	52,929
457	1	457	1,068	51,574	52,945
467	1	467	1,069	52,041	52,975
473	1	473	1,070	52,514	52,987
737	1	737	1,071	53,251	53,251

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
3	1	3	1	3	129
5	1	5	2	8	213
11	1	11	3	19	459
17	1	17	4	36	699
20	3	60	7	96	816
21	1	21	8	117	852
23	1	23	9	140	922
24	2	48	11	188	956
25	1	25	12	213	988
30	1	30	13	243	1,143
32	2	64	15	307	1,203
34	2	68	17	375	1,259
35	3	105	20	480	1,285
36	3	108	23	588	1,308
40	1	40	24	628	1,388
41	1	41	25	669	1,407
42	1	42	26	711	1,425
43	1	43	27	754	1,442
60	1	60	28	814	1,714
64	1	64	29	878	1,774
77	1	77	30	955	1,956
91	1	91	31	1,046	2,138
94	1	94	32	1,140	2,174
100	1	100	33	1,240	2,240
221	1	221	34	1,461	3,450
306	1	306	35	1,767	4,215
402	1	402	36	2,169	4,983
417	1	417	37	2,586	5,088
449	1	449	38	3,035	5,280
543	1	543	39	3,578	5,750
544	1	544	40	4,122	5,754
559	1	559	41	4,681	5,799
704	1	704	42	5,385	6,089
840	1	840	43	6,225	6,225

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	3	12	3	12	160
5	1	5	4	17	197
6	1	6	5	23	233
7	1	7	6	30	268
8	1	8	7	38	302
9	1	9	8	47	335
10	1	10	9	57	367
13	1	13	10	70	460
17	1	17	11	87	580
18	1	18	12	105	609
20	1	20	13	125	665
25	1	25	14	150	800
32	3	96	17	246	982
33	1	33	18	279	1,005
40	1	40	19	319	1,159
49	1	49	20	368	1,348
51	1	51	21	419	1,388
56	2	112	23	531	1,483
59	2	118	25	649	1,534
69	1	69	26	718	1,684
74	1	74	27	792	1,754
75	1	75	28	867	1,767
77	2	154	30	1,021	1,791
343	1	343	31	1,364	4,451
394	1	394	32	1,758	4,910
470	1	470	33	2,228	5,518
501	1	501	34	2,729	5,735
530	1	530	35	3,259	5,909
538	1	538	36	3,797	5,949
550	1	550	37	4,347	5,997
565	1	565	38	4,912	6,042
580	1	580	39	5,492	6,072
3,500	1	3,500	40	8,992	8,992

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	64
2	4	8	5	9	127
3	1	3	6	12	186
4	1	4	7	16	244
7	3	21	10	37	415
10	2	20	12	57	577
20	1	20	13	77	1,097
24	1	24	14	101	1,301
27	1	27	15	128	1,451
29	1	29	16	157	1,549
30	1	30	17	187	1,597
31	1	31	18	218	1,644
37	1	37	19	255	1,920
40	1	40	20	295	2,055
41	1	41	21	336	2,099
42	1	42	22	378	2,142
43	2	86	24	464	2,184
46	1	46	25	510	2,304
47	1	47	26	557	2,343
65	3	195	29	752	3,027
87	1	87	30	839	3,797
97	1	97	31	936	4,137
102	1	102	32	1,038	4,302
109	1	109	33	1,147	4,526
143	1	143	34	1,290	5,580
152	1	152	35	1,442	5,850
160	2	320	37	1,762	6,082
202	1	202	38	1,964	7,216
205	1	205	39	2,169	7,294
229	1	229	40	2,398	7,894
280	1	280	41	2,678	9,118
310	1	310	42	2,988	9,808
337	1	337	43	3,325	10,402
363	1	363	44	3,688	10,948
367	1	367	45	4,055	11,028
380	1	380	46	4,435	11,275
438	1	438	47	4,873	12,319
549	1	549	48	5,422	14,206
551	2	1,102	50	6,524	14,238

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
813	1	813	51	7,337	17,906
933	1	933	52	8,270	19,466
966	1	966	53	9,236	19,862
1,009	2	2,018	55	11,254	20,335
1,250	1	1,250	56	12,504	22,504
1,996	1	1,996	57	14,500	28,472
2,152	1	2,152	58	16,652	29,564
2,200	1	2,200	59	18,852	29,852
2,239	1	2,239	60	21,091	30,047
2,560	1	2,560	61	23,651	31,331
2,815	1	2,815	62	26,466	32,096
2,965	1	2,965	63	29,431	32,396
3,300	1	3,300	64	32,731	32,731



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - QUARTERLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
235	1	235	1	235	1,880
295	1	295	2	530	2,300
306	1	306	3	836	2,366
324	1	324	4	1,160	2,456
326	1	326	5	1,486	2,464
333	1	333	6	1,819	2,485
335	1	335	7	2,154	2,489
421	1	421	8	2,575	2,575

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	4	4	4	4	65
3	4	12	8	16	187
4	5	20	13	36	244
5	2	10	15	46	296
6	3	18	18	64	346
8	1	8	19	72	440
9	2	18	21	90	486
11	2	22	23	112	574
16	1	16	24	128	784
17	1	17	25	145	825
21	1	21	26	166	985
24	2	48	28	214	1,102
25	3	75	31	289	1,139
26	1	26	32	315	1,173
27	1	27	33	342	1,206
28	1	28	34	370	1,238
29	1	29	35	399	1,269
30	3	90	38	489	1,299
31	2	62	40	551	1,326
34	2	68	42	619	1,401
36	1	36	43	655	1,447
37	3	111	46	766	1,469
38	3	114	49	880	1,488
41	1	41	50	921	1,536
46	2	92	52	1,013	1,611
50	1	50	53	1,063	1,663
53	1	53	54	1,116	1,699
65	1	65	55	1,181	1,831
67	1	67	56	1,248	1,851
70	1	70	57	1,318	1,878
78	1	78	58	1,396	1,942
80	1	80	59	1,476	1,956
87	1	87	60	1,563	1,998
100	1	100	61	1,663	2,063
101	1	101	62	1,764	2,067
113	1	113	63	1,877	2,103
131	1	131	64	2,008	2,139
205	1	205	65	2,213	2,213

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	11	11	11	11	115
2	4	8	15	19	219
21	1	21	16	40	2,119
24	2	48	18	88	2,416
25	2	50	20	138	2,513
26	1	26	21	164	2,608
27	4	108	25	272	2,702
28	4	112	29	384	2,792
29	6	174	35	558	2,878
30	2	60	37	618	2,958
31	4	124	41	742	3,036
32	2	64	43	806	3,110
33	4	132	47	938	3,182
34	1	34	48	972	3,250
35	3	105	51	1,077	3,317
36	4	144	55	1,221	3,381
37	5	185	60	1,406	3,441
38	4	152	64	1,558	3,496
39	3	117	67	1,675	3,547
40	2	80	69	1,755	3,595
41	2	82	71	1,837	3,641
43	1	43	72	1,880	3,729
44	2	88	74	1,968	3,772
45	3	135	77	2,103	3,813
47	3	141	80	2,244	3,889
48	2	96	82	2,340	3,924
50	3	150	85	2,490	3,990
55	1	55	86	2,545	4,140
56	1	56	87	2,601	4,169
57	2	114	89	2,715	4,197
60	2	120	91	2,835	4,275
62	1	62	92	2,897	4,323
66	1	66	93	2,963	4,415
67	2	134	95	3,097	4,437
69	1	69	96	3,166	4,477
71	3	213	99	3,379	4,515
77	1	77	100	3,456	4,611
80	2	160	102	3,616	4,656
81	1	81	103	3,697	4,669

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
135	1	135	104	3,832	5,317
155	1	155	105	3,987	5,537
157	2	314	107	4,301	5,557
182	1	182	108	4,483	5,757
186	1	186	109	4,669	5,785
188	1	188	110	4,857	5,797
193	1	193	111	5,050	5,822
215	1	215	112	5,265	5,910
232	1	232	113	5,497	5,961
252	1	252	114	5,749	6,001
296	1	296	115	6,045	6,045

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	15	15	15	15	501
2	9	18	24	33	987
3	6	18	30	51	1,464
4	3	12	33	63	1,935
5	8	40	41	103	2,403
6	11	66	52	169	2,863
7	7	49	59	218	3,312
8	3	24	62	242	3,754
9	3	27	65	269	4,193
10	4	40	69	309	4,629
11	2	22	71	331	5,061
12	2	24	73	355	5,491
13	8	104	81	459	5,919
14	7	98	88	557	6,339
15	8	120	96	677	6,752
16	8	128	104	805	7,157
17	14	238	118	1,043	7,554
18	12	216	130	1,259	7,937
19	8	152	138	1,411	8,308
20	10	200	148	1,611	8,671
21	5	105	153	1,716	9,024
22	15	330	168	2,046	9,372
23	8	184	176	2,230	9,705
24	7	168	183	2,398	10,030
25	6	150	189	2,548	10,348
26	9	234	198	2,782	10,660
27	3	81	201	2,863	10,963
28	7	196	208	3,059	11,263
29	6	174	214	3,233	11,556
30	8	240	222	3,473	11,843
31	4	124	226	3,597	12,122
32	12	384	238	3,981	12,397
33	11	363	249	4,344	12,660
34	15	510	264	4,854	12,912
35	12	420	276	5,274	13,149
36	12	432	288	5,706	13,374
37	10	370	298	6,076	13,587
38	10	380	308	6,456	13,790
39	5	195	313	6,651	13,983

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	9	360	322	7,011	14,171
41	14	574	336	7,585	14,350
42	11	462	347	8,047	14,515
43	7	301	354	8,348	14,669
44	7	308	361	8,656	14,816
45	4	180	365	8,836	14,956
46	5	230	370	9,066	15,092
47	5	235	375	9,301	15,223
48	4	192	379	9,493	15,349
49	4	196	383	9,689	15,471
50	4	200	387	9,889	15,589
51	5	255	392	10,144	15,703
52	6	312	398	10,456	15,812
53	2	106	400	10,562	15,915
54	4	216	404	10,778	16,016
55	3	165	407	10,943	16,113
56	4	224	411	11,167	16,207
57	2	114	413	11,281	16,297
58	4	232	417	11,513	16,385
59	2	118	419	11,631	16,469
60	3	180	422	11,811	16,551
61	3	183	425	11,994	16,630
62	2	124	427	12,118	16,706
63	1	63	428	12,181	16,780
64	1	64	429	12,245	16,853
66	3	198	432	12,443	16,997
67	1	67	433	12,510	17,066
68	1	68	434	12,578	17,134
69	4	276	438	12,854	17,201
73	1	73	439	12,927	17,453
75	3	225	442	13,152	17,577
76	2	152	444	13,304	17,636
78	1	78	445	13,382	17,750
80	3	240	448	13,622	17,862
81	1	81	449	13,703	17,915
83	1	83	450	13,786	18,019
85	1	85	451	13,871	18,121
86	2	172	453	14,043	18,171
87	1	87	454	14,130	18,219

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
89	1	89	455	14,219	18,313
90	1	90	456	14,309	18,359
92	2	184	458	14,493	18,449
93	1	93	459	14,586	18,492
95	1	95	460	14,681	18,576
96	1	96	461	14,777	18,617
97	1	97	462	14,874	18,657
99	1	99	463	14,973	18,735
100	1	100	464	15,073	18,773
102	2	204	466	15,277	18,847
103	1	103	467	15,380	18,882
109	1	109	468	15,489	19,086
120	2	240	470	15,729	19,449
135	1	135	471	15,864	19,914
138	1	138	472	16,002	20,004
141	1	141	473	16,143	20,091
146	1	146	474	16,289	20,231
181	1	181	475	16,470	21,176
185	1	185	476	16,655	21,280
200	1	200	477	16,855	21,655
213	1	213	478	17,068	21,967
216	1	216	479	17,284	22,036
291	1	291	480	17,575	23,686
293	1	293	481	17,868	23,728
299	1	299	482	18,167	23,848
302	1	302	483	18,469	23,905
311	1	311	484	18,780	24,067
319	1	319	485	19,099	24,203
341	1	341	486	19,440	24,555
350	2	700	488	20,140	24,690
352	1	352	489	20,492	24,716
358	1	358	490	20,850	24,788
360	1	360	491	21,210	24,810
361	1	361	492	21,571	24,820
385	1	385	493	21,956	25,036
415	1	415	494	22,371	25,276
423	1	423	495	22,794	25,332
426	1	426	496	23,220	25,350
443	1	443	497	23,663	25,435
454	1	454	498	24,117	25,479
520	1	520	499	24,637	25,677
564	1	564	500	25,201	25,765
703	1	703	501	25,904	25,904

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	3	3	3	3	1,075
2	5	10	8	13	2,147
5	3	15	11	28	5,348
6	1	6	12	34	6,412
7	3	21	15	55	7,475
9	2	18	17	73	9,595
10	4	40	21	113	10,653
11	5	55	26	168	11,707
12	8	96	34	264	12,756
13	7	91	41	355	13,797
14	9	126	50	481	14,831
15	10	150	60	631	15,856
16	9	144	69	775	16,871
17	17	289	86	1,064	17,877
18	7	126	93	1,190	18,866
19	13	247	106	1,437	19,848
20	14	280	120	1,717	20,817
21	25	525	145	2,242	21,772
22	17	374	162	2,616	22,702
23	20	460	182	3,076	23,615
24	30	720	212	3,796	24,508
25	25	625	237	4,421	25,371
26	22	572	259	4,993	26,209
27	22	594	281	5,587	27,025
28	18	504	299	6,091	27,819
29	23	667	322	6,758	28,595
30	30	900	352	7,658	29,348
31	25	775	377	8,433	30,071
32	17	544	394	8,977	30,769
33	16	528	410	9,505	31,450
34	24	816	434	10,321	32,115
35	19	665	453	10,986	32,756
36	14	504	467	11,490	33,378
37	22	814	489	12,304	33,986
38	16	608	505	12,912	34,572
39	11	429	516	13,341	35,142
40	13	520	529	13,861	35,701
41	15	615	544	14,476	36,247
42	15	630	559	15,106	36,778



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
43	17	731	576	15,837	37,294
44	14	616	590	16,453	37,793
45	18	810	608	17,263	38,278
46	13	598	621	17,861	38,745
47	17	799	638	18,660	39,199
48	15	720	653	19,380	39,636
49	13	637	666	20,017	40,058
50	14	700	680	20,717	40,467
51	18	918	698	21,635	40,862
52	12	624	710	22,259	41,239
53	9	477	719	22,736	41,604
54	5	270	724	23,006	41,960
55	8	440	732	23,446	42,311
56	10	560	742	24,006	42,654
57	9	513	751	24,519	42,987
58	4	232	755	24,751	43,311
59	7	413	762	25,164	43,631
60	13	780	775	25,944	43,944
61	3	183	778	26,127	44,244
62	9	558	787	26,685	44,541
63	11	693	798	27,378	44,829
64	13	832	811	28,210	45,106
65	7	455	818	28,665	45,370
66	10	660	828	29,325	45,627
67	8	536	836	29,861	45,874
68	11	748	847	30,609	46,113
69	1	69	848	30,678	46,341
70	6	420	854	31,098	46,568
71	4	284	858	31,382	46,789
72	6	432	864	31,814	47,006
73	1	73	865	31,887	47,217
74	2	148	867	32,035	47,427
75	2	150	869	32,185	47,635
76	3	228	872	32,413	47,841
77	6	462	878	32,875	48,044
78	1	78	879	32,953	48,241
79	3	237	882	33,190	48,437
80	4	320	886	33,510	48,630
81	1	81	887	33,591	48,819

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
82	3	246	890	33,837	49,007
83	6	498	896	34,335	49,192
84	4	336	900	34,671	49,371
85	4	340	904	35,011	49,546
86	7	602	911	35,613	49,717
87	3	261	914	35,874	49,881
88	4	352	918	36,226	50,042
89	3	267	921	36,493	50,199
90	4	360	925	36,853	50,353
91	2	182	927	37,035	50,503
93	3	279	930	37,314	50,799
94	3	282	933	37,596	50,944
95	2	190	935	37,786	51,086
96	2	192	937	37,978	51,226
97	4	388	941	38,366	51,364
98	3	294	944	38,660	51,498
99	3	297	947	38,957	51,629
100	4	400	951	39,357	51,757
101	2	202	953	39,559	51,881
102	3	306	956	39,865	52,003
103	2	206	958	40,071	52,122
104	3	312	961	40,383	52,239
105	1	105	962	40,488	52,353
107	1	107	963	40,595	52,579
108	3	324	966	40,919	52,691
109	2	218	968	41,137	52,800
110	2	220	970	41,357	52,907
111	2	222	972	41,579	53,012
112	1	112	973	41,691	53,115
113	1	113	974	41,804	53,217
116	1	116	975	41,920	53,520
117	2	234	977	42,154	53,620
118	3	354	980	42,508	53,718
120	1	120	981	42,628	53,908
121	1	121	982	42,749	54,002
123	5	615	987	43,364	54,188
124	1	124	988	43,488	54,276
126	1	126	989	43,614	54,450
127	2	254	991	43,868	54,536

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
129	1	129	992	43,997	54,704
131	1	131	993	44,128	54,870
132	2	264	995	44,392	54,952
133	1	133	996	44,525	55,032
140	2	280	998	44,805	55,585
141	1	141	999	44,946	55,662
142	2	284	1,001	45,230	55,738
143	1	143	1,002	45,373	55,812
146	1	146	1,003	45,519	56,031
151	1	151	1,004	45,670	56,391
152	1	152	1,005	45,822	56,462
154	1	154	1,006	45,976	56,602
161	1	161	1,007	46,137	57,085
164	1	164	1,008	46,301	57,289
174	1	174	1,009	46,475	57,959
188	1	188	1,010	46,663	58,883
190	1	190	1,011	46,853	59,013
196	1	196	1,012	47,049	59,397
205	1	205	1,013	47,254	59,964
213	1	213	1,014	47,467	60,460
214	1	214	1,015	47,681	60,521
220	1	220	1,016	47,901	60,881
222	1	222	1,017	48,123	60,999
227	1	227	1,018	48,350	61,289
228	1	228	1,019	48,578	61,346
252	1	252	1,020	48,830	62,690
262	1	262	1,021	49,092	63,240
263	1	263	1,022	49,355	63,294
273	1	273	1,023	49,628	63,824
274	1	274	1,024	49,902	63,876
301	2	602	1,026	50,504	65,253
302	1	302	1,027	50,806	65,302
308	1	308	1,028	51,114	65,590
315	1	315	1,029	51,429	65,919
317	1	317	1,030	51,746	66,011
325	1	325	1,031	52,071	66,371
334	1	334	1,032	52,405	66,767
337	1	337	1,033	52,742	66,896
343	1	343	1,034	53,085	67,148

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
355	1	355	1,035	53,440	67,640
365	1	365	1,036	53,805	68,040
366	1	366	1,037	54,171	68,079
388	1	388	1,038	54,559	68,915
396	1	396	1,039	54,955	69,211
400	1	400	1,040	55,355	69,355
402	2	804	1,042	56,159	69,425
406	1	406	1,043	56,565	69,557
409	1	409	1,044	56,974	69,653
425	1	425	1,045	57,399	70,149
428	1	428	1,046	57,827	70,239
436	1	436	1,047	58,263	70,471
443	1	443	1,048	58,706	70,667
454	1	454	1,049	59,160	70,964
485	1	485	1,050	59,645	71,770
491	1	491	1,051	60,136	71,920
493	1	493	1,052	60,629	71,968
497	1	497	1,053	61,126	72,060
498	2	996	1,055	62,122	72,082
513	1	513	1,056	62,635	72,382
521	1	521	1,057	63,156	72,534
524	1	524	1,058	63,680	72,588
561	1	561	1,059	64,241	73,217
593	1	593	1,060	64,834	73,729
620	1	620	1,061	65,454	74,134
633	1	633	1,062	66,087	74,316
701	1	701	1,063	66,788	75,200
997	1	997	1,064	67,785	78,752
1,075	1	1,075	1,065	68,860	79,610
1,154	1	1,154	1,066	70,014	80,400
1,166	1	1,166	1,067	71,180	80,508
1,219	1	1,219	1,068	72,399	80,932
1,223	1	1,223	1,069	73,622	80,960
1,268	1	1,268	1,070	74,890	81,230
1,312	1	1,312	1,071	76,202	81,450
1,404	1	1,404	1,072	77,606	81,818
1,413	1	1,413	1,073	79,019	81,845
1,428	1	1,428	1,074	80,447	81,875
1,458	1	1,458	1,075	81,905	81,905

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	9	9	9	9	3,055
2	26	52	35	61	6,101
3	10	30	45	91	9,121
4	15	60	60	151	12,131
5	15	75	75	226	15,126
6	11	66	86	292	18,106
7	10	70	96	362	21,075
8	8	64	104	426	24,034
9	10	90	114	516	26,985
10	10	100	124	616	29,926
11	16	176	140	792	32,857
12	26	312	166	1,104	35,772
13	15	195	181	1,299	38,661
14	22	308	203	1,607	41,535
15	34	510	237	2,117	44,387
16	40	640	277	2,757	47,205
17	41	697	318	3,454	49,983
18	41	738	359	4,192	52,720
19	41	779	400	4,971	55,416
20	28	560	428	5,531	58,071
21	40	840	468	6,371	60,698
22	47	1,034	515	7,405	63,285
23	34	782	549	8,187	65,825
24	23	552	572	8,739	68,331
25	30	750	602	9,489	70,814
26	23	598	625	10,087	73,267
27	28	756	653	10,843	75,697
28	34	952	687	11,795	78,099
29	32	928	719	12,723	80,467
30	38	1,140	757	13,863	82,803
31	35	1,085	792	14,948	85,101
32	38	1,216	830	16,164	87,364
33	28	924	858	17,088	89,589
34	43	1,462	901	18,550	91,786
35	32	1,120	933	19,670	93,940
36	40	1,440	973	21,110	96,062
37	43	1,591	1,016	22,701	98,144
38	38	1,444	1,054	24,145	100,183
39	36	1,404	1,090	25,549	102,184

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
40	40	1,600	1,130	27,149	104,149
41	42	1,722	1,172	28,871	106,074
42	27	1,134	1,199	30,005	107,957
43	39	1,677	1,238	31,682	109,813
44	27	1,188	1,265	32,870	111,630
45	38	1,710	1,303	34,580	113,420
46	27	1,242	1,330	35,822	115,172
47	26	1,222	1,356	37,044	116,897
48	30	1,440	1,386	38,484	118,596
49	32	1,568	1,418	40,052	120,265
50	28	1,400	1,446	41,452	121,902
51	14	714	1,460	42,166	123,511
52	25	1,300	1,485	43,466	125,106
53	27	1,431	1,512	44,897	126,676
54	25	1,350	1,537	46,247	128,219
55	23	1,265	1,560	47,512	129,737
56	30	1,680	1,590	49,192	131,232
57	28	1,596	1,618	50,788	132,697
58	23	1,334	1,641	52,122	134,134
59	25	1,475	1,666	53,597	135,548
60	19	1,140	1,685	54,737	136,937
61	20	1,220	1,705	55,957	138,307
62	20	1,240	1,725	57,197	139,657
63	29	1,827	1,754	59,024	140,987
64	27	1,728	1,781	60,752	142,288
65	10	650	1,791	61,402	143,562
66	18	1,188	1,809	62,590	144,826
67	18	1,206	1,827	63,796	146,072
68	18	1,224	1,845	65,020	147,300
69	17	1,173	1,862	66,193	148,510
70	8	560	1,870	66,753	149,703
71	18	1,278	1,888	68,031	150,888
72	19	1,368	1,907	69,399	152,055
73	9	657	1,916	70,056	153,203
74	10	740	1,926	70,796	154,342
75	13	975	1,939	71,771	155,471
76	21	1,596	1,960	73,367	156,587
77	17	1,309	1,977	74,676	157,682
78	6	468	1,983	75,144	158,760

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
79	7	553	1,990	75,697	159,832
80	12	960	2,002	76,657	160,897
81	8	648	2,010	77,305	161,950
82	12	984	2,022	78,289	162,995
83	8	664	2,030	78,953	164,028
84	15	1,260	2,045	80,213	165,053
85	8	680	2,053	80,893	166,063
86	6	516	2,059	81,409	167,065
87	5	435	2,064	81,844	168,061
88	10	880	2,074	82,724	169,052
89	13	1,157	2,087	83,881	170,033
90	7	630	2,094	84,511	171,001
91	11	1,001	2,105	85,512	171,962
92	6	552	2,111	86,064	172,912
93	9	837	2,120	86,901	173,856
94	8	752	2,128	87,653	174,791
95	10	950	2,138	88,603	175,718
96	4	384	2,142	88,987	176,635
97	6	582	2,148	89,569	177,548
98	14	1,372	2,162	90,941	178,455
99	6	594	2,168	91,535	179,348
100	7	700	2,175	92,235	180,235
101	4	404	2,179	92,639	181,115
102	10	1,020	2,189	93,659	181,991
103	6	618	2,195	94,277	182,857
104	7	728	2,202	95,005	183,717
105	5	525	2,207	95,530	184,570
106	5	530	2,212	96,060	185,418
107	9	963	2,221	97,023	186,261
108	6	648	2,227	97,671	187,095
109	9	981	2,236	98,652	187,923
110	5	550	2,241	99,202	188,742
111	7	777	2,248	99,979	189,556
112	9	1,008	2,257	100,987	190,363
113	12	1,356	2,269	102,343	191,161
114	8	912	2,277	103,255	191,947
115	5	575	2,282	103,830	192,725
116	4	464	2,286	104,294	193,498
117	8	936	2,294	105,230	194,267

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
118	10	1,180	2,304	106,410	195,028
119	3	357	2,307	106,767	195,779
120	9	1,080	2,316	107,847	196,527
121	11	1,331	2,327	109,178	197,266
122	6	732	2,333	109,910	197,994
123	5	615	2,338	110,525	198,716
124	10	1,240	2,348	111,765	199,433
125	7	875	2,355	112,640	200,140
126	11	1,386	2,366	114,026	200,840
127	9	1,143	2,375	115,169	201,529
128	6	768	2,381	115,937	202,209
129	3	387	2,384	116,324	202,883
130	6	780	2,390	117,104	203,554
131	5	655	2,395	117,759	204,219
132	5	660	2,400	118,419	204,879
133	12	1,596	2,412	120,015	205,534
134	6	804	2,418	120,819	206,177
135	6	810	2,424	121,629	206,814
136	12	1,632	2,436	123,261	207,445
137	5	685	2,441	123,946	208,064
138	7	966	2,448	124,912	208,678
139	6	834	2,454	125,746	209,285
140	7	980	2,461	126,726	209,886
141	9	1,269	2,470	127,995	210,480
142	5	710	2,475	128,705	211,065
143	3	429	2,478	129,134	211,645
144	5	720	2,483	129,854	212,222
145	2	290	2,485	130,144	212,794
146	5	730	2,490	130,874	213,364
147	3	441	2,493	131,315	213,929
148	5	740	2,498	132,055	214,491
149	6	894	2,504	132,949	215,048
150	5	750	2,509	133,699	215,599
151	7	1,057	2,516	134,756	216,145
152	5	760	2,521	135,516	216,684
153	7	1,071	2,528	136,587	217,218
154	3	462	2,531	137,049	217,745
155	4	620	2,535	137,669	218,269
156	2	312	2,537	137,981	218,789



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
157	3	471	2,540	138,452	219,307
158	5	790	2,545	139,242	219,822
159	4	636	2,549	139,878	220,332
160	3	480	2,552	140,358	220,838
161	6	966	2,558	141,324	221,341
162	3	486	2,561	141,810	221,838
163	2	326	2,563	142,136	222,332
164	6	984	2,569	143,120	222,824
165	6	990	2,575	144,110	223,310
166	3	498	2,578	144,608	223,790
167	5	835	2,583	145,443	224,267
168	6	1,008	2,589	146,451	224,739
169	5	845	2,594	147,296	225,205
170	8	1,360	2,602	148,656	225,666
171	7	1,197	2,609	149,853	226,119
172	1	172	2,610	150,025	226,565
173	4	692	2,614	150,717	227,010
174	6	1,044	2,620	151,761	227,451
175	2	350	2,622	152,111	227,886
176	5	880	2,627	152,991	228,319
177	1	177	2,628	153,168	228,747
178	1	178	2,629	153,346	229,174
179	3	537	2,632	153,883	229,600
180	4	720	2,636	154,603	230,023
181	4	724	2,640	155,327	230,442
182	1	182	2,641	155,509	230,857
183	2	366	2,643	155,875	231,271
184	4	736	2,647	156,611	231,683
185	5	925	2,652	157,536	232,091
186	3	558	2,655	158,094	232,494
187	1	187	2,656	158,281	232,894
188	4	752	2,660	159,033	233,293
189	1	189	2,661	159,222	233,688
190	2	380	2,663	159,602	234,082
191	2	382	2,665	159,984	234,474
193	4	772	2,669	160,756	235,254
194	5	970	2,674	161,726	235,640
195	6	1,170	2,680	162,896	236,021
196	3	588	2,683	163,484	236,396

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
197	1	197	2,684	163,681	236,768
198	1	198	2,685	163,879	237,139
199	6	1,194	2,691	165,073	237,509
200	1	200	2,692	165,273	237,873
201	2	402	2,694	165,675	238,236
202	3	606	2,697	166,281	238,597
203	2	406	2,699	166,687	238,955
204	1	204	2,700	166,891	239,311
205	2	410	2,702	167,301	239,666
206	1	206	2,703	167,507	240,019
207	7	1,449	2,710	168,956	240,371
208	6	1,248	2,716	170,204	240,716
209	3	627	2,719	170,831	241,055
210	2	420	2,721	171,251	241,391
211	2	422	2,723	171,673	241,725
212	2	424	2,725	172,097	242,057
213	2	426	2,727	172,523	242,387
214	2	428	2,729	172,951	242,715
215	3	645	2,732	173,596	243,041
216	1	216	2,733	173,812	243,364
217	1	217	2,734	174,029	243,686
218	1	218	2,735	174,247	244,007
219	3	657	2,738	174,904	244,327
220	2	440	2,740	175,344	244,644
221	3	663	2,743	176,007	244,959
222	5	1,110	2,748	177,117	245,271
223	1	223	2,749	177,340	245,578
224	1	224	2,750	177,564	245,884
225	1	225	2,751	177,789	246,189
226	1	226	2,752	178,015	246,493
227	2	454	2,754	178,469	246,796
228	1	228	2,755	178,697	247,097
229	1	229	2,756	178,926	247,397
230	2	460	2,758	179,386	247,696
231	4	924	2,762	180,310	247,993
233	4	932	2,766	181,242	248,579
235	4	940	2,770	182,182	249,157
236	2	472	2,772	182,654	249,442
239	1	239	2,773	182,893	250,291

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
243	3	729	2,776	183,622	251,419
244	3	732	2,779	184,354	251,698
245	1	245	2,780	184,599	251,974
246	2	492	2,782	185,091	252,249
247	2	494	2,784	185,585	252,522
248	2	496	2,786	186,081	252,793
249	1	249	2,787	186,330	253,062
250	2	500	2,789	186,830	253,330
251	2	502	2,791	187,332	253,596
252	1	252	2,792	187,584	253,860
253	3	759	2,795	188,343	254,123
255	2	510	2,797	188,853	254,643
257	2	514	2,799	189,367	255,159
258	1	258	2,800	189,625	255,415
260	1	260	2,801	189,885	255,925
261	2	522	2,803	190,407	256,179
263	1	263	2,804	190,670	256,683
264	2	528	2,806	191,198	256,934
266	2	532	2,808	191,730	257,432
267	2	534	2,810	192,264	257,679
268	2	536	2,812	192,800	257,924
270	2	540	2,814	193,340	258,410
271	1	271	2,815	193,611	258,651
274	4	1,096	2,819	194,707	259,371
275	1	275	2,820	194,982	259,607
276	3	828	2,823	195,810	259,842
277	1	277	2,824	196,087	260,074
278	1	278	2,825	196,365	260,305
279	2	558	2,827	196,923	260,535
280	1	280	2,828	197,203	260,763
281	2	562	2,830	197,765	260,990
282	1	282	2,831	198,047	261,215
284	4	1,136	2,835	199,183	261,663
285	2	570	2,837	199,753	261,883
286	1	286	2,838	200,039	262,101
288	4	1,152	2,842	201,191	262,535
290	2	580	2,844	201,771	262,961
291	1	291	2,845	202,062	263,172
295	1	295	2,846	202,357	264,012

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
296	2	592	2,848	202,949	264,221
298	2	596	2,850	203,545	264,635
299	2	598	2,852	204,143	264,840
300	3	900	2,855	205,043	265,043
301	2	602	2,857	205,645	265,243
303	1	303	2,858	205,948	265,639
304	1	304	2,859	206,252	265,836
305	2	610	2,861	206,862	266,032
306	1	306	2,862	207,168	266,226
307	2	614	2,864	207,782	266,419
308	1	308	2,865	208,090	266,610
309	1	309	2,866	208,399	266,800
310	3	930	2,869	209,329	266,989
311	2	622	2,871	209,951	267,175
313	2	626	2,873	210,577	267,543
316	2	632	2,875	211,209	268,089
317	2	634	2,877	211,843	268,269
321	2	642	2,879	212,485	268,981
323	2	646	2,881	213,131	269,333
327	2	654	2,883	213,785	270,029
328	1	328	2,884	214,113	270,201
329	2	658	2,886	214,771	270,372
330	1	330	2,887	215,101	270,541
331	1	331	2,888	215,432	270,709
334	1	334	2,889	215,766	271,210
338	1	338	2,890	216,104	271,874
339	1	339	2,891	216,443	272,039
341	1	341	2,892	216,784	272,367
344	1	344	2,893	217,128	272,856
345	1	345	2,894	217,473	273,018
346	1	346	2,895	217,819	273,179
353	1	353	2,896	218,172	274,299
355	3	1,065	2,899	219,237	274,617
356	1	356	2,900	219,593	274,773
357	1	357	2,901	219,950	274,928
358	1	358	2,902	220,308	275,082
360	1	360	2,903	220,668	275,388
363	1	363	2,904	221,031	275,844
364	1	364	2,905	221,395	275,995

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
368	2	736	2,907	222,131	276,595
369	2	738	2,909	222,869	276,743
371	1	371	2,910	223,240	277,035
374	1	374	2,911	223,614	277,470
377	1	377	2,912	223,991	277,902
379	1	379	2,913	224,370	278,188
380	1	380	2,914	224,750	278,330
387	2	774	2,916	225,524	279,317
390	1	390	2,917	225,914	279,734
392	1	392	2,918	226,306	280,010
394	2	788	2,920	227,094	280,284
396	1	396	2,921	227,490	280,554
397	1	397	2,922	227,887	280,688
399	1	399	2,923	228,286	280,954
401	1	401	2,924	228,687	281,218
404	1	404	2,925	229,091	281,611
407	1	407	2,926	229,498	282,001
412	1	412	2,927	229,910	282,646
418	1	418	2,928	230,328	283,414
419	1	419	2,929	230,747	283,541
426	1	426	2,930	231,173	284,423
431	1	431	2,931	231,604	285,048
435	1	435	2,932	232,039	285,544
437	1	437	2,933	232,476	285,790
440	1	440	2,934	232,916	286,156
442	1	442	2,935	233,358	286,398
456	2	912	2,937	234,270	288,078
457	1	457	2,938	234,727	288,196
461	2	922	2,940	235,649	288,664
464	1	464	2,941	236,113	289,009
465	1	465	2,942	236,578	289,123
468	1	468	2,943	237,046	289,462
479	2	958	2,945	238,004	290,694
482	1	482	2,946	238,486	291,024
489	1	489	2,947	238,975	291,787
492	1	492	2,948	239,467	292,111
498	1	498	2,949	239,965	292,753
503	1	503	2,950	240,468	293,283
518	1	518	2,951	240,986	294,858

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
520	1	520	2,952	241,506	295,066
522	1	522	2,953	242,028	295,272
529	2	1,058	2,955	243,086	295,986
530	2	1,060	2,957	244,146	296,086
532	1	532	2,958	244,678	296,282
535	1	535	2,959	245,213	296,573
542	1	542	2,960	245,755	297,245
554	1	554	2,961	246,309	298,385
560	1	560	2,962	246,869	298,949
563	1	563	2,963	247,432	299,228
565	1	565	2,964	247,997	299,412
574	2	1,148	2,966	249,145	300,231
582	1	582	2,967	249,727	300,943
584	1	584	2,968	250,311	301,119
588	1	588	2,969	250,899	301,467
591	1	591	2,970	251,490	301,725
592	1	592	2,971	252,082	301,810
596	2	1,192	2,973	253,274	302,146
599	1	599	2,974	253,873	302,392
604	1	604	2,975	254,477	302,797
605	1	605	2,976	255,082	302,877
614	1	614	2,977	255,696	303,588
620	1	620	2,978	256,316	304,056
629	1	629	2,979	256,945	304,749
634	1	634	2,980	257,579	305,129
636	1	636	2,981	258,215	305,279
637	1	637	2,982	258,852	305,353
639	1	639	2,983	259,491	305,499
648	1	648	2,984	260,139	306,147
663	1	663	2,985	260,802	307,212
669	1	669	2,986	261,471	307,632
670	1	670	2,987	262,141	307,701
676	2	1,352	2,989	263,493	308,109
679	2	1,358	2,991	264,851	308,307
680	1	680	2,992	265,531	308,371
689	1	689	2,993	266,220	308,938
698	1	698	2,994	266,918	309,496
699	3	2,097	2,997	269,015	309,557
707	1	707	2,998	269,722	310,021

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
711	1	711	2,999	270,433	310,249
726	1	726	3,000	271,159	311,089
730	1	730	3,001	271,889	311,309
736	1	736	3,002	272,625	311,633
738	1	738	3,003	273,363	311,739
740	1	740	3,004	274,103	311,843
741	1	741	3,005	274,844	311,894
744	1	744	3,006	275,588	312,044
760	1	760	3,007	276,348	312,828
762	1	762	3,008	277,110	312,924
765	1	765	3,009	277,875	313,065
766	2	1,532	3,011	279,407	313,111
768	1	768	3,012	280,175	313,199
773	1	773	3,013	280,948	313,414
785	1	785	3,014	281,733	313,918
788	1	788	3,015	282,521	314,041
791	1	791	3,016	283,312	314,161
799	1	799	3,017	284,111	314,473
806	1	806	3,018	284,917	314,739
813	1	813	3,019	285,730	314,998
819	1	819	3,020	286,549	315,214
827	1	827	3,021	287,376	315,494
849	1	849	3,022	288,225	316,242
860	1	860	3,023	289,085	316,605
875	1	875	3,024	289,960	317,085
886	1	886	3,025	290,846	317,426
890	1	890	3,026	291,736	317,546
894	1	894	3,027	292,630	317,662
895	1	895	3,028	293,525	317,690
909	1	909	3,029	294,434	318,068
914	1	914	3,030	295,348	318,198
922	1	922	3,031	296,270	318,398
928	1	928	3,032	297,198	318,542
935	1	935	3,033	298,133	318,703
983	1	983	3,034	299,116	319,759
986	1	986	3,035	300,102	319,822
988	1	988	3,036	301,090	319,862
1,010	1	1,010	3,037	302,100	320,280
1,018	1	1,018	3,038	303,118	320,424

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,035	1	1,035	3,039	304,153	320,713
1,067	1	1,067	3,040	305,220	321,225
1,073	1	1,073	3,041	306,293	321,315
1,096	1	1,096	3,042	307,389	321,637
1,132	1	1,132	3,043	308,521	322,105
1,144	1	1,144	3,044	309,665	322,249
1,173	1	1,173	3,045	310,838	322,568
1,178	1	1,178	3,046	312,016	322,618
1,179	1	1,179	3,047	313,195	322,627
1,196	1	1,196	3,048	314,391	322,763
1,222	1	1,222	3,049	315,613	322,945
1,333	1	1,333	3,050	316,946	323,611
1,376	1	1,376	3,051	318,322	323,826
1,486	1	1,486	3,052	319,808	324,266
1,641	1	1,641	3,053	321,449	324,731
1,645	1	1,645	3,054	323,094	324,739
1,664	1	1,664	3,055	324,758	324,758



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	1	2	1	2	632
7	1	7	2	9	2,207
8	1	8	3	17	2,521
11	2	22	5	39	3,460
12	1	12	6	51	3,771
19	1	19	7	70	5,941
25	1	25	8	95	7,795
29	1	29	9	124	9,027
30	2	60	11	184	9,334
33	1	33	12	217	10,249
37	1	37	13	254	11,465
38	1	38	14	292	11,768
39	1	39	15	331	12,070
40	1	40	16	371	12,371
42	3	126	19	497	12,971
43	1	43	20	540	13,268
45	1	45	21	585	13,860
46	4	184	25	769	14,155
47	3	141	28	910	14,446
48	2	96	30	1,006	14,734
49	2	98	32	1,104	15,020
50	2	100	34	1,204	15,304
51	2	102	36	1,306	15,586
54	3	162	39	1,468	16,426
55	1	55	40	1,523	16,703
56	1	56	41	1,579	16,979
57	2	114	43	1,693	17,254
60	1	60	44	1,753	18,073
61	2	122	46	1,875	18,345
63	3	189	49	2,064	18,885
66	3	198	52	2,262	19,686
67	3	201	55	2,463	19,950
68	2	136	57	2,599	20,211
69	4	276	61	2,875	20,470
70	4	280	65	3,155	20,725
71	1	71	66	3,226	20,976
72	1	72	67	3,298	21,226
73	3	219	70	3,517	21,475
74	5	370	75	3,887	21,721

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
76	2	152	77	4,039	22,203
77	4	308	81	4,347	22,442
78	3	234	84	4,581	22,677
79	1	79	85	4,660	22,909
81	3	243	88	4,903	23,371
82	3	246	91	5,149	23,599
83	4	332	95	5,481	23,824
84	2	168	97	5,649	24,045
85	1	85	98	5,734	24,264
86	1	86	99	5,820	24,482
87	1	87	100	5,907	24,699
88	1	88	101	5,995	24,915
89	1	89	102	6,084	25,130
90	2	180	104	6,264	25,344
91	1	91	105	6,355	25,556
92	3	276	108	6,631	25,767
93	1	93	109	6,724	25,975
96	3	288	112	7,012	26,596
98	2	196	114	7,208	27,004
99	2	198	116	7,406	27,206
100	2	200	118	7,606	27,406
101	3	303	121	7,909	27,604
102	3	306	124	8,215	27,799
103	1	103	125	8,318	27,991
104	1	104	126	8,422	28,182
105	1	105	127	8,527	28,372
106	1	106	128	8,633	28,561
107	2	214	130	8,847	28,749
108	1	108	131	8,955	28,935
109	2	218	133	9,173	29,120
110	3	330	136	9,503	29,303
111	1	111	137	9,614	29,483
112	3	336	140	9,950	29,662
114	1	114	141	10,064	30,014
116	2	232	143	10,296	30,364
117	1	117	144	10,413	30,537
120	1	120	145	10,533	31,053
121	2	242	147	10,775	31,224
122	2	244	149	11,019	31,393

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
123	1	123	150	11,142	31,560
124	1	124	151	11,266	31,726
127	2	254	153	11,520	32,221
128	3	384	156	11,904	32,384
131	1	131	157	12,035	32,864
132	1	132	158	12,167	33,023
134	1	134	159	12,301	33,339
136	1	136	160	12,437	33,653
137	1	137	161	12,574	33,809
138	2	276	163	12,850	33,964
139	1	139	164	12,989	34,117
141	1	141	165	13,130	34,421
142	1	142	166	13,272	34,572
143	3	429	169	13,701	34,722
144	1	144	170	13,845	34,869
147	1	147	171	13,992	35,307
149	1	149	172	14,141	35,597
150	1	150	173	14,291	35,741
153	1	153	174	14,444	36,170
156	1	156	175	14,600	36,596
159	1	159	176	14,759	37,019
160	1	160	177	14,919	37,159
162	1	162	178	15,081	37,437
164	2	328	180	15,409	37,713
166	3	498	183	15,907	37,985
167	2	334	185	16,241	38,118
168	1	168	186	16,409	38,249
170	3	510	189	16,919	38,509
172	1	172	190	17,091	38,763
174	1	174	191	17,265	39,015
175	1	175	192	17,440	39,140
177	2	354	194	17,794	39,388
178	3	534	197	18,328	39,510
183	1	183	198	18,511	40,105
185	1	185	199	18,696	40,341
188	1	188	200	18,884	40,692
190	1	190	201	19,074	40,924
191	1	191	202	19,265	41,039
193	2	386	204	19,651	41,267

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
195	3	585	207	20,236	41,491
196	2	392	209	20,628	41,600
198	1	198	210	20,826	41,814
202	1	202	211	21,028	42,238
203	1	203	212	21,231	42,343
204	2	408	214	21,639	42,447
205	1	205	215	21,844	42,549
206	1	206	216	22,050	42,650
207	1	207	217	22,257	42,750
210	1	210	218	22,467	43,047
211	1	211	219	22,678	43,145
212	2	424	221	23,102	43,242
214	1	214	222	23,316	43,432
215	1	215	223	23,531	43,526
217	1	217	224	23,748	43,712
219	1	219	225	23,967	43,896
220	1	220	226	24,187	43,987
221	1	221	227	24,408	44,077
224	1	224	228	24,632	44,344
225	1	225	229	24,857	44,432
230	2	460	231	25,317	44,867
236	1	236	232	25,553	45,377
240	1	240	233	25,793	45,713
241	2	482	235	26,275	45,796
244	1	244	236	26,519	46,039
247	1	247	237	26,766	46,279
248	1	248	238	27,014	46,358
249	2	498	240	27,512	46,436
251	3	753	243	28,265	46,588
252	1	252	244	28,517	46,661
258	2	516	246	29,033	47,093
259	1	259	247	29,292	47,163
261	1	261	248	29,553	47,301
262	1	262	249	29,815	47,369
263	2	526	251	30,341	47,436
264	1	264	252	30,605	47,501
269	2	538	254	31,143	47,821
271	1	271	255	31,414	47,945
272	2	544	257	31,958	48,006

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
279	1	279	258	32,237	48,419
281	2	562	260	32,799	48,535
284	3	852	263	33,651	48,703
285	1	285	264	33,936	48,756
286	2	572	266	34,508	48,808
287	1	287	267	34,795	48,858
288	2	576	269	35,371	48,907
294	1	294	270	35,665	49,189
301	1	301	271	35,966	49,511
305	1	305	272	36,271	49,691
318	2	636	274	36,907	50,263
323	1	323	275	37,230	50,473
330	2	660	277	37,890	50,760
339	1	339	278	38,229	51,111
342	1	342	279	38,571	51,225
345	1	345	280	38,916	51,336
355	1	355	281	39,271	51,696
370	1	370	282	39,641	52,221
377	1	377	283	40,018	52,459
381	1	381	284	40,399	52,591
385	1	385	285	40,784	52,719
409	1	409	286	41,193	53,463
433	1	433	287	41,626	54,183
469	1	469	288	42,095	55,227
515	1	515	289	42,610	56,515
520	1	520	290	43,130	56,650
539	1	539	291	43,669	57,144
556	1	556	292	44,225	57,569
578	1	578	293	44,803	58,097
583	1	583	294	45,386	58,212
594	1	594	295	45,980	58,454
596	1	596	296	46,576	58,496
605	1	605	297	47,181	58,676
649	1	649	298	47,830	59,512
660	1	660	299	48,490	59,710
663	1	663	300	49,153	59,761
711	1	711	301	49,864	60,529
806	1	806	302	50,670	61,954
812	1	812	303	51,482	62,038

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
821	1	821	304	52,303	62,155
866	1	866	305	53,169	62,695
878	1	878	306	54,047	62,827
899	1	899	307	54,946	63,037
924	1	924	308	55,870	63,262
1,000	1	1,000	309	56,870	63,870
1,025	1	1,025	310	57,895	64,045
1,148	1	1,148	311	59,043	64,783
1,151	1	1,151	312	60,194	64,798
1,253	1	1,253	313	61,447	65,206
1,299	1	1,299	314	62,746	65,344
1,528	1	1,528	315	64,274	65,802
1,641	1	1,641	316	65,915	65,915

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	432
10	2	20	3	21	4,311
11	1	11	4	32	4,740
13	4	52	8	84	5,596
14	2	28	10	112	6,020
15	1	15	11	127	6,442
16	2	32	13	159	6,863
18	2	36	15	195	7,701
19	1	19	16	214	8,118
20	6	120	22	334	8,534
25	9	225	31	559	10,584
30	4	120	35	679	12,589
35	4	140	39	819	14,574
37	1	37	40	856	15,360
40	5	200	45	1,056	16,536
45	3	135	48	1,191	18,471
48	1	48	49	1,239	19,623
50	5	250	54	1,489	20,389
51	1	51	55	1,540	20,767
53	1	53	56	1,593	21,521
54	1	54	57	1,647	21,897
55	6	330	63	1,977	22,272
56	1	56	64	2,033	22,641
57	1	57	65	2,090	23,009
60	1	60	66	2,150	24,110
61	1	61	67	2,211	24,476
62	2	124	69	2,335	24,841
63	1	63	70	2,398	25,204
65	2	130	72	2,528	25,928
69	1	69	73	2,597	27,368
70	6	420	79	3,017	27,727
73	1	73	80	3,090	28,786
74	1	74	81	3,164	29,138
75	2	150	83	3,314	29,489
76	1	76	84	3,390	29,838
80	5	400	89	3,790	31,230
82	3	246	92	4,036	31,916
83	1	83	93	4,119	32,256
85	2	170	95	4,289	32,934

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
86	1	86	96	4,375	33,271
90	2	180	98	4,555	34,615
91	1	91	99	4,646	34,949
93	1	93	100	4,739	35,615
95	3	285	103	5,024	36,279
97	1	97	104	5,121	36,937
98	1	98	105	5,219	37,265
100	5	500	110	5,719	37,919
101	2	202	112	5,921	38,241
104	1	104	113	6,025	39,201
105	3	315	116	6,340	39,520
106	1	106	117	6,446	39,836
112	1	112	118	6,558	41,726
115	2	230	120	6,788	42,668
117	1	117	121	6,905	43,292
120	4	480	125	7,385	44,225
122	1	122	126	7,507	44,839
125	3	375	129	7,882	45,757
126	1	126	130	8,008	46,060
128	1	128	131	8,136	46,664
129	1	129	132	8,265	46,965
130	4	520	136	8,785	47,265
133	1	133	137	8,918	48,153
134	2	268	139	9,186	48,448
135	3	405	142	9,591	48,741
139	1	139	143	9,730	49,901
140	5	700	148	10,430	50,190
141	1	141	149	10,571	50,474
145	7	1,015	156	11,586	51,606
148	1	148	157	11,734	52,434
150	4	600	161	12,334	52,984
152	1	152	162	12,486	53,526
155	1	155	163	12,641	54,336
157	1	157	164	12,798	54,874
159	1	159	165	12,957	55,410
160	3	480	168	13,437	55,677
165	2	330	170	13,767	56,997
169	1	169	171	13,936	58,045
170	4	680	175	14,616	58,306



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
174	1	174	176	14,790	59,334
175	2	350	178	15,140	59,590
176	1	176	179	15,316	59,844
179	1	179	180	15,495	60,603
180	6	1,080	186	16,575	60,855
185	2	370	188	16,945	62,085
187	1	187	189	17,132	62,573
190	2	380	191	17,512	63,302
195	3	585	194	18,097	64,507
200	6	1,200	200	19,297	65,697
202	1	202	201	19,499	66,161
205	1	205	202	19,704	66,854
206	2	412	204	20,116	67,084
208	1	208	205	20,324	67,540
210	2	420	207	20,744	67,994
215	1	215	208	20,959	69,119
220	2	440	210	21,399	70,239
225	2	450	212	21,849	71,349
226	1	226	213	22,075	71,569
230	2	460	215	22,535	72,445
234	1	234	216	22,769	73,313
235	3	705	219	23,474	73,529
239	2	478	221	23,952	74,381
240	2	480	223	24,432	74,592
241	1	241	224	24,673	74,801
244	1	244	225	24,917	75,425
245	3	735	228	25,652	75,632
250	4	1,000	232	26,652	76,652
251	1	251	233	26,903	76,852
255	4	1,020	237	27,923	77,648
260	1	260	238	28,183	78,623
265	1	265	239	28,448	79,593
266	1	266	240	28,714	79,786
268	1	268	241	28,982	80,170
272	1	272	242	29,254	80,934
275	2	550	244	29,804	81,504
283	1	283	245	30,087	83,008
285	1	285	246	30,372	83,382
288	1	288	247	30,660	83,940

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
290	3	870	250	31,530	84,310
295	2	590	252	32,120	85,220
300	1	300	253	32,420	86,120
302	1	302	254	32,722	86,478
305	1	305	255	33,027	87,012
311	1	311	256	33,338	88,074
316	1	316	257	33,654	88,954
317	1	317	258	33,971	89,129
318	1	318	259	34,289	89,303
320	3	960	262	35,249	89,649
324	1	324	263	35,573	90,329
325	3	975	266	36,548	90,498
330	6	1,980	272	38,528	91,328
334	1	334	273	38,862	91,968
335	5	1,675	278	40,537	92,127
340	1	340	279	40,877	92,897
341	1	341	280	41,218	93,050
345	4	1,380	284	42,598	93,658
350	3	1,050	287	43,648	94,398
352	1	352	288	44,000	94,688
355	2	710	290	44,710	95,120
360	2	720	292	45,430	95,830
365	1	365	293	45,795	96,530
370	3	1,110	296	46,905	97,225
375	1	375	297	47,280	97,905
380	1	380	298	47,660	98,580
395	1	395	299	48,055	100,590
398	1	398	300	48,453	100,989
399	1	399	301	48,852	101,121
400	4	1,600	305	50,452	101,252
410	2	820	307	51,272	102,522
414	1	414	308	51,686	103,022
418	1	418	309	52,104	103,518
421	1	421	310	52,525	103,887
422	1	422	311	52,947	104,009
424	1	424	312	53,371	104,251
425	2	850	314	54,221	104,371
430	1	430	315	54,651	104,961
435	1	435	316	55,086	105,546

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
440	2	880	318	55,966	106,126
442	1	442	319	56,408	106,354
451	2	902	321	57,310	107,371
455	1	455	322	57,765	107,815
460	1	460	323	58,225	108,365
469	1	469	324	58,694	109,346
470	2	940	326	59,634	109,454
473	1	473	327	60,107	109,772
475	3	1,425	330	61,532	109,982
480	2	960	332	62,492	110,492
484	1	484	333	62,976	110,892
485	2	970	335	63,946	110,991
493	1	493	336	64,439	111,767
495	1	495	337	64,934	111,959
505	2	1,010	339	65,944	112,909
510	3	1,530	342	67,474	113,374
520	1	520	343	67,994	114,274
523	1	523	344	68,517	114,541
525	2	1,050	346	69,567	114,717
535	1	535	347	70,102	115,577
545	1	545	348	70,647	116,427
555	1	555	349	71,202	117,267
565	1	565	350	71,767	118,097
585	1	585	351	72,352	119,737
590	1	590	352	72,942	120,142
591	1	591	353	73,533	120,222
601	1	601	354	74,134	121,012
610	2	1,220	356	75,354	121,714
612	1	612	357	75,966	121,866
626	1	626	358	76,592	122,916
635	1	635	359	77,227	123,582
640	1	640	360	77,867	123,947
645	2	1,290	362	79,157	124,307
655	1	655	363	79,812	125,007
668	1	668	364	80,480	125,904
669	1	669	365	81,149	125,972
672	1	672	366	81,821	126,173
685	1	685	367	82,506	127,031
704	1	704	368	83,210	128,266

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
725	1	725	369	83,935	129,610
730	1	730	370	84,665	129,925
735	1	735	371	85,400	130,235
745	1	745	372	86,145	130,845
746	1	746	373	86,891	130,905
777	1	777	374	87,668	132,734
785	4	3,140	378	90,808	133,198
790	1	790	379	91,598	133,468
795	1	795	380	92,393	133,733
800	1	800	381	93,193	133,993
802	1	802	382	93,995	134,095
815	2	1,630	384	95,625	134,745
825	1	825	385	96,450	135,225
830	1	830	386	97,280	135,460
855	1	855	387	98,135	136,610
906	1	906	388	99,041	138,905
920	1	920	389	99,961	139,521
942	1	942	390	100,903	140,467
974	1	974	391	101,877	141,811
990	1	990	392	102,867	142,467
995	1	995	393	103,862	142,667
1,020	1	1,020	394	104,882	143,642
1,070	1	1,070	395	105,952	145,542
1,085	1	1,085	396	107,037	146,097
1,150	1	1,150	397	108,187	148,437
1,395	1	1,395	398	109,582	157,012
1,453	1	1,453	399	111,035	158,984
1,455	1	1,455	400	112,490	159,050
1,516	1	1,516	401	114,006	161,002
1,520	1	1,520	402	115,526	161,126
1,525	1	1,525	403	117,051	161,276
1,575	1	1,575	404	118,626	162,726
1,586	1	1,586	405	120,212	163,034
1,660	1	1,660	406	121,872	165,032
1,684	1	1,684	407	123,556	165,656
1,700	1	1,700	408	125,256	166,056
1,731	1	1,731	409	126,987	166,800
1,735	1	1,735	410	128,722	166,892
1,752	1	1,752	411	130,474	167,266

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,756	1	1,756	412	132,230	167,350
1,765	1	1,765	413	133,995	167,530
1,790	1	1,790	414	135,785	168,005
1,794	1	1,794	415	137,579	168,077
1,841	1	1,841	416	139,420	168,876
1,911	1	1,911	417	141,331	169,996
1,927	1	1,927	418	143,258	170,236
1,945	1	1,945	419	145,203	170,488
1,970	1	1,970	420	147,173	170,813
2,000	1	2,000	421	149,173	171,173
2,051	1	2,051	422	151,224	171,734
2,073	1	2,073	423	153,297	171,954
2,113	1	2,113	424	155,410	172,314
2,209	1	2,209	425	157,619	173,082
2,261	1	2,261	426	159,880	173,446
2,272	1	2,272	427	162,152	173,512
2,340	1	2,340	428	164,492	173,852
2,355	1	2,355	429	166,847	173,912
2,471	1	2,471	430	169,318	174,260
2,560	1	2,560	431	171,878	174,438
2,940	1	2,940	432	174,818	174,818

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	10	10	10	10	558
2	11	22	21	32	1,106
3	3	9	24	41	1,643
5	2	10	26	51	2,711
7	4	28	30	79	3,775
8	2	16	32	95	4,303
11	1	11	33	106	5,881
12	1	12	34	118	6,406
19	1	19	35	137	10,074
20	1	20	36	157	10,597
21	2	42	38	199	11,119
22	1	22	39	221	11,639
24	2	48	41	269	12,677
25	3	75	44	344	13,194
27	2	54	46	398	14,222
30	5	150	51	548	15,758
31	1	31	52	579	16,265
32	1	32	53	611	16,771
33	1	33	54	644	17,276
35	3	105	57	749	18,284
36	2	72	59	821	18,785
39	2	78	61	899	20,282
40	1	40	62	939	20,779
41	1	41	63	980	21,275
46	1	46	64	1,026	23,750
49	1	49	65	1,075	25,232
50	3	150	68	1,225	25,725
53	4	212	72	1,437	27,195
54	3	162	75	1,599	27,681
57	3	171	78	1,770	29,130
59	3	177	81	1,947	30,090
60	5	300	86	2,247	30,567
68	2	136	88	2,383	34,343
70	2	140	90	2,523	35,283
72	1	72	91	2,595	36,219
73	1	73	92	2,668	36,686
74	2	148	94	2,816	37,152
75	1	75	95	2,891	37,616
77	1	77	96	2,968	38,542

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
78	1	78	97	3,046	39,004
80	2	160	99	3,206	39,926
81	1	81	100	3,287	40,385
82	5	410	105	3,697	40,843
83	3	249	108	3,946	41,296
84	2	168	110	4,114	41,746
86	3	258	113	4,372	42,642
87	1	87	114	4,459	43,087
88	1	88	115	4,547	43,531
89	2	178	117	4,725	43,974
90	3	270	120	4,995	44,415
91	1	91	121	5,086	44,853
92	1	92	122	5,178	45,290
93	1	93	123	5,271	45,726
94	2	188	125	5,459	46,161
95	1	95	126	5,554	46,594
96	2	192	128	5,746	47,026
97	2	194	130	5,940	47,456
98	1	98	131	6,038	47,884
99	2	198	133	6,236	48,311
100	2	200	135	6,436	48,736
101	3	303	138	6,739	49,159
102	4	408	142	7,147	49,579
103	2	206	144	7,353	49,995
104	1	104	145	7,457	50,409
105	1	105	146	7,562	50,822
106	1	106	147	7,668	51,234
107	1	107	148	7,775	51,645
108	1	108	149	7,883	52,055
109	1	109	150	7,992	52,464
110	2	220	152	8,212	52,872
111	2	222	154	8,434	53,278
113	1	113	155	8,547	54,086
114	1	114	156	8,661	54,489
115	1	115	157	8,776	54,891
116	2	232	159	9,008	55,292
117	1	117	160	9,125	55,691
118	1	118	161	9,243	56,089
120	1	120	162	9,363	56,883

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
121	2	242	164	9,605	57,279
122	2	244	166	9,849	57,673
123	1	123	167	9,972	58,065
125	1	125	168	10,097	58,847
126	2	252	170	10,349	59,237
127	1	127	171	10,476	59,625
130	4	520	175	10,996	60,786
132	1	132	176	11,128	61,552
133	5	665	181	11,793	61,934
134	1	134	182	11,927	62,311
135	1	135	183	12,062	62,687
138	1	138	184	12,200	63,812
139	3	417	187	12,617	64,186
140	1	140	188	12,757	64,557
141	2	282	190	13,039	64,927
146	1	146	191	13,185	66,767
147	1	147	192	13,332	67,134
148	1	148	193	13,480	67,500
149	1	149	194	13,629	67,865
150	1	150	195	13,779	68,229
151	1	151	196	13,930	68,592
152	1	152	197	14,082	68,954
153	1	153	198	14,235	69,315
154	1	154	199	14,389	69,675
155	1	155	200	14,544	70,034
157	1	157	201	14,701	70,750
161	1	161	202	14,862	72,178
165	3	495	205	15,357	73,602
169	2	338	207	15,695	75,014
171	1	171	208	15,866	75,716
174	1	174	209	16,040	76,766
175	1	175	210	16,215	77,115
177	1	177	211	16,392	77,811
180	4	720	215	17,112	78,852
181	1	181	216	17,293	79,195
182	1	182	217	17,475	79,537
184	1	184	218	17,659	80,219
186	1	186	219	17,845	80,899
190	2	380	221	18,225	82,255



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
195	1	195	222	18,420	83,940
198	1	198	223	18,618	84,948
199	1	199	224	18,817	85,283
200	1	200	225	19,017	85,617
202	1	202	226	19,219	86,283
203	1	203	227	19,422	86,615
205	3	615	230	20,037	87,277
206	1	206	231	20,243	87,605
208	2	416	233	20,659	88,259
209	1	209	234	20,868	88,584
214	2	428	236	21,296	90,204
215	1	215	237	21,511	90,526
218	1	218	238	21,729	91,489
219	1	219	239	21,948	91,809
223	1	223	240	22,171	93,085
230	2	460	242	22,631	95,311
231	1	231	243	22,862	95,627
235	1	235	244	23,097	96,887
239	1	239	245	23,336	98,143
241	1	241	246	23,577	98,769
248	3	744	249	24,321	100,953
251	1	251	250	24,572	101,880
252	1	252	251	24,824	102,188
255	1	255	252	25,079	103,109
258	1	258	253	25,337	104,027
259	1	259	254	25,596	104,332
260	3	780	257	26,376	104,636
261	1	261	258	26,637	104,937
266	3	798	261	27,435	106,437
267	1	267	262	27,702	106,734
270	1	270	263	27,972	107,622
273	1	273	264	28,245	108,507
275	2	550	266	28,795	109,095
279	1	279	267	29,074	110,263
281	1	281	268	29,355	110,845
289	1	289	269	29,644	113,165
290	1	290	270	29,934	113,454
293	2	586	272	30,520	114,318
294	1	294	273	30,814	114,604

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
295	1	295	274	31,109	114,889
299	1	299	275	31,408	116,025
300	1	300	276	31,708	116,308
302	1	302	277	32,010	116,872
305	2	610	279	32,620	117,715
310	1	310	280	32,930	119,110
312	1	312	281	33,242	119,666
318	1	318	282	33,560	121,328
320	2	640	284	34,200	121,880
335	1	335	285	34,535	125,990
337	1	337	286	34,872	126,536
338	1	338	287	35,210	126,808
340	1	340	288	35,550	127,350
341	1	341	289	35,891	127,620
342	1	342	290	36,233	127,889
346	1	346	291	36,579	128,961
348	1	348	292	36,927	129,495
349	1	349	293	37,276	129,761
350	2	700	295	37,976	130,026
354	1	354	296	38,330	131,078
355	1	355	297	38,685	131,340
360	1	360	298	39,045	132,645
362	1	362	299	39,407	133,165
364	1	364	300	39,771	133,683
365	1	365	301	40,136	133,941
370	1	370	302	40,506	135,226
374	1	374	303	40,880	136,250
375	1	375	304	41,255	136,505
377	1	377	305	41,632	137,013
378	1	378	306	42,010	137,266
379	1	379	307	42,389	137,518
380	1	380	308	42,769	137,769
381	1	381	309	43,150	138,019
390	1	390	310	43,540	140,260
395	4	1,580	314	45,120	141,500
397	1	397	315	45,517	141,988
400	3	1,200	318	46,717	142,717
405	1	405	319	47,122	143,917
407	1	407	320	47,529	144,395

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
412	1	412	321	47,941	145,585
415	1	415	322	48,356	146,296
419	1	419	323	48,775	147,240
420	2	840	325	49,615	147,475
423	1	423	326	50,038	148,174
425	1	425	327	50,463	148,638
426	1	426	328	50,889	148,869
429	2	858	330	51,747	149,559
435	2	870	332	52,617	150,927
439	1	439	333	53,056	151,831
440	1	440	334	53,496	152,056
445	1	445	335	53,941	153,176
450	2	900	337	54,841	154,291
452	1	452	338	55,293	154,733
453	1	453	339	55,746	154,953
455	2	910	341	56,656	155,391
456	2	912	343	57,568	155,608
460	3	1,380	346	58,948	156,468
463	1	463	347	59,411	157,104
465	2	930	349	60,341	157,526
468	1	468	350	60,809	158,153
471	1	471	351	61,280	158,777
475	3	1,425	354	62,705	159,605
480	1	480	355	63,185	160,625
482	1	482	356	63,667	161,031
490	1	490	357	64,157	162,647
500	2	1,000	359	65,157	164,657
502	1	502	360	65,659	165,055
503	1	503	361	66,162	165,253
509	1	509	362	66,671	166,435
510	3	1,530	365	68,201	166,631
511	1	511	366	68,712	166,824
520	1	520	367	69,232	168,552
525	2	1,050	369	70,282	169,507
527	1	527	370	70,809	169,885
530	2	1,060	372	71,869	170,449
531	1	531	373	72,400	170,635
545	4	2,180	377	74,580	173,225
549	1	549	378	75,129	173,949

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
559	1	559	379	75,688	175,749
560	2	1,120	381	76,808	175,928
565	2	1,130	383	77,938	176,813
571	1	571	384	78,509	177,863
574	1	574	385	79,083	178,385
575	3	1,725	388	80,808	178,558
576	1	576	389	81,384	178,728
577	1	577	390	81,961	178,897
578	1	578	391	82,539	179,065
579	1	579	392	83,118	179,232
585	3	1,755	395	84,873	180,228
590	1	590	396	85,463	181,043
599	2	1,198	398	86,661	182,501
600	1	600	399	87,261	182,661
604	1	604	400	87,865	183,297
606	1	606	401	88,471	183,613
610	1	610	402	89,081	184,241
613	1	613	403	89,694	184,709
614	2	1,228	405	90,922	184,864
615	2	1,230	407	92,152	185,017
622	1	622	408	92,774	186,074
623	1	623	409	93,397	186,224
632	1	632	410	94,029	187,565
633	1	633	411	94,662	187,713
636	1	636	412	95,298	188,154
640	1	640	413	95,938	188,738
643	2	1,286	415	97,224	189,173
645	1	645	416	97,869	189,459
649	1	649	417	98,518	190,027
650	1	650	418	99,168	190,168
651	1	651	419	99,819	190,308
653	1	653	420	100,472	190,586
657	1	657	421	101,129	191,138
666	1	666	422	101,795	192,371
675	1	675	423	102,470	193,595
678	1	678	424	103,148	194,000
694	1	694	425	103,842	196,144
695	1	695	426	104,537	196,277
700	1	700	427	105,237	196,937

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
701	1	701	428	105,938	197,068
706	1	706	429	106,644	197,718
712	1	712	430	107,356	198,492
714	1	714	431	108,070	198,748
720	2	1,440	433	109,510	199,510
730	1	730	434	110,240	200,760
739	1	739	435	110,979	201,876
749	1	749	436	111,728	203,106
750	1	750	437	112,478	203,228
761	1	761	438	113,239	204,559
775	1	775	439	114,014	206,239
794	1	794	440	114,808	208,500
795	1	795	441	115,603	208,618
796	1	796	442	116,399	208,735
800	1	800	443	117,199	209,199
802	1	802	444	118,001	209,429
805	1	805	445	118,806	209,771
819	1	819	446	119,625	211,353
820	1	820	447	120,445	211,465
825	2	1,650	449	122,095	212,020
826	1	826	450	122,921	212,129
830	2	1,660	452	124,581	212,561
833	1	833	453	125,414	212,879
836	1	836	454	126,250	213,194
845	1	845	455	127,095	214,130
849	1	849	456	127,944	214,542
850	1	850	457	128,794	214,644
855	1	855	458	129,649	215,149
860	1	860	459	130,509	215,649
863	1	863	460	131,372	215,946
867	1	867	461	132,239	216,338
881	1	881	462	133,120	217,696
884	1	884	463	134,004	217,984
885	1	885	464	134,889	218,079
890	1	890	465	135,779	218,549
892	2	1,784	467	137,563	218,735
905	2	1,810	469	139,373	219,918
915	1	915	470	140,288	220,808
925	1	925	471	141,213	221,688

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
955	1	955	472	142,168	224,298
964	1	964	473	143,132	225,072
970	2	1,940	475	145,072	225,582
985	1	985	476	146,057	226,827
990	1	990	477	147,047	227,237
998	1	998	478	148,045	227,885
1,002	1	1,002	479	149,047	228,205
1,003	1	1,003	480	150,050	228,284
1,010	1	1,010	481	151,060	228,830
1,014	1	1,014	482	152,074	229,138
1,040	1	1,040	483	153,114	231,114
1,055	1	1,055	484	154,169	232,239
1,060	1	1,060	485	155,229	232,609
1,068	1	1,068	486	156,297	233,193
1,090	1	1,090	487	157,387	234,777
1,095	1	1,095	488	158,482	235,132
1,125	1	1,125	489	159,607	237,232
1,156	1	1,156	490	160,763	239,371
1,173	1	1,173	491	161,936	240,527
1,191	1	1,191	492	163,127	241,733
1,205	1	1,205	493	164,332	242,657
1,215	1	1,215	494	165,547	243,307
1,217	1	1,217	495	166,764	243,435
1,222	1	1,222	496	167,986	243,750
1,238	1	1,238	497	169,224	244,742
1,239	1	1,239	498	170,463	244,803
1,250	1	1,250	499	171,713	245,463
1,270	1	1,270	500	172,983	246,643
1,271	1	1,271	501	174,254	246,701
1,302	1	1,302	502	175,556	248,468
1,340	1	1,340	503	176,896	250,596
1,350	1	1,350	504	178,246	251,146
1,390	1	1,390	505	179,636	253,306
1,400	1	1,400	506	181,036	253,836
1,410	1	1,410	507	182,446	254,356
1,470	1	1,470	508	183,916	257,416
1,472	1	1,472	509	185,388	257,516
1,480	1	1,480	510	186,868	257,908
1,517	1	1,517	511	188,385	259,684

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,530	1	1,530	512	189,915	260,295
1,570	1	1,570	513	191,485	262,135
1,585	1	1,585	514	193,070	262,810
1,617	1	1,617	515	194,687	264,218
1,700	1	1,700	516	196,387	267,787
1,740	1	1,740	517	198,127	269,467
1,875	1	1,875	518	200,002	275,002
1,915	1	1,915	519	201,917	276,602
1,920	2	3,840	521	205,757	276,797
1,955	2	3,910	523	209,667	278,092
1,995	1	1,995	524	211,662	279,492
2,005	1	2,005	525	213,667	279,832
2,016	1	2,016	526	215,683	280,195
2,082	1	2,082	527	217,765	282,307
2,090	1	2,090	528	219,855	282,555
2,115	1	2,115	529	221,970	283,305
2,130	1	2,130	530	224,100	283,740
2,142	1	2,142	531	226,242	284,076
2,163	1	2,163	532	228,405	284,643
2,180	1	2,180	533	230,585	285,085
2,183	1	2,183	534	232,768	285,160
2,200	1	2,200	535	234,968	285,568
2,206	1	2,206	536	237,174	285,706
2,229	1	2,229	537	239,403	286,212
2,276	1	2,276	538	241,679	287,199
2,285	1	2,285	539	243,964	287,379
2,470	1	2,470	540	246,434	290,894
2,515	1	2,515	541	248,949	291,704
2,519	1	2,519	542	251,468	291,772
2,600	1	2,600	543	254,068	293,068
2,621	1	2,621	544	256,689	293,383
2,625	1	2,625	545	259,314	293,439
2,632	1	2,632	546	261,946	293,530
2,734	1	2,734	547	264,680	294,754
2,735	1	2,735	548	267,415	294,765
2,773	1	2,773	549	270,188	295,145
2,918	1	2,918	550	273,106	296,450
3,171	1	3,171	551	276,277	298,474
3,200	1	3,200	552	279,477	298,677

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
3,312	1	3,312	553	282,789	299,349
3,378	1	3,378	554	286,167	299,679
3,796	1	3,796	555	289,963	301,351
4,073	1	4,073	556	294,036	302,182
4,244	1	4,244	557	298,280	302,524
4,613	1	4,613	558	302,893	302,893



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1	1	1	1	1	472
15	1	15	2	16	7,066
16	1	16	3	32	7,536
17	2	34	5	66	8,005
19	1	19	6	85	8,939
20	5	100	11	185	9,405
25	5	125	16	310	11,710
30	1	30	17	340	13,990
33	1	33	18	373	15,355
34	1	34	19	407	15,809
35	1	35	20	442	16,262
37	1	37	21	479	17,166
39	1	39	22	518	18,068
40	1	40	23	558	18,518
46	2	92	25	650	21,212
48	1	48	26	698	22,106
50	1	50	27	748	22,998
52	2	104	29	852	23,888
53	5	265	34	1,117	24,331
55	1	55	35	1,172	25,207
56	2	112	37	1,284	25,644
57	1	57	38	1,341	26,079
58	4	232	42	1,573	26,513
60	2	120	44	1,693	27,373
62	2	124	46	1,817	28,229
65	3	195	49	2,012	29,507
66	2	132	51	2,144	29,930
67	1	67	52	2,211	30,351
68	2	136	54	2,347	30,771
70	1	70	55	2,417	31,607
71	2	142	57	2,559	32,024
75	1	75	58	2,634	33,684
76	1	76	59	2,710	34,098
79	1	79	60	2,789	35,337
80	2	160	62	2,949	35,749
81	4	324	66	3,273	36,159
83	1	83	67	3,356	36,971
90	2	180	69	3,536	39,806
97	1	97	70	3,633	42,627

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
98	1	98	71	3,731	43,029
100	1	100	72	3,831	43,831
102	1	102	73	3,933	44,631
106	1	106	74	4,039	46,227
110	2	220	76	4,259	47,819
115	1	115	77	4,374	49,799
116	1	116	78	4,490	50,194
122	1	122	79	4,612	52,558
123	1	123	80	4,735	52,951
125	1	125	81	4,860	53,735
128	2	256	83	5,116	54,908
132	1	132	84	5,248	56,464
134	2	268	86	5,516	57,240
135	1	135	87	5,651	57,626
136	1	136	88	5,787	58,011
138	1	138	89	5,925	58,779
139	1	139	90	6,064	59,162
144	1	144	91	6,208	61,072
147	1	147	92	6,355	62,215
148	2	296	94	6,651	62,595
153	1	153	95	6,804	64,485
155	1	155	96	6,959	65,239
156	2	312	98	7,271	65,615
157	1	157	99	7,428	65,989
159	1	159	100	7,587	66,735
160	2	320	102	7,907	67,107
164	1	164	103	8,071	68,587
166	1	166	104	8,237	69,325
168	1	168	105	8,405	70,061
171	4	684	109	9,089	71,162
172	1	172	110	9,261	71,525
174	1	174	111	9,435	72,249
175	2	350	113	9,785	72,610
178	2	356	115	10,141	73,687
180	1	180	116	10,321	74,401
181	1	181	117	10,502	74,757
182	3	546	120	11,048	75,112
183	1	183	121	11,231	75,464
186	1	186	122	11,417	76,517

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
187	3	561	125	11,978	76,867
188	1	188	126	12,166	77,214
189	1	189	127	12,355	77,560
191	1	191	128	12,546	78,250
192	1	192	129	12,738	78,594
197	1	197	130	12,935	80,309
198	1	198	131	13,133	80,651
199	1	199	132	13,332	80,992
200	2	400	134	13,732	81,332
201	1	201	135	13,933	81,670
202	1	202	136	14,135	82,007
205	2	410	138	14,545	83,015
206	1	206	139	14,751	83,349
207	1	207	140	14,958	83,682
208	2	416	142	15,374	84,014
212	1	212	143	15,586	85,334
213	1	213	144	15,799	85,663
215	1	215	145	16,014	86,319
217	1	217	146	16,231	86,973
218	2	436	148	16,667	87,299
219	2	438	150	17,105	87,623
222	1	222	151	17,327	88,589
226	2	452	153	17,779	89,873
227	1	227	154	18,006	90,192
228	1	228	155	18,234	90,510
230	3	690	158	18,924	91,144
234	1	234	159	19,158	92,400
236	2	472	161	19,630	93,026
241	1	241	162	19,871	94,581
242	1	242	163	20,113	94,891
243	1	243	164	20,356	95,200
246	1	246	165	20,602	96,124
251	1	251	166	20,853	97,659
253	1	253	167	21,106	98,271
257	1	257	168	21,363	99,491
260	2	520	170	21,883	100,403
266	1	266	171	22,149	102,215
268	1	268	172	22,417	102,817
269	1	269	173	22,686	103,117

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
271	1	271	174	22,957	103,715
272	1	272	175	23,229	104,013
274	1	274	176	23,503	104,607
280	1	280	177	23,783	106,383
292	3	876	180	24,659	109,923
294	2	588	182	25,247	110,507
297	1	297	183	25,544	111,377
307	2	614	185	26,158	114,267
309	1	309	186	26,467	114,841
310	1	310	187	26,777	115,127
312	1	312	188	27,089	115,697
313	1	313	189	27,402	115,981
315	3	945	192	28,347	116,547
317	1	317	193	28,664	117,107
320	1	320	194	28,984	117,944
321	1	321	195	29,305	118,222
322	1	322	196	29,627	118,499
324	1	324	197	29,951	119,051
327	2	654	199	30,605	119,876
328	3	984	202	31,589	120,149
329	2	658	204	32,247	120,419
335	1	335	205	32,582	122,027
339	2	678	207	33,260	123,095
344	1	344	208	33,604	124,420
345	1	345	209	33,949	124,684
346	1	346	210	34,295	124,947
347	3	1,041	213	35,336	125,209
350	2	700	215	36,036	125,986
352	1	352	216	36,388	126,500
354	1	354	217	36,742	127,012
356	1	356	218	37,098	127,522
357	1	357	219	37,455	127,776
365	1	365	220	37,820	129,800
368	2	736	222	38,556	130,556
369	1	369	223	38,925	130,806
371	2	742	225	39,667	131,304
374	1	374	226	40,041	132,045
375	1	375	227	40,416	132,291
378	1	378	228	40,794	133,026

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
388	1	388	229	41,182	135,466
390	1	390	230	41,572	135,952
394	1	394	231	41,966	136,920
396	1	396	232	42,362	137,402
400	1	400	233	42,762	138,362
401	2	802	235	43,564	138,601
402	1	402	236	43,966	138,838
404	1	404	237	44,370	139,310
406	1	406	238	44,776	139,780
407	1	407	239	45,183	140,014
408	1	408	240	45,591	140,247
409	1	409	241	46,000	140,479
414	1	414	242	46,414	141,634
417	3	1,251	245	47,665	142,324
420	1	420	246	48,085	143,005
421	2	842	248	48,927	143,231
422	1	422	249	49,349	143,455
423	1	423	250	49,772	143,678
429	1	429	251	50,201	145,010
430	2	860	253	51,061	145,231
433	1	433	254	51,494	145,888
435	2	870	256	52,364	146,324
436	1	436	257	52,800	146,540
440	1	440	258	53,240	147,400
441	1	441	259	53,681	147,614
442	1	442	260	54,123	147,827
443	1	443	261	54,566	148,039
444	2	888	263	55,454	148,250
445	1	445	264	55,899	148,459
450	3	1,350	267	57,249	149,499
451	1	451	268	57,700	149,704
453	1	453	269	58,153	150,112
454	1	454	270	58,607	150,315
455	1	455	271	59,062	150,517
456	1	456	272	59,518	150,718
457	1	457	273	59,975	150,918
458	1	458	274	60,433	151,117
459	1	459	275	60,892	151,315
460	1	460	276	61,352	151,512

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
465	1	465	277	61,817	152,492
473	1	473	278	62,290	154,052
477	1	477	279	62,767	154,828
480	1	480	280	63,247	155,407
490	1	490	281	63,737	157,327
494	2	988	283	64,725	158,091
495	1	495	284	65,220	158,280
508	1	508	285	65,728	160,724
510	1	510	286	66,238	161,098
513	2	1,026	288	67,264	161,656
519	1	519	289	67,783	162,760
521	1	521	290	68,304	163,126
525	1	525	291	68,829	163,854
532	1	532	292	69,361	165,121
535	1	535	293	69,896	165,661
544	1	544	294	70,440	167,272
549	1	549	295	70,989	168,162
552	1	552	296	71,541	168,693
554	1	554	297	72,095	169,045
555	1	555	298	72,650	169,220
561	1	561	299	73,211	170,264
567	1	567	300	73,778	171,302
571	1	571	301	74,349	171,990
576	3	1,728	304	76,077	172,845
579	1	579	305	76,656	173,349
580	1	580	306	77,236	173,516
582	1	582	307	77,818	173,848
583	1	583	308	78,401	174,013
585	1	585	309	78,986	174,341
588	1	588	310	79,574	174,830
591	1	591	311	80,165	175,316
602	1	602	312	80,767	177,087
609	1	609	313	81,376	178,207
610	1	610	314	81,986	178,366
611	1	611	315	82,597	178,524
613	1	613	316	83,210	178,838
614	1	614	317	83,824	178,994
615	1	615	318	84,439	179,149
621	1	621	319	85,060	180,073

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
622	1	622	320	85,682	180,226
623	1	623	321	86,305	180,378
642	1	642	322	86,947	183,247
643	1	643	323	87,590	183,397
649	1	649	324	88,239	184,291
655	1	655	325	88,894	185,179
656	1	656	326	89,550	185,326
660	1	660	327	90,210	185,910
662	1	662	328	90,872	186,200
664	1	664	329	91,536	186,488
665	1	665	330	92,201	186,631
667	1	667	331	92,868	186,915
671	1	671	332	93,539	187,479
675	1	675	333	94,214	188,039
681	1	681	334	94,895	188,873
688	1	688	335	95,583	189,839
691	1	691	336	96,274	190,250
699	2	1,398	338	97,672	191,338
707	2	1,414	340	99,086	192,410
714	1	714	341	99,800	193,334
721	1	721	342	100,521	194,251
725	1	725	343	101,246	194,771
731	1	731	344	101,977	195,545
736	1	736	345	102,713	196,185
737	2	1,474	347	104,187	196,312
742	1	742	348	104,929	196,937
743	1	743	349	105,672	197,061
756	1	756	350	106,428	198,660
763	1	763	351	107,191	199,514
767	1	767	352	107,958	199,998
770	1	770	353	108,728	200,358
776	1	776	354	109,504	201,072
778	1	778	355	110,282	201,308
801	1	801	356	111,083	203,999
802	2	1,604	358	112,687	204,115
805	1	805	359	113,492	204,457
810	1	810	360	114,302	205,022
814	2	1,628	362	115,930	205,470
818	1	818	363	116,748	205,910

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
821	1	821	364	117,569	206,237
822	1	822	365	118,391	206,345
827	2	1,654	367	120,045	206,880
832	1	832	368	120,877	207,405
842	1	842	369	121,719	208,445
844	1	844	370	122,563	208,651
846	1	846	371	123,409	208,855
851	1	851	372	124,260	209,360
855	1	855	373	125,115	209,760
858	1	858	374	125,973	210,057
863	2	1,726	376	127,699	210,547
864	1	864	377	128,563	210,643
865	1	865	378	129,428	210,738
869	1	869	379	130,297	211,114
888	2	1,776	381	132,073	212,881
895	1	895	382	132,968	213,518
898	1	898	383	133,866	213,788
911	1	911	384	134,777	214,945
925	1	925	385	135,702	216,177
951	1	951	386	136,653	218,439
952	1	952	387	137,605	218,525
959	1	959	388	138,564	219,120
967	1	967	389	139,531	219,792
976	1	976	390	140,507	220,539
986	2	1,972	392	142,479	221,359
1,001	1	1,001	393	143,480	222,559
1,005	1	1,005	394	144,485	222,875
1,025	1	1,025	395	145,510	224,435
1,030	1	1,030	396	146,540	224,820
1,050	1	1,050	397	147,590	226,340
1,051	1	1,051	398	148,641	226,415
1,061	1	1,061	399	149,702	227,155
1,073	1	1,073	400	150,775	228,031
1,112	1	1,112	401	151,887	230,839
1,129	1	1,129	402	153,016	232,046
1,130	1	1,130	403	154,146	232,116
1,139	1	1,139	404	155,285	232,737
1,158	1	1,158	405	156,443	234,029
1,159	1	1,159	406	157,602	234,096



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,174	1	1,174	407	158,776	235,086
1,190	1	1,190	408	159,966	236,126
1,191	1	1,191	409	161,157	236,190
1,194	2	2,388	411	163,545	236,379
1,219	1	1,219	412	164,764	237,904
1,230	1	1,230	413	165,994	238,564
1,265	1	1,265	414	167,259	240,629
1,368	1	1,368	415	168,627	246,603
1,386	1	1,386	416	170,013	247,629
1,390	1	1,390	417	171,403	247,853
1,393	1	1,393	418	172,796	248,018
1,405	2	2,810	420	175,606	248,666
1,433	1	1,433	421	177,039	250,122
1,440	1	1,440	422	178,479	250,479
1,457	1	1,457	423	179,936	251,329
1,460	1	1,460	424	181,396	251,476
1,487	1	1,487	425	182,883	252,772
1,490	1	1,490	426	184,373	252,913
1,495	1	1,495	427	185,868	253,143
1,503	1	1,503	428	187,371	253,503
1,504	1	1,504	429	188,875	253,547
1,525	2	3,050	431	191,925	254,450
1,549	1	1,549	432	193,474	255,434
1,576	1	1,576	433	195,050	256,514
1,595	1	1,595	434	196,645	257,255
1,598	1	1,598	435	198,243	257,369
1,610	1	1,610	436	199,853	257,813
1,665	1	1,665	437	201,518	259,793
1,670	1	1,670	438	203,188	259,968
1,708	1	1,708	439	204,896	261,260
1,788	1	1,788	440	206,684	263,900
1,792	1	1,792	441	208,476	264,028
1,813	1	1,813	442	210,289	264,679
1,821	1	1,821	443	212,110	264,919
1,830	2	3,660	445	215,770	265,180
1,839	1	1,839	446	217,609	265,423
1,840	1	1,840	447	219,449	265,449
1,856	1	1,856	448	221,305	265,849
1,878	1	1,878	449	223,183	266,377

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,905	1	1,905	450	225,088	266,998
1,952	1	1,952	451	227,040	268,032
1,967	1	1,967	452	229,007	268,347
1,975	1	1,975	453	230,982	268,507
1,982	1	1,982	454	232,964	268,640
2,032	1	2,032	455	234,996	269,540
2,100	1	2,100	456	237,096	270,696
2,101	1	2,101	457	239,197	270,712
2,107	1	2,107	458	241,304	270,802
2,142	1	2,142	459	243,446	271,292
2,179	1	2,179	460	245,625	271,773
2,254	1	2,254	461	247,879	272,673
2,318	1	2,318	462	250,197	273,377
2,320	1	2,320	463	252,517	273,397
2,371	1	2,371	464	254,888	273,856
2,411	1	2,411	465	257,299	274,176
2,422	1	2,422	466	259,721	274,253
2,440	1	2,440	467	262,161	274,361
2,561	1	2,561	468	264,722	274,966
2,863	1	2,863	469	267,585	276,174
2,881	1	2,881	470	270,466	276,228
2,910	1	2,910	471	273,376	276,286
7,280	1	7,280	472	280,656	280,656

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
15	1	15	1	15	1,620
24	1	24	2	39	2,583
26	1	26	3	65	2,795
30	1	30	4	95	3,215
31	1	31	5	126	3,319
32	2	64	7	190	3,422
34	1	34	8	224	3,624
35	1	35	9	259	3,724
37	1	37	10	296	3,922
38	1	38	11	334	4,020
40	1	40	12	374	4,214
45	2	90	14	464	4,694
48	1	48	15	512	4,976
49	1	49	16	561	5,069
51	1	51	17	612	5,253
53	1	53	18	665	5,435
56	1	56	19	721	5,705
57	1	57	20	778	5,794
58	1	58	21	836	5,882
59	10	590	31	1,426	5,969
62	1	62	32	1,488	6,200
65	3	195	35	1,683	6,428
66	1	66	36	1,749	6,501
71	2	142	38	1,891	6,861
73	1	73	39	1,964	7,001
75	1	75	40	2,039	7,139
76	1	76	41	2,115	7,207
77	1	77	42	2,192	7,274
119	1	119	43	2,311	10,046
128	1	128	44	2,439	10,631
132	1	132	45	2,571	10,887
133	1	133	46	2,704	10,950
134	1	134	47	2,838	11,012
140	1	140	48	2,978	11,378
144	1	144	49	3,122	11,618
147	1	147	50	3,269	11,795
152	1	152	51	3,421	12,085
153	1	153	52	3,574	12,142
156	1	156	53	3,730	12,310

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
170	1	170	54	3,900	13,080
174	1	174	55	4,074	13,296
175	1	175	56	4,249	13,349
182	1	182	57	4,431	13,713
184	2	368	59	4,799	13,815
198	1	198	60	4,997	14,501
200	1	200	61	5,197	14,597
206	1	206	62	5,403	14,879
239	1	239	63	5,642	16,397
246	1	246	64	5,888	16,712
273	1	273	65	6,161	17,900
321	1	321	66	6,482	19,964
323	1	323	67	6,805	20,048
341	1	341	68	7,146	20,786
348	1	348	69	7,494	21,066
350	1	350	70	7,844	21,144
374	1	374	71	8,218	22,056
375	1	375	72	8,593	22,093
378	1	378	73	8,971	22,201
388	1	388	74	9,359	22,551
415	1	415	75	9,774	23,469
430	1	430	76	10,204	23,964
445	1	445	77	10,649	24,444
485	1	485	78	11,134	25,684
565	1	565	79	11,699	28,084
828	1	828	80	12,527	35,711
830	1	830	81	13,357	35,767
897	1	897	82	14,254	37,576
918	1	918	83	15,172	38,122
947	1	947	84	16,119	38,847
968	1	968	85	17,087	39,351
1,003	1	1,003	86	18,090	40,156
1,041	1	1,041	87	19,131	40,992
1,050	1	1,050	88	20,181	41,181
1,053	1	1,053	89	21,234	41,241
1,056	1	1,056	90	22,290	41,298
1,126	1	1,126	91	23,416	42,558
1,155	1	1,155	92	24,571	43,051
1,165	1	1,165	93	25,736	43,211

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

COMMERCIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,194	1	1,194	94	26,930	43,646
1,202	1	1,202	95	28,132	43,758
1,210	1	1,210	96	29,342	43,862
1,251	1	1,251	97	30,593	44,354
1,252	1	1,252	98	31,845	44,365
1,272	1	1,272	99	33,117	44,565
1,425	1	1,425	100	34,542	45,942
1,512	1	1,512	101	36,054	46,638
1,544	1	1,544	102	37,598	46,862
1,780	1	1,780	103	39,378	48,278
1,971	1	1,971	104	41,349	49,233
2,032	1	2,032	105	43,381	49,477
2,537	1	2,537	106	45,918	50,992
3,245	1	3,245	107	49,163	52,408
3,319	1	3,319	108	52,482	52,482

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	4	16	4	16	32
6	2	12	6	28	40
7	1	7	7	35	42
9	1	9	8	44	44

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
3/4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
9	2	18	2	18	144
10	1	10	3	28	158
11	3	33	6	61	171
13	2	26	8	87	191
16	4	64	12	151	215
35	1	35	13	186	291
43	1	43	14	229	315
54	1	54	15	283	337
62	1	62	16	345	345

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	5	10	5	10	72
3	2	6	7	16	103
4	2	8	9	24	132
5	2	10	11	34	159
6	1	6	12	40	184
7	1	7	13	47	208
9	1	9	14	56	254
10	1	10	15	66	276
11	2	22	17	88	297
12	1	12	18	100	316
13	2	26	20	126	334
16	1	16	21	142	382
17	2	34	23	176	397
19	1	19	24	195	423
21	1	21	25	216	447
26	1	26	26	242	502
29	1	29	27	271	532
31	1	31	28	302	550
33	2	66	30	368	566
38	3	114	33	482	596
39	2	78	35	560	599
43	1	43	36	603	603



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
10	1	10	1	10	110
11	1	11	2	21	120
17	1	17	3	38	174
26	2	52	5	90	246
31	1	31	6	121	276
34	1	34	7	155	291
39	1	39	8	194	311
55	1	55	9	249	359
60	1	60	10	309	369
74	1	74	11	383	383

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	3	6	3	6	88
3	2	6	5	12	129
4	2	8	7	20	168
6	2	12	9	32	242
7	1	7	10	39	277
8	2	16	12	55	311
9	2	18	14	73	343
16	2	32	16	105	553
17	1	17	17	122	581
18	1	18	18	140	608
19	1	19	19	159	634
20	1	20	20	179	659
22	1	22	21	201	707
23	1	23	22	224	730
24	2	48	24	272	752
26	1	26	25	298	792
28	1	28	26	326	830
29	1	29	27	355	848
35	1	35	28	390	950
50	1	50	29	440	1,190
52	1	52	30	492	1,220
55	1	55	31	547	1,262
56	1	56	32	603	1,275
57	1	57	33	660	1,287
62	1	62	34	722	1,342
69	1	69	35	791	1,412
77	1	77	36	868	1,484
80	1	80	37	948	1,508
88	1	88	38	1,036	1,564
95	1	95	39	1,131	1,606
98	1	98	40	1,229	1,621
102	1	102	41	1,331	1,637
107	1	107	42	1,438	1,652
115	1	115	43	1,553	1,668
116	1	116	44	1,669	1,669

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - QUARTERLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,703	1	1,703	1	1,703	6,812
2,270	1	2,270	2	3,973	8,513
2,954	1	2,954	3	6,927	9,881
3,246	1	3,246	4	10,173	10,173

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
5/8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
2	3	6	3	6	48
3	4	12	7	18	69
4	3	12	10	30	86
5	1	5	11	35	100
9	1	9	12	44	152
28	1	28	13	72	380
29	2	58	15	130	391
31	1	31	16	161	409
34	2	68	18	229	433
36	1	36	19	265	445
38	1	38	20	303	455
52	1	52	21	355	511
54	1	54	22	409	517
56	1	56	23	465	521
78	1	78	24	543	543

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
1 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
31	1	31	1	31	744
32	2	64	3	95	767
33	1	33	4	128	788
35	2	70	6	198	828
36	1	36	7	234	846
42	1	42	8	276	948
49	1	49	9	325	1,060
50	1	50	10	375	1,075
55	1	55	11	430	1,145
59	1	59	12	489	1,197
66	2	132	14	621	1,281
67	1	67	15	688	1,291
70	1	70	16	758	1,318
74	1	74	17	832	1,350
77	1	77	18	909	1,371
79	1	79	19	988	1,383
85	1	85	20	1,073	1,413
98	1	98	21	1,171	1,465
106	1	106	22	1,277	1,489
129	1	129	23	1,406	1,535
170	1	170	24	1,576	1,576

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
1-1/2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
4	1	4	1	4	192
12	2	24	3	28	568
14	1	14	4	42	658
18	1	18	5	60	834
20	1	20	6	80	920
26	1	26	7	106	1,172
28	1	28	8	134	1,254
29	4	116	12	250	1,294
31	1	31	13	281	1,366
33	1	33	14	314	1,436
35	1	35	15	349	1,504
36	1	36	16	385	1,537
38	1	38	17	423	1,601
42	2	84	19	507	1,725
44	2	88	21	595	1,783
45	1	45	22	640	1,810
46	2	92	24	732	1,836
47	2	94	26	826	1,860
48	1	48	27	874	1,882
49	1	49	28	923	1,903
52	2	104	30	1,027	1,963
53	1	53	31	1,080	1,981
55	1	55	32	1,135	2,015
56	1	56	33	1,191	2,031
57	2	114	35	1,305	2,046
58	1	58	36	1,363	2,059
60	2	120	38	1,483	2,083
63	1	63	39	1,546	2,113
64	1	64	40	1,610	2,122
66	1	66	41	1,676	2,138
67	1	67	42	1,743	2,145
68	3	204	45	1,947	2,151
81	1	81	46	2,028	2,190
89	1	89	47	2,117	2,206
138	1	138	48	2,255	2,255

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
5	6	30	6	30	820
6	6	36	12	66	978
8	2	16	14	82	1,282
9	2	18	16	100	1,432
10	4	40	20	140	1,580
11	1	11	21	151	1,724
13	1	13	22	164	2,010
14	2	28	24	192	2,152
17	1	17	25	209	2,572
18	3	54	28	263	2,711
19	2	38	30	301	2,847
20	3	60	33	361	2,981
21	1	21	34	382	3,112
22	2	44	36	426	3,242
23	2	46	38	472	3,370
24	1	24	39	496	3,496
25	1	25	40	521	3,621
26	2	52	42	573	3,745
28	1	28	43	601	3,989
29	3	87	46	688	4,110
30	3	90	49	778	4,228
32	2	64	51	842	4,458
34	1	34	52	876	4,684
35	1	35	53	911	4,796
36	2	72	55	983	4,907
37	3	111	58	1,094	5,016
39	2	78	60	1,172	5,228
41	1	41	61	1,213	5,436
42	2	84	63	1,297	5,539
43	2	86	65	1,383	5,640
44	2	88	67	1,471	5,739
45	1	45	68	1,516	5,836
47	1	47	69	1,563	6,028
50	1	50	70	1,613	6,313
51	1	51	71	1,664	6,407
53	1	53	72	1,717	6,593
55	2	110	74	1,827	6,777
56	1	56	75	1,883	6,867
57	1	57	76	1,940	6,956

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
58	3	174	79	2,114	7,044
61	2	122	81	2,236	7,299
63	1	63	82	2,299	7,465
64	1	64	83	2,363	7,547
65	1	65	84	2,428	7,628
69	1	69	85	2,497	7,948
81	1	81	86	2,578	8,896
89	1	89	87	2,667	9,520
91	1	91	88	2,758	9,674
93	2	186	90	2,944	9,826
101	1	101	91	3,045	10,418
102	2	204	93	3,249	10,491
103	1	103	94	3,352	10,562
106	1	106	95	3,458	10,772
108	2	216	97	3,674	10,910
115	5	575	102	4,249	11,379
116	1	116	103	4,365	11,441
117	1	117	104	4,482	11,502
119	2	238	106	4,720	11,622
120	1	120	107	4,840	11,680
121	1	121	108	4,961	11,737
128	1	128	109	5,089	12,129
129	1	129	110	5,218	12,184
130	1	130	111	5,348	12,238
139	1	139	112	5,487	12,715
146	1	146	113	5,633	13,079
147	1	147	114	5,780	13,130
153	2	306	116	6,086	13,430
155	1	155	117	6,241	13,526
157	1	157	118	6,398	13,620
158	1	158	119	6,556	13,666
162	1	162	120	6,718	13,846
171	1	171	121	6,889	14,242
176	1	176	122	7,065	14,457
181	1	181	123	7,246	14,667
185	1	185	124	7,431	14,831
199	1	199	125	7,630	15,391
203	1	203	126	7,833	15,547
205	1	205	127	8,038	15,623



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
206	1	206	128	8,244	15,660
210	2	420	130	8,664	15,804
212	1	212	131	8,876	15,872
213	1	213	132	9,089	15,905
215	1	215	133	9,304	15,969
220	1	220	134	9,524	16,124
224	1	224	135	9,748	16,244
246	1	246	136	9,994	16,882
253	1	253	137	10,247	17,078
254	1	254	138	10,501	17,105
268	1	268	139	10,769	17,469
274	1	274	140	11,043	17,619
276	1	276	141	11,319	17,667
328	2	656	143	11,975	18,863
333	1	333	144	12,308	18,968
348	1	348	145	12,656	19,268
364	1	364	146	13,020	19,572
381	1	381	147	13,401	19,878
391	1	391	148	13,792	20,048
392	1	392	149	14,184	20,064
401	1	401	150	14,585	20,199
410	1	410	151	14,995	20,325
414	1	414	152	15,409	20,377
438	1	438	153	15,847	20,665
444	1	444	154	16,291	20,731
445	2	890	156	17,181	20,741
446	1	446	157	17,627	20,749
471	1	471	158	18,098	20,924
481	1	481	159	18,579	20,984
510	1	510	160	19,089	21,129
566	1	566	161	19,655	21,353
583	1	583	162	20,238	21,404
686	1	686	163	20,924	21,610
815	1	815	164	21,739	21,739

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
3 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
31	1	31	1	31	372
35	1	35	2	66	416
36	1	36	3	102	426
43	1	43	4	145	489
51	1	51	5	196	553
52	1	52	6	248	560
60	1	60	7	308	608
62	1	62	8	370	618
71	1	71	9	441	654
88	1	88	10	529	705
100	1	100	11	629	729
107	1	107	12	736	736

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
5	2	10	2	10	495
33	1	33	3	43	3,211
40	2	80	5	123	3,883
45	4	180	9	303	4,353
47	1	47	10	350	4,533
50	3	150	13	500	4,800
55	4	220	17	720	5,230
60	4	240	21	960	5,640
65	2	130	23	1,090	6,030
70	1	70	24	1,160	6,410
80	1	80	25	1,240	7,160
85	1	85	26	1,325	7,530
110	1	110	27	1,435	9,355
150	2	300	29	1,735	12,235
155	1	155	30	1,890	12,585
160	1	160	31	2,050	12,930
167	1	167	32	2,217	13,406
169	1	169	33	2,386	13,540
170	3	510	36	2,896	13,606
173	1	173	37	3,069	13,795
175	4	700	41	3,769	13,919
185	1	185	42	3,954	14,499
190	2	380	44	4,334	14,784
191	1	191	45	4,525	14,839
195	1	195	46	4,720	15,055
200	1	200	47	4,920	15,320
210	1	210	48	5,130	15,840
215	2	430	50	5,560	16,095
220	1	220	51	5,780	16,340
230	1	230	52	6,010	16,820
235	2	470	54	6,480	17,055
240	3	720	57	7,200	17,280
250	1	250	58	7,450	17,700
255	2	510	60	7,960	17,905
257	1	257	61	8,217	17,983
260	1	260	62	8,477	18,097
265	1	265	63	8,742	18,282
270	1	270	64	9,012	18,462
275	2	550	66	9,562	18,637

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
280	1	280	67	9,842	18,802
285	2	570	69	10,412	18,962
290	1	290	70	10,702	19,112
295	1	295	71	10,997	19,257
300	1	300	72	11,297	19,397
308	1	308	73	11,605	19,613
310	1	310	74	11,915	19,665
320	1	320	75	12,235	19,915
325	1	325	76	12,560	20,035
340	1	340	77	12,900	20,380
342	1	342	78	13,242	20,424
345	1	345	79	13,587	20,487
355	1	355	80	13,942	20,687
365	2	730	82	14,672	20,877
385	1	385	83	15,057	21,217
390	1	390	84	15,447	21,297
400	1	400	85	15,847	21,447
508	1	508	86	16,355	22,959
530	1	530	87	16,885	23,245
3,005	1	3,005	88	19,890	52,945
3,060	1	3,060	89	22,950	53,550
3,165	1	3,165	90	26,115	54,600
3,300	1	3,300	91	29,415	55,815
3,825	1	3,825	92	33,240	60,015
3,980	1	3,980	93	37,220	61,100
4,075	1	4,075	94	41,295	61,670
4,385	1	4,385	95	45,680	63,220
4,470	1	4,470	96	50,150	63,560
5,040	1	5,040	97	55,190	65,270
5,160	1	5,160	98	60,350	65,510
5,560	1	5,560	99	65,910	65,910

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
100	1	100	1	100	7,200
115	1	115	2	215	8,265
130	2	260	4	475	9,315
135	2	270	6	745	9,655
137	1	137	7	882	9,787
140	3	420	10	1,302	9,982
145	1	145	11	1,447	10,292
150	2	300	13	1,747	10,597
155	1	155	14	1,902	10,892
160	2	320	16	2,222	11,182
170	3	510	19	2,732	11,742
175	1	175	20	2,907	12,007
180	2	360	22	3,267	12,267
195	1	195	23	3,462	13,017
200	1	200	24	3,662	13,262
205	1	205	25	3,867	13,502
215	1	215	26	4,082	13,972
250	1	250	27	4,332	15,582
260	1	260	28	4,592	16,032
275	1	275	29	4,867	16,692
303	1	303	30	5,170	17,896
320	1	320	31	5,490	18,610
415	1	415	32	5,905	22,505
475	1	475	33	6,380	24,905
480	1	480	34	6,860	25,100
555	1	555	35	7,415	27,950
580	1	580	36	7,995	28,875
590	1	590	37	8,585	29,235
600	1	600	38	9,185	29,585
605	1	605	39	9,790	29,755
610	1	610	40	10,400	29,920
645	1	645	41	11,045	31,040
695	1	695	42	11,740	32,590
720	1	720	43	12,460	33,340
730	1	730	44	13,190	33,630
745	1	745	45	13,935	34,050
780	1	780	46	14,715	34,995
810	1	810	47	15,525	35,775
935	1	935	48	16,460	38,900

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
1,470	1	1,470	49	17,930	51,740
2,180	1	2,180	50	20,110	68,070
2,195	1	2,195	51	22,305	68,400
2,225	1	2,225	52	24,530	69,030
2,310	1	2,310	53	26,840	70,730
2,360	1	2,360	54	29,200	71,680
2,550	1	2,550	55	31,750	75,100
2,560	1	2,560	56	34,310	75,270
2,620	1	2,620	57	36,930	76,230
2,700	1	2,700	58	39,630	77,430
2,815	1	2,815	59	42,445	79,040
3,170	1	3,170	60	45,615	83,655
3,180	1	3,180	61	48,795	83,775
3,275	1	3,275	62	52,070	84,820
3,480	1	3,480	63	55,550	86,870
3,585	1	3,585	64	59,135	87,815
3,675	1	3,675	65	62,810	88,535
3,735	1	3,735	66	66,545	88,955
3,881	1	3,881	67	70,426	89,831
3,885	1	3,885	68	74,311	89,851
3,950	1	3,950	69	78,261	90,111
4,110	1	4,110	70	82,371	90,591
5,030	1	5,030	71	87,401	92,431
7,200	1	7,200	72	94,601	94,601

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
41	1	41	1	41	1,189
63	2	126	3	167	1,805
64	1	64	4	231	1,831
70	1	70	5	301	1,981
72	1	72	6	373	2,029
83	1	83	7	456	2,282
88	1	88	8	544	2,392
89	1	89	9	633	2,413
97	1	97	10	730	2,573
102	1	102	11	832	2,668
111	1	111	12	943	2,830
127	1	127	13	1,070	3,102
181	1	181	14	1,251	3,966
193	1	193	15	1,444	4,146
374	1	374	16	1,818	6,680
412	1	412	17	2,230	7,174
7,018	1	7,018	18	9,248	86,446
7,324	1	7,324	19	16,572	89,812
7,428	1	7,428	20	24,000	90,852
7,454	1	7,454	21	31,454	91,086
7,603	1	7,603	22	39,057	92,278
7,786	1	7,786	23	46,843	93,559
8,301	1	8,301	24	55,144	96,649
8,641	1	8,641	25	63,785	98,349
8,770	1	8,770	26	72,555	98,865
9,204	1	9,204	27	81,759	100,167
11,501	1	11,501	28	93,260	104,761
11,733	1	11,733	29	104,993	104,993

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

INDUSTRIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
59	1	59	1	59	1,416
62	1	62	2	121	1,485
63	1	63	3	184	1,507
65	1	65	4	249	1,549
70	1	70	5	319	1,649
73	1	73	6	392	1,706
75	1	75	7	467	1,742
90	1	90	8	557	1,997
92	1	92	9	649	2,029
97	1	97	10	746	2,104
99	1	99	11	845	2,132
102	1	102	12	947	2,171
110	1	110	13	1,057	2,267
115	1	115	14	1,172	2,322
119	1	119	15	1,291	2,362
140	1	140	16	1,431	2,551
175	1	175	17	1,606	2,831
390	1	390	18	1,996	4,336
410	1	410	19	2,406	4,456
614	1	614	20	3,020	5,476
650	1	650	21	3,670	5,620
670	1	670	22	4,340	5,680
800	1	800	23	5,140	5,940
965	1	965	24	6,105	6,105



CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SALES FOR RESALE - MONTHLY  
4 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
25	1	25	1	25	275
75	1	75	2	100	775
80	2	160	4	260	820
90	1	90	5	350	890
110	2	220	7	570	1,010
130	1	130	8	700	1,090
200	1	200	9	900	1,300
215	1	215	10	1,115	1,330
290	1	290	11	1,405	1,405

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

SALES FOR RESALE - MONTHLY  
6 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	-----CUMULATIVE----- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
203	1	203	1	203	4,872
215	1	215	2	418	5,148
222	1	222	3	640	5,302
224	1	224	4	864	5,344
225	1	225	5	1,089	5,364
233	1	233	6	1,322	5,516
249	1	249	7	1,571	5,804
285	1	285	8	1,856	6,416
289	1	289	9	2,145	6,480
293	1	293	10	2,438	6,540
313	1	313	11	2,751	6,820
372	1	372	12	3,123	7,587
7,486	1	7,486	13	10,609	92,955
7,572	1	7,572	14	18,181	93,901
7,597	1	7,597	15	25,778	94,151
7,742	1	7,742	16	33,520	95,456
8,047	1	8,047	17	41,567	97,896
8,225	1	8,225	18	49,792	99,142
8,231	1	8,231	19	58,023	99,178
8,340	1	8,340	20	66,363	99,723
9,304	1	9,304	21	75,667	103,579
9,756	1	9,756	22	85,423	104,935
9,862	1	9,862	23	95,285	105,147
10,463	1	10,463	24	105,748	105,748

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

LARGE INDUSTRIAL - MONTHLY  
8 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
11,881	1	11,881	1	11,881	142,572
11,939	1	11,939	2	23,820	143,210
12,616	1	12,616	3	36,436	149,980
13,413	1	13,413	4	49,849	157,153
13,985	1	13,985	5	63,834	161,729
14,089	1	14,089	6	77,923	162,457
15,069	1	15,069	7	92,992	168,337
17,023	1	17,023	8	110,015	178,107
17,724	1	17,724	9	127,739	180,911
18,016	1	18,016	10	145,755	181,787
18,210	1	18,210	11	163,965	182,175
18,574	1	18,574	12	182,539	182,539

CITY OF LANCASTER  
OUTSIDE THE CITY

WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

LARGE INDUSTRIAL - MONTHLY  
10 INCH METERS

CONSUMPTION 1000 GALS (1)	NUMBER BILLS (2)	TOTAL CONSUMPTION (3)	----CUMULATIVE---- BILLS (4)	CONSUMPTION (5)	CONSOLIDATED FACTOR (6)
116	1	116	1	116	1,392
174	1	174	2	290	2,030
191	1	191	3	481	2,200
199	1	199	4	680	2,272
215	1	215	5	895	2,400
220	1	220	6	1,115	2,435
241	1	241	7	1,356	2,561
244	1	244	8	1,600	2,576
262	1	262	9	1,862	2,648
298	1	298	10	2,160	2,756
317	1	317	11	2,477	2,794
331	1	331	12	2,808	2,808

CITY OF LANCASTER  
INSIDE THE CITY

SUMMARY OF  
WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

METER SIZE (1)	NUMBER OF BILLS (2)	TOTAL CONSUMPTION, 1000 GALS (3)
RESIDENTIAL - QUARTERLY		
5/8	54,013	697,928
3/4	3,819	60,844
1	574	10,046
1-1/2	52	1,508
2	12	421
SUBTOTAL	58,470	770,747
COMMERCIAL - QUARTERLY		
5/8	3,032	62,653
3/4	1,534	42,245
1	1,091	36,239
1-1/2	498	15,543
2	457	23,424
3	19	1,106
4	21	12,390
6	11	1,572
SUBTOTAL	6,663	195,172
COMMERCIAL - MONTHLY		
5/8	72	1,151
3/4	220	5,250
1	325	11,837
1-1/2	472	19,979
2	1,322	125,620
3	229	53,382
4	391	89,175
6	145	190,222
8	82	21,413
10	47	33,170
SUBTOTAL	3,305	551,199

CITY OF LANCASTER  
INSIDE THE CITY

SUMMARY OF  
WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

METER SIZE (1)	NUMBER OF BILLS (2)	TOTAL CONSUMPTION, 1000 GALS (3)
INDUSTRIAL - QUARTERLY		
5/8	24	646
3/4	16	273
1	12	317
1-1/2	20	755
2	38	1,764
SUBTOTAL	110	3,755
INDUSTRIAL - MONTHLY		
1-1/2	24	3,297
2	96	13,170
3	24	5,410
4	24	73,219
6	13	24,624
8	12	5,606
10	60	35,301
SUBTOTAL	253	160,627
TOTAL	68,801	1,681,500

CITY OF LANCASTER  
OUTSIDE THE CITY

SUMMARY OF  
WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

METER SIZE (1)	NUMBER OF BILLS (2)	TOTAL CONSUMPTION, 1000 GALS (3)
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RESIDENTIAL - QUARTERLY

5/8	76,262	953,751
3/4	12,430	170,312
1	20,490	303,409
1-1/2	168	5,183
2	68	2,560
3	3	165
 SUBTOTAL	 109,421	 1,435,380

COMMERCIAL - QUARTERLY

5/8	1,316	19,469
3/4	634	12,572
1	1,508	37,738
1-1/2	601	22,913
2	1,071	53,251
3	43	6,225
4	40	8,992
6	64	32,731
8	8	2,575
 SUBTOTAL	 5,285	 196,466

COMMERCIAL - MONTHLY

5/8	65	2,213
3/4	115	6,045
1	501	25,904
1-1/2	1,075	81,905
2	3,055	324,758
3	316	65,915
4	432	174,818
6	558	302,893
8	472	280,656
10	108	52,482
 SUBTOTAL	 6,697	 1,317,589

CITY OF LANCASTER  
OUTSIDE THE CITY

SUMMARY OF  
WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

METER SIZE (1)	NUMBER OF BILLS (2)	TOTAL CONSUMPTION, 1000 GALS (3)
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INDUSTRIAL - QUARTERLY

5/8	8	44
3/4	16	345
1	36	603
1-1/2	11	383
2	44	1,669
10	4	10,173
SUBTOTAL	119	13,217

INDUSTRIAL - MONTHLY

5/8	24	543
1	24	1,576
1-1/2	48	2,255
2	164	21,739
3	12	736
4	99	65,910
6	72	94,601
8	29	104,993
10	24	6,105
SUBTOTAL	496	298,458

SALES FOR RESALE - MONTHLY

4	11	1,405
6	24	105,748
SUBTOTAL	35	107,153



CITY OF LANCASTER  
OUTSIDE THE CITY

SUMMARY OF  
WATER CUSTOMERS CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2013

METER SIZE (1)	NUMBER OF BILLS (2)	TOTAL CONSUMPTION, 1000 GALS (3)
LARGE INDUSTRIAL - MONTHLY		
8	12	182,539
10	12	2,808
SUBTOTAL	24	185,347
TOTAL	122,077	3,553,610



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO STATEMENT OF INCOME  
FILING REQUIREMENTS*

1. Provide comparative operating statements for the historic test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major (greater than 15%) variances between the historic test year and preceding year by detailed account number. Limit the explanation to differences of \$10,000 or greater.

RESPONSE

Please refer to attached schedule.

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
1		<u>FEES FOR SERVICE</u>					
2	562-4077	WATER RENTS	20,098,781	20,307,303	(208,522)	-1.03%	
3							
4		TOTAL FEES FOR SERVICE	20,098,781	20,307,303	(208,522)		
5							
6		<u>MISCELLANEOUS REVENUE</u>					
7	562-4009	LIEN INTEREST & COSTS	1,861	3,197	(1,336)	-41.78%	
8	562-4044	RENTAL INCOME	317,414	305,560	11,854	3.88%	
9	562-4056	AUCTION INCOME	2,278	1,519	759		
10	562-4063	INTEREST INCOME	8	45	(37)	-82.87%	
11	562-4078	METER REPAIRS	1,162	764	398	52.04%	
12	562-4079	REIMB - METER LABOR	226,709	220,076	6,633	3.01%	
13	562-4080	MISC. REVENUE	131,178	137,302	(6,124)	-4.46%	
14							
15		TOTAL MISCELLANEOUS REVENUE	680,610	668,463	12,147		
16							
17		<u>OTHER INCOME</u>					
18	562-4070	INSURANCE RECOVERY	16,502	16,021	481		
19	562-4071	PENSION STATE AID	168,044	139,983	28,061	20.05%	Change due to calculation of State Aid by the Commonwealth.
20	562-4990	USE OF RETAINED EARNINGS		0	0		
21							
22		TOTAL OTHER INCOME	184,546	156,004	28,542		
23							
24		<b>TOTAL REVENUE</b>	20,963,937	21,131,770	-167,833		
25							

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
26		<b>OPERATION AND MAINTENANCE EXPENSES</b>					
27							
28		<b>WATER TREATMENT</b>					
29							
30		<u>SUSQUEHANNA TREATMENT PLANT</u>					
31	601.3	SALARIED PERSONNEL	703,360	655,166	48,194	7.36%	
32	601.3	SALARY-TEMPORARY		0	0		
33	601.3	OVERTIME	68,490	64,881	3,609	5.56%	
34	601.3	EDUCATIONAL INCENTIVE		0	0		
35							
36		SUSQUEHANNA - SALARY/BENEFITS	771,850	720,047	51,803		
37							
38	620.3	MAINTENANCE -BUILDING	45,670	32,064	13,606	42.44%	Additional Maintenance was required in 2013 \$9,464 spent in 2013 to install gas furnaces.
39	620.3	MAINTENANCE-COMMUNIC.	1,066	164	902	549.75%	
40	620.3	MAINTENANCE-EQUIPMENT	134,045	149,465	(15,420)	-10.32%	
41	620.3	MAINTENANCE-VEHICLES	14,330	8,342	5,988	71.78%	
42	610.3	WATER UTILITY EXPENSE	9,091	9,398	(308)	-3.27%	
43		SLUDGE	49,572	58,530	(8,958)	-15.31%	
44	615.3	POWER ELECTRIC	765,127	827,689	(62,562)	-7.56%	
45	620.8	OPERATING SUPPLIES	6,839	4,376	2,463	56.28%	
46	618.3	CHEMICALS	450,947	480,709	(29,762)	-6.19%	
47	616.3	GASOLINE	13,322	11,956	1,366	11.43%	
48	650.3	FUEL	40,775	36,629	4,146	11.32%	
49							
50		SUSQUEHANNA - OPERATING EXPENSES	1,530,784	1,619,323	-88,539		

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
51							
52	620.8	MINOR EQUIPMENT	5,142	5,288	(146)	-2.77%	
53	650.3	VEHICLES	0	0	0		
54		CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	NA	
55							
56		SUSQUEHANNA-CAPITAL EXPENSE	<u>5,142</u>	<u>5,288</u>	<u>-146</u>		
57							
58		TOTAL SUSQUEHANNA	2,307,776	2,344,658	-36,882		
59							
60		<u>CONESTOGA TREATMENT PLANT</u>					
61	601.3	SALARIED PERSONNEL	678,622	629,759	48,863	7.76%	
62	601.3	SALARY-TEMPORARY		0	0		
63	601.3	OVERTIME	74,353	134,196	(59,843)	-44.59%	Overtime hours decreased in 2013.
64	601.3	EDUCATIONAL INCENTIVE	<u></u>	<u>0</u>	<u>0</u>		
65							
66		CONESTOGA - SALARY/BENEFITS	752,975	763,955	-10,980		
67							
68	620.3	MAINTENANCE -BUILDING	34,710	22,452	12,258	54.60%	Additional maintenance of the building was required in 2013
69	620.3	MAINTENANCE-COMMUNIC.	0	565	(565)	-100.00%	
70	620.3	MAINTENANCE-EQUIPMENT	121,212	80,458	40,754	50.65%	Additional maintenance of equipment was required in 2013
71	620.3	MAINTENANCE-VEHICLES	26,375	17,230	9,146	53.08%	
72	636.3	SLUDGE	192,595	157,078	35,516	22.61%	Poor water quality in the Conestoga River in 2013 caused higher turbidity
73	615.3	POWER ELECTRIC	545,298	535,581	9,717	1.81%	
74	620.3	OPERATING SUPPLIES	3,798	2,891	908	31.40%	
75	618.3	CHEMICALS	416,088	410,949	5,139	1.25%	
76	616.3	GASOLINE	18,770	19,360	(590)	-3.05%	
77	650.3	FUEL	<u>48,698</u>	<u>48,969</u>	<u>(271)</u>	<u>-0.55%</u>	
78							
79		CONESTOGA - OPERATING EXPENSES	1,407,545	1,295,533	112,012		

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
80							
81	650.3	VEHICLES	0	0	0		
82		CAPITAL OUTLAY	82,246	4,907	77,339	1575.95%	The City increased in capital spending in this account. In 2013, the City spent \$82,246 for membrane modules.
83							
84		CONESTOGA-CAPITAL EXPENSE	82,246	4,907	77,339		
85							
86		TOTAL CONESTOGA	2,242,766	2,064,395	178,371		
87							
88		<u>LABORATORY</u>					
89	601.3	SALARIED PERSONNEL	190,340	193,719	(3,379)	-1.74%	
90	601.3	SALARY TEMPORARY	8,172	0	8,172		
91	601.3	OVERTIME	77	147	(69)	-47.24%	
92	601.3	EDUCATIONAL INCENTIVE		0	0		
93							
94		LABORATORY - SALARY/BENEFITS	198,590	193,866	4,724		
95							
96	620.3	MAINT. EQUIPMENT	0	195	(195)	-100.00%	
97	635.3	CONTRACT SERVICES	25,470	19,425	6,045	31.12%	
98	620.3	LABORATORY - SUPPLIES	38,528	32,747	5,781	17.65%	
99							
100		LABORATORY - OPERATING EXPENSE	63,998	52,367	11,631		
101							
102		TOTAL LABORATORY EXPENSE	262,588	246,233	16,355		

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
103							
104		<u>TRANSMISSION/DISTRIBUTION</u>					
105	601.5	SALARIED PERSONNEL	768,913	750,846	18,068	2.41%	
106	601.5	SALARY TEMPORARY	9,853	25,891	(16,038)	-61.95%	Decrease was due to less temporary help needed.
107	601.5	OVERTIME	23,222	30,729	(7,506)	-24.43%	
108	601.5	EDUCATIONAL INCENTIVE	<u>0</u>	<u>0</u>	<u>0</u>		
109							
110		TRANS. & DISTR. - SALARY/BENEFITS	801,989	807,466	(5,477)		
111							
112	620.5	MAINT. EQUIPMENT	3,501	4,366	(864)	-19.80%	
113	620.5	MAINT. MAINS	92,382	105,941	(13,559)	-12.80%	
114	620.5	MAINT. SERVICE LINES	32,766	34,501	(1,735)	-5.03%	
115	650.5	MAINT. VEHICLES	32,568	57,718	(25,150)	-43.57%	Less maintenance was required in 2013.
116	636.5	PROFESSIONAL SERVICES	3,749	2,162	1,587	73.38%	
117	636.5	CONTRACT SERVICES	14,274	15,147	(873)	-5.76%	
118	620.5	TRENCH PAVING	150,056	175,016	(24,960)	-14.26%	
119	620.5	SIDEWALK - REPLACEMENT	3,363	63,894	(60,532)	-94.74%	\$63,894 in sidewalk replacements at water stops in 2012 -- none in 2013
120	620.5	OPERATING SUPPLIES	14,045	8,909	5,135	57.64%	
121	650.5	GASOLINE	<u>54,884</u>	<u>58,013</u>	<u>(3,129)</u>	-5.39%	
122							
123		TRANS. & DISTR. - OPERATING EXPENSE: \$	401,588	\$ 525,669	\$ (124,081)		
124							
125	620.5	MINOR EQUIPMENT	25,195	7,080	18,114	255.83%	More equipment was purchased in 2013. In 2013, the City spent \$16,790 for a portable light tower
126	620.5	HYDRANTS	32,582	22,694	9,889	43.57%	
127	650.5	VEHICLES	0	3,585	(3,585)	-100.00%	
128	650.5	VEHICLE LEASE	0	2,275	(2,275)	-100.00%	
129		CAPITAL OUTLAY	<u>44,667</u>	<u>12,102</u>	<u>32,565</u>	269.09%	The City increased capital spending in this account in 2013.
130							
131		TRANS. & DISTR. - CAPITAL EXPENSE	<u>102,444</u>	<u>47,736</u>	<u>54,708</u>		
132							
133		TOTAL TRANSMISSION & DISTRIBUTION	1,306,020	1,380,870	-74,850		
134							



CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
135		<u>METER SHOP</u>					
136	601.5	SALARIED PERSONNEL	441,756	452,670	(10,913)	-2.41%	
137	601.5	SALARIES - TEMPORARY	9,179	4,601	4,579	99.53%	
138	601.5	OVERTIME	<u>359</u>	<u>324</u>	<u>35</u>	10.90%	
139							
140		METER SHOP - SALARY/BENEFITS	451,295	457,594	-6,299		
141							
142	620.5	MAINT. METERS	21,670	24,920	(3,251)	-13.04%	
143	620.5	MAINT. VEHICLES	10,026	11,911	(1,885)	-15.83%	
144	650.5	GASOLINE	<u>24,202</u>	<u>19,428</u>	<u>4,775</u>	24.58%	
145							
146		METER SHOP - OPERATING EXPENSES	55,898	56,260	-361		
147							
148	620.5	METERS	140,548	114,935	25,613	22.28%	The City increased capital spending in this account in 2013.
149	650.5	VEHICLES	<u>0</u>	<u>0</u>	<u>0</u>	NA	
150							
151		METER SHOP - CAPITAL EXPENSE	<u>140,548</u>	<u>114,935</u>	<u>25,613</u>		
152							
153		TOTAL METER SHOP	647,741	628,789	18,952		
154							
155		<u>ADMINISTRATION</u>					
156	601.8	SALARY BUREAU CHIEF	78,706	26,568	52,138	196.24%	The City added a position of Water Engineer.
157	601.8	SALARY PERSONNEL	484,994	445,597	39,397	8.84%	
158	601.8	SALARY TEMPORARY	0	0	0		
159	601.8	OVERTIME	60	238	(178)	-74.79%	
160	601.8	OPEB	583,366	635,218	(51,852)	-8.16%	
161	601.8	SICK LEAVE BONUS	1,523	0	1,523	NA	
162	604.8	EDUCATIONAL INCENTIVE	12,902	11,564	1,338	11.57%	

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
163	604.8	MEDICAL INSURANCE	1,574,555	1,499,576	74,979	5.00%	
164	604.8	DENTAL/VISION	44,128	38,397	5,731	14.92%	
165	604.8	SOCIAL SECURITY	299,757	289,477	10,279	3.55%	
166	604.8	LIFE INSURANCE	9,500	9,529	(30)	-0.31%	
167	604.8	PENSION CONTRIBUTION	196,700	167,408	29,292	17.50%	Due to actuarial report, the City's pension contribution increased.
168	604.8	UNEMPLOYMENT COMPENSATION	19,086	1,463	17,623	1204.44%	Two terminated employees wer granted unemployment compensation in 2013 at a hearing.
169	658.8	WORKERS COMP	293,875	100,239	193,636	193.17%	More costly incidents for Worker's Compensation in 2013.
170							
171		ADMINISTRATION - SALARY/BENEFITS	3,599,152	3,225,275	373,877		
172							
173	642.8	SPACE RENTAL	7,628	0	7,628	NA	
174	642.8	PC LEASE	17,932	9,398	8,535	NA	
175	641.8	RENTAL OF PARKING LOT	7,160	6,535	626	9.57%	
176	642.8	RENTAL OF UNIFORMS	12,318	11,657	661	5.67%	
177	620.8	MAINTENANCE OF EQUIPMENT	10,362	10,120	242	2.39%	
178	660.8	ADVERTISING	1,398	3,098	(1,700)	-54.87%	
179	620.8	POSTAGE	62,501	59,097	3,404	5.76%	
180	620.8	PRINTING	21,988	13,174	8,815	66.91%	
181	675.8	TELEPHONE	33,291	33,507	(216)	-0.64%	
182	675.8	TRAVEL	4,853	2,517	2,336	92.83%	
183	675.8	MISC. EXPENSES	1,110	567	543	95.93%	
184	631.8	PROFESSIONAL SERVICES	500,385	471,382	29,004	6.15%	
185	675.8	CONTRACT SERVICES	100,000	513			
186	675.8	BANK SERVICE CHARGES	13,094	8,140	4,953	60.85%	
187	675.8	CREDIT CARD FEES	10,593	7,748	2,845	36.71%	
188	675.8	TRAINING - SCHOOL	5,345	16,548	(11,203)	-67.70%	
189	620.8	OFFICE SUPPLIES	3,459	4,565	(1,106)	-24.22%	
190	6-657, 659	INSURANCE PACKAGE	196,349	191,529	4,820	2.52%	
191							
192		ADMINISTRATION - OPERATING EXPENSE	1,009,767	850,093	60,186		

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
193							
194	620.8	MINOR EQUIPMENT	29,868	24,716	5,152	20.85%	
195	620.8	SAFETY EQUIPMENT	24,282	9,520	14,761	155.05%	The City purchased more training equipment in 2013.
196	620.8	COMPUTER APPLICATIONS	<u>35,900</u>	<u>853</u>	<u>35,048</u>	4111.17%	The City had additional CMMS maintenance costs for CMMS system. First year maintenance in 2012 was included in the software purchase price.
197							
198		ADMINISTRATION-CAPITAL EXPENSE	90,050	35,089	54,961		
199							
200		ADMIN. INDIRECT COSTS	610,127	614,372	(4,245)	-0.69%	
201		REVENUE- CITY	2,500,000	2,300,000	200,000	8.70%	
202	636.8	PAYING AGENT	1,134	1,134	0	0.00%	
203		BOND INTEREST EXPENSE	5,243,300	4,800,727	442,573	9.22%	
204		BOND PRINCIPAL EXPENSE		<u>0</u>	<u>0</u>		
205							
206		ADMINISTRATION - INTERGOVERNMENTA	<u>8,354,561</u>	<u>7,716,233</u>	<u>638,328</u>		
207							
208		TOTAL ADMINISTRATION	13,053,530	11,826,689	1,127,353		
209							
210		<u>GROUPS MAINTENANCE</u>					
211	601.8	SALARY BUREAU CHIEF	3,956	3,912	44	1.10%	
212	601.8	SALARIED PERSONNEL	344,618	338,035	6,582	1.91%	
213	601.8	SALARY TEMPORARY	8,315	8,158	157	1.89%	
214	601.8	OVERTIME	<u>16,310</u>	<u>8,423</u>	<u>7,887</u>	48.36%	
215							
216		GROUPS MAINT. - SALARY/BENEFITS	373,199	358,529	14,670		
217							
218	642.8	RENTALS OF UNIFORMS	1,256	1,217	39	3.13%	
219	620.8	MAINT. EQUIPMENT	850	1,638	(788)	-92.71%	
220	650.8	MAINT. VEHICLES	3,038	2,125	913	30.05%	
221	620.8	OPERATING SUPPLIES	139	1,043	(904)	-650.33%	
222	620.8	GASOLINE	<u>7,474</u>	<u>7,395</u>	<u>80</u>	1.07%	
223							
224		GROUPS MAINT. - OPERATING EXPENSI	12,757	13,418	-660		

CITY OF LANCASTER - WATER FUND

COMPARATIVE OPERATING STATEMENTS FOR THE HISTORIC YEST YEAR AND  
FOR PRECEDING 12 MONTHS

Pursuant To Subsection 53.53 Exhibit D I (1) of Tariff Regulations

Line No.	Account	Account Title	Per Books, 12 Months Ended 31-Dec-13	Actual 12 Months Ended 31-Dec-12	Increase/ (Decrease)	Percentage Increase/ (Decrease)	Explanation
	(1)	(2)	(3)	(4)	(5)	(6)	
225							
226	620.8	MINOR EQUIPMENT	7,080	8,924	(1,844)	-26.04%	
227	620.8	VEHICLE LEASE PURCHASE	<u>0</u>	<u>0</u>	<u>0</u>		
228							
229		GROUNDS MAINT. - CAPITAL EXPENSE	<u>7,080</u>	<u>8,924</u>	<u>-1,844</u>	-26.04%	
230							
231		TOTAL GROUNDS MAINTENANCE	393,036	380,870	12,166		
232							
233		TOTAL OPERATING AND MAINTENANCE	20,213,457	18,872,504			
234							
235		Net Income (Loss)	750,480	2,259,266			

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO STATEMENT OF INCOME  
FILING REQUIREMENTS*

2. Prepare an income statement for the various time frames of the rate proceeding including:
  - Col. 1 - Book recorded income statement for the test year.
  - Col. 2 - Adjustments to book recorded income statement to annualize and normalize under present rates.
  - Col. 3 - Income statement under present rates after adjustments in Col. 2.
  - Col. 4 - Adjustments to Col. 3 for revenue increase requested.
  - Col. 5 - Income statement under proposed rates.

RESPONSE

Please refer to Exhibit No. CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO STATEMENT OF INCOME  
FILING REQUIREMENTS*

3. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

RESPONSE

The City Water Fund does not have separate operating divisions.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO STATEMENT OF INCOME  
FILING REQUIREMENTS*

4. Provide operating income claims under:
  - a. Present rates.
  - b. Pro forma present rates (annualized & normalized).
  - c. Proposed rates (annualized & normalized).

RESPONSE

Please refer to Exhibit No. CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO STATEMENT OF INCOME  
FILING REQUIREMENTS*

5. Provide rate of return on original cost under:
  - a. Present rates.
  - b. Pro forma present rates.
  - c. Proposed rates.

RESPONSE

Please refer to Exhibit No. CEH-1.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

1. Prepare a summary of operating revenues for the historic test year and the year preceding the historic test year, providing the following information:
  - a. For each classification of customers:
    - (i) Number of customers as of year-end.
    - (ii) Gallons sold.
    - (iii) Revenues.
  - b. Customers' penalties and miscellaneous water revenues.

RESPONSE

a&b) Please refer to the attached schedule and response to Exhibit D I-1 and II-6.

## CITY OF LANCASTER - BUREAU OF WATER

	2012			2013		
	Number of Customers	1000 Gallons Sold	Revenues*	Number of Customers	1000 Gallons Sold	Revenues
Inside the City						
Residential	14,677	791,369	\$3,235,911	14,662	770,747	\$3,202,683
Commercial	1,879	837,775	2,414,847	1,878	746,371	2,390,050
Industrial	43	172,134	427,326	45	164,382	422,938
Private Fire	353		205,906	389		203,792
Total Inside the City	16,952	1,801,278	\$6,283,989	16,974	1,681,500	\$6,219,463
Outside the City						
Residential	27,154	1,504,934	\$6,939,108	27,411	1,435,380	\$6,867,855
Commercial	1,820	1,596,415	5,233,386	1,825	1,514,055	5,179,648
Industrial	66	499,472	1,286,296	66	497,022	1,273,088
Other Water Utilities	3	127,735	307,677	3	107,153	304,518
Private Fire	398		256,845	409		254,208
Total Outside the City	29,441	3,728,556	\$14,023,314	29,714	3,553,610	\$13,879,317
Total	46,393	5,529,834	\$20,307,303	46,688	5,235,110	\$20,098,780

\* Based on total revenues of \$20,307,303. The City does not account for water revenues by class. Revenues by class estimated based on 2013 bill analysis revenues by class.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

2. Prepare a summary of operating revenues for the historic test year, providing the following information:
  - a. For each classification of customers and for customers' penalties and miscellaneous water or wastewater revenues:
    - (i) Revenues.
    - (ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.
    - (iii) Proposed increase in operating revenues.
    - (iv) Percent increase in operating revenues.
    - (v) Operating revenues under proposed rates.

RESPONSE

Please refer to Exhibit No. CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

3. Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses (each 5,000 gallon consumption increment) showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefore. Provide a copy of the proposed tariff or tariff supplement on a red line basis, to easily identify any changes.

RESPONSE

Please refer to Exhibit No. PRH-1 for comparative schedules of present and proposed rates and typical bills.

Refer to Exhibit No. PSH-1 for the proposed tariff.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

4. Provide for the future test year a detailed customer consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.

RESPONSE

Please refer to Exhibit No. CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

5. Provide detailed computations of the determination of accrued revenues as of historic test year-end and year-end immediately preceding the historic test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.

RESPONSE

Please refer to attached schedules.

**CITY OF LANCASTER**  
**CALCULATION OF UNBILLED RECEIVABLES**  
**December 31, 2012**

<u>CYCLE</u>	<u>READ DATE</u>	<u>DATE BILLED</u>	<u>PERIOD</u>	<u>2012 DAYS</u>	<u>2013 DAYS</u>	<u>UNBILLED FACTOR</u>	<u>WATER BILLING</u>	<u>UNBILLED WATER</u>
11			Q	91	0	100.00%		0.00
15			M	29	2	93.55%		0.00
12			Q	88	3	96.70%		0.00
16	01/06/13	01/08/13	M	25	6	80.65%	246,644.43	198,906.80
13	01/08/13	01/09/13	Q	83	8	91.21%	291,621.49	265,984.44
17	01/13/13	01/15/13	M	18	13	58.06%	133,581.98	29,523.46
1	01/15/13	01/16/13	Q	76	15	83.52%	155,676.76	130,015.76
20	01/13/13	01/15/13	Q	78	13	85.71%	185,252.59	158,787.93
2	01/20/13	01/22/13	Q	71	20	78.02%	186,379.76	145,417.18
18	01/16/13	01/18/13	M	15	16	48.39%	90,418.42	43,750.85
3	01/29/13	02/04/13	Q	62	29	68.13%	197,987.22	134,892.39
15	01/29/13	01/31/13	M	2	29	6.45%	194,693.27	12,560.86
4	02/03/13	02/05/13	Q	57	34	62.64%	179,984.45	112,737.51
5	02/12/13	02/13/13	Q	48	43	52.75%	231,550.41	122,136.48
6	02/19/13	02/20/13	Q	41	50	45.05%	198,827.84	89,581.77
7	02/26/13	02/29/13	Q	34	57	37.36%	176,717.94	66,026.48
8	03/05/13	03/06/13	Q	27	64	29.67%	216,637.43	64,277.04
9	03/10/13	03/12/13	Q	22	69	24.18%	252,833.25	61,124.52
10	03/16/13	03/18/13	Q	16	75	17.58%	219,139.00	38,529.93
11	03/23/13	03/25/13	Q	9	82	9.89%	171,105.00	16,922.47

**Totals** **3,329,051.24** **1,691,175.87**

**Material Adjustements**

*None*

Beginning cycles 11,15 and 12 were billed 12/21, 12/21 and 12/31 respectively.

**CITY OF LANCASTER**  
**CALCULATION OF UNBILLED RECEIVABLES**  
**December 31, 2013**

<u>CYCLE</u>	<u>READ DATE</u>	<u>DATE BILLED</u>	<u>PERIOD</u>	<u>2013 DAYS</u>	<u>2014 DAYS</u>	<u>UNBILLED FACTOR</u>	<u>WATER BILLING</u>	<u>UNBILLED WATER</u>
11			Q	91	0	100.00%		0.00
15			M	29	2	93.55%		0.00
12			Q	88	3	96.70%		0.00
16	01/05/14	01/07/14	M	26	5	83.87%	253,749.96	212,822.55
13	01/04/14	01/06/14	Q	87	4	95.60%	287,836.03	275,183.90
17	01/11/14	01/13/14	M	20	11	64.52%	117,975.48	76,113.21
1	01/12/14	01/14/14	Q	77	14	84.62%	156,042.69	132,036.12
20			Q	78	13	85.71%		0.00
2	01/19/14	01/21/14	Q	72	19	79.12%	194,691.40	154,041.55
18	01/15/14	01/17/14	M	16	15	51.61%	95,115.89	49,092.07
3	01/25/14	01/27/14	Q	66	25	72.53%	195,889.74	142,073.88
15	01/22/14	01/24/14	M	9	22	29.03%	185,890.99	53,968.35
4	02/02/14	02/04/14	Q	58	33	63.74%	191,263.71	121,904.34
5	02/08/14	02/10/14	Q	52	39	57.14%	238,661.05	136,377.74
6	02/16/14	02/18/14	Q	44	47	48.35%	200,030.46	96,718.02
20	02/22/14	02/24/14	Q	38	53	41.76%	251,074.81	104,844.43
7	02/23/14	02/25/14	Q	37	54	40.66%	184,906.35	75,181.70
8	03/02/14	03/04/14	Q	30	61	32.97%	231,688.30	76,380.76
9	03/09/14	03/11/14	Q	23	68	25.27%	245,996.93	62,175.05
10	03/16/14	03/18/14	Q	16	75	17.58%	276,722.71	48,654.54
11	03/23/14	03/25/14	Q	9	82	9.89%	185,382.00	18,334.48

**Totals**

<b>3,492,918.50</b>	<b>1,835,902.70</b>
---------------------	---------------------

Beginning cycles 11,15 and 12 were billed 12/20, 12/27 and 12/27 respectively.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

6. Provide a detailed breakdown of miscellaneous water revenues for the historic test year and the two years immediately preceding the historic test year. For the historic test year, provide a monthly breakdown and an explanation of monthly variances greater than 15%.

RESPONSE

See the attached schedule.

CITY OF LANCASTER

MISCELLANEOUS WATER REVENUES

	<u>2011</u>	<u>2012</u>	<u>2013</u>
NWS Invoices	\$ 16,622	\$ 14,819	\$ 5,781
Rev Rcvd	6,149	1	23,814
Water Consumption	-	-	-
Permit Fee	40	-	10
Bulk Water Sales (Unmetered Water)	1,093	974	941
Inspection/Connection Fees--W Lamp Twp	1,700	10,500	1,800
PA One Call Systems	2,175	1,826	1,918
Water Capacity Request Fees	24,481	43,638	56,683
PJM Demand Response Program	8,953	20,638	7,422
Celebrate Lancaster Expenses		1,120	
Comm of PA Nutrient Credit		258	
Fulton Bank BA#233 12-09-0069CL		1,025	
City of Greenville v. Syngenta Settlement Fund		6,651	
C/E BA #233 Commonwealth PA s/b fund 561		(258)	
Rebate Program	7,579	2,106	-
Previously W/O Invoice			(108)
Miscellaneous	(390)	(644)	(428)
Reconnection Fees	24,507	32,198	29,545
Sidewalk Bid Deposits			125
Sidewalk Bid Ad			(685)
NSF Fees	2,420	2,450	3,130
Close 2013 over/short			1,229
	<u>\$ 95,328</u>	<u>\$ 137,302</u>	<u>\$ 131,178</u>

2013 Monthly breakdown of Revenues:

January	\$ 3,078
February	10,130
March	5,065
April	5,840
May	8,588
June	8,558
July	8,412
August	5,059
September	7,778
October	4,334
November	2,775
December	29,345
Various	32,217
	<u>\$ 131,178</u>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

7. Provide a monthly summary of customers added and lost by customer classification for the historic test year and the current year-to-date.

RESPONSE

The City does not account for the number of customers on a monthly basis.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

8. Provide for the historic test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

RESPONSE

The City does not account for the number of customers and consumption on a monthly basis

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

9. Provide by customer classification for the historic test year and for the 2 prior years the number of customers and consumption, and projected number of customers and consumption for the 2 subsequent years.

RESPONSE

Please refer to the attached schedule.

CITY OF LANCASTER - BUREAU OF WATER

	2011		2012		2013		2014		2015	
	Number of Customers	1000 Gallons Sold	Number of Customers	1000 Gallons Sold	Number of Customers	1000 Gallons Sold	Number of Customers	1000 Gallons Sold	Number of Customers	1000 Gallons Sold
Inside the City										
Residential	14,701	820,939	14,677	791,369	14,662	770,747	14,643	769,714	14,623	768,680
Commercial	1,876	769,954	1,879	837,775	1,878	746,371	1,879	746,755	1,880	747,139
Industrial	45	208,654	43	172,134	45	164,382	45	164,382	45	164,382
Private Fire	319		353		389		425		460	
<b>Total Inside the City</b>	<b>16,941</b>	<b>1,799,547</b>	<b>16,952</b>	<b>1,801,278</b>	<b>16,974</b>	<b>1,681,500</b>	<b>16,991</b>	<b>1,680,851</b>	<b>17,008</b>	<b>1,680,201</b>
Outside the City										
Residential	26,958	1,541,562	27,154	1,504,934	27,411	1,435,380	27,638	1,447,158	27,864	1,458,936
Commercial	1,804	1,604,403	1,820	1,596,415	1,825	1,514,055	1,836	1,522,518	1,846	1,530,981
Industrial	67	507,788	66	499,472	66	497,022	66	494,830	65	492,637
Bulk Customers	3	109,285	3	127,735	3	107,153	3	107,153	3	107,153
Private Fire	405		398		409		412		414	
<b>Total Outside the City</b>	<b>29,237</b>	<b>3,763,038</b>	<b>29,441</b>	<b>3,728,556</b>	<b>29,714</b>	<b>3,553,610</b>	<b>29,953</b>	<b>3,571,659</b>	<b>30,192</b>	<b>3,589,707</b>
<b>Total</b>	<b>46,178</b>	<b>5,562,585</b>	<b>46,393</b>	<b>5,529,834</b>	<b>46,688</b>	<b>5,235,110</b>	<b>46,944</b>	<b>5,252,509</b>	<b>47,200</b>	<b>5,269,908</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

10. Provide a breakdown of the number and size of private fire services according to the general water service class of customers.
  - a. Provide a listing of all public fire protection customers at historic test year-end and the pro forma billing of current rates for each customer.

RESPONSE

See Exhibit CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

11. Provide a detailed schedule of sales for resale revenues for the historic test year and 2 preceding years showing revenues and units sold by customer.

RESPONSE

Please refer to attached schedule.



Acct #	Ownr #	Name	Serv Type	Cust Type	2011		2012		2013	
					Cons.	Billed	Cons.	Billed	Cons.	Billed
196660	11750	East Petersburg Water Authority	W	BO	3,770	\$ 9,371	3,110	\$ 9,517	1,285	\$ 4,849
240590	41124	West Earl Water Authority	W	BO	104,604	\$228,358	114,715	\$340,904	102,625	\$ 293,317
602110	45129	Northwest Lancaster Co Auth	W	BO	2,327	\$ 8,131	2,741	\$ 8,990	3,123	\$ 10,425

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

12. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest customers at current rates. Provide the historic and future test year consumption priced at proposed rates.

RESPONSE

See attached schedules.

**CITY OF LANCASTER - HISTORY OF TOP TEN WATER CUSTOMERS**

**2011 Top 10 Largest Water Users**

<u>Customer</u>	<u>Consumption (000 gals.)</u>	<u>Total Billed</u>
Kellogg's Company	199,784.00	290,391.92
Lancaster General Hospital	112,562.00	182,668.98
RR Donnelley & Sons	94,117.00	145,569.11
Alcoa Inc	98,717.00	136,146.63
Kunzler & Company Inc	70,744.00	102,977.33
High Properties	44,444.00	99,698.43
County of Lancaster	55,432.00	91,866.94
Franklin & Marshall College	35,617.00	77,170.53
Air Products & Chemicals	50,930.00	72,705.22
Willow Valley Associates	57,829.00	71,212.50
Bent Creek Community Prop	40,153.00	58,029.89
Willow Valley Manor North	36,221.00	52,758.21
Nissan Foods	15,944.00	20,930.17
<b>Total</b>	<b>912,494.00</b>	<b>1,402,125.86</b>

**2012 Top 10 Largest Water Users**

<u>Customer</u>	<u>Consumption (000 gals.)</u>	<u>Total Billed</u>
Kellogg's Company	211,004.00	485,205.94
Lancaster General Hospital	109,396.00	266,151.83
Alcoa Inc	100,916.00	234,644.55
R R Donnelley & Sons	96,259.00	214,059.55
High Properties	46,755.00	161,472.44
County of Lancaster	66,152.00	151,574.45
Franklin & Marshall College	40,573.00	125,561.48
Air Products & Chemicals	49,605.00	119,115.47
Bent Creek Community Prop	41,918.00	114,883.74
Willow Valley Associates	48,110.00	107,193.04
Willow Valley Manor North	37,017.00	91,347.28
Kunzler & Company Inc	32,003.00	68,566.32
Nissan Foods	18,470.00	51,992.16
<b>Total</b>	<b>898,178.00</b>	<b>2,191,768.25</b>

**2013 Top 10 Largest Water Users**

<u>Customer</u>	<u>Consumption (000 gals.)</u>	<u>Total Billed</u>
Kellogg's Company	185,347.00	429,594.39
Lancaster General Hospital	108,194.00	267,991.84
Alcoa Inc	102,763.00	237,671.36
R R Donnelley & Sons	90,993.00	207,327.72
High Properties	45,432.00	188,004.45
County of Lancaster	60,303.00	153,821.33
Franklin & Marshall College	38,679.00	130,621.46
Air Products & Chemicals	49,025.00	116,344.13
Nissan Foods	41,851.00	104,743.89
Bent Creek Community Prop	36,783.00	98,217.60
Willow Valley Manor North	40,050.00	96,213.84
Willow Valley Associates	36,741.00	70,731.29
Kunzler & Company Inc	24,888.00	58,332.15
<b>Total</b>	<b>861,049.00</b>	<b>2,159,615.45</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING REVENUES  
FILING REQUIREMENTS*

13. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest sales for resale customers if such sales are not included in sales to the ten largest customers requested in Part II.12.

RESPONSE

See response to II-11 and II-12.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

1. Prepare a summary of operating expenses by operating expense account for the historic test year and the 2 years preceding the test year.

RESPONSE

See the attached schedule.

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account	Account Title	Actual 12 Months Ended 31-Dec-11	Actual 12 Months Ended 31-Dec-12	Per Books, 12 Months Ended 31-Dec-13
	(1)	(2)	(3)	(4)	(5)
1		<b>OPERATION AND MAINTENANCE EXPENSES</b>			
2					
3		<b>WATER TREATMENT</b>			
4					
5		<u>SUSQUEHANNA TREATMENT PLANT</u>			
6	601.3	SALARIED PERSONNEL	625,005	655,166	703,360
7	601.3	SALARY-TEMPORARY			
8	601.3	OVERTIME	94,735	64,881	68,490
9	601.3	EDUCATIONAL INCENTIVE			
10					
11		SUSQUEHANNA - SALARY/BENEFITS	719,740	720,047	771,850
12					
13	620.3	MAINTENANCE -BUILDING	24,827	32,064	45,670
14	620.3	MAINTENANCE-COMMUNIC.	295	164	1,066
15	620.3	MAINTENANCE-EQUIPMENT	92,333	149,465	134,045
16	620.3	MAINTENANCE-VEHICLES	12,635	8,342	14,330
17	610.3	WATER UTILITY EXPENSE	7,410	9,398	9,091
18		SLUDGE	73,658	58,530	49,572
19	615.3	POWER ELECTRIC	727,268	827,689	765,127
20	620.8	OPERATING SUPPLIES	5,417	4,376	6,839
21	618.3	CHEMICALS	505,054	480,709	450,947
22	616.3	GASOLINE	10,998	11,956	13,322
23	650.3	FUEL	52,486	36,629	40,775
24					
25		SUSQUEHANNA - OPERATING EXPENSES	1,512,381	1,619,323	1,530,784
26					
27	620.8	MINOR EQUIPMENT	2,533	5,288	5,142
28	650.3	VEHICLES	2,795	0	0
29		CAPITAL OUTLAY	0		
30					
31		SUSQUEHANNA-CAPITAL EXPENSE	5,328	5,288	5,142
32					
33		TOTAL SUSQUEHANNA	2,237,449	2,344,658	2,307,776

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Actual 12 Months Ended 31-Dec-11 (3)	Actual 12 Months Ended 31-Dec-12 (4)	Per Books, 12 Months Ended 31-Dec-13 (5)
34					
35		<u>CONESTOGA TREATMENT PLANT</u>			
36	601.3	SALARIED PERSONNEL	671,043	629,759	678,622
37	601.3	SALARY-TEMPORARY			
38	601.3	OVERTIME	128,000	134,196	74,353
39	601.3	EDUCATIONAL INCENTIVE			
40					
41		CONESTOGA - SALARY/BENEFITS	799,043	763,955	752,975
42					
43	620.3	MAINTENANCE -BUILDING	30,388	22,452	34,710
44	620.3	MAINTENANCE-COMMUNIC.	123	565	0
45	620.3	MAINTENANCE-EQUIPMENT	78,157	80,458	121,212
46	620.3	MAINTENANCE-VEHICLES	10,630	17,230	26,375
47	636.3	SLUDGE	131,224	157,078	192,595
48	615.3	POWER ELECTRIC	559,235	535,581	545,298
49	620.3	OPERATING SUPPLIES	3,472	2,891	3,798
50	618.3	CHEMICALS	468,112	410,949	416,088
51	616.3	GASOLINE	20,732	19,360	18,770
52	650.3	FUEL	53,409	48,969	48,698
53					
54		CONESTOGA - OPERATING EXPENSES	1,355,482	1,295,533	1,407,545
55					
56	650.3	VEHICLES	0	0	0
57		CAPITAL OUTLAY	0	4,907	82,246
58					
59		CONESTOGA-CAPITAL EXPENSE	0	4,907	82,246
60					
61		TOTAL CONESTOGA	2,154,525	2,064,395	2,242,766
62					
63		<u>LABORATORY</u>			
64	601.3	SALARIED PERSONNEL	190,616	193,719	190,340
65	601.3	SALARY TEMPORARY	5,136	0	8,172
66	601.3	OVERTIME	137	147	77
67	601.3	EDUCATIONAL INCENTIVE			
68					
69		LABORATORY - SALARY/BENEFITS	195,889	193,866	198,590
70					
71	620.3	MAINT. EQUIPMENT	0	195	0
73	635.3	CONTRACT SERVICES	19,167	19,425	25,470
74	620.3	LABORATORY - SUPPLIES	28,541	32,747	38,528
75					
76		LABORATORY - OPERATING EXPENSE	47,708	52,367	63,998
81					
82		TOTAL LABORATORY	243,597	246,233	262,588

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Actual 12 Months Ended 31-Dec-11 (3)	Actual 12 Months Ended 31-Dec-12 (4)	Per Books, 12 Months Ended 31-Dec-13 (5)
83					
84		<u>TRANSMISSION/DISTRIBUTION</u>			
85	601.5	SALARIED PERSONNEL	755,592	750,846	768,913
86	601.5	SALARY TEMPORARY	13,773	25,891	9,853
87	601.5	OVERTIME	32,648	30,729	23,222
88	601.5	EDUCATIONAL INCENTIVE			
89					
90		TRANS. & DISTR. - SALARY/BENEFITS	802,013	807,466	801,989
91					
92	620.5	MAINT. EQUIPMENT	1,662	4,366	3,501
93	620.5	MAINT. MAINS	129,227	105,941	92,382
94	620.5	MAINT. SERVICE LINES	45,024	34,501	32,766
95	650.5	MAINT. VEHICLES	37,272	57,718	32,568
96	636.5	PROFESSIONAL SERVICES	2,698	2,162	3,749
97	636.5	CONTRACT SERVICES	13,784	15,147	14,274
98	620.5	TRENCH PAVING	190,942	175,016	150,056
99	620.5	SIDEWALK - REPLACEMENT	0	63,894	3,363
100	620.5	OPERATING SUPPLIES	11,157	8,909	14,045
101	650.5	GASOLINE	58,984	58,013	54,884
102					
103		TRANS. & DISTR. - OPERATING EXPENSES	\$ 490,750	\$ 525,669	\$ 401,588
104					
105	620.5	MINOR EQUIPMENT	9,833	7,080	25,195
106	620.5	HYDRANTS	34,125	22,694	32,582
107	650.5	VEHICLES	0	3,585	0
108	650.5	VEHICLE LEASE	0	2,275	0
109		CAPITAL OUTLAY	175	12,102	44,667
110					
111		TRANS. & DISTR. - CAPITAL EXPENSE	44,133	47,736	102,444
112					
113		TOTAL TRANSMISSION & DISTRIBUTION	1,336,896	1,380,870	1,306,020
114					



CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account (1)	Account Title (2)	Actual 12 Months Ended 31-Dec-11 (3)	Actual 12 Months Ended 31-Dec-12 (4)	Per Books, 12 Months Ended 31-Dec-13 (5)
115		<u>METER SHOP</u>			
116	601.5	SALARIED PERSONNEL	455,141	452,670	441,756
117	601.5	SALARIES - TEMPORARY		4,601	9,179
118	601.5	OVERTIME	605	324	359
119					
120		METER SHOP - SALARY/BENEFITS	455,746	457,594	451,295
121					
122	620.5	MAINT. METERS	31,245	24,920	21,670
123	620.5	MAINT. VEHICLES	7,549	11,911	10,026
124	650.5	GASOLINE	18,504	19,428	24,202
125					
126		METER SHOP - OPERATING EXPENSES	57,298	56,260	55,898
127					
128	620.5	METERS	111,080	114,935	140,548
129	650.5	VEHICLES	0	0	0
130	650.5	VEHICLES - LEASE PURCHASE			0
131					
132		METER SHOP - CAPITAL EXPENSE	111,080	114,935	140,548
133					
134		TOTAL METER SHOP	624,124	628,789	647,741
135					
136		<u>ADMINISTRATION</u>			
137	601.8	SALARY BUREAU CHIEF	25,959	26,568	78,706
138	601.8	SALARY PERSONNEL	382,660	445,597	484,994
139	601.8	SALARY TEMPORARY	2,881	0	0
140	601.8	OVERTIME	12	238	60
141	601.8	OPEB	765,296	635,218	583,366
142	601.8	SICK LEAVE BONUS	0		1,523
143	604.8	EDUCATIONAL INCENTIVE	12,600	11,564	12,902
144	604.8	MEDICAL INSURANCE	1,413,715	1,499,576	1,574,555
145	604.8	DENTAL/VISION	39,612	38,397	44,128
146	604.8	SOCIAL SECURITY	283,563	289,477	299,757
147	604.8	LIFE INSURANCE	9,958	9,529	9,500
148	604.8	PENSION CONTRIBUTION	181,124	167,408	196,700
149	604.8	UNEMPLOYMENT COMPENSATION	16,751	1,463	19,086
150	658.8	WORKERS COMP	179,684	100,239	293,875
151					
152		ADMINISTRATION - SALARY/BENEFITS	3,313,815	3,225,275	3,599,152
153					

CITY OF LANCASTER - WATER FUND

STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account	Account Title	Actual 12 Months Ended 31-Dec-11	Actual 12 Months Ended 31-Dec-12	Per Books, 12 Months Ended 31-Dec-13
	(1)	(2)	(3)	(4)	(5)
154	642.8	SPACE RENTAL	0	0	7,628
155	642.8	PC LEASE	9,398	9,398	17,932
156	642.8	RENTAL OF PARKING LOT	4,526	6,535	7,160
157	642.8	RENTAL OF UNIFORMS	11,944	11,657	12,318
158	620.8	MAINTENANCE OF EQUIPMENT	10,883	10,120	10,362
159	660.8	ADVERTISING	1,628	3,098	1,398
160	620.8	POSTAGE	78,304	59,097	62,501
161	620.8	PRINTING	16,812	13,174	21,988
162	675.8	TELEPHONE	26,498	33,507	33,291
163	675.8	TRAVEL	2,256	2,517	4,853
164	675.8	MISC. EXPENSES	953	567	1,110
165	631.8	PROFESSIONAL SERVICES	601,087	471,382	500,385
166	675.8	BANK SERVICE CHARGES	7,092	8,140	13,094
167	675.8	CREDIT CARD FEES	7,558	7,748	10,593
168	636.8	CONTRACT SERVICES	0	513	100,000
169	675.8	TRAINING - SCHOOL	22,892	16,548	5,345
170	620.8	OFFICE SUPPLIES	5,146	4,565	3,459
171	656-657, 659	INSURANCE PACKAGE	170,366	191,529	196,349
172					
173		ADMINISTRATION - OPERATING EXPENSES	977,343	850,093	1,009,767
174					
175	620.8	MINOR EQUIPMENT	17,596	24,716	29,868
176	620.8	SAFETY EQUIPMENT	9,847	9,520	24,282
177	620.8	COMPUTER APPLICATIONS	15,419	853	35,900
178					
179		ADMINISTRATION-CAPITAL EXPENSE	42,863	35,089	90,050
180					
181		ADMIN. INDIRECT COSTS	559,087	614,372	610,127
182		REVENUE- CITY	2,300,000	2,300,000	2,500,000
183	636.8	PAYING AGENT	989	1,134	1,134
184		BOND INTEREST EXPENSE	2,784,856	4,800,727	5,243,300
185		BOND PRINCIPAL EXPENSE	0	0	0
186					
187		ADMINISTRATION - INTERGOVERNMENTAL	5,644,932	7,716,233	8,354,561
188					
189		TOTAL ADMINISTRATION	9,978,953	11,826,689	13,053,530
190					

## CITY OF LANCASTER - WATER FUND

## STATEMENT OF PRO FORMA OPERATING EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011, 2012 AND 2013

Pursuant To Subsection 53.53 Exhibit D III (1) of Tariff Regulations

Line No.	Account	Account Title	Actual 12 Months Ended 31-Dec-11	Actual 12 Months Ended 31-Dec-12	Per Books, 12 Months Ended 31-Dec-13
(1)	(2)	(3)	(4)	(5)	(5)
191		<u>          </u> <u>          </u> <u>          </u>			
192	601.8	SALARY BUREAU CHIEF	3,855	3,912	3,956
193	601.8	SALARIED PERSONNEL	294,844	338,035	344,618
194	601.8	SALARY TEMPORARY	7,700	8,158	8,315
195	601.8	OVERTIME	11,777	8,423	16,310
196					
197		GROUND MAINT. - SALARY/BENEFITS	318,176	358,529	373,199
198					
199	642.8	RENTALS OF UNIFORMS	1,225	1,217	1,256
200	620.8	MAINT. BUILDINGS	0		0
201	620.8	MAINT. EQUIPMENT	1,827	1,638	850
202	650.8	MAINT. VEHICLES	1,935	2,125	3,038
203	636.8	CONTRACT SERVICES	0	0	0
204	620.8	OPERATING SUPPLIES	1,491	1,043	139
205	620.8	GASOLINE	6,320	7,395	7,474
206					
207		GROUND MAINT. - OPERATING EXPENSES	12,798	13,418	12,757
208					
209	620.8	MINOR EQUIPMENT	6,024	8,924	7,080
210	620.8	VEHICLE LEASE PURCHASE	0	0	
211					
212		GROUND MAINT. - CAPITAL EXPENSE	6,024	8,924	7,080
213					
214		TOTAL GROUNDS MAINTENANCE	336,998	380,870	393,036
215					
216		TOTAL OPERATING AND MAINTENANCE	16,912,542	18,872,504	20,213,457

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

2. Prepare a summary of operating expenses for the historic test year providing annualizing and normalizing adjustments to arrive at adjusted future operating expenses for ratemaking, including supporting data.

RESPONSE

Please see Exhibit No. CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

3. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided, such as explanation and breakdown of costs.

RESPONSE

The City Water Fund does not have any extraordinary property losses.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the prior rate cases.

RESPONSE

The City is claiming an additional \$373,000 of costs normalized over 3 years. The bills rendered as of the date of the filing are attached.

Prior rate case actual expense is as follows:

Prior Rate Case Actual Costs	
Gannett Fleming, Inc	\$ 285,582
Rhoads & Sinon	375,600
Total	\$ 661,182

# INVOICE

Project: 058109

Date: December 12, 2013

City of Lancaster  
Attn: Charlotte Katzenmoyer  
120 North Duke Street  
P.O. Box 1599  
Lancaster, PA 17608-1599

## GANNETT FLEMING, INC.

**Send check payments to:**

Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

**Send ACH/EFT payments to:**

ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 058109\*1311048

**Invoice Period: November 2, 2013 through November 29, 2013**

2013 Water Rate Case

### Summary of Current Charges

Phase 100	- DEPRECIATION STUDY	\$ 260.00
Phase 200	- REV REQ/COST ALLOC & RATE DESIGN	4,170.00
	Total Charges	<u>\$ 4,430.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$4,430.00</b>

**Project Manager: Paul R. Herbert**

Project: 058109 City of Lancaster

---

Phase 100 -- Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John J. Spanos	1.00	215.00	215.00
Support Staff	0.50	90.00	45.00
<b>Total Labor Costs</b>			<b>\$ 260.00</b>
<b>Total Phase -- 100</b>			<b>\$ 260.00</b>

---

Phase 200 -- Rev Req/Cost Alloc & Rate Design

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Constance E. Heppenstall	21.00	145.00	3,045.00
Paul R. Herbert	4.00	225.00	900.00
Support Staff	2.50	90.00	225.00
<b>Total Labor Costs</b>			<b>\$ 4,170.00</b>
<b>Total Phase -- 200</b>			<b>\$ 4,170.00</b>

---



# INVOICE

Project: 058109

Date: March 7, 2014

City of Lancaster  
Attn: Charlotte Katzenmoyer  
120 North Duke Street  
P.O. Box 1599  
Lancaster, PA 17608-1599

## GANNETT FLEMING, INC.

**Send check payments to:**

Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

**Send ACH/EFT payments to:**

ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal E.I.N. 251613591



Invoice: 058109\*1402034

**Invoice Period: January 25, 2014 through February 21, 2014**

2013 Water Rate Case

### Summary of Current Charges

Phase 100	- DEPRECIATION STUDY	\$ 735.00
Phase 200	- REV REQ/COST ALLOC & RATE DESIGN	3,230.00
Phase 300	- COST OF CAPITAL	400.00
	Total Charges	<u>\$ 4,365.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$4,365.00</b>

**Project Manager: Paul R. Herbert**

Project: 058109 City of Lancaster

---

Phase 100 -- Depreciation Study

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

John J. Spanos

3.00

215.00

645.00

Support Staff

1.00

90.00

90.00

**Total Labor Costs**

**\$ 735.00**

**Total Phase -- 100**

**\$ 735.00**

---

Phase 200 -- Rev Req/Cost Alloc & Rate Design

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Constance E. Heppenstall

8.00

145.00

1,160.00

Paul R. Herbert

9.00

225.00

2,025.00

Support Staff

0.50

90.00

45.00

**Total Labor Costs**

**\$ 3,230.00**

**Total Phase -- 200**

**\$ 3,230.00**

---

Phase 300 -- Cost of Capital

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Harold Walker

2.00

200.00

400.00

**Total Labor Costs**

**\$ 400.00**

**Total Phase -- 300**

**\$ 400.00**

---

# INVOICE

Project: 058109

Date: April 7, 2014

City of Lancaster  
Attn: Charlotte Katzenmoyer  
120 North Duke Street  
P.O. Box 1599  
Lancaster, PA 17608-1599

## GANNETT FLEMING, INC.

**Send check payments to:**

Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211



**Send ACH/EFT payments to:**

ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal EIN: 251613591

Invoice: 058109\*1403030

---

**Invoice Period: February 22, 2014 through March 21, 2014**

2013 Water Rate Case

### Summary of Current Charges

Phase 100	- DEPRECIATION STUDY	\$ 2,615.00
Phase 200	- REV REQ/COST ALLOC & RATE DESIGN	5,157.50
Phase 300	- COST OF CAPITAL	4,045.00
	Total Charges	<u>\$ 11,817.50</u>
	<b>Total Due This Invoice .....</b>	<b>\$11,817.50</b>

---

**Project Manager: Paul R. Herbert**

Project: 058109 City of Lancaster

---

Phase 100 -- Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst	13.00	115.00	1,495.00
John J. Spanos	5.00	215.00	1,075.00
Support Staff	0.50	90.00	45.00
<b>Total Labor Costs</b>			<b>\$ 2,615.00</b>
<b>Total Phase -- 100</b>			<b>\$ 2,615.00</b>

---

Phase 200 -- Rev Req/Cost Alloc & Rate Design

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analysts And Engineers	1.00	115.00	115.00
Constance E. Heppenstall	20.50	145.00	2,972.50
Paul R. Herbert	9.00	225.00	2,025.00
Support Staff	0.50	90.00	45.00
<b>Total Labor Costs</b>			<b>\$ 5,157.50</b>
<b>Total Phase -- 200</b>			<b>\$ 5,157.50</b>

---

Phase 300 -- Cost of Capital

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Harold Walker	20.00	200.00	4,000.00
Support Staff	0.50	90.00	45.00
<b>Total Labor Costs</b>			<b>\$ 4,045.00</b>
<b>Total Phase -- 300</b>			<b>\$ 4,045.00</b>

---

# INVOICE

Project: 058610

Date: May 23, 2014

Lancaster City  
Attn: Charlotte Katzenmoyer  
120 North Duke Street  
P.O. Box 1599  
Lancaster, PA 17608-1599

## GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

**Send check payments to:**  
Gannett Fleming Companies  
P.O. Box 829160  
Philadelphia, PA 19182-9160

P.O. BOX 67100  
HARRISBURG, PA 17106-7100  
(717) 763-7211

**Send ACH/EFT payments to:**  
ABA: 031312738  
Acct No: 5003165655  
Acct Name: Gannett Fleming Companies

Federal EIN: 46-4413705



Invoice: 058610\*1404002

**Invoice Period: March 22, 2014 through May 2, 2014**

2013 Water Rate Case

### Summary of Current Charges

Phase 100	- DEPR STUDY	\$ 7,542.50
Phase 200	- REV REQ/COST ALLOC & RATE DESIGN	10,645.00
Phase 300	- COST OF CAPITAL	8,845.00
	Total Charges	<u>\$ 27,032.50</u>
	<b>Total Due This Invoice .....</b>	<b>\$27,032.50</b>

**Project Manager: Paul R. Herbert**

# GANNETT FLEMING VALUATION

Invoice Date: May 23, 2014  
Invoice No: 058610\*1404002

Project: 058610 Lancaster City

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Phase 100 -- Depr Study

## Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst	42.50	115.00	4,887.50
Associate Analyst	0.50	130.00	65.00
John J. Spanos	11.00	215.00	2,365.00
Support Staff	2.50	90.00	225.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 7,542.50</b>
	<b>Total Phase -- 100</b>		<hr/> <b>\$ 7,542.50</b>

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Phase 200 -- Rev Req/Cost Alloc & Rate Design

## Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst	3.00	115.00	345.00
Constance E. Heppenstall	58.00	145.00	8,410.00
Paul R. Herbert	8.00	225.00	1,800.00
Support Staff	1.00	90.00	90.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 10,645.00</b>
	<b>Total Phase -- 200</b>		<hr/> <b>\$ 10,645.00</b>

---

Phase 300 -- Cost of Capital

## Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Harold Walker	44.00	200.00	8,800.00
Support Staff	0.50	90.00	45.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 8,845.00</b>
	<b>Total Phase -- 300</b>		<hr/> <b>\$ 8,845.00</b>

---

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

✉ [jjgallagher@jglawpa.com](mailto:jjgallagher@jglawpa.com)

---

February 21, 2014

Barry N. Handwerger, Esquire  
Zimmerman, Pfannebecker, Nuffort &  
Albert, LLP  
22 South Duke Street  
Lancaster, PA 17602

**Re: City of Lancaster  
Billing Invoice January (2014)**

Dear Mr. Leeson:

Enclosed please find my billing invoice for legal services rendered through January 31, 2014. The net charges in the invoice reflect the 2014 fixed fee arrangement between me and the City of Lancaster.

If you have any questions concerning this invoice, please contact me at your convenience.

Sincerely,


John J. Gallagher


Enclosure

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jjgallagher@jglawpa.com](mailto:jjgallagher@jglawpa.com)

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February 13, 2014

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Re: 2014 PUC General Base Rate Case Filing / 001

FOR PROFESSIONAL SERVICES RENDERED THROUGH 1/31/2014:

<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Value</b>
1-2-14	JJG	Start work on 2009 Lancaster Rate case file review	1.0	\$350.00
1-3-14	JJG	Work on 2009 Lancaster Rate case file review.	.75	\$262.50
1-6-14	JJG	Work on 2009 Lancaster Rate case file review.	5.50	\$1925.00
1-7-14	JJG	Work on 2009 Lancaster Rate case file review.	1.50	\$525.00
1-8-14	JJG	Work on 2009 Lancaster Rate case file review.	.75	\$262.50
1-9-14	JJG	Work on 2009 Lancaster Rate case file review.	4.50	\$1575.00
1-10-14	JJG	Work on 2009 Lancaster Rate case file review.	5.00	\$1750.00
1-13-14	JJG	Work on 2009 Lancaster Rate case file review.	1.0	\$350.00
1-14-14	JJG	Work on 2009 Lancaster Rate case file review.	.75	\$262.50
1-15-14	JJG	Work on 2009 Lancaster Rate case file review.	.50	\$175.00
1-16-14	JJG	Work on 2009 Lancaster Rate case file review.	1.0	\$350.00
1-17-14	JJG	Work on 2009 Lancaster Rate case file review.	1.25	\$437.50
1-20-14	JJG	Work on 2009 Lancaster Rate case file review.	.75	\$262.50
1-21-14	JJG	Work on 2009 Lancaster Rate case file review.	5.25	\$1837.50



# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

✉ [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

1-22-14	JJG	Work on 2009 Lancaster Rate case file review.	5.50	\$1925.00
1-23-14	JJG	Work on 2009 Lancaster Rate case file review.	1.00	\$350.00
1-24-14	JJG	Work on 2009 Lancaster Rate case file review.	4.50	\$1,575.00
1-27-14	JJG	Work on 2009 Lancaster Rate case file review.	1.0	\$350.00
1-28-14	JJG	Work on 2009 Lancaster Rate case file review.	1.25	\$437.50
1-29-14	JJG	Work on 2009 Lancaster Rate case file review.	2.00	\$700.00
1-30-14	JJG	Work on 2009 Lancaster Rate case file review.	1.50	\$525.00
1-31-14	JJG	Work on 2009 Lancaster Rate case file review.	.75	\$262.50

**TOTAL FEES**

**\$16,450.00**

## TIMEKEEPER TIME SUMMARY:


<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
John J. Gallagher	47.00	350.00	\$16,450.00

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

Invoice Date: 2/21/2014

Invoice No.1

Matter No. 001

For professional services rendered through 1/31/2014

Professional Charges.....	\$16,450.00
Expenses: (copying, postage, filing).....	\$ 0.00
TOTAL AMOUNT DUE FOR THIS INVOICE .....	\$16,450.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$15,416.00**

**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$ 1,034.00**

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

✉ [jgallagher@jqlawpa.com](mailto:jgallagher@jqlawpa.com)

Invoice Date: 2/21/2014

Invoice No.1

Matter No. 001

For professional services rendered through 1/31/2014

Professional Charges.....	\$16,450.00
Expenses: (copying, postage).....	\$ 0.00
TOTAL AMOUNT DUE FOR THIS INVOICE .....	\$16,450.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$15,416.00**


**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$ 1,034.00**


**PLEASE RETURN THIS RECEIPT WITH YOUR PAYMENT**

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

---

March 25, 2014

Barry N. Handwerger, Esquire  
Zimmerman, Pfannebecker, Nuffort &  
Albert, LLP  
22 South Duke Street  
Lancaster, PA 17602

**Re: City of Lancaster  
Billing Invoice February (2014)**

Dear Mr. Handwerger:

Enclosed please find my billing invoice for legal services rendered through ~~January 23,~~  
~~2014.~~ The net charges in the invoice reflect the 2014 fixed fee arrangement between me and the  
City of Lancaster.

If you have any questions concerning this invoice, please contact me at your  
convenience.

Sincerely,


John J. Gallagher

Enclosure

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jjgallagher@jglawpa.com](mailto:jjgallagher@jglawpa.com)

---

March 25, 2014

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Re: 2014 Lancaster General Base Rate Filing/Matter No. 001


FOR PROFESSIONAL SERVICES RENDERED THROUGH 2/28/2014:


<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Value</b>
2-3-13	JJG	Work on rate case review; Research Commission Files; Discussions with Commission staff regarding Prior cases and issues.	6.50	\$2275.00
2-5-14	JJG	Work on rate case review; Research Commission Files; Discussions with Commission staff regarding Prior cases and issues.	4.75	\$1662.50
2-6-14	JJG	Work on rate case review; Research Commission Files; Discussions with OCA staff regarding prior Cases and issues.	5.50	\$1925.00
2-10-14	JJG	Work on rate case review; Research Commission Files; Discussions with OSBA staff regarding prior Cases and issues.	3.75	\$1312.50
2-12-14	JJG	Work on rate case review; Research Commission Files; Discussions with Commission staff regarding Prior cases and issues.	4.00	\$1400.00
2-13-14	JJG	Work on rate case review; Research Gannett files;	3.75	\$1312.50
2-17-14	JJG	Work on rate case review; Research Gannett files;	2.50	\$875.00
2-18-14	JJG	Work on rate case review; Research Gannett files;	3.00	\$1050.00
2-21-14	JJG	Work on rate case review; Research Gannett files;	5.25	\$1837.50
2-24-14	JJG	Work on rate case review; Research Gannett files;	4.75	\$1662.50

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

---

2-26-14	JJG	Work on rate case review; Research Gannett files;	5.75	\$2012.50
2-28-14	JJG	Work on rate case review; Research Gannett files;	3.50	\$1225.00

**TOTAL FEES** **\$18,550.00**


## TIMEKEEPER TIME SUMMARY:

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
John J. Gallagher	53.00	350.00	\$18,550.00

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

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Invoice Date: 3/25/2014

Invoice No.2

Matter No. 001

For professional services rendered through 2/28/2014

Professional Charges..... \$18,550.00

Expenses: (copying, postage) ..... \$ .00

TOTAL AMOUNT DUE FOR THIS INVOICE ..... \$18,550.00

TOTAL AMOUNT PAST DUE (INVOICE NO.1) ..... \$15,416.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$15,416.00**

**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$19,584.00**

**John J. Gallagher**

**Attorney at Law**

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

[jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

Invoice Date: 3/25/2014

Invoice No.2

Matter No. 001

For professional services rendered through 2/28/2014

Professional Charges..... \$18,555.00

Expenses: (copying, postage)..... \$ .00

TOTAL AMOUNT DUE FOR THIS INVOICE ..... \$18,550.00

TOTAL AMOUNT PAST DUE (INVOICE NO. 1) ..... \$15,416.00  
0.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$15,416.00**

**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$19,584.00**


**PLEASE RETURN THIS RECEIPT WITH YOUR PAYMENT**




# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

---

May 25, 2014

Barry N. Handwerger, Esquire  
Zimmerman, Pfannebecker, Nuffort &  
Albert, LLP  
22 South Duke Street  
Lancaster, PA 17602

**Re: City of Lancaster  
Billing Invoice March (2014)**

Dear Mr. Handwerger:

Enclosed please find my billing invoice for legal services rendered through [REDACTED] 2014. The net charges in the invoice reflect the 2014 fixed fee arrangement between me and the City of Lancaster.

If you have any questions concerning this invoice, please contact me at your convenience.

Sincerely,

John J. Gallagher


Enclosure

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

 [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

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May 25, 2014

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Re: 2014 Lancaster General Base Rate Filing/Matter No. 001


FOR PROFESSIONAL SERVICES RENDERED THROUGH 3/31/2014:

<b>Date</b>	<b>Tkpr</b>	<b>Description</b>	<b>Hours</b>	<b>Value</b>
3-4-13	JJG	Work on rate case review; Research Gannett Files;	5.50	\$1925.00
3-5-14	JJG	Work on rate case review; Research Gannett Files; Review OPEB issue.	5.00	\$1750.00
3-6-14	JJG	Work on rate case review; Research Commission Files;	5.50	\$1925.00
3-10-14	JJG	Work on rate case review; Research Gannett Files; Discussions with OSBA staff regarding prior Case and issues.	4.00	\$1400.00
3-12-14	JJG	Work on rate case review; Research Commission Files; TC's with OCA staff regarding prior case and Issues.	4.50	\$1575.00
3-13-14	JJG	Work on rate case review; Research Gannett files; TC's to and from Commission I&E staff regarding Prior case and issues.	6.25	\$2187.50
3-18-14	JJG	Work on rate case review; Research Gannett files;	3.25	\$1137.50
3-19-14	JJG	Work on rate case review; Research Gannett files;	3.75	\$1312.50
3-21-14	JJG	Work on rate case review; Research Gannett files;	5.00	\$1750.00
3-25-14	JJG	Work on rate case review; Research Gannett files;	4.50	\$1575.00

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

 Tel. (717) 599-5839

 [jjgallagher@jglawpa.com](mailto:jjgallagher@jglawpa.com)

---

3-27-14	JJG	Work on rate case review; Research Gannett files;	5.50	\$1925.00
3-28-14	JJG	Work on rate case review; Research Gannett files;	3.75	\$1312.50
3-31-14	JJG	Work on rate case review preparation for filing;	4.25	\$1487.50

**TOTAL FEES**

**\$21,262.50**

## TIMEKEEPER TIME SUMMARY:


<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
John J. Gallagher	53.00	350.00	\$21,262.50

**John J. Gallagher**

**Attorney at Law**

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

 [jjgallagher@jglawpa.com](mailto:jjgallagher@jglawpa.com)

Invoice Date: 5/26/2014

Invoice No.3

Matter No. 001

For professional services rendered through 3/31/2014

Professional Charges..... \$21,262.50

Expenses: (copying, postage) ..... \$ .00

TOTAL AMOUNT DUE FOR THIS INVOICE ..... \$21,262.50

TOTAL AMOUNT PAST DUE (INVOICE NOS. 1 & 2) \$ 0.00

CREDIT FOR OVERPAYMENT (INVOICE NO.1) \$ 3,134.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$12,282.00**

**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$28,564.50**

# John J. Gallagher

Attorney at Law

711 Forrest Road, Harrisburg, PA 17112

Tel. (717) 599-5839

✉ [jgallagher@jglawpa.com](mailto:jgallagher@jglawpa.com)

Invoice Date: 3/26/2014

Invoice No.3

Matter No. 001

For professional services rendered through 3/31/2014

Professional Charges..... \$21,262.50

Expenses: (copying, postage)..... \$ .00

TOTAL AMOUNT DUE FOR THIS INVOICE ..... \$21,262.50

TOTAL AMOUNT PAST DUE (INVOICE NOS. 1 & 2) \$ 0.00

CREDIT FOR OVERPAYMENT (INVOICE NO.1) \$ 3,134.00

**NET AMOUNT DUE FOR THIS INVOICE  
PER ENGAGEMENT AGREEMENT..... \$12,282.00**

**OUTSTANDING BALANCE DUE  
PER ENGAGEMENT AGREEMENT..... \$28,564.50**

**PLEASE RETURN THIS RECEIPT WITH YOUR PAYMENT**

CITY OF LANCASTER  
WATER UTILITIES*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and nonunion merit, progression, promotion and general) granted during the historic test year and during the 12 months subsequent to the historic test year. Supply data for the historic test year showing:
  - a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.
  - b. Date, percentage increase and annual amount of each general payroll increase during the historic test year and future test year.
  - c. Dates and annual amounts of merit increases or management salary adjustments.
  - d. Total annual payroll increases in the historic and future test years.
  - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data by categories of expenses.
  - f. Detailed list of employee benefits and cost thereof for union and nonunion personnel. Specific benefits for executives and officers should be included, and costs thereof
  - g. Support the annualized pension cost figures by providing the following:
    - (i) State whether these figures include any unfunded pension costs. Explain.
    - (ii) Provide latest actuarial study used for determining pension accrual rates.
  - h. Submit a schedule showing any deferred income and consultant fee, paid to both, corporate officers and employees in historic and future test years.

## RESPONSE

- a. Please see Exhibit No. CEH-1.
- b. The City entered into a labor contract for the 2014-2015 Fiscal Years. See attached contract for increases to union employees.
- c. Management typically receives a 1% annual raise and up to 2% as a merit bonus.
- d. Please see Exhibit No. CEH-1.
- e. Please see attached schedules and Exhibit No. CEH-1.
- f. Please see attached schedule and response to filing requirement Exhibit D III-23.
- g. (i) The annualized pension costs include unfunded pension costs.  
(ii) See response to filing requirement Exhibit D III-14.
- h. The City has no deferred income and consultant fee paid to corporate officers or employees.

**CITY & AFSCME Tentative Agreement Language  
As of December 11, 2013**

*draft  
mew*

**ARTICLE 1 - AGREEMENT**

Three year agreement – 1/1/14 to 12/31/16

**ARTICLE 9 – WAGE INCREASE**

Amend Section 2 as follows:

Section 2- (a) In addition to the movement in steps on the pay scale in accordance with the above criteria, all non-uniformed bargaining unit employees will receive a:

Three percent (3%) pay increase as of January 1, 2014

Two and three-quarters percent (2.75%) pay increase as of January 1, 2015

Two and three-quarters percent (2.75%) pay increase as of January 1, 2016

**ARTICLE 10 – OVERTIME**

Compensatory time cap of 200 hours remains in CBA.

**ARTICLE 12 - PROBATIONARY EMPLOYEES**

All newly hired employees may not be considered for transfer, demotion or promotions until completion of the initial six (6) months after the date of hire.

**ARTICLE 14 – TEMPORARY ASSIGNMENT**

New Section 3 – A regular full-time employee who performs the duties of a position with a higher grade for more than 90 calendar days and is required to perform the duties of the higher grade position shall receive the minimum pay of the higher grade position or 5% percent whichever is greater.

Employees who are temporarily transferred to a lower-rated position shall receive no change in their hourly rate during this loan period.

**ARTICLE 16 – REST PERIODS**

Rest periods may not be combined to create a longer rest period or longer lunch break.

## ARTICLE 21 - SICK LEAVE

Change Section 4 to add:

Effective January 1, 2016, all new hires' sick leave will be earned monthly at the rate of eight (8) hours per month. An employee must be in a paid status for a minimum of 15 working days to earn any sick leave hours at the end of the month.

New Section 9 [current Section 9 renumbered to Section 10]:

Effective January 1, 2016, an eligible employee may establish a Catastrophic Leave Bank. For the purposes of this Section, an eligible employee is one who has accrued, or will accrue as of January 1 of the next year, the maximum sick leave accrual as established in Section 4 of this Article.

To establish his/her Catastrophic Leave Bank, an eligible employee:

1. Must request the creation of his/her Catastrophic Leave Bank by December 15, 2015 or by December 15 of any subsequent year thereafter;
2. May convert sick leave hours accrued above the maximum sick leave accrual to Catastrophic Leave Bank hours at a rate of 50%. (Ex: 100 sick leave hours that would have been accrued above the maximum sick leave accrual will be converted to 50 hours in the Catastrophic Leave Bank);
3. May only convert sick leave hours accrued in the year(s) following their original request to create the Catastrophic Leave Bank. Notwithstanding this limitation, an employee eligible for a Catastrophic Leave Bank as of January 1, 2016 may also convert, at a rate of 50%, any sick leave hours not accrued on January 1, 2015 because the employee was at the maximum sick leave accrual.

After the eligible employee has established his/her Catastrophic Leave Bank, the conversion process will continue automatically in any year in which the employee's sick leave accrual exceeds the maximum allowable sick leave accrual. Sick leave hours over the maximum accrual will be converted to Catastrophic Leave Bank hours at a rate of 50%.

Catastrophic Leave Bank hours may be used upon the request of the employee under the following procedure:

1. After the employee's own illness or accident has resulted in the employee's inability to return to work for over 30 continuous calendar days;
2. The employee must be on an approved medical leave of absence;
3. Use of the Catastrophic Leave Bank hours does not negate any of the provisions contained in this Collective Bargaining Agreement or City policies;
4. Catastrophic Leave Bank hours may not be used for elective (non-medically necessary) surgery (Ex: elective cosmetic surgery);
5. A maximum of 1600 hours may be accrued in the Catastrophic Leave Bank.



## **ARTICLE 24 – ATTENDANCE AT MEETINGS**

### **New Section 3:**

The Negotiating Committee, consisting of not more than five (5) members, may be permitted a maximum of three (3) hours each to attend a meeting for the purposes of conducting a contract ratification vote.

AFSCME Local 1896 members who are working during the three (3) hour period of the contract ratification vote shall also be provided the opportunity to attend the ratification voting session for not more than one (1) hour, to include their half (1/2) hour of paid lunch. Attendance at this vote shall be timed by members so as not to interfere with the efficient operations of the City, as determined by management.

### **New Section 4:**

The Election Committee, consisting of not more than five (5) members, may be permitted a maximum of three hours each for the purposes of conducting the leadership elections of AFSCME Local 1896. Attendance at these elections shall be no more often than every two (2) years. Attendance at this vote shall be timed by members so as not to interfere with the efficient operations of the City, as determined by management.

In this instance, members of the Election Committee shall be permitted to use their accrued vacation or compensatory time in an increment equal to the amount of time they have attended the election session, up to a maximum of three hours.

## **ARTICLE 27 – INSURANCE/HOSPITALIZATION**

Amend this article so that contributions for medical insurance are as follows:

### **Effective January 1, 2014:**

Contributions for medical insurance shall no longer be based on salary ranges. All employees shall make a contribution of 5% of the then current medical insurance premium or COBRA-equivalent rate.

A 1% reduction (to 4%) of premium or COBRA-equivalent contribution shall apply for employees who participate in the then current Employee Wellness Program.

### **Effective January 1, 2015:**

If the medical insurance premium or COBRA-equivalent rate applicable on 1/1/15 increases by more than 6.0% over the applicable 2014 rate, the medical insurance contribution rate for all employees shall increase to 6%.

For purposes of this section, the premium or COBRA-equivalent rates of all levels of coverage (employee only, employee and spouse, employee and child(ren) and family) will be averaged to determine whether or not the 6.0% increase threshold has been reached.

A 1% reduction of premium or COBRA-equivalent contribution shall apply for employees who participate in the then current Employee Wellness Program.

**Effective January 1, 2016:**

If the medical insurance premium or COBRA-equivalent rate applicable for 2015 has increased to 6% due to changes in 2015, the medical insurance contribution rate for all employees shall remain at 6%.

If the 2015 contribution rate remained at 5%, the following shall apply:

If the medical insurance premium or COBRA-equivalent rate applicable on 1/1/16 increases by more than 6.0% over the applicable 2015 rate, the medical insurance contribution rate for all employees shall increase to 6%.

For purposes of this section, the premium or COBRA-equivalent rates of all levels of coverage (employee only, employee and spouse, employee and child/ren and family) will be averaged to determine whether or not the 6.0% increase threshold has been reached.

A 1% reduction of premium or COBRA-equivalent contribution shall apply for employees who participate in the then current Employee Wellness Program.

**ARTICLE 32 – SENIORITY/JOB POSTING AND VACANCY**

Amend language in Section 7 (beginning on page 45) to read:

“Vacancies shall be filled by appointing from among the qualified employees who have submitted a written request such that the employee with the greatest seniority who is deemed qualified for the position shall be awarded the position.” [Note: next sentence, “When an employee is determined to be the senior qualified bidder”, should begin a new paragraph]

**Article 34 – WORK HOURS**

New Section 9:

- a.) Due to inclement weather or other emergency, the Mayor or his/her designee may determine that it is in the best interest of the City to close one or more City buildings or operations after the regular work shift has begun. If any City building or operation is closed in such a manner and affected employees are not given an alternative work assignment, the affected employees will be informed of the early closure by their Supervisor. Affected employees may use accrued vacation, compensatory time or personal leave in place of any hours they would not be paid due to the early closure.
- b.) On not more than one occasion each calendar year, if an employee is affected by an early closure s/he will be paid their regular rate of pay for the number of hours they were

scheduled to work on that day. Any hours paid to an employee under this Section will not be regarded as hours worked for the purpose of computing overtime pay:

#### **ARTICLE 38 – GRIEVANCE PROCEDURE/ARBITRATION**

Amend language in this article so that all Union and City deadlines are 10 days, with the exception of the fifteen (15) working days deadline to “investigate and respond to all other grievances” in Section 6 b.

#### **ARTICLE 43 – CERTIFICATE INCENTIVE PROGRAM**

New Section 4 - In accordance with Section 1 above, an employee who is required to hold “Pool Pesticide Applicator” Certification and achieves and maintains this certification will be paid certification pay of \$750 per year bi-annually. The City shall provide the employee with the opportunity and resources required to allow the employee to meet annual requirements to maintain this certification.

If the employee should fail to maintain the certification, the City shall provide the employee with up to one year to allow for recertification.

[Note: Current Section 4 and subsequent sections will need to be renumbered]

#### **ARTICLE 46 – EDUCATION/TRAINING ASSISTANCE**

Amend Section 1 as follows:

Section 1 – To assist an employee in improving his/her job skills related to the employee’s position, or related to career progression with the City, the City of Lancaster will reimburse the employee up to 60% of the tuition for job-related courses and training; however, no more than \$800 per calendar year the employee will be reimburse when she/she meets the following requirements:

1. Employee must have one (1) or more years of service.
2. The Course and/or Training must be pre-approved by the employees’ Director and Bureau Chief of Human Resources.
3. The school must be approved by the Bureau Chief of Human Resources.
4. Course must be completed with at least a grade "C" or "Pass" on a pass or fail test.
5. Approval of the course, training and school by the Bureau Chief of Human Resources is final.

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2013 STAFFING**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
<b><u>BUREAU OF WATER: ADMINISTRATION</u></b>								
562	8	890	6110	F	M	0.3000	Deputy Director/City Engineer	26,556
562	8	890	6110	F	M	1.0000	Utility Engineer	50,610
							Adjustment	1,540
<b>TOTAL 6110 EMPLOYEES - ADMIN BUREAU</b>						<b>1.3000</b>		<b>\$ 78,706</b>
562	8	890	6115	F	M	1.0000	Project Manager - Utilities	59,057
562	8	890	6115	F	M	0.1820	Utilities Supervisor	1,657
562	8	890	6115	F	M	1.0000	Capital Improvements Manager	78,703
562	8	890	6115	F	M	1.0000	GIS Analyst	44,740
562	8	890	6115	F	M	0.4512	Bureau Chief Proc. & Collections	29,106
562	8	890	6115	F	M	0.2500	Information Services Manager	17,447
562	8	890	6115	F	M	0.2700	Communications Specialist	8,713
562	8	890	6115	F	M	0.4512	Customer Service Supervisor	21,118
562	8	890	6115	F	M	0.4512	Admin Support Supervisor	12,409
562	8	880	6115	F	A	0.5000	Secretary I	17,137
562	8	890	6115	F	A	0.4512	Billing Clerk	18,254
562	8	890	6115	F	A	0.4512	Billing Coordinator	16,395
562	8	890	6115	F	A	0.4512	Cashier/Service Clerk	13,075
562	8	890	6115	F	A	0.4512	Cashier/Service Clerk	16,787
562	8	890	6115	F	A	0.4512	Admin Support Clerk	7,713
562	8	890	6115	F	A	0.4512	Customer Care Coordinator	19,365
562	8	890	6115	F	A	0.4512	Customer Care Coordinator	18,803
562	8	890	6115	F	A	0.4512	Customer Care Coordinator	16,809
562	8	890	6115	F	A	0.4512	Customer Care Coordinator	16,809
562	8	890	6115	F	A	0.4512	Mail & Print Operator	13,781
562	8	890	6115	F	A	0.4512	Revenue Clerk	16,083
Subtotal Full-Time						10.5191		
562	8	890	6115	P	A	0.4512	Data Entry Operator I	5,165
Subtotal Part-Time						0.4512		
<b>TOTAL 6115 EMPLOYEES - ADMIN PERSC</b>						<b>10.9703</b>		<b>\$ 484,994</b>
<b>TOTAL EMPLOYEES</b>						<b>12.2703</b>		<b>\$ 563,700</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2013 STAFFING**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: SUSQUEHANNA TREATMENT PLANT**

562	8	891	6115	F	M	1.0000	Water Plant Supervisor	53,349	
562	8	891	6115	F	M	1.0000	Plant Maintenance Supervisor	52,500	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	48,323	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	43,294	
562	8	891	6115	F	A	1.0000	Instrument Technician	47,211	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	41,488	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	44,897	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	41,592	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	43,066	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	38,942	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	45,820	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	44,844	
562	8	891	6115	F	A	1.0000	Water Plant Operator II-GF	45,660	
562	8	891	6115	F	A	1.0000	Water Plant Operator II-GF	42,758	
562	8	891	6115	F	A	1.0000	Water Plant Operator II-GF	42,325	
562	8	891	6115	F	A	1.0000	Water Plant Operator II	41,546	
							Adjustment	(14,254)	
<b>TOTAL 6115 EMPLOYEES - SUSQUEHANN</b>							<b>16.0000</b>		<b>\$ 703,360</b>

**BUREAU OF WATER: CONESTOGA TREATMENT PLANT**

562	8	892	6115	F	M	1.0000	Plant Maint Supervisor	53,849	
562	8	892	6115	F	M	1.0000	Water Production Supervisor	70,162	
562	8	892	6115	F	M	1.0000	Chief Water Plant Operator	54,428	
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic III	46,934	
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	48,950	
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	49,325	
562	8	892	6115	F	A	1.0000	Water Plant Operator II	47,099	
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	10,756	
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	44,080	
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	41,603	
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	42,008	
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	39,222	
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	39,076	
562	8	892	6115	F	A	1.0000	Water Plant Operator II/TR	42,138	
562	8	892	6115	F	A	1.0000	Water Plant Operator I-GR/TR	41,899	
							Adjustment	7,091	
<b>TOTAL 6115 EMPLOYEES</b>							<b>15.0000</b>		<b>\$ 678,622</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2013 STAFFING**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: TRANSMISSION & DISTRIBUTION**

562	8	894	6115	F	M	1.0000	Water Distribution Supervisor	58,049	
562	8	894	6115	F	M	1.0000	Labor Supervisor II	53,075	
562	8	894	6115	F	M	1.0000	Labor Supervisor I	12,993	
562	8	894	6115	F	M	1.0000	Labor Supervisor I	26,899	
562	8	894	6115	F	M	1.0000	Labor Supervisor I	43,218	
562	8	894	6115	F	M	1.0000	Labor Supervisor I	43,959	
562	8	894	6115	F	M	1.0000	Engineering Tech Specialist	57,530	
562	8	894	6115	F	A	1.0000	Mark-Out Serviceperson II	44,082	
562	8	894	6115	F	A	1.0000	Equipment Operator II	41,551	
562	8	894	6115	F	A	1.0000	Equipment Operator II	39,743	
562	8	894	6115	F	A	1.0000	Equipment Operator I	36,227	
562	8	894	6115	F	A	1.0000	Equipment Operator I	38,019	
562	8	894	6115	F	A	1.0000	Equipment Operator I	37,407	
562	8	894	6115	F	A	1.0000	Maintenance Worker	38,168	
562	8	894	6115	F	A	1.0000	Maintenance Worker	39,696	
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,317	
562	8	894	6115	F	A	1.0000	Maintenance Worker	35,663	
562	8	894	6115	F	A	1.0000	Maintenance Worker	36,167	
562	8	894	6115	F	A	1.0000	Laborer	37,744	
562	8	894	6115	F	A	1.0000	Laborer	27,172	
							Adjustment	(15,765)	
<b>TOTAL 6115 EMPLOYEES</b>							<b>20.0000</b>		<b>\$ 768,913</b>

**BUREAU OF WATER: METER SHOP**

562	8	895	6115	F	M	1.0000	Water Meter Supervisor	48,666	
562	8	895	6115	F	M	1.0000	Assistant Meter Supervisor	43,965	
562	8	895	6115	F	A	0.6951	Utility Service Coordinator	24,440	
562	8	895	6115	F	A	1.0000	Water Service Clerk	40,548	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	39,556	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	39,785	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	38,663	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	11,778	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	37,250	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	35,382	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	34,069	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	34,310	
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	35,465	
							Adjustment	(22,120)	
<b>TOTAL 6115 EMPLOYEES</b>							<b>12.6951</b>		<b>\$ 441,756</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2013 STAFFING**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY
<b><u>BUREAU OF WATER: GROUNDS MAINTENANCE</u></b>							
562	8	896	6110	F	M	0.0500	Facilities Manager 3,940
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.0500</b>	<b>\$ 3,940</b>
562	8	896	6115	F	M	1.0000	Labor Supervisor I 43,152
562	8	896	6115	F	M	0.1000	Building Maintenance Supervisor 3,789
562	8	896	6115	F	A	0.1000	Maintenance Technician 4,329
562	8	896	6115	F	A	1.0000	Utility Operator 37,536
562	8	896	6115	F	A	1.0000	Utility Operator 37,258
562	8	896	6115	F	A	1.0000	Custodian I 25,984
562	8	896	6115	F	A	0.4000	Parks Maintenance Worker 6,618
562	8	896	6115	F	A	1.0000	Laborer 17,309
562	8	896	6115	F	A	1.0000	Utility Operator 37,527
562	8	896	6115	F	A	1.0000	Laborer 31,696
562	8	896	6115	F	A	1.0000	Laborer 31,654
562	8	896	6115	F	A	1.0000	Laborer 31,458
562	8	896	6115	F	A	1.0000	Laborer 32,153
<b>TOTAL 6115 EMPLOYEES</b>						<b>10.6000</b>	<b>\$ 352,948</b>
<b>TOTAL EMPLOYEES</b>						<b>10.6500</b>	<b>\$ 356,889</b>
<b><u>BUREAU OF WATER: LABORATORY</u></b>							
562	8	898	6115	F	M	1.0000	Water Quality Supervisor 59,285
562	8	898	6115	F	M	1.0000	Water Quality Analyst 31,670
562	8	898	6115	F	M	1.0000	Water Quality Analyst 8,667
562	8	898	6115	F	M	1.0000	Laboratory Technician II 45,795
562	8	898	6115	F	A	1.0000	Laboratory Technician I 44,080
<b>TOTAL 6115 EMPLOYEES</b>						<b>5.0000</b>	<b>\$ 190,340</b>
<b>TOTAL</b>							<b>\$ 3,703,580</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	EMP# *	
<b><u>BUREAU OF WATER: ADMINISTRATION</u></b>									
562	8	890	6110	F	M	0.3000	Deputy Director/City Engineer	26,313	481
562	8	890	6110	F	M	1.0000	Utility Engineer	53,776	560
<b>TOTAL 6110 EMPLOYEES</b>						<b>1.3000</b>		<b>\$ 80,089</b>	
562	8	890	6115	F	M	1.0000	Project Manager - Utilities	59,179	8600
562	8	890	6115	F	M	1.0000	Capital Improvements Manager	77,993	357
562	8	890	6115	F	M	0.8000	GIS Analyst	39,177	556
562	8	890	6115	F	M	0.4526	Bureau Chief Proc. & Collections	29,022	81500
562	8	890	6115	F	M	0.2500	Information Services Manager	17,322	9663
562	8	890	6115	F	M	0.2700	Communications Specialist	8,914	567
562	8	890	6115	F	M	0.4526	Customer Service Supervisor	20,942	255
562	8	890	6115	F	M	0.4526	Admin Support Supervisor	19,069	32950
562	8	880	6115	F	A	0.5000	Secretary I	18,003	444
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	18,789	58
562	8	890	6115	F	A	0.4526	Billing Coordinator	16,868	326
562	8	890	6115	F	A	0.4526	Cashier/Service Clerk	15,278	457
562	8	890	6115	F	A	0.4526	Cashier/Service Clerk	17,287	70059
562	8	890	6115	F	A	0.4526	Admin Support Clerk	14,994	552
562	8	890	6115	F	A	0.4526	Property Maintenance Coordinator	19,927	49200
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	19,352	55490
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	17,290	547
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	17,290	551
562	8	890	6115	F	A	0.4526	Mail & Print Operator	14,175	538
562	8	890	6115	F	A	0.4526	Revenue Clerk	16,783	50050
							Available for Merit	24,354	
Subtotal Full-Time						10.1560			
562	8	890	6115	P	A	0.4526	Data Entry Operator I	5,865	528
Subtotal Part-Time						0.4526			
<b>TOTAL 6115 EMPLOYEES</b>						<b>10.6086</b>		<b>\$ 507,871</b>	
<b>TOTAL EMPLOYEES</b>						<b>11.9086</b>		<b>\$ 587,960</b>	



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY	EMP# *
<b><u>BUREAU OF WATER: SUSQUEHANNA TREATMENT PLANT</u></b>									
562	8	891	6115	F	M	1.0000	Water Plant Supervisor	52,602	84200
562	8	891	6115	F	M	1.0000	Plant Maintenance Supervisor	51,301	366
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	49,583	17962
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	45,960	256
562	8	891	6115	F	A	1.0000	Instrument Technician	48,285	87
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	42,644	56815
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	42,644	287
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	45,383	74500
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,875	480
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	43,119	345
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	46,737	12000
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	45,669	275
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,762	573
562	8	891	6115	F	A	1.0000	Water Plant Operator II-GF	46,711	32387
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	43,008	521
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,762	509
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	40,517	534
<b>TOTAL 6115 EMPLOYEES</b>						<b>17.0000</b>		<b>\$ 769,562</b>	
<b><u>BUREAU OF WATER: CONESTOGA TREATMENT PLANT</u></b>									
562	8	892	6115	F	M	1.0000	Plant Maint Supervisor	53,654	10950
562	8	892	6115	F	M	1.0000	Water Production Supervisor	69,944	36960
562	8	892	6115	F	M	1.0000	Chief Water Plant Operator	51,301	34646
562	8	892	6115	F	A	1.0000	Instrument Technician	43,347	
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic III	48,139	56735
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	49,583	32100
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	49,583	83270
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	46,711	70726
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	39,242	Vacant
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	45,242	77440
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	42,644	35300
562	8	892	6115	F	A	1.0000	Custodian I	33,136	74120
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,846	478
562	8	892	6115	F	A	1.0000	Water Plant Operator II/TR	43,119	433
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,517	514
562	8	892	6115	F	A	1.0000	Water Plant Operator I-TR	43,119	434
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,743	Vacant
<b>TOTAL 6115 EMPLOYEES</b>						<b>17.0000</b>		<b>\$ 780,870</b>	

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY	EMP# *
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**BUREAU OF WATER: TRANSMISSION & DISTRIBUTION**

562	8	894	6115	F	M	1.0000	Water Distribution Supervisor	54,712	49592
562	8	894	6115	F	M	1.0000	Labor Supervisor II	52,676	79819
562	8	894	6115	F	M	1.0000	Labor Supervisor I	43,403	94226
562	8	894	6115	F	M	1.0000	Labor Supervisor I	42,552	49300
562	8	894	6115	F	M	1.0000	Labor Supervisor I	41,718	584
562	8	894	6115	F	M	1.0000	Engineering Tech Specialist	56,906	448
562	8	894	6115	F	A	1.0000	Mark-Out Serviceperson II	45,242	7623
562	8	894	6115	F	A	1.0000	Equipment Operator II	43,109	89761
562	8	894	6115	F	A	1.0000	Equipment Operator II	41,854	78455
562	8	894	6115	F	A	1.0000	Equipment Operator I	40,682	77055
562	8	894	6115	F	A	1.0000	Equipment Operator I	16,256	16256
562	8	894	6115	F	A	1.0000	Equipment Operator I	38,346	49000
562	8	894	6115	F	A	1.0000	Maintenance Worker	39,325	51466
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068	79
562	8	894	6115	F	A	1.0000	Maintenance Worker	38,180	56720
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068	186
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068	82
562	8	894	6115	F	A	1.0000	Laborer	33,289	Vacant

**TOTAL 6115 EMPLOYEES**

**18.0000**

**\$ 739,454**

**BUREAU OF WATER: METER SHOP**

562	8	895	6115	F	M	1.0000	Water Meter Supervisor	48,142	31820
562	8	895	6115	F	M	1.0000	Assistant Meter Supervisor	43,403	95698
562	8	895	6115	F	A	1.0000	Backflow/Cross Connection	39,242	Vacant
562	8	895	6115	F	A	0.6973	Utility Service Coordinator	25,170	517
562	8	895	6115	F	A	1.0000	Water Service Clerk	41,616	10253
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	40,522	84898
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	40,522	60027
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	39,735	53250
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	36,291	431
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	38,196	184
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	36,847	300
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	35,148	414
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	37,958	239

**TOTAL 6115 EMPLOYEES**

**12.6973**

**\$ 502,792**

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	EMP# *
<b><u>BUREAU OF WATER: GROUNDS MAINTENANCE</u></b>								
562	8	896	6110	F	M	0.0500	Facilities Manager	3,900 443
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.0500</b>		<b>\$ 3,900</b>
562	8	896	6115	F	M	1.0000	Labor Supervisor I	42,135 68825
562	8	896	6115	F	M	0.1000	Building Maintenance Supervisor	4,594 50400
562	8	896	6115	F	A	1.0000	Bldg Maintenance Specialist	40,517 Vacant
562	8	896	6115	F	A	1.0000	Laborer	33,289 430
562	8	896	6115	F	A	1.0000	Laborer	32,242 545
562	8	896	6115	F	A	1.0000	Laborer	32,242 55
562	8	896	6115	F	A	1.0000	Laborer	32,242 589
562	8	896	6115	F	A	1.0000	Laborer	32,399
562	8	896	6115	F	A	0.1000	Maintenance Technician	4,577 262
562	8	896	6115	F	A	0.4000	Parks Maintenance Worker	14,088 319
562	8	896	6115	F	A	1.0000	Utility Operator	38,482 75893
562	8	896	6115	F	A	1.0000	Utility Operator	38,196 44
562	8	896	6115	F	A	1.0000	Utility Operator	38,196 81775
<b>TOTAL 6115 EMPLOYEES</b>						<b>10.6000</b>		<b>\$ 383,199</b>
<b>TOTAL EMPLOYEES</b>						<b>10.6500</b>		<b>\$ 387,098</b>
<b><u>BUREAU OF WATER: LABORATORY</u></b>								
562	8	898	6115	F	M	1.0000	Water Quality Supervisor	59,184 60020
562	8	898	6115	F	M	1.0000	Water Quality Analyst	48,293 613
562	8	898	6115	F	M	1.0000	Laboratory Technician II	45,573 28950
562	8	898	6115	F	A	1.0000	Laboratory Technician I	45,242 29325
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.0000</b>		<b>\$ 198,292</b>
<b>TOTAL</b>								<b><u>\$ 3,966,028</u></b>

\* Vacancies slated to be filled in 2014.



Capital BlueCross is an Independent Licensee  
of the BlueCross BlueShield Association

Administrative Services Only Group Contract

Capital BlueCross and Capital Advantage  
Assurance Company<sup>®</sup>

Independent Licensees of the  
Blue Cross and Blue Shield Association



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# ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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## SECTION 1: INTRODUCTION

- 1.1. This Administrative Services Only *group contract*, effective January 1, 2014 is by and among City of Lancaster having its principal place of business at 120 North Duke Street, Lancaster, Pennsylvania 17602 ("the *contract holder*") and Capital BlueCross, a Pennsylvania non-profit corporation having its principal place of business at 2500 Elmerton Avenue, Harrisburg, Pennsylvania ("Capital BlueCross"); and Capital Advantage Assurance Company, a Pennsylvania stock corporation having its principal place of business at 2500 Elmerton Avenue, Harrisburg, Pennsylvania ("CAAC") (Capital BlueCross and CAAC are sometimes collectively referred to herein as "*Capital*").
- 1.2. The *contract holder* is an employer that operates: (a) a self-funded, employee welfare benefit plan within the meaning of the Employee Retirement Income Security Act of 1974, as amended ("*ERISA*"), or (b) a self-funded, employee benefit plan that is otherwise governed by applicable state or federal laws.
- 1.3. *Capital* possesses the administrative staff and apparatus to assist the *contract holder* in providing its *members* with health *benefits*.
- 1.4. *Capital* is willing to administer the provision of certain of the *contract holder's* health *benefits* to the *contract holder's members*, including enrollment of the *contract holder's members* through *Capital*.

## SECTION 2: DEFINITIONS

In addition to the words and terms defined in the *Certificate(s) of Coverage*, attached as Exhibit A, the following definitions of words and terms used in this *group contract* shall apply when italicized:

- 2.1. **BlueCard® Program:** A program that allows a *member* to access covered health care services from *Host Blue participating providers* of a Blue Cross and/or Blue Shield licensee located outside the *service area*. The local Blue Cross and/or Blue Shield Licensee servicing the geographic area where the covered health care service is provided is referred to as the "Host Blue".
- 2.2. **CMS:** The Federal Centers for Medicare and Medicaid Services.
- 2.3. **Explanation of Benefits:** A statement showing payment, if any, to a *member* and/or *provider* and stating for which *benefit* payments have been made, in whole or in part, or for which services payments were denied.
- 2.4. **Fees:** The administrative fees described in the attached Exhibit B.
- 2.5. **Group Contract:** This Administrative Services Only Group Contract and any attachments or amendments thereto, between the *contract holder* and *Capital* for the administration of *benefits*.
- 2.6. **Group Plan:** The portion of the self-funded employee welfare benefit plan that the *contract holder* operates for its *members*, which is administered on behalf of the *contract holder* by *Capital* as described in the *Certificate(s) of Coverage*.
- 2.7. **HHS:** The United States Department of Health and Human Services.
- 2.8. **Liquidated Damages:** The fixed amount that the *contract holder* will be required to pay to *Capital*, as damages and not as a penalty, which is a reasonable approximation of the actual anticipated damages that may be incurred by *Capital* in the event of the early termination of the *group contract*.
- 2.9. **Plan Administrator:** The *contract holder*.

# ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

## SECTION 3: ACCEPTANCE, EFFECTIVE DATE, TERM AND RENEWAL OF GROUP CONTRACT

3.1. **Acceptance of Group Contract.** Evidence of acceptance of the *group contract* is indicated by the earlier of (i) *contract holder's* execution of this *group contract* by an officer or authorized representative of *contract holder*, including execution by an officer or authorized representative of any Related Entities, and by *Capital* on the execution page of this group contract; or (ii) submission of applicable fees to *Capital* and by one or more of the following acts, as determined by *Capital*:

- a. submitting an executed *group application* to *Capital*;
- b. distributing *enrollment applications* to eligible employees; or
- c. compiling and furnishing a list of *members* to *Capital*.

Acceptance renders all terms and conditions binding on the *contract holder*, *Capital*, and any *members*. *Capital* reserves the right to disapprove *coverage* that fails to meet its then current underwriting standards.

3.2. **Group Contract Effective Date.** The *group effective date* shall be January 1, 2014.

3.3. **Term and Renewal.** The initial term of the *group contract* shall be listed on Exhibit B, and shall continue in effect unless the parties agree otherwise or the *group contract* is terminated as described herein. Upon expiration of the initial term, the *group contract* shall thereafter automatically renew for successive one (1) year periods, subject to the timely payment of the applicable *fees* in accordance with this *group contract*, unless either party gives written notice of nonrenewal as further described in this *group contract*.

3.4. **Adjustment to Contractual Terms.** Upon sixty (60) days written notice to the other party prior to the annual anniversary of the *group effective date*, the *contract holder* or *Capital* may request an adjustment in the terms of this *group contract*. Any adjustment in the terms of the *group contract* shall be attached hereto as Exhibit D as a rider to this group contract. If the parties are unable to agree upon such requested change, the *contract holder* and *Capital* agree to settle the dispute in accordance with the **Dispute Resolution** section of this *group contract*.

## SECTION 4: RELATIONSHIP OF THE PARTIES

4.1. **Nature of This Group Contract.** The relationship between the *contract holder* and *Capital* is that of independent contracting parties. The *contract holder* and *Capital* shall not be deemed to be partners, nor joint venturers, nor shall the relationship between *Capital* and the *contract holder* be governed by any legal relationship other than this *group contract*. Neither the *contract holder* (or its employees or agents) nor *Capital* (or its employees or agents) shall be considered to be the employee or agent of one another.

The *contract holder* hereby delegates to *Capital* those powers and responsibilities which are specifically provided for in this *group contract*. Any function not specifically delegated to and assumed by *Capital* pursuant to this *group contract* shall remain the sole responsibility of the *contract holder*.

The parties acknowledge:

- 4.1.1. That this *group contract* is a contract for administrative services only and that *Capital* does not assume any financial risk or obligation with respect to claims;



## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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- 4.1.2. That *Capital* shall not be obligated to disburse more in payment for the health care services provided under the *group plan*, nor shall *Capital* incur more in administrative expense, than the *contract holder* shall have agreed to reimburse *Capital* for such administrative services;
- 4.1.3. That this *group contract* shall not be deemed a contract of insurance or prepaid health care plan under the laws or regulations of Pennsylvania or any other jurisdiction, nor shall *Capital* be deemed an issuer under the terms of *PPACA*;
- 4.1.4. That *Capital* shall not be responsible for any delay in the performance of this *group contract* or for the non-performance of this *group contract*, which delay or non-performance is caused by or contributed to by the *contract holder's* failure to furnish any of the information required by *Capital*; and
- 4.1.5. That *Capital* is not a provider of medical services, advice, or supplies.
- 4.2. **Limited Appointment of Capital as Named Fiduciary.** The *contract holder* appoints *Capital* to serve as the named fiduciary as defined under *ERISA*, if applicable, only for the limited purposes of reviewing *member* appeals, except to the extent that the *contract holder* exercises its right to make a final determination of coverage under the *group plan* as described in the **Final Determination of Coverage** section of this *group contract*. *Capital* has no other fiduciary relationship or responsibilities to *contract holder* or *members* other than as expressly set forth in this Section 3.2.
- 4.3. **Liability for Benefits Extended to Members.** The *contract holder* is liable for and shall underwrite all *benefits* under the *group plan*. *Capital* shall not be considered the insurer, guarantor or underwriter of any *benefits* under the *group plan* or other obligations of the *contract holder* under any circumstance.
- 4.4. **Subcontracting.** The services to be performed by *Capital* under this *group contract* may be performed wholly or in part through subcontractors. *Capital* shall remain responsible for the performance of its contractual obligations in the event of failure to perform on the part of a subcontractor.
- 4.5. **Regulatory Compliance.** *Capital* and the *contract holder* shall comply with all applicable requirements of state and federal statutes and regulations now or hereafter in force and effect to the extent that such statutes and regulations bear upon the subject matter of this *group contract*.
- 4.6. **Coverage Information.** As a courtesy, *Capital* will provide the *contract holder* the Summary of Benefits and Coverage (SBC) which the *contract holder* can use to fulfill its requirements under *PPACA*. The SBC will be provided electronically by *Capital* to the *contract holder*. The *contract holder* shall deliver to all applicable employees and *dependents* the SBC, or other materials required by federal or state law or regulation within the timeframes specified by law or regulation to meet any legal or regulatory requirement. The *contract holder* will also provide a paper copy of the SBC free of charge upon request by an eligible enrollee or *member*.

The *contract holder* shall promptly provide any information requested by *Capital* to prepare any *benefit* documents. *Capital* assumes no liability or responsibility for the SBC or its content.

The *contract holder* shall be responsible to provide notice to *Capital* either in writing or electronically if the *contract holder* creates another version of the SBC and chooses not to utilize the version created by *Capital*. *Capital* shall release to the *contract holder* a SBC in the designated format that identifies the *benefits* administered by *Capital*. The *contract holder* may utilize this SBC in preparing its own version of the SBC. If the *contract holder* elects, *Capital* will suppress all applicable *subscriber* and *member* access to the SBC on *Capital's* website upon receipt of a signed attestation form from the *contract holder* that it is assuming responsibility for the SBC.. *Capital* assumes no liability for the content of the SBC produced by *contract holder*.

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

- 4.7. **Transitional Reinsurance Program.** As a self-funded group health plan, *contract holder* is a contributing entity to the Transitional Reinsurance Program (Reinsurance Program) under *PPACA*, and must therefore fund reinsurance contributions under the Reinsurance Program. *Capital* will issue a written report to *contract holder* based on, at its discretion, at least one of the prescribed counting methods under the Reinsurance Program to determine the number of *members* enrolled in major medical coverage.

*Contract holder* will be solely responsible for calculating final enrollment, submitting the annual enrollment report to HHS, and remitting the required reinsurance contribution fees to HHS. *Contract holder* is also required to maintain documents and records, whether paper, electronic, or in other media, regarding the enrollment count submitted to HHS for the period required by federal law, and must make such documents and records available upon request to HHS, the United States Office of the Inspector General, the United States Comptroller General, or any of their designees, for purposes of verification, investigation, audit, or other review of reinsurance contribution amounts. Nothing within *Capital's* written assistance reports is to be construed as giving tax advice to *contract holder*, nor is any of the information provided in this *group contract* intended to, and cannot be, used for the purpose of avoiding penalties. Any questions about the Reinsurance Program filings should be directed to *contract holder's* tax advisor.

- 4.8. **Patient-Centered Outcomes Research Trust Fund Fee.** As a self-funded group health plan, *contract holder* must pay the fee to the Patient-Centered Outcomes Research Institute (PCORTF Fee) established by *PPACA*. *Capital* will issue a written report to *contract holder* based on, at its discretion, at least one of the prescribed counting methods to determine the number of members enrolled. Nothing within *Capital's* written assistance reports is to be construed as giving tax advice to *contract holder*, nor is any of the information provided in this *group contract* intended to, and cannot be, used for the purpose of avoiding penalties. Any questions about the PCORTF Fee filings should be directed to *contract holder's* tax advisor.

### SECTION 5: CONTRACT HOLDER ELIGIBILITY

- 5.1. **Eligible Groups.** To be eligible for *coverage* under the *group contract*, a *contract holder* must consist of a collection of eligible employees or members who are employed by a single employer. The *contract holder* must be a legal entity, which conducts current business activity and has the legal capacity to enter into the *group contract*. Determination of group eligibility is at the sole discretion of *Capital* based on tax or other documentation provided at the time of application or as requested by *Capital*.
- 5.2. **Business Location of Contract Holder.** Subject to any additional underwriting criteria applied by *Capital*, the *group contract* shall not be issued or renewed unless a bona fide business location of the *contract holder* is located within the *service area*. If the corporate headquarters of the *contract holder* is located outside the *service area*, only *subscribers* who work at the *contract holder's* business location(s) inside the *service area* are eligible for *coverage* under the *group contract*.
- 5.3. **Contract Holders with 20 or More Eligible Employees.** For *contract holders* with twenty (20) or more eligible employees, no *group contract* will be issued or renewed unless twenty-five percent (25%) of the eligible employees are "Subscribers." To determine a *contract holder's* compliance with this requirement, a Subscriber includes, for purposes of this section only, those eligible employees who are enrolled for *coverage* with *Capital*, Capital BlueCross, or Keystone Health Plan Central.
- 5.4. **Related Entities.** A "Related Entity" is a corporation or other lawful entity that is the *contract holder's* subsidiary or affiliate which satisfies *Capital's* underwriting standards to qualify for participation in the *group contract*. *Capital's* underwriting standards require that all Related Entities meet the Internal Revenue Service aggregation rules in order to combine for rating purposes.

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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All Related Entities shall be identified on the signature page of this *group contract*. However, any entity that is not listed on the signature page of this *group contract* shall still be considered a Related Entity if benefits are provided to any employees of the unlisted entity pursuant to this *group contract*. The *contract holder* acts for all Related Entities in all matters regarding the *group contract*; provided, however, that notwithstanding any other provision in the *group contract*, if *contract holder* is delinquent or defaults in paying the *fees*, for any reason, *Capital* shall have the right to seek full payment from a Related Entity, which Related Entity shall be obligated to make to *Capital*. *Contract holder* is deemed to be the sole decision maker legally authorized to make contractual agreements for its *subscribers*. Each agreement made with the *contract holder* is binding on such parties. Each notice given to the *contract holder* is deemed to have been given to all such parties. An employee of more than one Related Entity is an employee of only one Related Entity under the *group contract*. That employee's service with all other Related Entities is treated as service with that one. For the purposes of the *group contract*, however, all employees of the Related Entity shall be deemed employees of the *contract holder*.

If a Related Entity no longer qualifies as a Related Entity, as defined in *Capital's* underwriting standards, the *contract holder* must notify *Capital*, in writing, as soon as possible but no later than thirty (30) days prior to the date the Related Entity no longer qualifies as a Related Entity. In addition, the *group contract* ends for all *members* who were eligible for *coverage* under the *group contract* due to their relationship with the Related Entity. If an employee of such terminated Related Entity becomes employed by another Related Entity no later than the first day after the *group contract* is terminated for the terminated Related Entity, the employee and the employee's eligible *dependents*, shall continue to be covered under the *group contract*. The *contract holder* is responsible for notifying *Capital* that an employee of a terminated Related Entity shall continue under the *group contract* as an employee of another Related Entity.

Related Entities are only eligible for *coverage* under the *group contract* upon approval from *Capital*.

5.5. **Ineligible Groups.** The following entities are ineligible for *coverage* under the *group contract*:

- a. Entities lacking the legal capacity to enter into the *group contract*;
- b. An entity formed for the express purpose of purchasing insurance;
- c. An entity that does not conduct current business activity;
- d. Dormant or inactive companies;
- e. Investment only income entities;
- f. Rental only income entities who do not provide ancillary services to multiple units; and
- g. Any other entity that does not meet *Capital's* underwriting criteria.

# ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

## SECTION 6: MEMBER ELIGIBILITY

- 6.1. **Offer of Coverage.** The *contract holder* agrees to offer *coverage* under the *group contract* to all eligible *members* under terms and conditions no less favorable than offered to *members* under other health benefit plans, including but not limited to, special open enrollment periods. The *contract holder* may not discriminate in enrollment eligibility, continued eligibility, or contribution (including any variation thereof) based on any of the following: (i) any *subscriber* or *member* taking any action to enforce his/her rights under applicable law; (ii) race, color, natural origin, disability, age, sex, gender identity or sexual orientation; or (iii) health status-related factors pertaining to the *subscriber* or *member*. Factors include health status, medical condition, claims experience, receipt of health care, medical history, genetic information, evidence of insurability and disability.

The *contract holder's* eligibility requirements determine participation in the *contract holder's* health benefit plan. However, so long as the *group contract* is in effect, no change in the *contract holder's* eligibility requirements, which affect eligibility or enrollment under the *group contract*, are permitted unless such change is first agreed to by *Capital*.

- 6.2. **Member Eligibility.** In addition to any rules specific to the *contract holder's* health benefit plan, *members* must meet the following eligibility criteria as described below and as summarized in the *Certificate(s) of Coverage*.

6.2.1. **Subscriber Eligibility.** To be eligible as a *subscriber*, an individual must:

- a. be a W-2 employee who works a minimum of twenty (20) hours per week for and receives a regular wage from the *contract holder*; or
- b. be a *retiree* not eligible for *Medicare*; and
- c. not be eligible to receive *Medicare* as his/her primary insurance; and
- d. be eligible to participate equally in any alternate health benefits plan offered by the *contract holder* by virtue of his/her own status with the *contract holder*, and not by virtue of dependency; and
- e. meet any eligibility criteria specified by the *contract holder* and approved in writing by *Capital* prior to implementation; and
- f. complete and submit to *Capital* such applications or forms that *Capital* may reasonably request.

6.2.2. **Dependent Eligibility.** To be eligible as a *dependent*, the individual must meet the *dependent* eligibility requirements outlined in the *Certificate(s) of Coverage*.

## SECTION 7: ENROLLMENT

- 7.1. **Waiting Period.** The *contract holder* may impose a waiting period before an employee becomes eligible for *coverage* under the *group contract*; provided, however, that any such waiting period does not exceed ninety (90) calendar days (including weekends and holidays). *Contract holder* will disclose to *Capital* in writing the terms of any eligibility conditions or waiting periods applicable to any employee of *contract holder* before the employee may become eligible for coverage under the terms of *contract holder's* plan. *Contract holder* further agrees to notify *Capital* regarding any changes to its eligibility conditions or waiting periods, as applicable. It is the *contract holder's* responsibility to notify *subscribers* of their *effective dates of coverage*.

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

- 7.2. **Member Enrollment.** *Capital* shall enroll as *members* those persons who have been identified to *Capital* by the *contract holder* for enrollment. Except as otherwise provided in this *group contract*, *coverage* hereunder shall commence for individual *members* on the dates specified by the *contract holder* in writing or other mutually agreed printed, documented, communication to *Capital*.

The *contract holder* shall promptly submit to *Capital* enrollment data for individual *members*. The *contract holder* may not discriminate in enrollment or contribution based on the health status of an eligible person. If the *contract holder* does discriminate in enrollment or contribution based on health status, the *contract holder* shall be solely liable for any claims or expenses, including medical claims or expenses, incurred by the eligible person who has been discriminated against.

- 7.3. **Enrollment Information.** The *contract holder* shall promptly furnish to *Capital* such information as may reasonably be required by *Capital* concerning applications by *members* for enrollment, terminations of enrollment, changes in family status, and changes in employment status of enrolled *members* under this *group contract*. Such information shall be supplied on forms furnished or approved by *Capital* or by other mutually satisfactory documented communication. The *contract holder* shall make available to *Capital* for inspection any employment or other personnel records reasonably required to verify *member* eligibility. *Capital* shall furnish to the *contract holder* such information concerning enrollment of *members* and such other matters as the *contract holder* may reasonably require.

- 7.4. **Notice of Change of Status for Medicare Secondary Payer Coordination of Benefit Purposes.** The *contract holder* shall promptly notify *Capital* of any changes that occur that impact coordination of benefits under the *Medicare* Secondary Payer Laws, including changes in employer size (as calculated under the *Medicare* Secondary Payer Laws) and *subscriber* employment status or *Medicare* status.

- 7.5. **Member Termination.** Except as otherwise provided herein, provision of services hereunder to a *member* shall terminate at the time specified by the *contract holder* in writing or other documented communication to *Capital*.

- 7.6. **Certificates of Creditable Coverage.** To the extent that *ERISA*, if applicable, requires the production of "certificates of creditable coverage," *Capital* will produce certificates of creditable coverage which meet the requirements of the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA"), both on an automatic basis and on demand for former *members*. However, should the *contract holder* instruct *Capital* not to issue certificates of creditable coverage, the *contract holder* shall be responsible to produce the certificates of creditable coverage. *Capital* will produce certificates of creditable coverage upon request for *members* who reside outside the *service area*. The *Capital* certificates of creditable coverage will reflect only the period that a *member* had creditable coverage with *Capital*. *Capital* shall issue a certificate of creditable coverage to any individual upon request within twenty-four (24) months after *coverage* ceases. *Capital* reserves the right to discontinue production of certificates of creditable coverage with thirty (30) days notice to the *contract holder*.

- 7.7. **Retroactive Member Terminations.** *Capital* shall permit retroactive terminations of *members* that do not violate the rescission provisions of *PPACA* for a period not to exceed sixty (60) days prior to the date on which *Capital* received notice of such termination under the following conditions:

7.7.1. The *contract holder* acknowledges that it shall assume responsibility for all claims paid or received by *Capital*: (a) prior to the date on which *Capital* received notice of termination; and (b) during the ten (10) business day period following the date on which *Capital* received notice of termination;

7.7.2. The *contract holder* shall be solely responsible for notifying the affected *member(s)* of the termination and its retroactive effect; and

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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7.7.3. The *contract holder* shall indemnify and hold *Capital* harmless in accordance with the terms of the **Contract Holder Indemnification of Capital** section of this *group contract*.

By sending *Capital* a retroactive *member* termination the *contract holder* represents and warrants that such does not violate *PPACA*.

If the *contract holder* terminates this *group contract*, *Capital* shall permit retroactive terminations of *members*, for a fee, up to thirty-one (31) days after the *contract holder's* termination date. However, *Capital* shall only permit retroactive terminations of *members* for a period not to exceed sixty (60) days prior to the date on which *Capital* received notice of such termination of *coverage*.

The *contract holder* will verify accuracy of membership in the particular product as reported on *Capital's* invoice or other approved format and will report errors to *Capital* within sixty (60) days of receipt of *Capital's* invoice or other approved format. Errors reported after sixty (60) days are applied only to invoices going forward, not to invoices from prior periods, regardless of whether the errors are on the part of the *contract holder* or *Capital*. The *contract holder* may not delete a *member* more than sixty (60) days retroactively. The *contract holder* is responsible for all *fees* for *members* reported as eligible to *Capital*.

7.8. **Retroactive Member Additions**. Subject to all of the requirements of the **Member Enrollment** section of this *group policy*, *Capital* shall permit retroactive additions of *members* for a period not to exceed sixty (60) days prior to the date on which *Capital* received notice of such additions under the following conditions:

7.8.1. The *contract holder* acknowledges that it shall assume responsibility for all claims incurred by the *member* subsequent to the *member's* retroactive effective date;

7.8.2. The *contract holder* shall be solely responsible for notifying the affected *member(s)* of the addition and its retroactive effect; and

7.8.3. The *contract holder* shall indemnify and hold *Capital* harmless in accordance with the terms of the **Contract Holder Indemnification of Capital** section of this *group contract*.

If the *contract holder* terminates this *group contract*, *Capital* shall permit retroactive additions of *members*, for a fee, up to thirty-one (31) days after the *contract holder's* termination date. However, *Capital* shall only permit retroactive additions of *members* for a period not to exceed sixty (60) days prior to the date on which *Capital* received notice of such additions.

The *contract holder* will verify accuracy of membership in the particular product as reported on *Capital's* invoice or other approved format and will report errors to *Capital* within sixty (60) days of receipt of *Capital's* invoice or other approved format. Errors reported after sixty (60) days are applied only to invoices going forward, not to invoices from prior periods, regardless of whether the errors are on the part of the *contract holder* or *Capital*. The *contract holder* may not add a *member* more than sixty (60) days retroactively. The *contract holder* is responsible for all *fees* for *members* reported as eligible to *Capital*.

7.9. **COBRA Notification**. The *contract holder* shall retain full responsibility for notifying *members* of their rights to continuation coverage and for administering the exercise of continuation rights as required by *COBRA*. *Capital* shall have no obligation to ensure that any termination instructions it receives from the *contract holder* comply with *COBRA*.

7.10. **Conversion Contracts**. If an individual ceases to be a *member* under the *group plan*, the individual may be eligible for coverage under an individual conversion contract then available from *Capital*. The coverage may be different from the *coverage* provided under the *group plan* and will be subject to

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

*Capital's* rules governing conversions which are in effect at the time an individual ceases to be a *member* under the *group plan*.

### SECTION 8: CLAIM ADMINISTRATION SERVICES

- 8.1. **Payment of Benefits.** During the term of this *group contract*, *Capital* shall be responsible for arranging and administering the delivery of *benefits* to each *member* in accordance with the *Certificate(s) of Coverage*. During the term of the *group contract*, *Capital* shall pay on behalf of the *contract holder* all claims for *benefits*. For purposes of the *group contract*, claims for *benefits* shall include but are not limited to capitation payments, *primary care physician* bonuses, fee-for-service charges, and *member* care-related or quality incentive payments, or fee-for-service charges billed in place of capitation payments, made under certain subcontracted *provider* network arrangements.

With the exception of preventive care *benefits*, if any, described in the *Certificate(s) of Coverage*, such *benefits* will be provided only if they are deemed *medically necessary* by *Capital*, subject to all of the terms and conditions set forth in the *Certificate(s) of Coverage*, and any amendments thereto, and any schedules or booklets to which the *Certificate(s) of Coverage* refer. Claims shall be paid as follows:

- 8.1.1. **Services of Participating Professional and Facility Providers.** If *benefits* are provided by a *participating provider*, *Capital* will pay the *participating provider* directly. *Participating providers* have agreed to accept the *allowable amount* as payment in full for *benefits* provided for *members*, except where certain maximums or *deductibles*, *copayments*, and *coinsurance*, if any, are specified in the *Certificate(s) of Coverage*. If a *deductible*, *copayment*, and/or *coinsurance* is applicable to any *benefit*, the sum of the amounts paid by *Capital* and by the *member* will be accepted as payment in full by the *participating provider*, if the *member* pays any such *deductible*, *copayment*, and/or *coinsurance* amount to such *participating provider* within sixty (60) days of the notification of *Capital's* payment.

*Capital* negotiates *participating provider* contracts with its *professional providers* and *facility providers* for the provision of covered *benefits* to *members*. *Capital* bases the calculation of *coinsurance*, other *member* liability, and claim expense for *benefits* on the negotiated rate *Capital* pays to *participating providers*. Payment arrangements included in certain *participating provider* contracts, however, may require *Capital* to make interim payments to a *participating provider* of amounts that differ from negotiated rates or which represent estimates of the ultimate payment obligation. Such interim payments are subject to adjustment either upward or downward in connection with the contract settlement for the *participating provider*. Based on past experience and monitoring processes, *Capital* may apply an adjustment factor to the interim payment when calculating *deductibles*, *coinsurance*, other *member* liability, and claim expense in lieu of repricing the claim one or more times to reflect the ultimate settlement of the *participating provider* account.

The year-end adjustments in connection with contract settlements with a *participating provider* in some years results in a surplus and in some years results in a deficit. It is impossible to trace any surplus or deficit back to single plan. Surpluses, if any, are used to hold down administrative expenses and *Capital* absorbs deficits in any given year.

Under certain circumstances, if *Capital* pays the *participating provider* amounts that are the responsibility of the *member* under this agreement, *Capital* may collect such amounts from the *member*.

- 8.1.2. **Services of Non-Participating Providers.** Unless otherwise agreed to by *Capital*, if *benefits* are provided by a *provider* who is not a *participating provider*, *Capital* will make payment to the *subscriber*, who shall be responsible for forwarding such amounts to the *non-participating*

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*provider*. Any difference between the *non-participating provider's* charge and *Capital's* payment to the *subscriber* shall be the personal responsibility of the *subscriber*.

### 8.1.3. **Services of Pharmacy Network Providers and Pharmacy Rebate Allocation Program.**

*Capital* has contracted for a network of *participating pharmacy providers* for the provision of covered *pharmacy benefits* to *members*. *Capital* bases the calculation of *coinsurance*, other *member* liability and claims expense on the negotiated rates, without taking into account *rebates* (if any) into the calculation, under such arrangements. *Capital* and its affiliates may, from time to time, negotiate on their own behalf and enter into contracts with *contracting Rx entities*. The contracts with *contracting Rx entities* may provide for *rebates* based on the utilization of certain prescription products by certain *members*. These *rebates* are paid to *Capital* in accordance with the terms of *Capital's* contracts with the respective *contracting Rx entities*. *Capital* will calculate a credit to the *contract holder's* incurred claims reflecting *rebates* allocable to this *group contract*. *Capital* will credit such amounts periodically following actual payment of the *rebates* to *Capital* by the *contracting Rx entities*. *Contracting Rx entities* may pay additional administrative fees, true-up payments, penalties and guarantees to *Capital* if provided by contract. Such fees also may be based on the utilization of certain prescription products and will be retained by *Capital* and may be used to defray its operating expenses. The *contract holder* acknowledges that *Capital* is not a fiduciary with respect to the *contract holder*, the *group plan* or any *member* for purposes of the *pharmacy rebate* allocation program described herein.

### 8.1.4. **Out-of-Area Services.** *Capital* has a variety of relationships with other Blue Cross and/or Blue Shield Licensees referred to generally as “Inter-Plan Programs.” Whenever *members* access healthcare services outside the geographic area *Capital* serves, the claim for those services may be processed through one of these Inter-Plan Programs and presented to *Capital* for payment in accordance with the rules of the Inter-Plan Programs policies then in effect. The Inter-Plan Programs available to *members* under this *group contract* are described generally below.

Typically, *members*, when accessing care outside the geographic area *Capital* serves, obtain care from healthcare providers that have a contractual agreement (i.e., are “participating providers”) with the local Blue Cross and/or Blue Shield Licensee in that other geographic area (“Host Blue”). In some instances, *members* may obtain care from non-participating healthcare providers. *Capital's* payment practices in both instances are described below.

8.1.4.1. **BlueCard® Program.** Under the *BlueCard Program*, when *members* access covered healthcare services within the geographic area served by a Host Blue, *Capital* will remain responsible to the *contract holder* for fulfilling *Capital's* contractual obligations. However, in accordance with applicable Inter-Plan Programs policies then in effect, the Host Blue will be responsible for providing such services as contracting and handling substantially all interactions with its participating healthcare providers. The financial terms of the *BlueCard Program* are described generally below. Individual circumstances may arise that are not directly covered by this description; however, in those instances, *Capital's* action will be consistent with the spirit of this description.

8.1.4.1.1. **Liability Calculation Method Per Claim.** The calculation of the *member* liability on claims for covered healthcare services processed through the *BlueCard Program* will be based on the lower of the participating healthcare provider's billed covered charges or the negotiated price made available to *Capital* by the Host Blue.

8.1.4.1.2. The calculation of *contract holder* liability on claims for covered healthcare services processed through the *BlueCard Program* will be



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based on the negotiated price made available to *Capital* by the Host Blue. Sometimes, this negotiated price may be greater than billed charges if the Host Blue has negotiated with its participating healthcare provider(s) an inclusive allowance (e.g., per case or per day amount) for specific healthcare services.

- 8.1.4.1.3. Host Blues may use various methods to determine a negotiated price, depending on the terms of each Host Blue's healthcare provider contracts. The negotiated price made available to *Capital* by the Host Blue may represent a payment negotiated by a Host Blue with a healthcare provider that is one of the following:
- a. an actual price. An actual price is a negotiated payment without any other increases or decreases, or
  - b. an estimated price. An estimated price is a negotiated payment reduced or increased by a percentage to take into account certain payments negotiated with the provider and other claim- and non-claim-related transactions. Such transactions may include, but are not limited to, anti-fraud and abuse recoveries, provider refunds not applied on a claim-specific basis, retrospective settlements, and performance-related bonuses or incentives, or
  - c. an average price. An average price is a percentage of billed covered charges representing the aggregate payments negotiated by the Host Blue with all of its healthcare providers or a similar classification of its providers and other claim- and non-claim-related transactions. Such transactions may include the same ones as noted above for an estimated price.

- 8.1.4.1.4. Host Blues using either an estimated price or an average price may, in accordance with Inter-Plan Programs policies, prospectively increase or reduce such prices to correct for over- or underestimation of past prices (i.e., prospective adjustment may mean that a current price reflects additional amounts or credits for claims already paid to providers or anticipated to be paid to or received from providers). However, the amount paid by the *members* and the *contract holder* is a final price; no future price adjustment will result in increases or decreases to the pricing of past claims. The *BlueCard Program* requires that the price submitted by a Host Blue to *Capital* is a final price irrespective of any future adjustments based on the use of estimated or average pricing.

If a Host Blue uses either an estimated price or an average price on a claim, it may also hold some portion of the amount that the *contract holder* pays in a variance account, pending settlement with its participating healthcare providers. Because all amounts paid are final, neither variance account funds held to be paid, nor the funds expected to be received, are due to or from the *contract holder*. Such payable or receivable would be eventually exhausted by healthcare provider settlements and/or through prospective adjustment to the negotiated prices. *Some Host Blues may retain interest earned, if any, on funds held in variance accounts.*

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In some instances federal law or the laws a small number of states require Host Blues either (i) to use a basis for determining *member* liability for covered healthcare services that does not reflect the entire savings realized, or expected to be realized, on a particular claim or (ii) to add a surcharge. Should either federal law or the law of the state in which healthcare services are accessed mandate liability calculation methods that differ from the negotiated price methodology or require a surcharge, *Capital* would then calculate *member* liability and the *contract holder* liability in accordance with applicable law.

- 8.1.4.2. **Return of Overpayments.** Under the *BlueCard Program*, recoveries from a Host Blue or its participating healthcare providers can arise in several ways, including, but not limited to, anti-fraud and abuse recoveries, healthcare provider/hospital audits, credit balance audits, utilization review refunds, and unsolicited refunds. In some cases, the Host Blue will engage a third party to assist in identification or collection of recovery amounts. The fees of such a third party may be netted against the recovery. Recovery amounts determined in this way will be applied in accordance with applicable Inter-Plan Programs policies, which generally require correction on a claim-by-claim or prospective basis.
- 8.1.4.3. **BlueCard Program Fees and Compensation.** The *contract holder* understands and agrees to reimburse *Capital* for certain fees and compensation which *Capital* is obligated under the *BlueCard Program* to pay to the Host Blues, to the Blue Cross and Blue Shield Association (BCBSA), and/or to *BlueCard Program* vendors, as described below. Fees and compensation under the *BlueCard Program* may be revised in accordance with the Program's standard procedures for revising such fees and compensation, which do not provide for prior approval by any contract holders. Such revisions typically are made annually as a result of Program policy changes and/or vendor negotiations. These revisions may occur at any time during the course of a given calendar year, and they do not necessarily coincide with *contract holder's* benefit period under this *group contract*.

*Capital* will charge these fees as follows:

*Fees associated with claims processing:*

- *Access fees, including but not limited to, fees charged to Capital when a member receives healthcare services at any Blue Distinction Center for Transplant services through the BlueCard Program*
- *Administrative Expense Allowance (AEA) fees*
- *Per Contract Per Month (PCPM) fees {May be applicable to PPO only}*
- *Non-Standard AEA fees {May be applicable to PPO only}*
- *Central Financial Agency (CFA) fees*
- *ITS transaction fees*

*Other possible BlueCard Program-related fees:*

- *Toll-free (e.g., 800 number) number fees*

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- *PPO provider directory fees*

BlueCard Program-related fees, including any access fees paid to Host Blues, are generally included in *Capital's* general administrative fee; provided, however, that Host Blues may charge access fees as part of their claims submission for which *contract holder* is obligated to reimburse to *Capital* as set forth on Exhibit B.

## 8.1.4.4. Non-Participating Healthcare Providers Outside *Capital's* Service Area

### 8.1.4.4.1. Member Liability Calculation

#### a. In General

When covered healthcare services are provided outside of *Capital's* service area by non-participating healthcare providers, the amount(s) a *member* pays for such services will generally be based on either the Host Blue's non-participating healthcare provider local payment or the pricing arrangements required by applicable state law. In these situations, the *member* may be responsible for the difference between the amount that the non-participating healthcare provider bills and the payment *Capital* will make for the covered services as set forth in this paragraph.

#### b. Exceptions

In some exception cases, *Capital* may pay claims from non-participating healthcare providers outside of *Capital's* service area based on the provider's billed charge, such as in situations where a *member* did not have reasonable access to a participating provider, as determined by *Capital* in *Capital's* sole and absolute discretion or by applicable state law. In other exception cases, *Capital* may pay such claims based on the payment *Capital* would make if *Capital* were paying a non-participating provider inside of *Capital's* service area, as described elsewhere in this *group contract*, where the Host Blue's corresponding payment would be more than *Capital's* in-service area non-participating provider payment, or in our sole and absolute discretion, *Capital* may negotiate a payment with such a provider on an exception basis. In any of these exception situations, the *member* may be responsible for the difference between the amount that the non-participating healthcare provider bills and the payment *Capital* will make for the covered services as set forth in this paragraph.

## 8.2. Alternative Treatment Plans.

8.2.1. In appropriate cases, *Capital's* case management staff will evaluate a *member's* needs and the options available for providing alternative care. The alternative care options may include proposals to treat as *benefits*, on a case-by-case basis, medical treatment and supplies that are not otherwise included in the *group plan*.

8.2.2. *Capital's* case management staff, in collaboration with the *member* or the *member's* representative and the *member's* treatment team, will propose for consideration by the *contract*

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*holder* an alternative care plan that complies with *Capital's* case management policies. The *contract holder*, as *plan administrator*, will either authorize payment via the payment by exception process, or deny the alternative care plan.

8.2.3. Medical treatment and services rendered to *members* pursuant to alternative care plans approved by the *contract holder* will be deemed to be *benefits*.

8.2.4. *Capital* will, through case management staff, in collaboration with the *member's* treatment team, monitor the *member's* progress under the alternative care plan. *Capital* will report the status of such matters to the *contract holder* on a periodic basis to be agreed upon by the parties.

8.3. **Member and Provider Services.** *Capital* shall provide services for the purpose of answering questions of *members*, benefit department administrators, and *providers* concerning *member benefits*, claims, medical management, and related general information.

8.4. **Final Determination of Coverage.**

8.4.1. *Capital* will administer the appeal procedure set forth in the *Certificate(s) of Coverage* or in other *group plan* documents provided to *members*, subject to the right of the *contract holder* to make the final determination of *coverage* under the *group plan*. If the *contract holder* requests that *Capital* administer an external complaint or grievance review, the *contract holder* shall be responsible for reimbursing *Capital* for the costs of the Independent Review Organization (IRO) review along with a review coordination charge.

8.4.2. If the *contract holder* reviews a claim for *coverage*, the *contract holder* shall be deemed to be the named fiduciary, as defined under *ERISA*, if applicable, for purposes of that particular claim review, and shall forward its determination in writing to *Capital*.

8.4.3. The named fiduciary for any particular claim review shall have full and sole discretionary authority to interpret the *group plan* and to make all interpretive and factual determinations as to whether any *member* is entitled to receive any *benefits* under the terms of the *group plan*. Any construction of the terms of the *group plan* and any determination of fact adopted by the named fiduciary for any particular claim review shall be final and legally binding on all parties.

8.5. **Claims Processing.** *Capital* shall provide the following claims processing services:

8.5.1. Review claims for medical appropriateness;

8.5.2. Notify *members* or *providers* of additional information required to process claims;

8.5.3. Process claims in accordance with the *benefits*, limitations, and exclusions of the *group plan* as stated in the *Certificate(s) of Coverage*;

8.5.4. Maintain a coordination of *benefits* program and make a good faith effort to coordinate *benefits* with third party payers when such third party information is provided by a *member* or the *contract holder*;

8.5.5. Perform claim investigations as necessary for purposes such as, but not limited to, coordination of *benefits*;

8.5.6. Provide to *members* an *Explanation of Benefits* statement for each processed claim. Such statement shall explain the basis of claim payment or reason for claim denial;

8.5.7. Perform external provider claims audits for an additional fee at the direction of the *contract holder*, all costs of which shall be borne by the *contract holder*;

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- 8.5.8. Prepare reports on a quarterly and annual basis showing *hospital* utilization and claims payment experience. Customized reports may be provided, at the request of the *contract holder*, depending upon the data maintained by *Capital* and the capabilities of *Capital* to produce such reports. Charges for customized reports are not included in the administrative fee set forth in the attached Financial Arrangement. *Capital* shall present charges for customized reports to the *contract holder*. The *contract holder* shall agree upon such charges prior to *Capital* preparing such report(s); and
- 8.5.9. Process and pay *CMS* Demands (as defined in the **Liability for CMS Claims** section of this *group contract*).

### SECTION 9: CLAIMS REIMBURSEMENT AND ADMINISTRATIVE FEE

- 9.1. **Reimbursement.** As set forth in the attached Financial Arrangement, the *contract holder* shall reimburse *Capital* in full for all claims paid to or on behalf of *members*, and pay administrative and other applicable *fees*.
- 9.2. **Liability for CMS Claims.** The *contract holder* shall at all times remain liable for the payment and satisfaction of demands for repayment asserted by *CMS* pursuant to 42 U.S.C. §1395y(b)(2)(B)(ii) (“*CMS* Demands”). The *contract holder* hereby agrees to indemnify and hold *Capital* harmless from *CMS* Demands pursuant to the **Contract Holder Indemnification of Capital** section of this *group contract*. The *contract holder*’s liability for *CMS* Demands and the *contract holder*’s duty to indemnify shall include all instances which predate the *group effective date*.
- 9.3. **Adjustments to Fees.** The financial arrangements may be adjusted annually effective on the anniversary of the *group effective date* in accordance with the **Adjustment to Contractual Terms** section of this *group contract*. *Fees* may also be adjusted during the *group contract* if local, state or federal governments impose additional taxes or fees upon *Capital* for the services provided under this *group contract*. The financial arrangements may also be adjusted upon the written agreement of the parties. *Capital* reserves the right, consistent with the provisions of this *group contract* regarding adjustments to *fees*, to require the *contract holder* to obtain a letter of credit in favor of *Capital* or comparable financial instrument(s) securing the *contract holder*’s payment obligations hereunder if *Capital* reasonably determines such a financial instrument to be necessary to secure *Capital*’s financial interest based on factors that may include, but are not limited to, a decline in the *contract holder*’s credit rating. The *contract holder* agrees to provide such information as *Capital* may reasonably request from time to time to allow *Capital* to assess the financial condition of the *contract holder* for purposes of fulfilling its financial obligations hereunder and *Capital* agrees to treat all such information as Confidential Information as set forth in the **Confidentiality** section of this *group contract*.
- 9.4. **Suspension or Termination of Services.** In accordance with the **Termination for Non-Payment** section of this *group contract*, *Capital* may suspend claims processing and, at its option, terminate this *group contract* for cause if the *contract holder* is delinquent in its reimbursement for claims or payment of *fees* to *Capital*. The *contract holder* also agrees that any payment default by the *contract holder* that would allow *Capital* to suspend or terminate its performance under this *group contract* as set forth in this **Suspension or Termination of Services** section and the **Termination for Non-Payment** section of this *group contract* will permit *participating providers*, subject to the limitations set forth in this **Suspension or Termination of Services** section and to the extent permitted by applicable law, to: (a) suspend their provision of *benefits* to *members* until the *contract holder* corrects its payment default in full, and (b) seek payment for any *benefits* not reimbursed to such *participating providers* on account of the *contract holder*’s default directly from the *contract holder* and, if the *contract holder* fails to cure its default in full within thirty (30) days, directly from the applicable *member*; provided, however, that *participating providers* shall not be permitted to suspend the provision of *benefits* or seek payment from *members* as permitted in this section with respect to emergency care or a course of *inpatient* or *outpatient* care that

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commenced prior to the date on which the *participating provider* first received notice of the *contract holder's* payment default.

### SECTION 10: INSPECTION AND RELEASE OF RECORDS

10.1. **Audit Rights**. In addition to the terms and conditions set forth in *Capital's* corporate audit policy, the following requirements will govern any audit conducted by the *contract holder*.

10.1.1. **Audit Period and Frequency**.

Subject to all applicable laws and regulations, the *contract holder* shall have a right to an annual audit of claims paid or rejected during each *benefit period*. The *contract holder* must request the audit within the twelve (12) month period immediately following the end of the *benefit period*.

10.1.2. **No Audit Rights**. If, based on the enrollment of all the *contract holder's* current *group contracts* with *Capital*, the *contract holder* enrolls less than five hundred (500) active and retired employees for coverage, then the audit rights described in this **Audit Rights** section shall not apply; and the *contract holder* will have no right to conduct an audit.

10.1.3. **Persons Eligible to Conduct Audits**. Employees of the *contract holder* or an authorized third party representative of the *contract holder* may conduct the audit. However, *Capital* will not allow audits to be conducted by contingency fee auditors/consultants.

10.1.4. **Prior Notice of Audit**. Before performing an audit, the *contract holder* must provide at least forty-five (45) days written notice to *Capital*.

10.1.5. **Audit Plan**. The *contract holder* must also submit a written audit plan which includes the purpose, scope and objectives of the audit, the time tables for performing the audit and the types of records required for review.

10.1.6. **Audit Location**. Such audit shall be conducted at the offices of *Capital* during normal business hours.

10.1.7. **Audit Costs**. The audit must result in minimal cost to *Capital*. *Capital* reserves the right to charge the *contract holder* a fee to cover audit support costs.

10.1.8. **Coordination and Assistance**. *Capital* will establish working quarters and coordinate appropriate audit activities including interviews, walk-throughs and meetings with *Capital* personnel. *Capital* will also provide reasonable audit assistance. Such assistance includes: retrieval of sampled claims, explanations of claim layouts and codes, explanations of policy or procedural information, discussions of audit exceptions, coordination of responses to the audit report, and monitoring of post audit activities. *Capital* will not provide computer-processing support for the analysis or selection of claims for audit; nor will *Capital* allow direct access to any of *Capital's* computer resources, on-line data, or program source code.

10.1.9. **Confidentiality of Data**. *Capital's* release to the *contract holder* of confidential *member* data in connection with the audit will be in accordance with Federal and State laws governing individually identifiable *member* health information. An indemnification agreement regarding confidentiality shall be executed by the *contract holder* and any outside auditors or consultants retained by the *contract holder* to perform the audit prior to the time the audit is conducted.

10.1.10. **Adjustments**. Claim adjustments will be made for any mutually agreed upon claim errors. *Capital* will not issue adjustments based on the extrapolation of error rates over the claims population.

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- 10.1.11. **Limitation on Audit Rights.** Proprietary information of *Capital*, including but not limited to contracts with *professional providers* and *facility providers*, contracts with *contracting Rx entities*, *rebates*, discounts and *Capital's* rating formulas, are proprietary, confidential and not subject to audit by the *contract holder*, a *member*, or any other person or entity under this *group contract*.
- 10.1.12. **Service Auditor's Report.** The audit scope will be limited to areas not covered by an SSAE 16, Statement of Standards for Attestation Engagements (SSAE) No. 16, Reporting on Controls at a Service Organization . Copies of such reports will be made available to the *contract holder*.
- 10.1.13. **Audit Samples.** Samples are limited to a size of two hundred (200) claims per audit period. The samples can be expanded if there is sufficient evidence of a recurring problem.
- 10.2. **Inspection.** *Capital* shall be entitled to receive from attending or examining *physicians* and health care facilities providing *benefits* hereunder such information and records relating to attendance or examinations of, or treatment rendered to, a *member* as may be required in the administration of claims arising under this *group contract*. *Capital* shall in every case hold such information confidential.
- 10.3. **Confidential Member Information.** At the *contract holder's* request, as permitted by applicable law, *Capital* shall provide to the *contract holder* all data, including *member-specific* claims information, which *Capital* may obtain in the course of administering this *group contract* (hereafter referred to as "Confidential Member Information"). At the *contract holder's* request, *Capital* shall also provide, upon request, a periodic stop-loss insurance reporting package, which shall contain Confidential Member Information, directly to the *contract holder* upon the *contract holder's* payment of the fee, if applicable, for the stop-loss insurance reporting package. The *contract holder* recognizes the confidential nature of personal health information relating to *members* contained in the Confidential Member Information and agrees to work with *Capital* to keep *member-specific* data confidential and to treat all Confidential Member Information in accordance with all applicable laws and regulations, including but not limited to 42 C.F.R. Part 2 (confidentiality of alcohol and drug abuse records); 50 P.S. § 7111 and 55 Pa. Code § 5100.31 et seq. (confidentiality of mental health records); 71 P.S. § 1690.102 et seq. and 4 Pa. Code § 225.5 (confidentiality of drug and alcohol abuse records); and 45 P.S. § 7601 et seq. (confidentiality of HIV-related records).
- 10.4. **HIPAA Compliance.** The Business Associate Agreement, attached as Exhibit C to this *group contract* and incorporated herein by reference, sets forth the parties' mutual agreement with respect to compliance with certain requirements of the Health Insurance Portability and Accountability Act of 1996 ("*HIPAA*").
- 10.5. **Release of Records.** Notwithstanding any provision of this *group contract* to the contrary, any use or disclosure of Protected Health Information (PHI) by *Capital* must be consistent with the Business Associate Agreement. In addition to the preceding authorization of certain uses of PHI or other claims data, the *contract holder* agrees that *Capital* may use and or disclose PHI or other claims data for the following purposes, provided all such disclosure is consistent with HIPAA Privacy standards: (i) internal exchange and study between and among *Capital* and its affiliates for purposes of utilization studies, cost analyses or modeling initiatives, quality assurance, provider profiling, credentialing and network management, fraud and abuse monitoring or investigation, administrative or process improvement and cost comparison studies and reports for actuarial analyses; and (ii) release in a de-identified format of claims information to a third party data aggregation service or data warehouse for purposes of utilization studies, cost analyses or modeling initiatives, quality assurance, provider profiling, credentialing and network management, fraud and abuse monitoring or investigation, administrative or process improvement, cost comparison studies and reports for actuarial analyses and/or other commercial purposes.

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## SECTION 11: CONFIDENTIALITY

- 11.1. **Confidential Information.** The *contract holder* and *Capital* acknowledge that in fulfilling their obligations in connection with this *group contract*, they may disclose or make available to each other statistical data and other information which is commercially valuable, confidential or proprietary ("Confidential Information"). This Confidential Information includes but is not limited to the payment arrangements between *Capital* and the *participating providers*.
- 11.2. **Protection and Non-Use.** The *contract holder* and *Capital* each agree to make every reasonable effort to: (1) identify to each other Confidential Information at the time of its disclosure; (2) fully protect and preserve the proprietary nature of the other's Confidential Information which has been so designated; (3) not to use, distribute, or exploit each other's Confidential Information, in whole or in part, for their own benefit or that of any third party; and (4) not disclose such Confidential Information to any other person or entity without each other's prior written consent.
- 11.3. **Safeguarding Confidential Information.** The *contract holder* and *Capital* shall take all reasonable steps in safeguarding the other party's Confidential Information and to preserve it in confidence. The *contract holder* and *Capital* agree that the obligations under the **Confidentiality** section of this *group contract* are ongoing in nature and shall survive termination of this *group contract*.
- 11.4. **Employees and Agents.** Each party will execute and cause its employees and agents to execute any documents the other reasonably requires in order to confirm that such employees and agents have been advised of this confidentiality provision.
- 11.5. **Non-Confidential Information.** Nothing herein shall affect the rights of any party to use for any purpose or to disclose to third parties any information received from the other parties if such information:
- 11.5.1. prior to the receipt thereof was already legally available to the public;
  - 11.5.2. becomes generally available to the public through no act by the *contract holder* or *Capital*, as the case may be, nor breach of this *group contract*;
  - 11.5.3. corresponds in substance to information furnished to said party without restriction by any third party having a legal and bona fide right to do so; or
  - 11.5.4. is, or will be, developed independently by the receiving party solely through employees who have not been exposed directly or indirectly to the other party's Confidential Information.

## SECTION 12: AMENDMENT TO GROUP CONTRACT

- 12.1. **Amendments to Group Contract by the Contract Holder.** The *contract holder* shall provide to *Capital* sixty (60) days advance written notice of any amendments to the *benefits* described in the *Certificate(s) of Coverage* attached as Exhibit A. Thereafter, *Capital* shall review the requested amendment, and promptly notify the *contract holder* of its ability to administer the requested amendment, and whether any change in the administrative *fee* and/or other *fees* is required. Both *contract holder* and *Capital* agree to engage in good faith negotiations, which are consistent with the original economic objectives of the parties, to amend this *group contract* to accommodate the *contract holder's* requested amendment. If agreement is reached on the amendment to the administration of *benefits* and any applicable change in *fees*, the *contract holder* shall provide *Capital* with written confirmation that the *group plan* has been amended and that all notices to *members* required by *ERISA* and *PPACA*, if applicable, have been given. Thereafter, this *group contract* shall be deemed amended and such amendment shall be incorporated herein by reference. The *contract holder* agrees to indemnify *Capital* in accordance with the terms of the **Contract Holder Indemnification of Capital** section of the *group contract* for any claim arising from amendments to this *group contract*.



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If agreement cannot be reached on the amendment to the administration of *benefits* and any applicable change in *fees*, either party may terminate this *group contract* upon ninety (90) days written notice.

*Capital* will implement all amendments to the administration of *benefits* agreed to by *Capital* and the *contract holder* on or before the end of the business quarter during which the sixty (60) day notice period ended.

- 12.2. **Amendments to Group Contract by Capital.** *Capital* shall have the right, for the purpose of complying with the provisions of any applicable law, to amend this *group contract*. For amendments unrelated to *Capital's* compliance with applicable law, *Capital* shall submit to the *contract holder* any proposed amendment, along with any applicable change in *fees*, through an *official notice of change* at least sixty (60) days prior to the effective date of such amendment whenever practicable, unless the *contract holder* provides written notice to *Capital* waiving such notice period. Both the *contract holder* and *Capital* agree to engage in good faith negotiations, to amend this *group contract* to accommodate *Capital's* requested amendment.

If agreement is reached on the amendment and any applicable changes in the *fees*, the *contract holder* shall provide written confirmation that the *group plan* has been amended and that all notices to *members* required by *ERISA* and *PPACA*, if applicable, have been given. Thereafter, such amendment shall be incorporated herein by reference.

If agreement cannot be reached on the amendment and any applicable change in *fees*, such amendment shall not be adopted and *Capital* shall have the option of: (1) maintaining this *group contract* without adopting the amendment; (2) proposing an alternative amendment that shall be submitted to the *contract holder*, subject to all of the terms and conditions of this **Amendments to Group Contract by Capital** section as if the amendment were the initial amendment under this **Amendments to Group Contract by Capital** section; (3) terminating this *group contract* upon ninety (90) days written notice, if *Capital* believes, based upon the advice of counsel, that continuing this *group contract* without an amendment would cause this *group contract* not to comply with applicable law; or (4) requiring the *contract holder* and *Capital* to engage in good faith negotiations to amend this *group contract* which are consistent with the original economic objectives of the parties.

### SECTION 13: INDEMNIFICATION

- 13.1. **Contract Holder Indemnification of Capital.** The *contract holder* shall indemnify, defend, reimburse, and hold *Capital*, and its respective officers, directors, employees, affiliates, successors or assigns harmless from and against all Damages (as defined below) suffered or incurred by *Capital* which arise as a result of the performance or omission of any obligation that the *contract holder* is required to perform or refrain from performing under this *group contract*, (including, but not limited to, discrimination based upon enrollment or contribution as described in the **Member Enrollment** section of this *group contract*; the retroactive termination of any *member* as described in the **Retroactive Member Terminations** section of this *group contract*; the *contract holder's* liability for *CMS* Demands as described in the **Liability for CMS Claims** section of this *group contract*; the release of Confidential Member Information as described in the **Inspection and Release of Records** section of this *group contract*; the *contract holder's* noncompliance with the requirements of *HIPAA* and *PPACA*, including its obligations as set forth in the attached Business Associate Agreement; the release of Confidential Information as described in the **Confidentiality** section of this *group contract*; and any amendments to this *group contract* as described in the **Amendment to Group Contract** section of this *group contract*) or which arise as a result of *Capital's* prudent and reasonable acts or omissions in administering this *group contract*, to the extent that such Damages do not result from the willful misconduct, negligence of, or material default on a contractual obligation by *Capital*.

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

In addition, the *contract holder* shall indemnify, reimburse, and hold *Capital* harmless from and against all Damages suffered or incurred by *Capital* that may arise from the performance or omission of any act by *Capital* pursuant to the specific direction of the *contract holder* to the extent that such Damages do not result from the willful misconduct, negligence of, or material default on a contractual obligation by *Capital*.

- 13.2. **Indemnification of Contract Holder by Capital.** *Capital* shall indemnify, defend, reimburse, and hold the *contract holder*, its officers, shareholders, directors, employees, affiliates, successors or assigns harmless from and against all Damages suffered or incurred by the *contract holder* which arise as a result of the performance or omission of any obligation that *Capital* is required to perform or refrain from performing under this *group contract*, (including, but not limited to, the release of Confidential Information as described in the **Confidentiality** section of this *group contract* and with respect to compliance with *HIPAA* or *PPACA* as set forth in the attached Business Associate Agreement), to the extent that such Damages do not result from the willful misconduct, negligence of, or material default on a contractual obligation by the *contract holder*.
- 13.3. **Damages.** “Damages” shall mean any and all damages, liabilities, claims, demands, judgments, costs, disbursements, and expenses (including reasonable attorney’s fees and disbursements) suffered or incurred by a party to this *group contract* which arise out of or relate to any claim, demand, suit, or proceeding threatened, made or commenced against such party.
- 13.4. **Defense of Legal Action.** *Capital* shall not be obliged to defend any legal action instituted on a claim for benefits under this *group contract*. *Capital* shall, however, cooperate with the *contract holder* by furnishing such evidence as *Capital* has available in connection with any such action.
- 13.5. **Notice of Claim.** *Capital* and the *contract holder* shall promptly notify one another of any claims or demands which arise for which indemnification hereunder is sought.
- 13.6. **Special Indemnification.** The *contract holder* shall indemnify and hold *Capital* harmless, to the extent permitted by law, against any and all claims, costs, expenses and liabilities (including attorneys' fees) arising from or related to the *contract holder’s* failure to provide notices (including the SBC) to employees and *dependents* as legally required.

### SECTION 14: TERMINATION

- 14.1. **Notice of Nonrenewal by Contract Holder.** The *contract holder* may provide written notice to *Capital* of its intent not to renew the *group contract* at least thirty (30) days prior to the expiration of the then-current term. Such termination is effective at 11:59:59 PM, local Harrisburg, Pennsylvania time, on the last day of the then-current term. *Contract holder* shall be obligated to make all payments in full as specified in the attached Financial Arrangement through the end of the then-current term.
- 14.2. **Termination for Non-Payment.** If any payments to *Capital* as specified in the attached Financial Arrangement are not made in full when due, *Capital* will consider the *contract holder* to be delinquent in its payment to *Capital*. If the *contract holder* fails to cure such default within seven (7) calendar days after the *contract holder* receives written notice of non-payment from *Capital*, the *contract holder* shall be considered in violation of the terms of this *group contract*; and the *group contract* may be terminated at *Capital’s* discretion.

### SECTION 15: MEDICARE SECONDARY PAYER

- 15.1. **Compliance with Medicare Secondary Payer Laws.** The *contract holder* is responsible for the correct application of the *Medicare* Secondary Payer Laws to its *members* and must enroll its *members* in accordance with such law. The *contract holder* will provide *Capital* with any information which *Capital*

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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may need in order to comply with the *Medicare* Secondary Payer Laws, including information relating to a *member's* employment status, a *member's Medicare* status and employer size.

### 15.2. **Active Employees and Spouses Age 65 and Older.**

15.2.1. **Contract Holders with Less Than 20 Employees.** If a *subscriber* (or his/her spouse), age sixty-five (65) or older, is entitled to benefits under *Medicare* and the *subscriber* works for an employer that did not employ twenty (20) or more employees (as defined under the *Medicare* Secondary Payer Laws) for each working day in each of twenty (20) or more calendar weeks in either the current or preceding calendar year, then *Medicare* shall be primary for the *subscriber* or spouse.

15.2.2. **Contract Holders with 20 or More Employees.** If a *subscriber* (or his/her spouse), age sixty-five (65) or older, is entitled to *benefits* under *Medicare* and the *subscriber* works for an employer that employed twenty (20) or more employees (as defined under the *Medicare* Secondary Payer Laws) for each working day in each of twenty (20) or more calendar weeks in either the current or preceding calendar year, the following rules apply:

- a. The *group contract* will be primary for any person age sixty-five (65) or older who is an Active Employee (defined as a person with “current employment status” under applicable *Medicare* Secondary Payer Laws) or the spouse of an Active Employee of any age.
- b. A *member* may decline coverage under the *group contract* and elect *Medicare* as the primary form of coverage. If the *member* elects *Medicare* as the primary form of coverage, the *group contract*, by law, cannot pay *benefits* secondary to *Medicare* for *Medicare*-covered *members*. However, the *member* will continue to be covered by the *group contract* as primary unless: (1) the *member*, or the *contract holder* on behalf of the *member*, notifies *Capital*, in writing, that the *member* does not want *benefits* under the *group contract*; or (2) the *member* otherwise ceases to be eligible for *coverage* under the *group contract*.

15.3. **Retirees.** Upon the effective date of the *member's* enrollment in *Medicare* Part A and B, *Medicare* shall become primary for the *member*, to the extent permitted under the *Medicare* Secondary Payer Laws.

### 15.4. **Disabled Members.**

15.4.1. **Contract Holders with Less Than 100 Employees.** If a *member* is under age sixty-five (65) and the *subscriber* has current employment status with an employer with fewer than one hundred (100) employees (as defined under the *Medicare* Secondary Payer Laws) and the *member* becomes disabled and entitled to benefits under *Medicare* due to such disability, then *Medicare* shall be primary for the *member*, and the *group contract* will be the secondary form of *coverage*.

15.4.2. **Contract Holders with More Than 100 Employees.** If a *member* is under age sixty-five (65) and the *subscriber* has current employment status with an employer with at least one hundred (100) employees (as defined under the *Medicare* Secondary Payer Laws) and the *member* becomes disabled and entitled to benefits under *Medicare* due to such disability (other than ESRD as discussed below) the *group contract* will be primary for the *member*, and *Medicare* will be the secondary form of *coverage*.

15.5. **Members with End Stage Renal Disease (ESRD).** The *group contract* will remain primary for the first thirty (30) months of a *member's* eligibility or entitlement to *Medicare* due to End Stage Renal Disease (as defined under applicable *Medicare* statutes). However, if the *group contract* is currently paying

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

benefits as secondary to *Medicare* for a *member*, the *group contract* will remain secondary upon a *member's* entitlement to *Medicare* due to ESRD.

- 15.6. **Indemnification for Failure to Comply with Medicare Secondary Payer Laws.** If the *contract holder* fails to conform to federal laws and regulations governing coordination of benefits with *Medicare* or provides *Capital* with incorrect information relating to a *member's* enrollment or causes *Capital* to incur costs, penalties, fines and/or expenses, the *contract holder* shall defend, indemnify and hold harmless *Capital* against any and all claims or penalties relating to such laws.

### SECTION 16: SUBROGATION

- 16.1. **Contract Holder Subrogation Rights.** If *benefits* are paid on account of an illness or injury resulting from the acts or omissions of a third party, the *contract holder* shall have the right to recover, against any source (excluding health insurance policies issued to and in the *member's* name) which makes payments, or the right to be reimbursed by the *member* who receives such *benefits*, 100% of the amount of *benefits* paid. If the 100% reimbursement provided above exceeds the amount recovered by the *member*, less legal and attorney's fees incurred by the *member* in obtaining such recovery (the "Net Recovery"), the *member* shall reimburse the *contract holder* the entire amount of such Net Recovery.
- 16.2. **Duties of Capital.** *Capital* shall undertake reasonable steps to identify claims in which the *contract holder* has a subrogation interest and shall manage subrogation cases on behalf of the *contract holder*. *Capital* may engage the services of a subrogation management firm to assist with the identification and management of subrogation cases. If *Capital* determines that the *member* will seek to recover from a third party, *Capital* or the subrogation management firm shall notify the *member* and the *member's* attorney of the *contract holder's* subrogation rights. In those instances where the subrogation recovery efforts of the *member's* attorney should, in the opinion of *Capital*, be compensated, the *contract holder* delegates to *Capital* full authority to act on behalf of the *contract holder* to negotiate reasonable attorneys' fees not to exceed thirty three and one third percent (33 1/3%). Any determination by *Capital* with respect to attorneys' fees shall be final and conclusive, unless overturned under a limited arbitrary and capricious standard of review. *Capital* or the subrogation management firm shall provide the *member's* attorney with updated lien amounts, as requested, and shall work with the *member's* attorney to recover 100% of the *benefits* paid (unless such amount is compromised as set forth in the **Authority to Compromise Liens** section of this *group contract*). *Capital* shall credit the *contract holder* with the amount recovered, minus, as applicable, a pro-rata share of the costs, the subrogation management firm's fee, and the *member's* attorney's fee.
- 16.3. **Authority to Compromise Liens.** In those instances where a *contract holder's* subrogation lien should, in the opinion of *Capital*, be compromised, the *contract holder* delegates to *Capital* full authority to act on behalf of the *contract holder* to compromise the lien. Any determination by *Capital* with respect to subrogation liens shall be final and conclusive, unless overturned under a limited arbitrary and capricious standard of review.
- 16.4. **Prohibited By Law.** These provisions shall not apply if subrogation is specifically prohibited by applicable controlling law.

### SECTION 17: DISPUTE RESOLUTION

- 17.1. **Disputes.** Except in the case of nonpayment of *Fees*, any claim, dispute, difference or controversy (herein, a "Dispute") between *Capital* and the *contract holder* arising out of or relating to this *group contract* (the parties to any such Dispute being sometimes collectively referred to herein as the "Disputing Parties" and individually as a "Disputing Party"), will be resolved by good faith negotiations between the parties. Should that not, in good faith, be possible, either Disputing Party may send the other Disputing Party written notice that negotiations regarding the Dispute have reached an impasse and may invoke the

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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dispute arbitration mechanism under this section; provided, however, that no request for arbitration may be brought to recover on this policy prior to the expiration of sixty (60) days after written proof of loss has been furnished in accordance with the requirements of this policy.

- 17.2. **Selection of Arbitrators.** Any Dispute arising out of or relating to this contract, or the breach thereof, not resolved under Section 16.1 above shall be settled by arbitration, administered by the American Arbitration Association (“AAA”) pursuant to its Commercial Arbitration Rules and shall be governed by the laws of the Commonwealth of Pennsylvania except as otherwise expressly provided herein. Arbitration shall take place in Harrisburg, Pennsylvania and shall be conducted by a panel of three (3) arbitrators, with each party selecting one (1) arbitrator and the two (2) arbitrators thus selected mutually selecting the third (3<sup>rd</sup>) arbitrator. The fees of the arbitrators and the expenses incident to the arbitration proceedings shall be borne equally by the Disputing Parties and all other expenses, such as legal fees, shall be borne by the Disputing Party incurring such expenses; provided, however, that the arbitrators may award costs and fees actually incurred by the prevailing party as part of their award.
- 17.3. **Binding Effect.** To the maximum extent permitted by applicable law, this section shall be the exclusive procedure for resolving any Dispute arising out of the provisions of this *group contract*, and the decision of the arbitrators shall be final and without appeal. If within thirty (30) days after the making of the award by the arbitrators, the award shall not be complied with, a Disputing Party may enter judgment upon, or institute a proceeding to enforce the award in any court of competent jurisdiction against the other Disputing Party or Parties, and may enforce such judgment by execution or may pursue any other appropriate remedy against such other Disputing Party or Parties for enforcement of the award.
- 17.4. **Limitation of Actions.** Any written request for arbitration by a Disputing Party must be received by the other party within three (3) years of the date of the wrongful act or omission or within three (3) years from the date this *group contract* terminates, whichever comes first. Notwithstanding the foregoing, *Capital* does not waive or otherwise modify any defense, including the defense of the statute of limitations, applicable to the type or theory of action or to the relief being sought, including but not limited to the statute of limitations applicable to actions in tort.
- 17.5. **Other Matters.** At the election of *Capital*, arbitration under this *group contract* may be held concurrently with any other arbitration under any other agreements to which any of the Disputing Parties are also parties.

### SECTION 18: GENERAL PROVISIONS

- 18.1. **Assignment.** The *group contract* and obligations of the *contract holder* may not be assigned, delegated, or otherwise transferred by the *contract holder* or any *member* without the written consent of *Capital*. The *member* may not assign any rights, *benefits*, or payments at any time, unless specifically allowed by applicable law.
- 18.2. **Applicable Law.** This *group contract* and the obligations of the parties shall be governed by and construed in accordance with *ERISA*, if applicable. If it is determined by a court of competent jurisdiction that *ERISA* does not apply, the laws of the Commonwealth of Pennsylvania will control.
- 18.3. **Choice of Forum.** The *contract holder* and *members* hereby irrevocably consent and submit to the jurisdiction of the federal and state courts within Dauphin County, Pennsylvania and waive any objection based on venue or forum non conveniens with respect to any action instituted to enforce an arbitration decision.
- 18.4. **State of Issuance.** Where applicable, this *group contract* will be considered issued and delivered in the Commonwealth of Pennsylvania.

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

- 18.5. **Survival.** Unless otherwise specifically provided for in this *group contract*, the obligations of *Capital* and the *contract holder* (including, but not limited to, the *contract holder's* obligation to reimburse *Capital* for all claims paid to, or on behalf of, the *contract holder's members*, and all unpaid fees, as well as the *contract holder's* liability for CMS Demands as described in the **Liability for CMS Claims** section of this *group contract*) shall survive termination of this *group contract* when necessary to effect the intent of the parties as expressed herein.
- 18.6. **Independent Contractor Status.** *Capital* is an independent contractor with respect to fulfilling its respective obligations under this *group contract*. The *contract holder* and *Capital* disclaim any fiduciary relationship between the parties with respect to this *group contract* except as expressly provided herein.
- 18.7. **Invalid Provisions.** Any provision of this *group contract* which is in violation of any applicable laws or regulations shall be deemed amended to conform with such law or regulation, pursuant to the terms of this *group contract*, except that if such change would materially and substantially alter the obligations of the parties under this *group contract*, any such provision shall be renegotiated by the parties. The invalidity or non-enforceability of any terms or provisions hereof shall in no way affect the validity or enforceability of any other terms or provisions hereof.
- 18.8. **Notices.** Any and all legal notices required or permitted to be given hereunder shall be in writing and shall be sent by prepaid certified or registered mail or a nationally recognized overnight courier, addressed to the party to whom it is directed at its address set forth below, or to such other address as may from time to time be specified by one party to the other. All notices shall be effective upon the earlier of (a) actual receipt, or (b) with respect to notices that are sent by certified or registered mail, three (3) business days after mailing, and with respect to notices sent by overnight courier one (1) business day after sending.
- a. If to a *member*: to the latest address reflected in *Capital's* records.
  - b. If to the *contract holder*: to the latest address provided by the *contract holder* to *Capital*.
  - c. If to *Capital*: Legal Department, PO Box 772132, Harrisburg, PA 17177-2132.
- Any party may at any time change or amend its address for notification purposes, by mailing a notice as required hereinabove, stating the change and setting forth the new address. The new address shall be effective on the date specified in such notice, or if no date is specified, on the tenth (10<sup>th</sup>) day following the date such notice is received.
- 18.9. **Cooperation with Capital.** *Contract holder* shall provide assistance to *Capital* to enable *Capital* to comply with any and all local, state, and federal regulations and laws.
- 18.10. **Legal Status of Group Plan.** *Capital* is not responsible for any determination as to the legal or tax status of the *group plan* or the *contract holder*. The *contract holder* shall immediately advise *Capital* in writing upon the acquisition of any new or different health benefits contract relating to the *group plan* or upon any change in the *contract holder's* organization which might affect the tax qualification or legal status of the *group plan* or the *contract holder*.
- 18.11. **Non-Waiver of Rights.** No failure or delay in exercising any right, power or privilege hereunder will constitute a waiver of any right, power or privilege of any party.
- 18.12. **Member Rights and Responsibility for Payment.** A *member* shall have only those rights or privileges provided in this *group contract* and the *Certificate(s) of Coverage*. Subject to the provisions of this *group contract*, a *member* is responsible for payment of any *benefit* amount due to the *provider* in excess of the amount paid by the *group plan* hereunder. The *benefit* payment amount is based on the *group plan's* allowance at the time the claim is processed by *Capital*. *Benefit* payments to *hospital* or other *facility*

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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*providers* may be adjusted from time to time based on settlements with such *providers*. Such adjustments will not affect the *member's deductible, coinsurance, or copayment* obligations.

- 18.13. **Independent Licensee of the Blue Cross and Blue Shield Association.** The *contract holder* hereby expressly acknowledges its understanding this *group contract* constitutes a contract solely between *contract holder* and *Capital*, which is an independent corporation operating under a license from the Blue Cross and Blue Shield Association, an association of independent Blue Cross and Blue Shield Plans, (the "Association") permitting *Capital* to use the Blue Cross Service Mark in a portion of the Commonwealth of Pennsylvania, and that *Capital* is not contracting as the agent of the Association. The *contract holder* further acknowledges and agrees that it has not entered into this *group contract* based upon representations by any person other than *Capital* and that no person, entity, or organization other than *Capital* shall be held accountable or liable to *contract holder* for any of *Capital* obligations to *contract holder* created under this *group contract*. This paragraph shall not create any additional obligations whatsoever on the part of *Capital* other than those obligations created under other provisions of this agreement.
- 18.14. **Entire Agreement.** This *group contract* (including all of its attachments), and any riders or amendments thereto, constitute the entire agreement between the *contract holder* and *Capital*.
- 18.15. **Counterparts.** This *group contract* may be executed in counterparts, each of which shall be deemed an original for all purposes, and all of which, when taken together, shall constitute but one and the same instrument.
- 18.16. **Exhibits Incorporated.** All exhibits, attachments, tables or schedules referenced herein, attached or incorporated by reference are incorporated herein to the same extent as if set forth in full.
- 18.17. **No Third Party Beneficiaries.** The group contract is solely between the contract holder and Capital. It is not intended to be and is not enforceable by any third parties.
- 18.18. **Failure to Enforce.** The failure of either *Capital*, the *contract holder*, or a *member* to enforce any provision of the *group contract* shall not be deemed or construed to be a waiver of the enforceability of such provision. Similarly, the failure to enforce any remedy arising from a default under the terms of the *group contract* shall not be deemed or construed to be a waiver of such default.
- 18.19. **Severability of Provisions.** If any provision of the group contract is held to be invalid or unenforceable for any reason, the invalidity or unenforceability of that provision shall not affect the remainder of the group contract, which shall continue in full force and effect in accordance with its remaining terms.
- 18.20. **Failure to Perform Due to Acts Beyond Capital's Control.** The obligations of *Capital* under the *group contract* shall be suspended to the extent that *Capital* is hindered or prevented from complying with the terms of the *group contract* because of labor disturbances (including strikes or lockouts); acts of war; acts of terrorism, vandalism, or other aggression; acts of God; fires, storms, accidents, governmental regulations, or any other cause whatsoever beyond *Capital's* control. In addition, *Capital's* failure to perform under the *group contract* shall be excused and shall not be cause for termination if such failure to perform is due to the *contract holder* undertaking actions or activities or failing to undertake actions or activities so that *Capital* is or would be prohibited from the due observance or performance of any material covenant, condition, or agreement contained in the *group contract*.
- 18.21. **Failure to Perform Due to Acts Beyond Contract Holder's Control.** The obligations of the *contract holder* under the *group contract* shall be suspended to the extent that the *contract holder* is hindered or prevented from complying with the terms of the *group contract* because of labor disturbances (including strikes or lockouts); acts of war; acts of terrorism, vandalism, or other aggression; acts of God; fires, storms, accidents, governmental regulations, or any other cause whatsoever beyond *contract holder's*

## ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT

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control. In addition, the *contract holder's* failure to perform under the *group contract* shall be excused and shall not be cause for termination if such failure to perform is due to *Capital* undertaking actions or activities or failing to undertake actions or activities so that the *contract holder* is or would be prohibited from the due observance or performance of any material covenant, condition, or agreement contained in the *group contract*.

- 18.22. **Proof of Stop Loss Coverage.** *Capital* may, upon request, require the *contract holder* to provide proof of active stop loss coverage.



**ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT**

**NOW, THEREFORE**, in consideration of the mutual undertakings herein stated and intending to be legally bound, the *contract holder*, and Capital BlueCross and Capital Advantage Assurance Company enter into this *group contract* to administer the health *benefits* of the *contract holder's* health *benefit group plan*.

City of Lancaster

By: \_\_\_\_\_  
J. Richard Gray, Mayor  
Date: \_\_\_\_\_

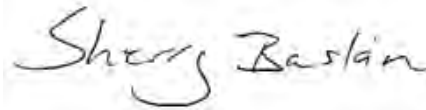
Sign here

**Capital BlueCross  
Capital Advantage Assurance Company**



By: Gary D. St. Hilaire  
As: President and Chief Executive Officer,  
Capital BlueCross and Capital Advantage Assurance Company

**Capital BlueCross  
Capital Advantage Assurance Company**



By: Sherry Baskin  
As: Corporate Secretary,  
Capital BlueCross and Capital Advantage Assurance Company

Date: March 4, 2014

CAPITAL BLUE CROSS COPY  
PLEASE RETURN TO:  
Contract Unit  
Capital BlueCross  
2500 Elmerton Avenue  
Harrisburg, PA 17177-9799

**ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT**

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**EXHIBIT A**  
**Certificate(s) of Coverage**

**ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT**

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**EXHIBIT B**  
**Financial Arrangement**

**EXHIBIT B**

**FINANCIAL ARRANGEMENT**

**ADMINISTRATIVE SERVICES ONLY**

**SECTION 1: TERM**

The term of this financial arrangement shall be for three (3) years from January 1, 2012 through December 31, 2014.

**SECTION 2: ADMINISTRATIVE FEES**

- 2.1. *Capital* shall charge the *contract holder* the following administrative *fees* for services performed under the *group contract* during the listed time period(s):

Group Number: 00504435	Group Name: City of Lancaster
Type of Coverage	The period for which these fees are effective is from January 1, 2014 to December 31, 2014.
	Administrative Fee*
<b>PPO</b>	\$46.68 per Contract per Month
<b>Rx Card</b>	\$1.70 per Contract per Month
<b>Senior without Major Medical</b>	\$30.14 per Contract per Month

- 2.2. If at any time while the *group contract* or financial arrangement is in effect, the *contract holder's* enrollment changes by ten percent (10%) or more, *Capital* reserves the right to adjust the administrative *fees*. *Capital* shall provide the *contract holder* with at least thirty (30) days advance written notice of any adjustment to the administrative *fee* before such adjustment is effective.
- 2.3. Upon termination of the *group contract* for any reason, the *contract holder* shall remain liable to *Capital* for any and all claims for *benefits* and administrative *fees* due to *Capital* as described above and which are paid as of the termination date even if such amount is ascertained after the effective termination date. For a period of fifteen (15) months after such termination date, *Capital* will provide "run-out" claim services and the *contract holder* shall continue to reimburse *Capital* for claims for *benefits*, provided that the *contract holder* pays additional administrative *fees*. The additional administrative fee for the "run-out" claim service shall be equal to two (2) times the total administrative fee paid by the *contract holder* in the last month of the financial arrangement. This fee will be paid to *Capital* in the first month of the run-out period.

**SECTION 3: PAYMENT OF ADMINISTRATIVE FEES AND CLAIMS**

- 3.1. During the term of the *group contract*, *Capital* shall invoice the *contract holder* on a weekly basis the amount of any and all claims for *benefits* paid by *Capital* during the preceding week. It is anticipated that such invoice will be sent on the day of the week communicated to the *contract holder* by *Capital*.
- 3.2. Within two (2) business days following receipt of the invoice, the *contract holder* shall transfer to *Capital* same day funds sufficient in amount to cover the claims paid for *benefits* by *Capital* for

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\* Broker fees are not included in the administrative fees.

the week to which the invoice relates. The *contract holder* may wire transfer same day federal funds or may transfer such same day funds through the automated clearinghouse system.

- 3.3. During the term of the *group contract*, *Capital* shall invoice the *contract holder* on a monthly basis the amount of any administrative *fees* calculated on a cost per contract basis. It is anticipated that such invoice will be sent around the 15<sup>th</sup> of each month, with payment due within two (2) business days.
- 3.4. Any and all amounts not paid under the *group contract* when due shall bear interest at a default rate of interest equal to the prime commercial rate as published by the Wall Street Journal on the due date for the payment plus one percent (1%).
- 3.5. *Capital* will calculate a credit to a *contract holder's* paid claims reflecting *rebates* allocable to the *group contract*. *Capital* will allocate all *rebates* to a *group contract* based upon claims for *benefits* that result in a *rebate* payment to *Capital* from *contracting Rx entities*. *Capital* will credit such amounts periodically following actual payment of the *rebates* to *Capital* by the *contracting Rx entities*. The above process will continue during any applicable run-out period.
- 3.6. If before the end of the *contract year* the *contract holder* terminates the *group contract* for any reason, or the *group contract* is terminated by *Capital* due to the *contract holder's* delinquency in payment of claims for *benefits* and/or administrative *fees*, the *contract holder* shall be required to pay to *Capital* liquidated damages in an amount equal to twenty percent (20%) of the claims for *benefits* and administrative *fees* billed by *Capital* during the month immediately preceding termination. Payment shall be due from *contract holder* immediately upon request.
- 3.7. Adjustments may be made to the administrative *fees* if there are changes in State or Federal laws and/or regulations that would require *Capital* to change *coverage* for *benefits* or if additional Federal or State taxes or *fees* are imposed on account of *Capital* providing services to *contract holder* pursuant to the *group contract*. Adjustments may exceed the guaranteed administrative *fees* in Section 2.1, if applicable. Such changes can occur on the earlier of either the *group contract* renewal date or the date such change in *benefits* is required by law.

#### **SECTION 4: CREDIT RATING**

- 4.1. As of the effective date of the *group contract*, because of the *contract holder's* credit rating, the financial arrangements contemplated by this Exhibit B do not require that the *contract holder* either provide *Capital* with a deposit to cover advance payment of claims for *benefits* and administrative *fees*, obtain a letter of credit in favor of *Capital*, or to otherwise make comparable security arrangements securing the *contract holder's* payment obligations to *Capital* hereunder.
- 4.2. *Capital* reserves the right to require the *contract holder* to deposit cash into an escrow account with *Capital*, obtain a letter of credit in favor of *Capital*, or otherwise provide a comparable device(s) satisfactory to *Capital* in its sole discretion securing the *contract holder's* payment obligations hereunder if *Capital* reasonably determines such a security device to be necessary based on factors that may include, but are not limited to, a decline in the *contract holder's* credit rating. *Capital* shall provide the *contract holder* with at least thirty (30) days advance written notice of any requirement to provide the above listed financial guarantees to *Capital*.
- 4.3. The *contract holder* hereby agrees to provide such information as *Capital* may reasonably request from time to time to allow *Capital* to assess the financial status of the *contract holder* for purposes of fulfilling its financial obligations hereunder, and *Capital* agrees to treat all such information as confidential information.

## **SECTION 6: PAYMENT BY EXCEPTION**

*Capital* may agree, at the *contract holder's* request, to pay certain claims on an exception basis. If *Capital* makes such agreement with the *contract holder*, the *contract holder* will be liable for all payments related to the claim in addition to a fee that *Capital* may charge for processing payment of such claims.

**ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT**

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**EXHIBIT C**

**Business Associate Agreement**

## BUSINESS ASSOCIATE AGREEMENT

This Agreement is made by and among the City of Lancaster and the group health plan sponsored by the City of Lancaster (hereafter referred to collectively as "Contract Holder") and Capital BlueCross, Capital Advantage Insurance Company, and Keystone Health Plan Central (hereafter referred to collectively as "Business Associate").

WHEREAS, Contract Holder provides certain health care related benefits to employees under a self funded Group Health Plan, and as such is subject to restrictions on the Use and Disclosure of Protected Health Information as required by the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 (the "HITECH Act"), and the implementing regulations for those Acts (45 C.F.R. Parts 160-164), including any amendments to those regulations (hereafter referred to as the "HIPAA Rules").

WHEREAS, Business Associate performs certain administrative services for Contract Holder's self funded Group Health Plan that involve the receipt by Business Associate of Protected Health Information.

NOW, THEREFORE, intending to be legally bound hereby, Contract Holder and Business Associate mutually agree to the terms of this Agreement in order for Contract Holder and Business Associate to comply with the requirements of the Health Insurance Portability and Accountability Act of 1996, the HITECH Act, and the HIPAA Rules.

1. Permitted Uses and Disclosures. Business Associate is permitted to Use or Disclose Protected Health Information it creates or receives for or from Contract Holder only as permitted by the HITECH Act and the HIPAA Rules and only as follows:
  - 1.1. Functions and Activities on Contract Holder's Behalf. Business Associate is permitted to Use and Disclose Protected Health Information it creates or receives for or from Contract Holder to perform those functions, activities and services related to the administration of Contract Holder's self funded Group Health Plan and to perform Data Aggregation related to those functions and services.
  - 1.2. Others' Payment Activities and Health Care Operations. Business Associate may Disclose Protected Health Information in accordance with 45 C.F.R. § 164.506(c) for the Payment activities of another Covered Entity or Health Care Provider and for the qualifying Health Care Operations of another Covered Entity.
  - 1.3. Business Associate's Operations. Business Associate may Use Protected Health Information it creates or receives for or from Contract Holder as necessary for Business Associate's proper management and administration or to carry out Business Associate's legal responsibilities. Business Associate may Disclose such Protected Health Information, as necessary for Business Associate's proper management and administration or to carry out Business Associate's legal responsibilities only if:
    - 1.3.1. The Disclosure is Required by Law; or
    - 1.3.2. Business Associate obtains reasonable assurance, evidenced by written contract, from any person or organization to which Business Associate will Disclose such Protected Health Information that the person or organization will: (i) hold such Protected Health Information in confidence and Use or further Disclose it only for the purpose for which Business Associate Disclosed it to the person or organization or as Required by Law; and (ii) notify Business Associate (who will in turn promptly notify Contract Holder) of any instance of which the person or organization becomes aware in which the confidentiality of such Protected Health Information was breached.



2. **Prohibition on Unauthorized Use or Disclosure.** Business Associate will neither Use nor Disclose Protected Health Information it creates or receives for or from Contract Holder or from another business associate of Contract Holder, except as permitted or required by this Agreement, or as Required by Law, or as otherwise permitted in writing by Contract Holder.
3. **Contract Holder Obligations.** Contract Holder represents that only the following individuals employed by Contract Holder will receive Protected Health Information from Business Associate:
  - 3.1. Employees of the Contract Holder who have been designated for purposes of the HIPAA privacy rule to be employees of the Group Health Plan sponsored by the Contract Holder, or
  - 3.2. Employees of the Contract Holder who perform Plan Administrative Functions on behalf of the Group Health Plan sponsored by the Contract Holder, provided that the Contract Holder certifies that it has amended its plan documents to comply with the requirements of 45 C.F.R. § 164.504(f)(2) before providing such employees access to Protected Health Information.
4. **Minimum Necessary.** Business Associate will Use, Disclose, or request Protected Health Information in a Limited Data Set if practicable. Otherwise, Business Associate will, in the performance of its functions and activities on Contract Holder's behalf, make reasonable efforts to Use, to Disclose, or to request of a Covered Entity only the minimum necessary amount of Protected Health Information to accomplish the intended purpose of the Use, the Disclosure, or the request when Contract Holder would be required to do so by 45 C.F.R. § 164.502(b). Business Associate shall determine what constitutes the minimum necessary Protected Health Information to accomplish the intended purpose of any Disclosure and shall not rely on a request from a third party being for the minimum necessary, except as allowed by amendments to the HIPAA Rules that interpret the HITECH Act.
5. **Information Safeguards.** Business Associate will develop, implement, maintain and use appropriate administrative, technical and physical safeguards in compliance with the HITECH Act and applicable provisions of the HIPAA Rules (including 45 C.F.R. §§ 164.308, 310, 312, 316 and 164.530(c)) and any other applicable implementing regulations issued by the U.S. Department of Health and Human Services to preserve the availability, integrity, and confidentiality of and to prevent non-permitted Use or Disclosure of Protected Health Information created or received for or from Contract Holder. Business Associate will develop and implement written policies and procedures for these safeguards and will keep them current.
6. **Sub-Contractors and Agents.** Business Associate will require any of its subcontractors and agents, to which Business Associate is permitted by this Agreement or in writing by Contract Holder to Disclose any of the Protected Health Information Business Associate creates or receives for or from Contract Holder, to provide reasonable assurance, evidenced by written contract, that subcontractor or agent will comply with the same privacy and security obligations as Business Associate with respect to such Protected Health Information.
7. **Compliance with Standard Transactions.** If Business Associate conducts in whole or part Standard Transactions for or on behalf of Contract Holder, Business Associate will comply, and will require any subcontractor or agent involved with the conduct of such Standard Transaction to comply, with each applicable requirement of 45 C.F.R. Part 162. Business Associate will not enter into, or permit its subcontractors or agents to enter into, any trading partner agreement in connection with the conduct of Standard Transactions for or on behalf of Contract Holder that:
  - 7.1. Changes the definition, data condition, or Use of a data element or segment in a Standard Transaction;
  - 7.2. Adds any data element or segment to the maximum defined data set;
  - 7.3. Uses any code or data element that is marked "not Used" in the Standard Transaction's implementation specification or is not in the Standard Transaction's implementation specification; or
  - 7.4. Changes the meaning or intent of the Standard Transaction's implementation specification.
8. **Access to Protected Health Information.** Business Associate will make available to Members participating in the Group Health Plan sponsored by Contract Holder (or the Member's personal representative), for the

purposes of inspection and/or obtaining copies, any Protected Health Information about the Member that Business Associate created or received for or from Contract Holder and that is in a Designated Record Set in Business Associate's custody or control, so that Contract Holder may meet its access obligations under 45 C.F.R. § 164.524.

9. Amendment of Protected Health Information. Upon receipt of a request from a Member participating in the Group Health Plan sponsored by Contract Holder, Business Associate will promptly process, and as applicable, grant a request to amend any portion of the Protected Health Information that Business Associate created or received for or from Contract Holder that is in a Designated Record Set, so that Contract Holder may meet its amendment obligations under 45 C.F.R. § 164.526.

10. Disclosure Accounting of Protected Health Information. So that Contract Holder may meet its disclosure accounting obligations under 45 C.F.R. § 164.528:

10.1. Disclosure Tracking. Business Associate will record for each Disclosure, not excepted from disclosure accounting under Section 10.2 below, that Business Associate makes to Contract Holder or a third party of Protected Health Information that Business Associate creates or receives for or from Contract Holder: (i) the Disclosure date; (ii) the name and (if known) address of the person or entity to whom Business Associate made the Disclosure; (iii) a brief description of the Protected Health Information Disclosed; and (iv) a brief statement of the purpose of the Disclosure (Items i-iv, collectively, the "disclosure information"). For repetitive Disclosures Business Associate makes to the same person or entity (including Contract Holder) for a single purpose, Business Associate may provide: (i) the disclosure information for the first of these repetitive Disclosures; (ii) the frequency, periodicity or number of these repetitive Disclosures; and (iii) the date of the last of these repetitive Disclosures. Business Associate will make this disclosure information available to Contract Holder promptly upon Contract Holder's request.

10.2. Exceptions from Disclosure Tracking. Business Associate need not record disclosure information or otherwise account for Disclosures of Protected Health Information that this Agreement or Contract Holder in writing permits or requires: (i) for the purpose of Contract Holder's Treatment activities, Payment activities, or Health Care Operations; (ii) to the Individual who is the subject of the Protected Health Information Disclosed or to that Individual's personal representative; (iii) pursuant to a valid authorization by the person who is the subject of the Protected Health Information Disclosed; (iv) to persons involved in that Individual's health care or payment for health care; (v) for notification for disaster relief purposes; (vi) for national security or intelligence purposes; (vii) as part of a Limited Data Set; or (viii) to law enforcement officials or correctional institutions regarding inmates.

10.3. Disclosure Tracking Time Periods. Business Associate must have available for Contract Holder the disclosure information required by Section 10.1 above for the six (6) years preceding Contract Holder's request for the disclosure information (except Business Associate need not have disclosure information for Disclosures occurring before April 14, 2003, or before the effective date of this Agreement).

11. Inspection of Books and Records. Business Associate will make its internal practices, books, and records, relating to its Use and Disclosure of the Protected Health Information it creates or receives for or from Contract Holder, available to Contract Holder and to the U.S. Department of Health and Human Services to determine Contract Holder's compliance with 45 Code of Federal Regulations Part 164.

12. Privacy Obligation Breach and Security Incidents.

12.1. Breach of Unsecured Protected Health Information. Business Associate shall report to Contract Holder, following discovery and without unreasonable delay, any incident that (a) involves Protected Health Information that Business Associate or its agents maintain on behalf of Contract holder and (b) Business Associate determines, in its sole discretion, constitutes a "Breach" of "Unsecured Protected Health Information," as these terms are defined by 45 C.F.R. § 164.402. Business Associate shall, at its own expense, provide any and all notices that Contract Holder is required to provide under 45 C.F.R. §§ 164.404, 406 and 408 as a result of such "Breach." Contract Holder shall be responsible for complying with 45 C.F.R. Part 164, Subpart D (the Breach Notification Rule) with respect to any incident not

described in the first sentence of this paragraph and with respect to any incident resulting from the action or inaction of the Contract Holder.

12.2. Privacy Obligation Breach. With respect to any incident not subject to reporting under Section 12.1 of this Agreement, Business Associate will report to Contract Holder any Use or Disclosure of Protected Health Information not permitted by this Agreement or by Contract Holder in writing. Business Associate will make the report to Contract Holder's Legal Department not more than five (5) business days after Business Associate learns of such non-permitted Use or Disclosure.

12.3. Security Incidents. With respect to any incident not subject to reporting under Section 12.1 of this Agreement, Business Associate will report to Contract Holder any successful (i) unauthorized Access, Use, Disclosure, modification, or destruction of Contract Holder's Electronic Protected Health Information or (ii) unauthorized interference with system operations in Business Associate's Information System, of which Business Associate becomes aware. Business Associate will, upon Contract Holder's request, report to Contract Holder any attempted, but unsuccessful (i) unauthorized Access, Use, Disclosure, modification, or destruction of Contract Holder's Electronic Protected Health Information or (ii) unauthorized interference with system operations in Business Associate's Information Systems, of which Business Associate becomes aware.

### 13. Termination of Agreement

#### 13.1. Circumstances of Termination.

13.1.1. Contract Holder's Termination for Breach of Privacy or Security Obligations. Contract Holder will have the right to terminate the Agreement if Business Associate has engaged in a pattern of activity or practice that constitutes a material breach or violation of Business Associate's obligations regarding Protected Health Information under this Agreement and, on notice of such material breach or violation from Contract Holder, fails to take reasonable steps to cure the breach or end the violation. If Business Associate fails to cure the material breach or end the violation within ninety (90) days after receipt of Contract Holder's notice, Contract Holder may terminate this Agreement, and any other agreement related to the administration of Contract Holder's self funded Group Health Plan, by providing Business Associate written notice of termination, stating the uncured material breach or violation that provides the basis for the termination and specifying the effective date of the termination.

13.1.2. Business Associate's Termination for Breach of Privacy or Security Obligations. Business Associate may terminate this Agreement if it determines that Contract Holder has breached any material provision of this Agreement and, upon written notice to Contract Holder of the breach, Contract Holder fails to cure the breach within sixty (60) days after receipt of the notice. Business Associate may exercise this right to terminate this Agreement by providing Contract Holder written notice of termination, stating the failure to cure the breach that provides the basis for the termination. Business Associate may report the breach to the U.S. Department of Health and Human Services if Business Associate determines that termination of this Agreement is not feasible.

13.1.3. Termination of Runoff Services. Except in case of termination for breach as described in Section 13.1.1 or 13.1.2, this Agreement will continue in full force and effect, notwithstanding termination of any other agreement between the parties, until Business Associate has completed any obligations to provide Runoff Services.

#### 13.2. Disposition of Protected Health Information.

13.2.1. Return or Destruction Feasible. Upon termination of the Agreement, Business Associate will, if feasible, return to Contract Holder or destroy, all Protected Health Information in Business Associate's custody or control (or in the custody or control of any subcontractor or agent to which Business Associate disclosed Protected Health Information). Business Associate will complete such return or destruction as promptly as practical after termination of the Agreement.

13.2.2. **Return or Destruction Not Feasible.** Business Associate will identify for Contract Holder any Protected Health Information that Business Associate (or any subcontractor or agent to which Business Associate Disclosed Protected Health Information) cannot feasibly return to Contract Holder or destroy upon termination of the Agreement and will describe the purposes that make the return to Contract Holder or destruction infeasible. Business Associate will limit its (and, by its written contract pursuant to Section 6 above, any subcontractor's or agent's) further use or Disclosure of Protected Health Information after termination of the Agreement to the purposes that make return to Contract Holder or destruction infeasible and to those Uses or Disclosures Required by Law.

13.3. **Ongoing Privacy and Security Obligations.** Business Associate's obligations to preserve the privacy and safeguard the security of Protected Health Information as specified in this Agreement will survive termination or other conclusion of this Agreement and any other agreement related to the administration of Contract Holder's self funded Group Health Plan .

#### 14. Limited Data Set.

14.1. **Creation of Limited Data Set.** Business Associate may Use Protected Health Information to create a Limited Data Set:

14.1.1. that contains the minimum amount of Protected Health Information reasonably necessary to accomplish the purposes set out in Section 14.2, below; and

14.1.2. from which have been removed all of the direct identifiers, as specified in 45 C.F.R. § 164.514(e)(2), of the Individuals whose Protected Health Information is included in the Limited Data Set and of the relatives, household members and employers of those Individuals.

14.2. **Business Associate's Permitted Uses and Disclosures.** Business Associate may Use and Disclose the Limited Data Set only for Health Care Operations permitted by this Agreement.

14.3. **Prohibition on Unauthorized Use or Disclosure.**

14.3.1. Business Associate will neither Use nor Disclose the Limited Data Set for any purpose other than as permitted by Section 14.2, as otherwise permitted in writing by Contract Holder, or as Required by Law.

14.3.2. Business Associate is not authorized to Use or Disclose the Limited Data Set in a manner that would violate the Privacy Rule, 45 C.F.R. Part 164, Subpart E, if done by Contract Holder.

14.3.3. Business Associate will not attempt to identify the information contained in the Limited Data Set or contact any Individual who may be the subject of information contained in the Limited Data Set.

14.4. **Information Safeguards.** Business Associate will adopt and use appropriate administrative, physical, and technical safeguards to preserve the integrity and confidentiality of the Limited Data Set and to prevent its Use or Disclosure other than as permitted by this Section 14.

14.5. **Permitted Subcontractors and Agents.** Business Associate will require any agent or subcontractor to which it Discloses the Limited Data Set to agree to comply with the same restrictions and conditions that apply to Business Associate's Use and Disclosure of the Limited Data Set pursuant to this Section 14.

14.6. **Breach of Privacy Obligations.** Business Associate will report to Contract Holder any Use or Disclosure of the Limited Data Set that is not permitted by this Section 14 of which Business Associate becomes aware.

#### 15. General Provision

- 15.1. **Definitions.** The capitalized terms not defined herein have the meaning set forth in the HIPAA Rules. "Runoff Services" means any obligations to provide runoff claim processing under any agreement related to the administration of Contract Holder's self funded Group Health Plan between the parties, including, but not limited to, provider auditing and recovery of excess payments, maintenance of records for regulatory audits and possible litigation, and data storage.
- 15.2. **Automatic Amendment to Agreement.** Upon the effective date of any final regulation or amendment to final regulation promulgated by the U.S. Department of Health and Human Services with respect to Protected Health Information or Standard Transactions, this Agreement, and any other agreement or arrangement entered into between Contract Holder and Business Associate of which it is a part, will automatically amend such that the obligations they impose on Business Associate remain in compliance with these regulations, unless that change would, in reasonable discretion of Business Associate, likely have a substantial financial impact to Business Associate. In such case, the amendment shall not be effective. If any such amendment shall not take effect pursuant to the foregoing sentences, Contract Holder and Business Associate shall promptly negotiate in good faith a mutually satisfactory amendment to this Agreement.
- 15.3. **Business Associate's Amendment of Agreement.** By providing Contract Holder notice of an amendment to this Agreement at least thirty (30) days prior to the amendment's effective date, Business Associate may amend this Agreement to reflect changes to Business Associate's policies for complying with or changes to the HIPAA Rules or other laws affecting information privacy, security, or transmission. Contract Holder may reject the terms of the amendment by providing written notice of rejection to Business Associate's Legal Department within thirty (30) days of receiving the amendment. If Contract Holder fails to provide such notice, Contract Holder will be deemed to have agreed to the amendment and the amendment will be binding on Contract Holder without signature or other action by Contract Holder.
- 15.4. **Conflicts.** The terms and conditions of this Agreement will override and control any conflicting terms or conditions of any other agreement or arrangement entered into between Contract Holder and Business Associate. All nonconflicting terms and conditions of any other agreement or arrangement entered into between Contract Holder and Business Associate remain in full force and effect.
- 15.5. **Captions.** The captions of the sections of this Agreement are for convenience only and shall not control or affect the meaning or construction of any of the provisions of this Agreement.
- 15.6. **Choice of Law.** This Agreement shall be governed by and interpreted in accordance with the laws of the Commonwealth of Pennsylvania, not including, however, the rules relating to the choice or conflict of laws.
- 15.7. **No Third-Party Beneficiaries.** No third-parties are intended to benefit from this Agreement and no third-party beneficiary rights will be implied from anything contained in this Agreement.
- 15.8. **Interpretation.** Any ambiguity in this Agreement will be resolved in favor of a meaning that permits the Contract Holder to comply with the HIPAA Rules.
- 15.9. **Notices.** Unless otherwise provided herein, notices will be deemed given when properly addressed to the party's Legal Department, upon the date of receipt if hand-delivered, or four (4) business days after deposit in the U.S. mail if mailed by registered or certified mail, postage prepaid, or one (1) business day after deposit with a national overnight courier for next business day delivery, or upon the date of electronic confirmation of receipt of a facsimile transmission.
- 15.10. **Modification of Agreement.** No alteration, amendment, or modification of the terms of this Agreement shall be valid or effective unless in writing and signed by Contract Holder and Business Associate.
- 15.11. **Non-Waiver.** A failure of either Contract Holder or Business Associate to enforce any term, provision or condition of this Agreement, or to exercise any right or option herein, shall in no way operate as a waiver

thereof, nor shall any single or partial exercise preclude any other right or option herein. In no way whatsoever shall a waiver of any term, provision or condition of this Agreement be valid unless in writing, signed by the waiving party, and only to the extent set forth in such writing.

- 15.12. Agreement Drafted by All Parties. This Agreement is the result of arm's length negotiations between Contract Holder and Business Associate, and shall be construed to have been drafted by all parties such that any ambiguities in this Agreement shall not be construed against either party.
- 15.13. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and will become effective and binding upon the parties as of the effective date of this Agreement at such time as all the signatories hereto have signed a counterpart of this Agreement.
- 15.14. Independent Relationship. None of the provisions of this Agreement are intended to create, nor will they be deemed to create any relationship between Contract Holder and Business Associate other than that of independent parties contracting with each other as independent contractors solely for the purposes of effecting the provisions of this Agreement.
- 15.15. Successor and Assigns. This Agreement will inure to the benefit of and be binding upon the successors and assigns of Contract Holder and Business Associate. However, this Agreement is not assignable by any party without the prior written consent of the other party.

IN WITNESS WHEREOF, Contract Holder and Business Associate execute this Agreement in multiple originals to be effective on January 1, 2012.

City of Lancaster

By: JROC

Its: Mayor

Date: November 22, 2011

Capital BlueCross  
Capital Advantage Insurance Company  
Keystone Health Plan Central

By: Kathleen P. Kelly  
Kathleen P. Kelly

Its: Privacy Officer, Capital BlueCross, Capital Advantage Insurance Company, and Keystone Health Plan Central

Date: 12/2/11

## AMENDMENT TO BUSINESS ASSOCIATE AGREEMENT

This amendment (“Amendment”), effective 1/1/2013, amends and is made a part of that Business Associate Agreement (“BA Agreement”), dated 11/22/2011, by and among City of Lancaster and the group health plan sponsored by City of Lancaster (collectively, “Contract Holder”) and Capital BlueCross, Capital Advantage Insurance Company, and/or Keystone Health Plan Central (collectively “Business Associate”).

**NOW, THEREFORE**, intending to be legally bound hereby, Contract Holder and Business Associate agree to the terms of this Amendment.

1. **Additional Parties.** The term “Business Associate,” as defined in the preamble to the BA Agreement, is amended to include Capital Advantage Assurance Company and any Capital BlueCross affiliate that acts as a “business associate” (as that term is defined in 45 C.F.R. § 160.103) to Contract Holder (herein the “New Affiliates”).
2. **Reliance on Documentation.** A New Affiliate may rely on documentation provided to Capital BlueCross or any of its affiliates as if the documentation had been provided to the New Affiliate. Such documentation includes, but is not limited to the “HIPAA Privacy Group Certification Form” and the “Group Health Plan Representatives Authorized to Receive Member Information Form.”
3. **Binding Effect.** Contract Holder may reject the terms of this Amendment by providing written notice of rejection to Business Associate’s Legal Department within thirty (30) days of receiving this Amendment. If Contract Holder fails to provide such notice, Contract Holder will be deemed to have agreed to this Amendment pursuant to the “Business Associate’s Amendment of Agreement” provision of the BA Agreement. This Amendment will then be binding on Contract Holder on the effective date named above without signature or other action by Contract Holder.

**ADMINISTRATIVE SERVICES ONLY GROUP CONTRACT**

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**EXHIBIT D**

**Amendatory Rider**



## **Applicable Group Numbers**

00504435 Group Policy

July 27, 2012

Ms. Cristina Vivo  
Bureau Chief of Human Resources  
City Of Lancaster  
120 North Duke Street  
Lancaster, PA 17608

RE: Contract renewal for City Of Lancaster  
Group Number 12340

Dear Ms. Vivo:

We appreciate your business and thank you for choosing Delta Dental of Pennsylvania. Your employees are among the millions nationwide who trust their smiles to Delta Dental.

We are pleased to present you with your dental plan contract renewal information. We are committed to providing you with quality plan designs combined with excellent customer service.

When reviewing your dental plan, we considered cost factors related to your group's dental service utilization and claims experience. Our analysis indicates that an increase in your current rate is necessary. We have made every attempt to keep this increase as low as possible.

We have calculated your rates based on the employer/employee contribution levels in your contract remaining the same. If the contribution levels and/or enrollment guidelines have changed or will change, please notify us immediately, as such a change may affect your renewal rate.

The following is the renewal information for your dental plan:

**Police**

<b>Effective Date</b>	January 1, 2013	
<b>Contract Term</b>	January 1, 2013 – December 31, 2013	
<b>Percentage of Increase</b>	19.5%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$38.16	\$45.60
<b>Employee &amp; Family</b>	\$59.61	\$71.23

**Fire**

<b>Effective Date</b>	January 1, 2013	
<b>Contract Term</b>	January 1, 2013 – December 31, 2013	
<b>Percentage of Increase</b>	19.5%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$42.07	\$50.27
<b>Employee &amp; Family</b>	\$67.89	\$81.13

**Base**

<b>Effective Date</b>	January 1, 2013	
<b>Contract Term</b>	January 1, 2013 – December 31, 2013	
<b>Percentage of Increase</b>	19.5%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$13.70	\$16.37
<b>Employee &amp; Family</b>	\$38.73	\$46.28

**Buy-Up**

<b>Effective Date</b>	January 1, 2013	
<b>Contract Term</b>	January 1, 2013 – December 31, 2013	
<b>Percentage of Increase</b>	19.5%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$19.75	\$23.60
<b>Employee &amp; Family</b>	\$41.35	\$49.41

Ms. Cristina Vivo  
July 27, 2012  
Page 3

To renew your contract, please notify your account manager Laurie Zentmyer, at 717-385-2049. We must receive confirmation that you wish to continue coverage so that administration of your dental plan is not interrupted.

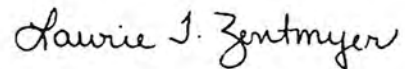
If you have any questions about your renewal, your account manager will be happy to help. We appreciate your continued confidence in Delta Dental. We are proud of our association with you and look forward to a long and mutually successful relationship.

Sincerely,

Delta Dental of Pennsylvania



Robert Budd  
Vice President, Sales



Laurie T. Zentmyer  
Account Manager

cc: Scott Radcliff  
Jerome F. Niedbalski



October 1, 2013

Ms. Cristina Vivo  
Bureau Chief of Human Resources  
City of Lancaster  
120 North Duke Street  
Lancaster, PA 17608

RE: Contract renewal for City of Lancaster  
Group Number 12340

Dear Ms. Vivo:

We appreciate your business and thank you for choosing Delta Dental of Pennsylvania. Your employees are among the millions nationwide who trust their smiles to Delta Dental.

We are pleased to present you with your dental plan contract renewal information. We are committed to providing you with quality plan designs combined with excellent customer service.

When reviewing your dental plan, we considered cost factors related to your group's dental service utilization and claims experience. Our analysis indicates that an increase in your current rate is necessary. We have made every attempt to keep this increase as low as possible.

We have calculated your rates based on the employer/employee contribution levels in your contract remaining the same. If the contribution levels and/or enrollment guidelines have changed or will change, please notify us immediately, as such a change may affect your renewal rate.

The following is the renewal information for your dental plan:

**Police**

<b>Effective Date</b>	January 1, 2014	
<b>Contract Term</b>	January 1, 2014 - December 31, 2014	
<b>Percentage of Increase</b>	9.9%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$ 45.60	\$ 50.11
<b>Employee &amp; Family</b>	\$ 71.23	\$ 78.28

Ms. Cristina Vivo

October 1, 2013

Page 2

**Fire**

<b>Effective Date</b>	January 1, 2014	
<b>Contract Term</b>	January 1, 2014 - December 31, 2014	
<b>Percentage of Increase</b>	9.9%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$ 50.27	\$ 55.25
<b>Employee &amp; Family</b>	\$ 81.13	\$ 89.16

**Base**

<b>Effective Date</b>	January 1, 2014	
<b>Contract Term</b>	January 1, 2014 - December 31, 2014	
<b>Percentage of Increase</b>	9.9%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$ 16.37	\$ 17.99
<b>Employee &amp; Family</b>	\$ 46.28	\$ 50.86

**Buy-Up**

<b>Effective Date</b>	January 1, 2014	
<b>Contract Term</b>	January 1, 2014 - December 31, 2014	
<b>Percentage of Increase</b>	9.9%	
	<b>Current Rates</b>	<b>Renewal Rates</b>
<b>Employee</b>	\$ 23.60	\$ 25.94
<b>Employee &amp; Family</b>	\$ 49.41	\$ 54.30

To renew your contract, please notify your account manager Laurie Zentmyer, at 717-385-2049. We must receive confirmation that you wish to continue coverage so that administration of your dental plan is not interrupted.

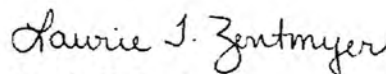
If you have any questions about your renewal, your account manager will be happy to help. We appreciate your continued confidence in Delta Dental. We are proud of our association with you and look forward to a long and mutually successful relationship.

Sincerely,

Delta Dental of Pennsylvania



Robert Budd  
Vice President, Sales



Laurie T. Zentmyer  
Account Manager

cc: Scott Radcliff  
Christopher T. Davis

## *Prescription Drug Plan Renewal Information*



**City of Lancaster**

**Renewal Date  
January 1, 2014**

*For additional information  
regarding SecureRx PDP programs,  
please contact:*

**Mr. Fred Briggs  
717-541-6722  
Fred.Briggs@AvalonInsurance.com**





## ***A Cost Effective and Easy To Understand Medicare Part D Prescription Drug Program***

Medicare Part D Prescription Drug Plans (PDPs), like SecureRx PDP, are reviewed and approved by the Centers for Medicare and Medicaid Services (CMS) on a calendar year basis. The SecureRx PDP program outlined in this renewal information document meets or exceeds CMS benefit requirements for 2014. Consequently, your SecureRx PDP program renewal date is January 1, 2014 regardless of your original effective date.

### ***Important Information About Medicare Secondary Payer Laws***

As an employer offering a group health plan (group), you must enroll individuals in health and prescription drug products consistent with the Medicare Secondary Payer (MSP) statute and implementing regulations (MSP laws). These MSP laws establish Medicare as the secondary payer to group coverage in specified instances where a group health plan member is also eligible/entitled to Medicare benefits. They also generally prohibit discrimination against Medicare beneficiaries in the offering of group coverage, and impose other obligations and restrictions on groups. Failure to comply with the MSP laws can result in substantial penalties to your group.

#### **Find Out More About MSP Laws**

We stand ready to assist our group customers in meeting MSP obligations and provide resources to aid in the enrollment process.

Generally available government resources include:

- ▶ ***The MSP Regulations (42 C.F.R. Part 411), which are available at:***
  - <http://ecfr.gpoaccess.gov>
- ▶ ***Guidance issued by CMS (Centers for Medicare and Medicaid Services, the agency tasked with enforcing the MSP Laws), which is available online at:***
  - <http://www.cms.gov>
  - <http://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/index.html>  
(Click on Internet-Only Manuals, 100-05, Medicare Secondary Payer)
  - <http://www.cms.gov/Medicare/Coordination-of-Benefits-and-Recovery/EmployerServices>

***Important Reminder:  
In order to enroll or remain enrolled  
in the SecureRx PDP program, Medicare must be  
the primary payer for the member under the MSP laws.***



## SecureRx PDP Custom Option 1 Design Renewal Acceptance Form

Renewal of this program will be effective January 1, 2014 at the monthly rate shown below:

▶ **SecureRx PDP Custom Option 1**

**\$245.00**

Per Person Monthly Rate (effective January 1, 2014)

The Evidence of Coverage for your SecureRx PDP program(s) provides complete information about program design. An outline of the SecureRx PDP Custom Option Prescription Drug Plan benefit design for 2014 is enclosed. A summary of the 2014 design changes is shown below.

<b>SecureRx PDP 2014 Custom Option</b>		
	<b>2013 Benefit</b>	<b>2014 Benefit</b>
<b>Coverage Gap (Donut Hole)</b>		
<b>Coverage Gap Begins</b>	\$2,970 of incurred prescription drug claims expense.	\$2,850 of incurred prescription drug claims expense.
<b>Catastrophic Coverage</b>	Catastrophic coverage begins once the member incurs \$4,750 in true out-of-pocket (TrOOP) expense. Member pays \$2.65 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.60 for all other drugs or 5% whichever is greater.	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.

**Rebates Paid to Avalon<sup>®</sup> under Rx Contracts**

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.



## SecureRx PDP Custom Option 2 Design Renewal Acceptance Form

Renewal of this program will be effective January 1, 2014 at the monthly rate shown below:

- ▶ **SecureRx PDP Custom Option 2** **\$189.00**  
 Per Person Monthly Rate (effective January 1, 2014)

The Evidence of Coverage for your SecureRx PDP program(s) provides complete information about program design. An outline of the SecureRx PDP Custom Option Prescription Drug Plan benefit design for 2014 is enclosed. A summary of the 2014 design changes is shown below.

<b>SecureRx PDP 2014 Custom Option</b>		
	<b>2013 Benefit</b>	<b>2014 Benefit</b>
<b>Coverage Gap (Donut Hole)</b>		
<b>Coverage Gap Begins</b>	\$2,970 of incurred prescription drug claims expense.	\$2,850 of incurred prescription drug claims expense.
<b>Catastrophic Coverage</b>	Catastrophic coverage begins once the member incurs \$4,750 in true out-of-pocket (TrOOP) expense. Member pays \$2.65 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.60 for all other drugs or 5% whichever is greater.	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.

### Rebates Paid to Avalon® under Rx Contracts

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.







## SecureRx PDP Custom Option 3 Design Renewal Acceptance Form

Renewal of this program will be effective January 1, 2014 at the monthly rate shown below:

▶ **SecureRx PDP Custom Option 3** **\$179.00**  
 Per Person Monthly Rate (effective January 1, 2014)

The Evidence of Coverage for your SecureRx PDP program(s) provides complete information about program design. An outline of the SecureRx PDP Custom Option Prescription Drug Plan benefit design for 2014 is enclosed. A summary of the 2014 design changes is shown below.

<b>SecureRx PDP 2014 Custom Option</b>		
	<b>2013 Benefit</b>	<b>2014 Benefit</b>
<b>Coverage Gap (Donut Hole)</b>		
<b>Coverage Gap Begins</b>	\$2,970 of incurred prescription drug claims expense.	\$2,850 of incurred prescription drug claims expense.
<b>Catastrophic Coverage</b>	Catastrophic coverage begins once the member incurs \$4,750 in true out-of-pocket (TrOOP) expense. Member pays \$2.65 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.60 for all other drugs or 5% whichever is greater.	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.

### **Rebates Paid to Avalon® under Rx Contracts**

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.



## City of Lancaster Prescription Drug Plan Design 2014 Current Custom Option 1

<b>Calendar Year Deductible</b>	\$0	
<b>Formulary</b>	Open (Coverage for preferred and nonpreferred formulary prescription drugs.)	
<b>Initial Coverage</b>		
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 3.00
	Preferred formulary brand	\$ 10.00
	Nonpreferred formulary brand	\$ 10.00
	Specialty/High Cost	\$ 10.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 3.00
	Preferred formulary brand	\$ 10.00
	Nonpreferred formulary brand	\$ 10.00
	Specialty/High Cost	Not Covered
<b>Coverage Gap ("Donut Hole")</b>		
	Coverage Gap Begins	\$2,850 of incurred prescription drug claim expense
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 3.00
	Preferred formulary brand	\$ 10.00
	Nonpreferred formulary brand	\$ 10.00
	Specialty/High Cost	\$ 10.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 3.00
	Preferred formulary brand	\$ 10.00
	Nonpreferred formulary brand	\$ 10.00
	Specialty/High Cost	Not Covered
<b>Catastrophic Coverage</b>		
	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.	
<b>Individual Monthly Rate</b>	<b>January 1, 2014 through December 31, 2014</b>	<b>\$245.00</b>

The SecureRx PDP program is available to group retiree plan members, their eligible spouses and dependents.

SecureRx<sup>®</sup> PDP is offered by Avalon Insurance Company<sup>®</sup>, a Federally-Qualified Medicare Contracting Prescription Drug Plan. Enrollment in SecureRx<sup>®</sup> PDP depends on contract renewal.





## Prescription Drug Plan Design 2014 Standard Benefit Exclusions

**Except as specifically provided in the group contract and in addition to any limitations set forth in the group contract, no benefits shall be provided for the following services, supplies, or prescription drugs:**

1. Nonprescription drugs (also called over-the-counter drugs).
2. Drugs when used to promote fertility.
3. Drugs when used for the relief of cough or cold symptoms.
4. Drugs when used for cosmetic purposes or to promote hair growth.
5. Prescription vitamins and mineral products, except prenatal vitamins and fluoride preparations.
6. Drugs when used for the treatment of sexual or erectile dysfunction, such as Viagra, Cialis, Levitra, and Caverject.
7. Drugs when used for treatment of anorexia, weight loss, or weight gain.
8. Outpatient drugs for which the manufacturer seeks to require that associated tests or monitoring services be purchased exclusively from the manufacturer as a condition of sale.
9. A Medicare Prescription Drug Plan cannot cover a drug that would be covered under Medicare Part A or Part B.
10. A Medicare Prescription Drug Plan cannot cover a drug purchased outside the United States and its territories.
11. A Medicare Prescription Drug Plan usually cannot cover off-label use. "Off-label use" is any use of the drug other than those indicated on the drug's label as approved by the Food and Drug Administration. Generally, coverage for "off-label use" is allowed only when the use is supported by certain reference books. These reference books are the American Hospital Formulary Service Drug Information, the DRUGDEX Information System, and USPDI or its successor. If the use is not supported by one of these reference books, then the Plan cannot cover its "off-label use".
12. Medicare Excluded Drugs are not covered under the Plan.

**NOTE:** If the member receives extra help, the member's state Medicaid program may cover some prescription drugs not normally covered in a Medicare drug plan. The member should contact the state Medicaid program to determine what drug coverage may be available.

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx PDP programs. The Evidence of Coverage document that is provided to each member along with the group contract contains a full description of the SecureRx PDP benefit program. Program benefit information is prepared to provide information to group clients and is not intended for member distribution.

### **Rebates Paid to Avalon® Under Rx Contracts**

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.





**City of Lancaster**  
**Prescription Drug Plan Design**  
**2014 Current Custom Option 2**

<i>Calendar Year Deductible</i>	\$0	
<i>Formulary</i>	Open (Coverage for preferred and nonpreferred formulary prescription drugs.)	
<b>Initial Coverage</b>		
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 10.00
	Preferred formulary brand	\$ 20.00
	Nonpreferred formulary brand	\$ 20.00
	Specialty/High Cost	\$ 20.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 30.00
	Preferred formulary brand	\$ 60.00
	Nonpreferred formulary brand	\$ 60.00
	Specialty/High Cost	Not Covered
<b>Coverage Gap ("Donut Hole")</b>		
	Coverage Gap Begins	\$2,850 of incurred prescription drug claim expense
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 10.00
	Preferred formulary brand	\$ 20.00
	Nonpreferred formulary brand	\$ 20.00
	Specialty/High Cost	\$ 20.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 30.00
	Preferred formulary brand	\$ 60.00
	Nonpreferred formulary brand	\$ 60.00
	Specialty/High Cost	Not Covered
<b>Catastrophic Coverage</b>		
	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.	
<b>Individual Monthly Rate</b>	<b>January 1, 2014 through December 31, 2014</b>	<b>\$189.00</b>

The SecureRx PDP program is available to group retiree plan members, their eligible spouses and dependents.

SecureRx® PDP is offered by Avalon Insurance Company®, a Federally-Qualified Medicare Contracting Prescription Drug Plan. Enrollment in SecureRx® PDP depends on contract renewal.





## Prescription Drug Plan Design 2014 Standard Benefit Exclusions

**Except as specifically provided in the group contract and in addition to any limitations set forth in the group contract, no benefits shall be provided for the following services, supplies, or prescription drugs:**

13. Nonprescription drugs (also called over-the-counter drugs).
14. Drugs when used to promote fertility.
15. Drugs when used for the relief of cough or cold symptoms.
16. Drugs when used for cosmetic purposes or to promote hair growth.
17. Prescription vitamins and mineral products, except prenatal vitamins and fluoride preparations.
18. Drugs when used for the treatment of sexual or erectile dysfunction, such as Viagra, Cialis, Levitra, and Caverject.
19. Drugs when used for treatment of anorexia, weight loss, or weight gain.
20. Outpatient drugs for which the manufacturer seeks to require that associated tests or monitoring services be purchased exclusively from the manufacturer as a condition of sale.
21. A Medicare Prescription Drug Plan cannot cover a drug that would be covered under Medicare Part A or Part E.
22. A Medicare Prescription Drug Plan cannot cover a drug purchased outside the United States and its territories.
23. A Medicare Prescription Drug Plan usually cannot cover off-label use. "Off-label use" is any use of the drug other than those indicated on the drug's label as approved by the Food and Drug Administration. Generally, coverage for "off-label use" is allowed only when the use is supported by certain reference books. These reference books are the American Hospital Formulary Service Drug Information, the DRUGDEX Information System, and USPDI or its successor. If the use is not supported by one of these reference books, then the Plan cannot cover its "off-label use".
24. Medicare Excluded Drugs are not covered under the Plan.

**NOTE:** If the member receives extra help, the member's state Medicaid program may cover some prescription drugs not normally covered in a Medicare drug plan. The member should contact the state Medicaid program to determine what drug coverage may be available.

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx PDP programs. The Evidence of Coverage document that is provided to each member along with the group contract contains a full description of the SecureRx PDP benefit program. Program benefit information is prepared to provide information to group clients and is not intended for member distribution.

### **Rebates Paid to Avalon® Under Rx Contracts**

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.







**City of Lancaster**  
**Prescription Drug Plan Design**  
**2014 Current Custom Option 3**

<i>Calendar Year Deductible</i>	\$0	
<i>Formulary</i>	Open (Coverage for preferred and nonpreferred formulary prescription drugs.)	
<b>Initial Coverage</b>		
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 10.00
	Preferred formulary brand	\$ 25.00
	Nonpreferred formulary brand	\$ 40.00
	Specialty/High Cost	\$ 40.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 25.00
	Preferred formulary brand	\$ 62.50
	Nonpreferred formulary brand	\$ 100.00
	Specialty/High Cost	Not Covered
<b>Coverage Gap ("Donut Hole")</b>		
	Coverage Gap Begins	\$2,850 of incurred prescription drug claim expense
<i>Up to 31-day supply (available through retail pharmacy)</i>	Generic	\$ 10.00
	Preferred formulary brand	\$ 25.00
	Nonpreferred formulary brand	\$ 40.00
	Specialty/High Cost	\$ 40.00
<i>32 to 90 day supply (available through mail or maintenance service pharmacy)</i>	Generic	\$ 25.00
	Preferred formulary brand	\$ 62.50
	Nonpreferred formulary brand	\$ 100.00
	Specialty/High Cost	Not Covered
<b>Catastrophic Coverage</b>		
	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.	
<b>Individual Monthly Rate</b>	<b>January 1, 2014 through December 31, 2014</b>	<b>\$179.00</b>

The SecureRx PDP program is available to group retiree plan members, their eligible spouses and dependents.

SecureRx<sup>®</sup> PDP is offered by Avalon Insurance Company<sup>®</sup>, a Federally-Qualified Medicare Contracting Prescription Drug Plan. Enrollment in SecureRx<sup>®</sup> PDP depends on contract renewal.





## Prescription Drug Plan Design 2014 Standard Benefit Exclusions

**Except as specifically provided in the group contract and in addition to any limitations set forth in the group contract, no benefits shall be provided for the following services, supplies, or prescription drugs:**

25. Nonprescription drugs (also called over-the-counter drugs).
26. Drugs when used to promote fertility.
27. Drugs when used for the relief of cough or cold symptoms.
28. Drugs when used for cosmetic purposes or to promote hair growth.
29. Prescription vitamins and mineral products, except prenatal vitamins and fluoride preparations.
30. Drugs when used for the treatment of sexual or erectile dysfunction, such as Viagra, Cialis, Levitra, and Caverject.
31. Drugs when used for treatment of anorexia, weight loss, or weight gain.
32. Outpatient drugs for which the manufacturer seeks to require that associated tests or monitoring services be purchased exclusively from the manufacturer as a condition of sale.
33. A Medicare Prescription Drug Plan cannot cover a drug that would be covered under Medicare Part A or Part B.
34. A Medicare Prescription Drug Plan cannot cover a drug purchased outside the United States and its territories.
35. A Medicare Prescription Drug Plan usually cannot cover off-label use. "Off-label use" is any use of the drug other than those indicated on the drug's label as approved by the Food and Drug Administration. Generally, coverage for "off-label use" is allowed only when the use is supported by certain reference books. These reference books are the American Hospital Formulary Service Drug Information, the DRUGDEX Information System, and USPDI or its successor. If the use is not supported by one of these reference books, then the Plan cannot cover its "off-label use".
36. Medicare Excluded Drugs are not covered under the Plan.

**NOTE:** If the member receives extra help, the member's state Medicaid program may cover some prescription drugs not normally covered in a Medicare drug plan. The member should contact the state Medicaid program to determine what drug coverage may be available.

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx PDP programs. The Evidence of Coverage document that is provided to each member along with the group contract contains a full description of the SecureRx PDP benefit program. Program benefit information is prepared to provide information to group clients and is not intended for member distribution.

### **Rebates Paid to Avalon® Under Rx Contracts**

Avalon Insurance Company ("Avalon"), as a sponsor of a Medicare Prescription Drug Plan pursuant to a contract with the Centers for Medicare and Medicaid Services ("CMS"), may, from time to time, negotiate on its own behalf and enter into contracts with pharmaceutical manufacturers, pharmacy benefit managers ("PBMs") and other third parties (collectively, "contracting Rx entities"). The contracts with contracting Rx entities may provide for retrospective discounts, refunds or rebates (collectively, "rebates") based on the utilization of certain prescription drugs by Medicare members. These rebates are paid to and owned by Avalon in accordance with the terms of its contracts with the respective contracting Rx entities. Contracting Rx entities may pay additional administrative fees, penalties and guarantees (collectively "other payments") to Avalon as provided by contract. Such other payments are also owned by Avalon and may be based on the utilization of certain prescription drugs by Medicare members. Avalon will apply these rebates and other payments to its Medicare products as required by law, including the provision of negotiated prices for its Medicare members on Part D prescription drugs on its formulary purchased from pharmacies participating in its network. Avalon will otherwise retain these rebates and other payments. Avalon will disclose these rebates and other payments to CMS in accordance with all applicable legal requirements and CMS guidance.



**AVALON**  
Insurance Company



## SecureRx PDP Custom Option Design 1 Renewal Acceptance Form for Current Option 1

SecureRx PDP Current Custom Option 1

\$245.00

Per Person Monthly Rate (effective January 1, 2014)

I, J. Richard Gray, a duly authorized representative of City of Lancaster, do hereby accept the renewal offer received from Avalon Insurance Company. I understand I am accepting the rate listed on this Renewal Acceptance Form, and that this renewal will be controlled by the terms and conditions set forth in this proposal offer and in the standard Group Contract currently in effect until such time as the parties have entered into a signed written agreement. Pursuant to the Group Contract, the proposal rates will be applicable through December 31, 2014. A two-contract minimum is required to implement and maintain an active group.

J. Richard Gray  
Signature

October 7, 2013  
Date

*Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.*

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx<sup>®</sup> PDP programs. The Evidence of Coverage document that is provided to each member contains a full description of the SecureRx PDP benefit program. Program highlight information is prepared to provide information to group clients and is not intended for member distribution.

As a Prescription Drug Plan approved by the Centers for Medicare and Medicaid Services (CMS), SecureRx PDP pricing is based on a calendar year basis (i.e., January 1 through December 31 of each year). Groups may enroll in SecureRx PDP at any time during the year; however, quoted rates will only be valid until December 31, 2014.

**Return to your account executive 90 days before the desired effective date of coverage.**

**Fred Briggs**  
Phone: 717-541-6722  
Email: Fred.Briggs@AvalonInsurance.com





## SecureRx PDP Custom Option Design 2 Renewal Acceptance Form for Current Option 2

SecureRx PDP Current Custom Option 2

\$189.00

Per Person Monthly Rate (effective January 1, 2014)

I, J. Richard Gray, a duly authorized representative of City of Lancaster, do hereby accept the renewal offer received from Avalon Insurance Company. I understand I am accepting the rate listed on this Renewal Acceptance Form, and that this renewal will be controlled by the terms and conditions set forth in this proposal offer and in the standard Group Contract currently in effect until such time as the parties have entered into a signed written agreement. Pursuant to the Group Contract, the proposal rates will be applicable through December 31, 2014. A two-contract minimum is required to implement and maintain an active group.

Signature

Date

October 7, 2013

*Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.*

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx<sup>®</sup> PDP programs. The Evidence of Coverage document that is provided to each member contains a full description of the SecureRx PDP benefit program. Program highlight information is prepared to provide information to group clients and is not intended for member distribution.

As a Prescription Drug Plan approved by the Centers for Medicare and Medicaid Services (CMS), SecureRx PDP pricing is based on a calendar year basis (i.e., January 1 through December 31 of each year). Groups may enroll in SecureRx PDP at any time during the year; however, quoted rates will only be valid until December 31, 2014.

**Return to your account executive 90 days before the desired effective date of coverage.**

Fred Briggs  
Phone: 717-541-6722  
Email: Fred.Briggs@AvalonInsurance.com



## SecureRx PDP Custom Option Design 3 Renewal Acceptance Form for Current Option 3

SecureRx PDP Current Custom Option 3

\$179.00

Per Person Monthly Rate (effective January 1, 2014)

I, J. Richard Gray, a duly authorized representative of City of Lancaster, do hereby accept the renewal offer received from Avalon Insurance Company. I understand I am accepting the rate listed on this Renewal Acceptance Form, and that this renewal will be controlled by the terms and conditions set forth in this proposal offer and in the standard Group Contract currently in effect until such time as the parties have entered into a signed written agreement. Pursuant to the Group Contract, the proposal rates will be applicable through December 31, 2014. A two-contract minimum is required to implement and maintain an active group.

J. Richard Gray  
Signature

October 7, 2013  
Date

*Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.*

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information is not meant to describe all benefits available through SecureRx<sup>®</sup> PDP programs. The Evidence of Coverage document that is provided to each member contains a full description of the SecureRx PDP benefit program. Program highlight information is prepared to provide information to group clients and is not intended for member distribution.

As a Prescription Drug Plan approved by the Centers for Medicare and Medicaid Services (CMS), SecureRx PDP pricing is based on a calendar year basis (i.e., January 1 through December 31 of each year). Groups may enroll in SecureRx PDP at any time during the year; however, quoted rates will only be valid until December 31, 2014.

**Return to your account executive 90 days before the desired effective date of coverage.**

Fred Briggs  
Phone: 717-541-6722  
Email: [Fred.Briggs@AvalonInsurance.com](mailto:Fred.Briggs@AvalonInsurance.com)



<b>Group Name</b>	<b>City of Lancaster</b>		
<b>Effective Date</b>	<b>January 1, 2014</b>		
<b>Calendar Year Deductible</b>	\$0		
<b>Formulary</b>	Open (Coverage for preferred and nonpreferred formulary prescription drugs.)		
<b>Initial Coverage</b>		<b>Preferred Pharmacy*</b>	<b>Nonpreferred Pharmacy</b>
<b>Up to 31-day supply (available through retail pharmacy)</b>	Preferred generic	\$ 4.00	\$ 9.00
	Nonpreferred generic	\$ 12.00	\$ 17.00
	Preferred formulary brand	\$ 38.00	\$ 45.00
	Nonpreferred formulary brand	\$ 68.00	\$ 75.00
	Specialty/High Cost	33%	33%
<b>32 to 90 day supply (available through mail or maintenance service pharmacy)</b>	Preferred generic	\$ 12.00	\$ 27.00
	Nonpreferred generic	\$ 36.00	\$ 51.00
	Preferred formulary brand	\$ 114.00	\$ 135.00
	Nonpreferred formulary brand	\$ 204.00	\$ 225.00
	Specialty/High Cost	Not covered	Not covered
<b>Coverage Gap ("Donut Hole")</b>		<b>Preferred Pharmacy*</b>	<b>Nonpreferred Pharmacy</b>
	Coverage Gap Begins	\$2,850 of incurred prescription drug claim expense	
<b>Up to 31-day supply (available through retail pharmacy)</b>	Preferred generic	\$ 4.00	\$ 9.00
	Nonpreferred generic	\$ 12.00	\$ 17.00
	Preferred formulary brand	\$ 38.00	\$ 45.00
	Nonpreferred formulary brand	\$ 68.00	\$ 75.00
	Specialty/High Cost	33%	33%
<b>32 to 90 day supply (available through mail or maintenance service pharmacy)</b>	Preferred generic	\$ 12.00	\$ 27.00
	Nonpreferred generic	\$ 36.00	\$ 51.00
	Preferred formulary brand	\$ 114.00	\$ 135.00
	Nonpreferred formulary brand	\$ 204.00	\$ 225.00
	Specialty/High Cost	Not covered	Not covered
<b>Catastrophic Coverage</b>	Catastrophic coverage begins once the member incurs \$4,550 in true out-of-pocket (TrOOP) expense. Member pays \$2.55 for generic (including brand drugs treated as generic) or 5% whichever is greater and \$6.35 for all other drugs or 5% whichever is greater.		
<b>Individual Monthly Rate</b>	<b>January 1, 2014 through December 31, 2014</b>		<b>\$179.90</b>

\*Preferred Network Pharmacies include: CVS/pharmacy, Giant Food Stores, Walmart and Weis.

I, \_\_\_\_\_, a duly authorized representative of City of Lancaster, do hereby accept the proposal offer received from Avalon<sup>®</sup> Insurance Company. I understand that I am accepting the rates listed above, and that this proposal will be controlled by the terms and conditions set forth in this proposal offer and in the standard Group Contract currently in effect until such time as the parties have entered into a signed written agreement. Pursuant to the Group Contract, the proposal rates will be applicable through December 31, 2014. A two-contract minimum is required to implement an active group.

Signature

Date

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

SecureRx<sup>®</sup> PDP is offered by Avalon Insurance Company<sup>®</sup>, a Federally-Qualified Medicare Contracting Prescription Drug Plan. Enrollment in SecureRx<sup>®</sup> PDP depends on contract renewal.

This is not a contract. Programs are subject to change and require approval from the Centers for Medicare and Medicaid Services (CMS). This information provides an overview of program benefits and is NOT intended to be a complete list or description of available services. The Evidence of Coverage that are provided to each member contain a full description of the SecureRx PDP benefit program. Program benefit information contained in this proposal is prepared to provide information to group clients and is not intended for member distribution.

**Return to your account executive 90 days before the desired effective date of coverage.**





# Capital BlueCross

## Fee Summary

Renewal of Current Program Design(s) with Mandated Benefits  
Year 3 of 3 year arrangement

City of Lancaster  
00504435  
January 1, 2014

Program	Program Accepted	Administrative Fees *	Advance (if applicable)	Reserve (if applicable)	Letter of Credit (if applicable)
PPO		\$46.68 per contract per month - paid basis			
Rx Card		\$1.70 per contract per month - paid basis			
Senior		\$30.14 per contract per month - paid basis			

\* excludes agent/producer fee

Price does not include non-core health and wellness programs.

Agent/Producer Fee: \$10.35 ppm Medical

Note: Signature below denotes acceptance of programs checked above.

Photocopies, portable document facsimiles (pdf) and/or facsimiles of this executed document shall be as valid as the original.

I, J. Richard Gray, a duly authorized representative of City of Lancaster, do hereby accept the renewal offer received from Capital BlueCross, Capital Advantage Insurance Company, Capital Advantage Assurance Company and/or Keystone Health Plan Central. I understand that I am accepting the rates listed above, and that this renewal will be controlled by the terms and conditions set forth in this renewal offer and in the standard Group Contract currently in effect until such time as the parties have entered into a signed written agreement. Renewal rates are subject to change if this acceptance is not returned to Capital BlueCross, Capital Advantage Insurance Company, Capital Advantage Assurance Company and/or Keystone Health Plan Central 30 days in advance of the renewal date. Pursuant to the Group Contract, the renewal rates will be applicable for a period of 12 months from the renewal date.

ERISA Plan Year is: N/A

If I choose multiple dental and/or multiple vision programs, I attest that I have provided my benefit-eligible employees with benefit and cost information on these options and have given these employees the opportunity to enroll in the option(s) of their choice.

Signature

Date

October 7, 2013

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

Fee Summary Form should be signed and returned to your Account Executive or Producer by December 2, 2013.

Health care benefit programs issued or administered by Capital BlueCross and/or its subsidiaries, Capital Advantage Insurance Company<sup>®</sup>, Capital Advantage Assurance Company<sup>®</sup> and Keystone Health Plan<sup>®</sup> Central. Independent licensees of the BlueCross BlueShield Association. Communications issued by Capital BlueCross in its capacity as administrator of programs and provider relations for all companies.

Customer Copy

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

6. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the historic and future test years and for the 12-month period ended prior to the historic test year:
- a. Supply a copy of contracts, if applicable.
  - b. Explain the nature of the services provided.
  - c. Explain the basis on which charges are made.
  - d. If charges are allocated, identify allocation factors used.
  - e. Supply the components and amounts comprising the expense in this account.
  - f. Provide details of initial source of charge and reason thereof

RESPONSE

The City has no affiliates or service corporations.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

7. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. Explain the method of calculating monthly or annual payments. If allocated from the parent company, provide the method of allocation.

RESPONSE

See attached schedules related to leases.



**City of Lancaster - Water Fund**  
**Capitalized Lease Payable - 562-2910**  
**December 31, 2013**

<u>DATE</u>	<u>TRANSACTION DESCRIPTION</u>	<u>AMOUNT</u>
<b>01/01/13</b>	<b>Beginning Balance</b>	<b>(227,359.78)</b>
	Kansas State Bank payment, 1.5 yrs remaining	7,645.40
	Municipal Capital payment, 1 year remaining (Silverado)	6,551.60
	Deere Credit payment Final payment	18,882.85
	Capital One, 3 years remaining (Peterbilt Dump Truck)	24,573.72
	Municipal Capital, 3 years remaining (Express Van)	3,527.67
	Municipal Capital, 3 years remaining (Dump Truck)	8,016.09
	Municipal Capital, 3 years remaining (Grand Caravan)	4,418.45
Add:	Bank Capital, 4 years remaining (Peterbilt Dump Truck)	(105,471.50)
<b>12/31/13</b>	<b>Ending Balance</b>	<b><u>\$ (259,215.50)</u></b>

Lease purchase of 2011 Silverado -- Municipal Capital 1 yr remaining  Principal payments -- \$6824.01 Interest payments -- \$503.12  Total yearly payment -- \$7,327.13
--

Lease purchase of 2012 Chevy Express Van -- Municipal Capital 3 yrs remaining  Principal payments -- \$3717.88, \$3918.35, \$4129.64 Interest payments -- \$634.41, \$433.94, \$222.65  Total yearly payment -- \$4,352.29
---

Lease purchase of 2012 Chevy Dump Truck -- Municipal Capital 3 yrs remaining  Principal payments -- \$8448.31, \$8903.84, \$9383.91 Interest payments -- \$1441.59, \$986.06, \$505.99  Total yearly payment -- \$9,889.90
---

Lease purchase of RP Machine -- Kansas State Bank 1.5 years remaining  Principal payments -- \$8531.13, \$6229.67 Interest payments -- \$1246.83, \$288.97  Total yearly payment -- \$9,777.96
---

Lease purchase of Peterbilt Dump Truck - Capital One 3 years remaining  Principal payments -- \$25420.67, \$26296.81, \$27203.17 Interest payments -- \$2720.06, \$1843.92, \$937.56  Total yearly payment -- \$28,140.73
--

Lease purchase of 2012 Dodge Grand Caravan -- Municipal Capital 3 years remaining  Principal payments -- \$4656.69, \$4907.77, \$5172.39 Interest payments -- \$794.60, \$543.52, \$278.90  Total yearly payment -- \$5,451.29
---

Lease purchase of 2014 Peterbilt Dump Truck --Bank Capital Services 5 year term, 4 years remaining  Principal payments -- \$24841.19, \$25832.35, \$26863.06, \$27934.90 Interest payments -- \$4208.31, \$3217.15, \$2186.44, \$1114.60  Total yearly payment -- \$29,049.50
--

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

8. Submit detailed calculations (or best estimates) of the cost resulting from storm damage.

RESPONSE

The City Water Fund is not claiming costs associated with storm damage.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

9. Submit details of expenditures for advertising (national, institutional and local media). Provide a schedule of advertising expense by media categories for the historic test year and the prior two comparable years with respect to:
- a. Public health and safety.
  - b. Conservation of energy.
  - c. Explanation of billing practices, rates, rules and regulations.
  - d. Provision of factual and objective data programs in educational institutions.
  - e. Other advertising programs.
  - f. Total advertising expense.

RESPONSE

All advertising expense is related to City requirement for advertising for bidding purposes.

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Advertising Expense	\$1,628	\$3,098	\$1,398

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

10. Prepare a detailed schedule for the historic test year showing types of social and service organization memberships paid for by the company and the cost thereof

RESPONSE

The City Water Fund does not pay for social and service organization memberships.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

11. Submit a schedule showing a breakdown by the expenditures associated with outside services employed, regulatory commission expenses, showing expenses relating to rate cases separately, and miscellaneous general expenses, for the historic test year and prior 2 comparable years.

RESPONSE

See below:

	2011	2012	2013
Legal (Not Rate Case related)	\$ 105,174	\$ 97,637	\$ 15,303
Engineering and IT	274,754	324,577	462,210
Accounting	15,395	14,522	13,968
Rate Case Expense	194,812	-	529
Misc.	10,951	34,646	8,377
<b>Total</b>	<b>\$ 601,087</b>	<b>\$ 471,382</b>	<b>\$ 500,385</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

12. Submit details of information covering research and development expenditures, by project, within the company and note forecasted company programs.

RESPONSE

The City Water Fund is not claiming any operating costs associated with research and development.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

13. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the historic test year.

RESPONSE

The City Water Fund made no charitable or civic contributions.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

14. Provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).

RESPONSE

See the following documents.





[ConradSiegel.com](http://ConradSiegel.com)

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2013

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2013  
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Summary of Principal Plan Benefit Provisions (SPPB)

Participant Information

Active Members

Transferred Members

Vested Former Members

Retired Members and Beneficiaries

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2013  
**Summary of Principal Plan Benefit Provisions**

---

## **Eligibility**

A full-time nonuniformed employee becomes a participant in the Plan on the first day of the month after he completes one year of service, or on the December 31 after six months of service, if earlier.

## **Retirement Benefits**

### Normal Retirement

A participant is eligible for normal retirement after attainment of age 65 and completion of ten years of service.

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

The amount of monthly pension is equal to the greater of (a) or (b) where (a) equals .8% of average monthly compensation times credited service after December 1, 1986, plus accrued benefit on December 1, 1986, and (b) equals the actuarial equivalent of the participant benefit account balance. The participant benefit account balance is equal to the sum of (1) the accrued benefit on November 30, 1986, plus (2) for each plan year beginning on or after January 1, 1987, an annual benefit credit equal to 4% of earnings for a participant who accrues credited service plus (3) after January 1, 1987, interest credited to the account balance equal to 5 1/2% compounded annually.

Each active participant on December 1, 1986, received a benefit credit equal to 1/12 of 4% of earnings and an interest credit equal to 1/12 of 5 1/2% to cover the period November 30, 1986, to December 31, 1986.

Average monthly compensation is based upon the five consecutive plan years of highest compensation out of the last ten years preceding retirement.

### Late Retirement

If a participant continues working after his normal retirement date, his pension would not start until he actually retires, subject to minimum distribution rules at age 70 1/2 or later. The late retirement benefit is the pension accrued to the late retirement date.

### Early Retirement

A participant is eligible for early retirement after attainment of age 55 and completion of ten years of service. The early retirement benefit is the actuarial equivalent of the pension accrued to the date of early retirement. The reduction is 7.2% for each of the first five years prior to normal retirement, and 3.6% for each of the next five years.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2013  
**Summary of Principal Plan Benefit Provisions**

---

Disability Retirement

If a participant who has completed ten years of service becomes totally and permanently disabled, he is eligible for disability retirement after six months of disability. The disability retirement benefit is the greater of the accrued pension or 30% of the participant's average monthly compensation as of his date of disability.

Disability payments will be made until the earlier of recovery, death or normal retirement age. At normal retirement age, the participant shall receive the normal retirement pension.

Accrued Pension

The benefit accrued at any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon pay and service to date.

Death Benefits

The death benefit for an active vested participant who has completed five years of service is a 50% survivor pension for his beneficiary. Payment of the survivor benefit would begin on the date on which the participant would first have been eligible for retirement. The amount of survivor benefit would be the 50% survivor benefit payable under a joint and 50% survivor pension option, based upon the pension accrued to the date of death and reduced for early commencement of benefits, if applicable.

The death benefit cannot be less than the participant's benefit account balance or the lump sum value of the vested accrued benefit.

Vesting

A participant's benefits vest upon completion of five years of service. The vested benefit is a deferred pension beginning at normal retirement equal to the benefit accrued to the date of termination.

Service

Credited service is based on completed years and months commencing on the date of plan participation. Vesting service is based on completed years and months commencing on the first day of employment.

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. e g Age	Dates		Service		Mth. Accd. Pens.	Annual Compensation		Income at Retirement		Cash Balance Account						
			Birth	Hire	Retirement	Vesting/Benefit Past Fut. Total		Current	Avg.	Monthly Pens.	S.S. Adq. %	Total/	This Year	Interest	01/01/2012	01/01/2013		
Acri Alan Dale	xxx-xx-x561M64	66	02/18/1949	04/25/2005	05/01/2015	7.67 7.00	2.33 2.33	10.00 9.33	143	32,386	31,841	198	1,298	1,496	8,266.16	1,295.46	487.30	10,048.92
Albright Donna M	xxx-xx-x695F53	65	08/07/1959	09/22/2008	09/01/2024	4.25 3.25	11.67 11.67	15.92 14.92	63	32,862	32,862	327	1,141	1,468	2,960.38	1,314.48	195.96	4,470.82
Alvarez Jose A	xxx-xx-x578M37	65	10/18/1975	07/07/2003	11/01/2040	9.42 8.42	27.83 27.83	37.25 36.25	421*	36,369	36,369	1,108*	1,225	2,333	10,798.80	1,454.74	630.61	12,884.15
Anderson Joyce C	xxx-xx-x034F75	75	05/20/1938	05/23/1994	01/01/2013	18.58 17.58	0.00 0.00	18.58 17.58	373	33,513	31,836	373	1,727	2,100	26,097.34	1,340.54	1,469.15	28,907.03
Andrews E William	xxx-xx-x373M65	70	03/11/1948	01/01/2008	01/01/2018	5.00 4.00	5.00 5.00	10.00 9.00	22	8,500	8,500	51	866	917	1,104.28	340.00	69.31	1,513.59
Azer Samy N	xxx-xx-x630M56	65	03/24/1957	03/01/1999	04/01/2022	13.83 13.00	9.25 9.25	23.08 22.25	290	35,012	35,012	519	1,315	1,834	20,274.66	1,400.47	1,150.41	22,825.54
Bailey Tyresa M	xxx-xx-x527F26	65	08/24/1986	11/07/2011	09/01/2051	1.08 0.08	38.67 38.75	39.75	7*	22,457	22,457	861*	917	1,778	0.00	108.89	2.74	111.63
Baker Jennifer E	xxx-xx-x096F39	65	07/14/1973	12/11/2006	08/01/2038	8.00 5.00	25.58 25.58	33.58 30.58	368*	56,975	56,975	1,286*	1,707	2,993	9,813.39	2,278.98	597.19	12,689.56
Baker Sandra J	xxx-xx-x046F68	68	12/26/1944	09/08/1998	01/01/2013	14.25 13.25	0.00 0.00	14.25 13.25	262	29,167	29,662	262	1,039	1,301	16,892.30	1,166.68	958.49	19,017.47
Barton Michael F	xxx-xx-x771M38	65	03/28/1975	02/07/2005	04/01/2040	7.83 7.00	27.25 27.25	35.08 34.25	426*	46,500	46,500	1,269*	1,445	2,714	10,950.95	1,860.00	649.19	13,460.14
Bauer Eileen M	xxx-xx-x427F71	71	06/02/1942	02/22/1999	01/01/2013	13.83 13.00	0.00 0.00	13.83 13.00	359	43,362	41,390	359	1,919	2,278	23,001.34	1,734.47	1,308.80	26,044.61
Beck Douglas C	xxx-xx-x353M60	65	02/27/1953	04/28/1997	03/01/2018	15.67 15.00	5.17 5.17	20.83 20.17	585	59,394	59,394	799	1,871	2,670	40,817.28	2,375.74	2,304.84	45,497.86
Benner Edward Eugene	xxx-xx-x706M55	65	04/05/1958	11/12/2007	05/01/2023	5.08 4.08	10.33 10.33	15.42 14.42	115	53,260	53,260	512	1,567	2,079	5,214.66	2,130.41	340.51	7,685.58
Berdecia Angel L	xxx-xx-x739M39	65	10/31/1973	06/06/2005	11/01/2038	7.50 7.00	25.83 25.83	33.33 32.83	306*	33,584	33,584	857*	1,165	2,022	8,574.22	1,343.36	505.45	10,423.03
Bireley Michael	xxx-xx-x797M59	65	04/14/1954	03/17/1986	05/01/2019	26.75 25.75	6.33 6.33	33.08 32.08	678	41,706	41,706	892	1,608	2,500	58,114.64	1,668.25	3,238.36	63,021.25

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. Age	Dates		Service		Mth. Accd.	Annual Compensation	Income at Retirement		Cash Balance Account							
			Birth	Hire	Retirement	Past			Fut. Total	Monthly	Total	Pens.	S.S. Add. %	This Year	Interest			
Bires Larry D	xxx-xx-x847M 56	65	08/30/1956	06/01/1993	09/01/2021	19.58	8.67	28.25	837	69,011	69,011	1,254	1,888	3,142	57,624.49	2,760.45	3,238.93	63,623.87
Birk Donald R	xxx-xx-x204M 74	74	09/27/1938	09/26/1988	01/01/2013	24.25	0.00	24.25	612	41,811	39,468	612	1,974	2,586	47,256.00	1,672.46	2,641.24	51,569.70
Bitts Ray John	xxx-xx-x417M 60	65	10/14/1952	04/01/1975	11/01/2017	37.75	4.83	42.58	619	38,108	38,108	785	1,439	2,224	52,526.11	1,524.31	2,927.36	56,977.78
Book Gordon L Jr.	xxx-xx-x123M 66	66	04/17/1947	07/18/1983	01/01/2013	29.42	0.00	29.42	710	41,892	40,834	710	1,563	2,273	55,000.70	1,675.68	3,067.28	59,743.66
Book Walter H	xxx-xx-x477M 47	65	01/26/1966	03/26/2007	02/01/2031	5.75	18.08	23.83	152*	43,842	43,842	675	1,292	1,967	5,714.45	1,753.68	358.50	7,826.63
Booth Bryan	xxx-xx-x832M 55	65	09/04/1957	11/25/2008	10/01/2022	4.08	9.75	13.83	74	35,729	35,729	306	1,298	1,604	3,152.58	1,429.16	209.42	4,791.16
Booth Orpha A	xxx-xx-x107F 58	65	04/30/1955	12/16/1985	05/01/2020	27.00	7.33	34.33	630	38,272	38,272	851	1,314	2,165	44,552.01	1,530.89	2,488.95	48,571.85
Borden Jack M	xxx-xx-x886M 29	65	03/23/1984	12/17/2007	04/01/2049	5.00	36.25	41.25	347*	39,125	39,125	1,628*	1,302	2,930	4,881.91	1,564.98	307.96	6,754.85
Bortzfield Shelia E	xxx-xx-x705F 51	65	11/07/1961	11/30/1994	12/01/2026	18.08	13.92	32.00	292*	37,240	37,240	619	1,213	1,832	16,400.47	1,489.59	939.58	18,829.64
Bousquet Karen Sue	xxx-xx-x086F 43	65	02/03/1970	06/16/2008	03/01/2035	4.50	22.17	26.67	265*	69,753	68,753	1,217	1,847	3,064	7,701.47	2,790.14	493.92	10,985.53
Bower James M Jr.	xxx-xx-x007M 56	65	09/30/1956	01/09/1989	10/01/2021	23.92	8.75	32.67	658	47,005	47,005	992	1,416	2,408	45,147.37	1,880.21	2,530.50	49,558.08
Breneisen Timothy J	xxx-xx-x860M 60	65	06/28/1953	11/24/2008	12/01/2018	4.08	5.92	10.00	141	69,661	69,661	418	2,047	2,465	5,933.40	2,786.45	396.58	9,116.43
Brewer Thomas C Jr.	xxx-xx-x378M 36	65	01/29/1977	09/22/2008	02/01/2042	4.25	29.08	33.33	235*	39,566	39,566	1,049*	1,430	2,479	4,840.07	1,582.63	306.10	6,728.80
Brogan Patricia A	xxx-xx-x918F 59	65	08/09/1953	01/03/2006	09/01/2018	6.92	5.67	12.58	289	78,142	78,142	608	1,996	2,604	15,773.54	3,125.69	946.34	19,845.57
Brooks John H Jr.	xxx-xx-x353M 52	65	10/08/1960	06/30/2003	11/01/2025	9.50	12.83	22.33	227*	40,030	40,030	583	1,236	1,819	13,105.44	1,601.21	761.16	15,467.81

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. e g Age	Dates		Retirement		Service		Mth. Accd. Pens.	Annual Compensation Current Avg.	Income at Retirement		Cash Balance Account					
			Birth	Hire	Retirement	Past	Fut. Total	Monthly Pens.			S.S. Adq. %	Total/Total	This Year	Interest	01/01/2012	01/01/2013		
																	Birth	Hire
Brosey Christopher T	xxx-xx-x358M 39	65	04/27/1974	02/24/1997	05/01/2039	15.00	26.33	41.33	947*	49,701	49,701	1,792*	1,523	3,315	27,815.29	1,988.06	1,579.96	31,383.31
						14.17	26.33	40.50		160,674	160,674	4,338	5,173	65%				
Brown Robin M	xxx-xx-x629F 26	65	09/21/1986	09/17/2007	10/01/2051	5.25	38.75	44.00	327*	29,090	29,090	1,440*	1,073	2,513	4,161.46	1,163.59	258.21	5,583.26
						4.25	38.75	43.00		168,884	168,884	4,841	6,546	74%				
Burgos Zaritzia	xxx-xx-x585F 45	65	01/03/1968	06/01/2009	02/01/2033	3.58	20.08	23.67	86*	31,538	31,538	485	1,119	1,604	2,556.90	1,261.52	172.43	3,990.85
						3.00	20.08	23.08		76,081	76,081	1,171	2,870	58%				
Burke William J	xxx-xx-x541M 65	65	01/12/1948	11/20/1978	02/01/2013	34.08	0.08	34.17	998	58,587	57,393	1,001	1,645	2,646	66,943.19	2,343.49	3,740.95	73,027.63
						26.08	0.08	26.17		57,393	57,393	1,001	1,645	54%				
Burkholder Berneice L	xxx-xx-x792F 53	65	12/06/1959	01/03/2006	01/01/2025	6.92	12.00	18.92	183	46,817	46,817	562	1,456	2,018	10,146.30	1,872.69	605.25	12,624.24
						6.00	12.00	18.00		76,442	76,442	917	2,416	48%				
Bussell Lois I	xxx-xx-x153F 63	65	07/28/1949	06/01/1992	08/01/2014	20.58	1.58	22.17	438	37,296	33,721	498	1,166	1,664	32,542.26	1,491.84	1,827.43	35,861.53
						20.58	1.58	22.17		34,540	34,540	510	1,214	53%				
Buzzendore Mark W	xxx-xx-x484M 47	65	12/07/1965	09/04/2001	01/01/2031	11.25	18.00	29.25	493*	55,317	55,317	1,042	1,619	2,661	22,070.34	2,212.66	1,269.65	25,552.65
						10.25	18.00	28.25		121,037	121,037	2,280	3,577	53%				
Caraballo Daniel Jr.	xxx-xx-x159M 45	65	04/09/1968	09/20/2006	05/01/2033	1.08	20.33	21.42	3*	34,371	34,371	468	1,174	1,642	0.00	132.21	3.33	135.54
						0.08	20.33	20.42		82,916	82,916	1,129	2,997	54%				
Castro Petra	xxx-xx-x739F 62	65	02/01/1951	10/11/1976	02/01/2016	36.17	3.08	39.25	923	48,592	48,523	1,041	1,425	2,466	84,153.49	1,943.68	4,677.44	90,774.61
						35.17	3.08	38.25		51,537	51,537	1,100	1,615	58%				
Geneta Julie A	xxx-xx-x637F 57	65	07/03/1955	05/19/2003	08/01/2020	9.58	7.58	17.17	407	69,511	69,511	768	1,949	2,717	24,823.37	2,780.45	1,435.38	29,039.20
						9.00	7.58	16.58		88,927	88,927	983	2,669	45%				
Chiem Veasna	xxx-xx-x931F 41	65	09/12/1971	06/08/1998	10/01/2036	14.50	23.75	38.25	573*	33,760	33,760	1,049*	1,161	2,210	19,371.06	1,350.40	1,099.45	21,820.91
						14.00	23.75	37.75		94,278	94,278	2,373	3,422	67%				
Commero Joseph C	xxx-xx-x188M 60	65	04/22/1953	05/22/2006	05/01/2018	6.58	5.33	11.92	161	42,285	42,285	319	1,409	1,728	8,883.45	1,691.39	531.23	11,106.07
						6.00	5.33	11.33		49,067	49,067	371	1,756	47%				
Connell Douglas R	xxx-xx-x064M 43	65	08/06/1969	08/17/2009	09/01/2034	3.33	21.67	25.00	157*	66,471	66,471	1,064	1,823	2,887	3,752.92	2,658.84	273.44	6,685.20
						2.33	21.67	24.00		168,369	168,369	2,694	4,929	49%				
Cosme Sonia	xxx-xx-x239F 55	65	12/04/1957	10/06/1999	01/01/2023	13.17	10.00	23.17	298	38,284	38,284	566	1,277	1,843	19,050.50	1,531.37	1,086.38	21,665.25
						12.17	10.00	22.17		56,698	56,698	838	1,925	53%				
Cotton John S	xxx-xx-x575M 53	65	06/01/1960	01/04/1999	06/01/2025	13.92	12.42	26.33	337*	39,990	39,990	678	1,230	1,908	20,772.11	1,599.61	1,182.79	23,554.51
						13.00	12.42	25.42		65,295	65,295	1,106	2,141	54%				

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ref. Age	Birth	Dates Hire	Retirement	Service Vesting/Benefit		Mth. Accd. Pns.	Annual Compensation Current	Annual Compensation Avg.	Income at Retirement		Cash Balance Account					
						Past	Fut. Total				Monthly Pns.	Total/ Adq. %	This Year	Interest	01/01/2012	01/01/2013		
Covert Teresa K	xxx-xx-x597 F 50	65	12/01/1962	03/18/1985	12/01/2027	27.75	14.92	42.67	952*	52,606	52,606	1,426	1,470	2,896	53,089.91	2,104.23	2,972.99	58,167.13
						25.75	14.92	40.67	257*	35,926	35,926	663	1,221	1,884	9,523.48	1,437.02	560.02	11,520.52
Creasy Lisa Marie	xxx-xx-x609 F 44	65	08/17/1968	03/14/2005	09/01/2033	7.75	20.67	28.42	383	39,027	39,027	596	1,180	1,776	26,319.29	1,561.06	1,486.91	29,367.26
						15.58	7.33	22.92	382*	37,623	37,623	953*	1,249	2,202	11,607.15	1,504.92	676.33	13,788.40
Cruz Jose L	xxx-xx-x303 M 58	65	04/19/1955	05/28/1996	05/01/2020	16.58	7.33	23.92	303*	34,967	34,967	1,640*	1,205	2,845	3,537.49	1,398.68	229.82	5,165.99
						3.42	38.75	42.17	0	37,614	37,614	879*	1,261	2,140				
Cruz Robert Jr.	xxx-xx-x116 M 26	65	09/05/1986	07/07/2008	10/01/2051	4.42	38.75	43.17	155*	28,175	28,175	660*	1,075	1,735	3,583.41	1,126.98	225.50	4,935.89
						3.75	27.08	30.83	187*	34,766	34,766	1,966	3,873	67%	5,764.94	1,390.63	352.13	7,507.70
Cruz-Padilla Sandy	xxx-xx-x548 F 34	65	12/10/1978	06/11/2012	01/01/2044	0.50	31.00	31.50	84	35,115	35,115	220	1,684	1,904	3,529.82	1,404.60	229.55	5,163.97
						0.00	31.00	31.00	650*	35,988	35,988	1,866*	1,229	3,095	10,293.33	1,439.51	602.42	12,335.26
David Gini L	xxx-xx-x125 F 38	65	01/17/1975	10/16/2006	02/01/2040	6.17	27.08	33.25	1155*	45,737	45,737	1,827*	1,438	3,265	38,596.12	1,829.48	2,168.90	42,594.50
						3.75	27.08	30.83	192*	32,471	32,471	3,986	4,440	69%	8,255.08	1,298.84	486.77	10,040.69
David Juan Jr.	xxx-xx-x740 M 42	65	09/30/1970	01/02/2007	10/01/2035	5.92	22.75	28.67	993	58,779	58,779	1,316	1,862	3,178	76,675.70	2,351.16	4,276.43	83,303.29
						5.00	22.75	27.75	149	38,519	38,519	1,684	2,550	61%	8,340.23	1,540.76	497.55	10,378.54
Deen Virginia L	xxx-xx-x003 F 63	68	02/04/1950	07/28/2008	08/01/2018	4.42	5.58	10.00	438	32,302	32,302	489	1,230	1,719	30,281.11	1,292.09	1,698.03	33,271.23
						3.83	5.58	9.42	650*	35,988	35,988	5,685	6,763	72%				
Dejesus Andy I	xxx-xx-x944 M 28	65	09/22/1984	09/02/2003	10/01/2049	9.25	36.75	46.00	1155*	45,737	45,737	1,827*	1,438	3,265	38,596.12	1,829.48	2,168.90	42,594.50
						8.25	36.75	45.00	192*	32,471	32,471	3,986	4,440	69%	8,255.08	1,298.84	486.77	10,040.69
Dejesus James	xxx-xx-x943 M 41	65	04/29/1972	09/10/1991	05/01/2037	21.25	24.33	45.58	993	58,779	58,779	1,316	1,862	3,178	76,675.70	2,351.16	4,276.43	83,303.29
						20.25	24.33	44.58	149	38,519	38,519	1,684	2,550	61%	8,340.23	1,540.76	497.55	10,378.54
Diaz-Garcia Gerardo	xxx-xx-x540 M 47	65	10/14/1965	04/18/2005	11/01/2030	7.67	17.83	25.50	438	32,302	32,302	489	1,230	1,719	30,281.11	1,292.09	1,698.03	33,271.23
						7.00	17.83	24.83	650*	35,988	35,988	1,866*	1,229	3,095	10,293.33	1,439.51	602.42	12,335.26
Dickel Terry L	xxx-xx-x703 M 58	65	06/07/1955	08/13/1979	07/01/2020	33.33	7.50	40.83	1155*	45,737	45,737	1,827*	1,438	3,265	38,596.12	1,829.48	2,168.90	42,594.50
						26.08	7.50	33.58	192*	32,471	32,471	3,986	4,440	69%	8,255.08	1,298.84	486.77	10,040.69
Dinkel Karen L	xxx-xx-x613 F 63	65	06/01/1950	04/14/2004	06/01/2015	8.67	2.42	11.08	993	58,779	58,779	1,316	1,862	3,178	76,675.70	2,351.16	4,276.43	83,303.29
						6.33	2.42	8.75	149	38,519	38,519	1,684	2,550	61%	8,340.23	1,540.76	497.55	10,378.54
Dixon Karen G	xxx-xx-x734 F 63	65	03/31/1950	08/10/1992	04/01/2015	20.33	2.25	22.58	438	32,302	32,302	489	1,230	1,719	30,281.11	1,292.09	1,698.03	33,271.23
						19.33	2.25	21.58	650*	35,988	35,988	5,685	6,763	72%				





CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. Age	Birth	Dates		Service		Mth. Accd.	Annual Compensation	Income at Retirement			Cash Balance Account				
				Hire	Retirement	Vesting/Benefit	Past			Fut.	Total	Monthly	Pens.	S.S. Adq. %	This Year	Interest	
Gable Melinda S	xxx-xx-x123 F 34	65	04/06/1979	03/29/1999	05/01/2044	13.75	31.33	45.08	359*	38,932	1,789*	1,296	3,085	19,131.88	1,557.29	1,091.51	21,780.68
						13.00	31.33	44.33		160,632	4,748	5,600	70%				
Gabriel Stephen E	xxx-xx-x080 M 59	65	04/28/1954	04/07/1986	05/01/2019	26.67	6.33	33.00	695	45,064	961	1,475	2,436	54,809.40	1,802.56	3,059.96	59,671.92
						29.67	6.33	32.00		54,906	1,171	1,928	62%				
Gage Meredith Ellen	xxx-xx-x922 F 34	65	03/06/1979	08/08/2005	04/01/2044	7.33	31.25	38.58	377*	36,200	1,238*	1,231	2,469	7,703.48	1,447.99	460.19	9,611.66
						6.33	31.25	37.58		149,358	3,742	5,321	66%				
Gentile Anthony J	xxx-xx-x247 M 65	65	01/19/1948	05/22/2000	02/01/2013	12.58	0.08	12.67	306	39,990	308	1,358	1,666	19,505.32	1,599.61	1,113.12	22,218.05
						12.00	0.08	12.08		38,291	308	1,358	50%				
Gerhart Matthew J	xxx-xx-x393 M 46	65	06/15/1967	06/19/2006	07/01/2032	6.50	19.50	26.00	288*	52,719	896	1,554	2,450	11,001.13	2,108.75	658.22	13,768.10
						6.00	19.50	25.50		121,120	2,059	3,776	53%				
Giberson Patrick T	xxx-xx-x236 M 27	65	01/27/1986	03/20/2006	02/01/2051	6.67	38.08	44.75	530*	35,244	1,823*	1,212	3,035	7,506.36	1,409.78	448.39	9,364.53
						5.92	38.08	44.00		204,616	6,002	7,366	71%				
Glover Loma J	xxx-xx-x019 F 50	65	05/27/1963	12/06/2010	06/01/2028	2.00	15.42	17.42	38*	54,691	599	1,623	2,222	0.00	2,187.65	55.15	2,242.80
						1.00	15.42	16.42		103,374	1,131	3,259	46%				
Godin James D	xxx-xx-x240 M 65	65	06/08/1948	03/15/1976	07/01/2013	36.75	0.50	37.25	796	47,481	812	1,580	2,392	62,122.75	1,899.26	3,464.63	67,486.64
						26.08	0.50	26.58		45,793	812	1,580	60%				
Good Marisol	xxx-xx-x544 F 38	65	06/16/1975	09/08/1998	07/01/2040	14.25	27.50	41.75	844*	53,723	1,835*	1,587	3,422	22,837.76	2,148.94	1,310.25	26,296.95
						13.25	27.50	40.75		182,360	4,954	5,650	63%				
Gorshin Alan W	xxx-xx-x068 M 53	65	12/01/1959	04/04/1989	12/01/2024	23.67	11.92	35.58	750*	47,728	1,100	1,454	2,554	49,165.72	1,909.14	2,752.24	53,827.10
						22.67	11.92	34.58		76,501	1,764	2,413	61%				
Graupera John	xxx-xx-x025 M 59	65	06/24/1954	01/01/2000	07/01/2019	9.00	6.50	15.50	4	8,000	40	474	514	0.00	320.00	8.07	328.07
						1.00	6.50	7.50		9,747	49	620	75%				
Gray J Richard	xxx-xx-x287 M 68	71	11/02/1944	01/03/2006	02/01/2016	6.92	3.08	10.00	309	77,932	472	2,962	3,434	17,431.22	3,117.28	1,037.30	21,585.80
						6.00	3.08	9.08		82,766	501	3,346	51%				
Green Robert N	xxx-xx-x804 M 45	65	07/25/1967	04/27/1987	08/01/2032	25.67	19.58	45.25	477*	53,879	2,025*	1,640	3,665	64,514.01	2,155.16	3,602.60	70,271.77
						24.67	19.58	44.25		123,786	3,652	3,987	67%				
Guarin Gustavo	xxx-xx-x683 M 59	65	02/18/1954	08/26/1996	03/01/2019	16.33	6.17	22.50	456	48,161	690	1,537	2,227	29,509.60	1,926.43	1,671.59	33,107.62
						15.33	6.17	21.50		58,679	841	2,010	53%				
Guzman-Castillo Maria E	xxx-xx-x810 F 45	65	06/15/1968	12/03/2003	07/01/2033	9.00	20.50	29.50	191*	32,604	580	1,156	1,736	6,932.25	1,304.14	414.15	8,650.54
						6.17	20.50	26.67		78,651	1,398	2,964	61%				

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. e g e Age	Dates		Service		Mth. Accd. Pens.	Annual Compensation	Income at Retirement		Cash Balance Account							
			Birth	Hire	Past	Fut. Total			Monthly Total/	Adq. %	This Year	Interest	01/01/2012	01/01/2013				
Hall Bruce	xxx-xx-x213M62	68	03/11/1951	04/06/2009	05/01/2019	3.67	6.33	10.00	104	56,775	56,775	353	2,290	2,643	4,660.47	2,270.98	313.57	7,245.02
Hargrove Fitzpatrick	xxx-xx-x976M48	65	01/12/1965	04/21/1986	02/01/2030	26.67	17.08	43.75	1,212*	80,915	80,915	2,306	1,819	4,125	59,365.17	3,236.58	3,346.67	65,948.42
Harner Bryan S	xxx-xx-x917M38	65	09/21/1974	05/27/1997	10/01/2039	15.58	26.75	42.33	1,377*	81,696	81,696	2,807*	1,939	4,746	39,126.22	3,267.84	2,234.32	44,628.38
Hart Dustin E	xxx-xx-x190M32	65	07/21/1980	11/28/2005	08/01/2045	7.08	32.58	39.67	513*	45,831	45,831	1,702*	1,456	3,158	9,756.75	1,833.24	582.83	12,172.82
Hatfield Twila L	xxx-xx-x090F55	65	01/11/1958	09/13/1994	02/01/2023	18.25	10.08	28.33	147	39,646	39,646	425	1,243	1,668	8,149.85	1,585.86	488.22	10,223.93
Heaps Craig R	xxx-xx-x674M60	65	05/25/1953	04/03/2000	06/01/2018	12.67	5.42	18.08	320	39,999	40,775	473	1,371	1,844	20,027.63	1,599.96	1,141.85	22,769.44
Herr Kenneth S Jr.	xxx-xx-x746M37	65	10/29/1975	04/03/2000	11/01/2040	12.67	27.83	40.50	799*	44,924	44,924	1,647*	1,427	3,074	21,426.42	1,796.96	1,223.75	24,447.13
Highberg Erick L	xxx-xx-x170M54	65	11/01/1958	04/02/2001	11/01/2023	11.67	10.83	22.50	270	38,841	38,841	565	1,297	1,862	17,058.15	1,553.65	977.36	19,589.16
Hmel Stephen F	xxx-xx-x230M65	65	06/10/1948	01/06/2003	07/01/2013	9.92	0.50	10.42	213	37,520	35,551	225	1,317	1,542	12,994.24	1,500.79	752.52	15,247.55
Holden John A	xxx-xx-x113M56	65	11/20/1956	03/08/1976	12/01/2021	36.75	8.92	45.67	1,063	64,601	64,601	1,507	1,831	3,338	75,797.94	2,584.04	4,234.03	82,616.01
Holland Eric K	xxx-xx-x817M35	65	03/18/1978	05/18/2009	04/01/2043	3.58	30.25	33.83	164*	33,695	33,695	914*	1,175	2,089	2,868.06	1,347.80	191.72	4,407.58
Holland Justin K	xxx-xx-x599M29	65	05/24/1984	02/13/2012	06/01/2049	0.83	36.42	37.25	0	30,400*	30,400*	1,006*	1,100	2,106				
Holland-Jones Cheryl	xxx-xx-x513F59	65	01/29/1954	05/23/2007	02/01/2019	5.58	6.08	11.67	28	8,500	8,500	63	618	681	1,513.59	340.00	91.82	1,945.41
Hopkins Patrick S	xxx-xx-x832M46	65	06/27/1967	01/03/2006	07/01/2032	6.92	19.50	26.42	492*	91,852	91,852	1,561	2,042	3,603	18,700.75	3,674.08	1,121.16	23,495.99
Horning Gary L	xxx-xx-x231M57	65	03/05/1956	04/06/2009	04/01/2021	3.67	8.25	11.92	130	72,050	72,050	540	1,966	2,506	5,937.97	2,882.01	399.24	9,219.22

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				Hire		Past	Fut. Total	Vesting/Benefit	Monthly Total/			Pens.	S.S. Adq. %	This Year	Interest	01/01/2012	01/01/2013	
Horst Scott F	xxx-xx-x945M 52	65	09/26/1960	05/01/2006	10/01/2025	6.67	12.75	19.42	161*	42,071	42,071	526	1,325	1,851	8,806.77	1,682.86	526.79	11,016.42
						6.00	12.75	18.75				859	2,306	50%				
Howry Linda S	xxx-xx-x518F 63	65	10/08/1949	01/24/1972	11/01/2014	40.92	1.83	42.75	615	37,266	36,185	673	1,307	1,980	47,222.93	1,490.63	2,634.84	51,348.40
						26.08	1.83	27.92				680	1,361	63%				
Humble Barbara L	xxx-xx-x487F 62	65	01/08/1951	04/17/1990	02/01/2016	22.67	3.08	25.75	545	39,350	39,088	645	1,372	2,017	40,688.89	1,573.99	2,277.57	44,540.45
						21.67	3.08	24.75				685	1,553	59%				
Hurlburt Diana	xxx-xx-x877F 50	65	03/11/1963	12/09/1996	04/01/2028	16.00	15.25	31.25	468*	42,798	42,798	863	1,307	2,170	24,979.23	1,711.90	1,417.01	28,108.14
						15.00	15.25	30.25				1,631	2,626	57%				
Huss Robert J	xxx-xx-x326M 38	65	04/09/1975	12/02/2009	05/01/2040	1.50	27.33	28.83	54*	41,291	41,291	807*	1,341	2,148	0.00	1,651.65	41.64	1,693.29
						1.00	27.33	28.33				2,647	4,782	58%				
Hydrick Guy P	xxx-xx-x498M 30	65	01/01/1983	06/18/2012	01/01/2048	0.50	35.00	35.50	0	49,853	49,853	1,509*	1,550	3,059				
						0.00	35.00	35.00				5,834	7,715	59%				
Jackson Paula E	xxx-xx-x361F 65	65	09/22/1947	09/21/1970	01/01/2013	42.25	0.00	42.25	618*	70,633	68,155	1,618*	2,002	3,620	205,427.63	2,825.34	11,369.74	219,622.71
						41.25	0.00	41.25						61%				
Jessup Donna M	xxx-xx-x558F 54	65	07/18/1958	09/21/1981	08/01/2023	31.25	10.58	41.83	082	63,772	63,772	1,559	1,659	3,218	61,499.95	2,550.90	3,446.80	67,497.65
						26.08	10.58	36.67				2,309	2,625	57%				
Jones Ryan C	xxx-xx-x568M 34	65	04/23/1979	01/19/2010	05/01/2044	2.92	31.33	34.25	126*	38,988	38,988	1,058*	1,295	2,353	1,518.35	1,559.54	122.82	3,200.71
						2.00	31.33	33.33				3,575	5,593	62%				
Kast Karen J	xxx-xx-x840F 51	65	09/09/1961	02/18/1997	10/01/2026	15.83	13.75	29.58	462*	43,430	43,430	832	1,328	2,160	26,756.54	1,737.22	1,515.40	30,009.16
						15.00	13.75	28.75				1,427	2,426	56%				
Kastor Noel M	xxx-xx-x111M 62	65	03/15/1951	09/26/1976	04/01/2016	36.25	3.25	39.50	806	47,956	47,657	932	1,591	2,523	63,023.46	1,918.25	3,514.65	68,456.36
						26.08	3.25	29.33				990	1,802	60%				
Katzenmoyer Charlotte A	xxx-xx-x599F 51	65	12/04/1961	05/14/2001	01/01/2027	11.58	14.00	25.58	911*	124,744	124,744	2,079	2,243	4,322	50,566.35	4,989.76	2,906.93	58,463.04
						11.00	14.00	25.00				3,743	4,059	38%				
Kauffman Sabrina M	xxx-xx-x365F 42	65	05/03/1971	04/19/2010	06/01/2036	2.67	23.42	26.08	97*	44,681	44,681	757	1,426	2,183	1,808.27	1,787.24	144.51	3,740.02
						2.00	23.42	25.42				2,114	4,227	55%				
Kazar Joseph F	xxx-xx-x608M 45	65	07/23/1967	01/18/2011	08/01/2032	1.92	19.58	21.50	40*	46,080	46,080	632	1,437	2,069	0.00	1,843.18	46.46	1,889.64
						1.00	19.58	20.58				1,453	3,494	51%				
Keen Donald D	xxx-xx-x900M 29	65	09/18/1983	06/11/2007	10/01/2048	5.50	35.75	41.25	541*	51,177	51,177	2,165*	1,580	3,745	8,277.23	2,047.06	506.85	10,831.14
						5.00	35.75	40.75				6,972	8,268	65%				

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				Hire			Vesting/Benefit Past Fut. Total	Total/ Monthly			Total/ Adq. %	This Year	Interest	01/01/2012	01/01/2013		
Kelly Cynthia F	xxx-xx-x153F 58	65	06/06/1955	08/12/2002	07/01/2020	10.33	7.50	17.83	220	38,932	437	1,249	1,686	12,553.89	1,557.29	729.72	14,840.90
						9.33	7.50	16.83		49,807	559	1,713	50%				
Kelly Doris A	xxx-xx-x780F 64	65	10/23/1948	03/20/2000	11/01/2013	12.75	0.83	13.58	319	41,869	341	1,344	1,685	19,870.14	1,674.75	1,135.08	22,679.97
						12.00	0.83	12.83		39,874	341	1,344	48%				
Keys Anita Jo	xxx-xx-x085F 42	65	11/18/1970	02/02/2001	12/01/2035	11.83	22.92	34.75	454*	37,984	957*	1,272	2,229	15,664.02	1,519.37	899.82	18,083.21
						10.33	22.92	33.25		104,130	2,308	3,582	64%				
Keys Robert K	xxx-xx-x373M 52	65	05/13/1961	01/02/2001	06/01/2026	11.92	13.42	25.33	298*	38,325	624	1,259	1,883	17,230.54	1,533.00	986.32	19,749.86
						11.00	13.42	24.42		65,705	1,070	2,300	56%				
Kilhefner Donna M	xxx-xx-x704F 47	65	07/21/1965	10/01/2001	08/01/2030	11.25	17.58	28.83	346*	41,285	766	1,302	2,068	15,777.03	1,651.40	909.37	18,337.80
						10.25	17.58	27.83		86,033	1,596	2,879	57%				
King Amos L	xxx-xx-x007M 44	65	08/22/1968	01/02/2001	09/01/2033	11.92	20.67	32.58	541*	50,342	1,101*	1,515	2,616	21,080.41	2,013.67	1,210.18	24,304.26
						11.00	20.67	31.67		121,442	2,564	3,862	58%				
King Randy S	xxx-xx-x497M 29	65	08/18/1983	05/29/2007	09/01/2048	5.58	35.67	41.25	386*	35,378	1,503*	1,215	2,718	5,975.92	1,415.10	364.35	7,755.37
						5.00	35.67	40.67		177,422	4,810	6,381	69%				
Kirchner Donald A	xxx-xx-x390M 54	65	09/14/1958	06/13/1975	10/01/2023	37.50	10.75	48.25	1,136*	63,405	1,557	1,811	3,368	79,729.14	2,536.21	4,449.04	86,714.39
						26.08	10.75	36.83		93,902	2,306	2,865	60%				
Kormacki Paul M	xxx-xx-x717M 31	65	12/09/1981	09/22/2008	01/01/2047	4.25	34.00	38.25	290*	49,705	1,702*	1,543	3,245	4,102.67	1,988.19	275.77	6,366.63
						3.25	34.00	37.25		237,405	5,896	7,322	61%				
Krause Austin T	xxx-xx-x456M 22	65	01/06/1991	01/03/2011	02/01/2056	1.92	43.08	45.00	108*	35,599	1,875*	1,220	3,095	0.00	1,423.98	35.90	1,459.88
						1.00	43.08	44.08		263,778	7,752	9,447	71%				
Krause Jeffrey R	xxx-xx-x833M 49	65	08/01/1963	03/28/2011	08/01/2028	1.75	15.58	17.33	31*	43,955	486	1,382	1,868	0.00	1,758.19	44.32	1,802.51
						1.00	15.58	16.58		83,081	919	2,777	49%				
Kreider Craig S	xxx-xx-x871M 52	65	07/02/1960	06/11/2001	08/01/2025	11.50	12.58	24.08	338*	43,491	684	1,404	2,088	20,482.46	1,739.64	1,170.39	23,392.49
						11.00	12.58	23.58		71,011	1,116	2,464	55%				
Kuhns Dale L	xxx-xx-x513M 56	65	08/07/1956	05/21/1979	09/01/2021	33.58	8.67	42.25	572	34,313	795	1,236	2,031	44,526.99	1,372.52	2,483.58	48,383.09
						26.08	8.67	34.75		46,092	1,068	1,777	67%				
Lane Elise F	xxx-xx-x385F 61	65	03/27/1952	01/22/2007	04/01/2017	5.92	4.25	10.17	116	41,294	255	1,226	1,481	5,872.25	1,651.77	364.61	7,888.63
						5.00	4.25	9.25		45,635	281	1,458	42%				
Lane John F	xxx-xx-x846M 49	65	12/17/1963	11/01/1988	01/01/2029	24.17	16.00	40.17	816*	37,336	1,094*	1,247	2,341	43,128.65	1,493.42	2,409.72	47,031.79
						23.17	16.00	39.17		74,098	1,935	2,507	65%				

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				Hire	Retirement	Vesting/Benefit	Past Fut. Total			Monthly	Total/	This Year	Interest	01/01/2012	01/01/2013		
Lefever John E	xxx-xx-x463M 50	65	04/29/1963	04/18/2011	05/01/2028	1.67	15.33	17.00	43*	62,856	684	1,760	2,444	0.00	2,514.23	63.38	2,577.61
						1.00	15.33	16.33		118,806	1,294	3,545	44%				
Lefever Kurt P	xxx-xx-x703M 46	65	06/16/1967	09/21/2009	07/01/2032	3.25	19.50	22.75	86*	43,413	629	1,397	2,026	2,193.41	1,736.53	164.41	4,094.35
						2.25	19.50	21.75		99,741	1,446	3,422	53%				
Lenhard P Craig	xxx-xx-x392M 63	65	09/25/1949	06/29/1970	10/01/2014	42.50	1.75	44.25	189*	51,292	1,217*	1,706	2,923	137,307.12	2,051.66	7,603.61	146,962.39
						38.42	1.75	40.17		50,950	1,235*	1,776	66%				
Leonard Mark Allen	xxx-xx-x650M 56	65	12/23/1956	09/09/1974	01/01/2022	38.25	9.00	47.25	934*	53,255	1,246	1,720	2,966	72,198.16	2,130.21	4,024.60	78,352.97
						26.08	9.00	35.08		75,114	1,757	2,482	62%				
Lloyd Andrew	xxx-xx-x734M 32	65	12/28/1980	01/05/2009	01/01/2046	3.92	33.00	36.92	301*	55,549	1,781*	1,679	3,460	4,449.17	2,221.94	300.72	6,971.83
						3.00	33.00	36.00		252,682	6,064	7,592	59%				
Lloyd Corey J	xxx-xx-x409M 42	65	07/24/1970	03/22/1999	08/01/2035	13.75	22.58	36.33	593*	40,226	1,113*	1,302	2,415	21,227.33	1,609.03	1,208.06	24,044.42
						13.00	22.58	35.58		106,985	2,538	3,655	63%				
Long Matthew D	xxx-xx-x291M 40	65	04/17/1973	04/04/2011	05/01/2038	1.67	25.33	27.00	54*	45,623	801	1,437	2,238	0.00	1,824.90	46.00	1,870.90
						1.00	25.33	26.33		140,465	2,466	4,654	55%				
Lopez Gerarda	xxx-xx-x550 F 48	65	09/26/1964	12/15/1997	10/01/2029	15.00	16.75	31.75	416*	36,791	754	1,203	1,957	20,405.01	1,471.63	1,159.37	23,036.01
						14.00	16.75	30.75		73,017	1,497	2,536	60%				
Lopez Jonathan K	xxx-xx-x175M 29	65	09/08/1983	02/21/2006	10/01/2048	6.83	35.75	42.58	557*	44,279	1,962*	1,421	3,383	8,844.44	1,771.15	531.09	11,146.68
						6.00	35.75	41.75		222,063	6,181	7,435	67%				
Luttermoser Constance A	xxx-xx-x459 F 52	65	11/22/1960	04/16/1979	12/01/2025	33.67	12.92	46.58	950*	45,638	1,236	1,313	2,549	59,449.05	1,825.53	3,315.72	64,590.30
						30.75	12.92	43.67		76,809	2,047	2,284	63%				
Magner Patricia R	xxx-xx-x328 F 48	65	07/22/1964	04/30/2007	08/01/2029	5.67	16.58	22.25	126*	34,945	503	1,144	1,647	5,326.34	1,397.79	328.18	7,052.31
						5.00	16.58	21.58		69,353	998	2,412	54%				
Maldonado Ruben Jr.	xxx-xx-x387M 36	65	06/14/1977	02/14/2011	07/01/2042	1.83	29.50	31.33	50*	34,402	778*	1,186	1,964	0.00	1,376.08	34.69	1,410.77
						1.00	29.50	30.50		128,745	2,618	4,660	62%				
Marrero Joe	xxx-xx-x240M 55	65	06/28/1958	04/04/2011	07/01/2023	1.67	10.50	12.17	22	38,717	297	1,290	1,587	0.00	1,548.68	39.04	1,587.72
						1.00	10.50	11.50		57,339	440	2,040	47%				
Martin-Berkoski Debra	xxx-xx-x852 F 46	65	01/09/1967	06/15/1998	02/01/2032	14.50	19.08	33.58	614*	43,902	1,043*	1,394	2,437	26,742.04	1,756.07	1,515.08	30,013.19
						14.00	19.08	33.08		100,864	2,225	3,390	61%				
Mastrippolito Christi	xxx-xx-x483 F 44	65	08/06/1968	10/29/2007	09/01/2033	5.17	20.67	25.83	138*	35,785	592	1,194	1,786	4,475.02	1,431.40	282.21	6,188.63
						4.17	20.67	24.83		86,326	1,429	3,049	57%				

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				Birth	Age	Hire	Retire	Past	Fut.	Total	Vesting/Benefit	Accd.	Compensation	Current	Avg.	Pens.	S.S.	Adq. %	Monthly	Total/	This Year	Interest
Mastromatteo Edward A	xxx-xx-x812M 55	65	02/01/1958	02/22/1982	02/01/2023	30.83	10.08	40.92	26.08	10.08	36.17	1,030*	53,151	53,151	78,716	1,282	1,752	3,034	75,197.67	2,126.05	4,189.47	81,513.19
Mastromatteo Thomas E	xxx-xx-x749M 27	65	07/08/1985	07/17/2006	08/01/2050	6.42	37.58	44.00	5.42	37.58	43.00	452*	46,996	259,848	2,124*	1,484	3,608	5,951.48	1,879.84	374.72	8,206.04	
McClune Roland George	xxx-xx-x298M 57	65	11/30/1955	04/22/1974	12/01/2020	38.67	7.92	46.58	26.08	7.92	34.00	827*	49,201	49,201	64,880	1,115	1,820	2,935	67,747.93	1,968.06	3,775.75	73,491.74
McDowell Ralph A Jr.	xxx-xx-x631M 57	65	08/14/1955	07/07/1998	09/01/2020	14.42	7.67	22.08	13.42	7.67	21.08	322	35,819	45,824	503	1,104	1,607	22,353.25	1,432.75	1,265.55	25,051.55	
McFadden Tyrone A	xxx-xx-x843M 32	65	02/26/1981	09/06/2011	03/01/2046	1.25	33.17	34.42	0.25	33.17	33.42	15*	28,779	130,910	790*	1,061	1,851	0.00	325.47	8.20	333.67	
McFadden Tyson	xxx-xx-x786M 31	65	03/14/1982	09/22/2008	04/01/2047	4.25	34.25	38.50	3.25	34.25	37.50	201*	32,201	153,800	1,131*	1,142	2,273	2,889.45	1,288.03	191.39	4,368.87	
McFalls Andrew M	xxx-xx-x842M 30	65	09/10/1982	07/09/2007	10/01/2047	5.42	34.75	40.17	4.42	34.75	39.17	439*	46,348	221,373	1,820*	1,472	3,292	6,994.12	1,853.93	431.41	9,279.46	
McGill-Jefferson Kiyana	xxx-xx-x044 F 40	65	10/25/1972	06/09/2003	11/01/2037	9.50	24.83	34.33	9.00	24.83	33.83	470*	42,418	125,810	1,117*	1,352	2,469	14,357.20	1,696.71	832.42	16,886.33	
Medina Elizabeth	xxx-xx-x628 F 32	65	02/26/1981	04/27/2009	03/01/2046	3.67	33.17	36.83	2.67	33.17	35.83	172*	36,038	163,930	3,916	5,843	65%	2,352.99	1,441.51	165.75	3,960.25	
Meiskey Kerry L	xxx-xx-x072M 63	65	02/28/1950	11/25/1979	03/01/2015	33.08	2.17	35.25	26.08	2.17	28.25	739	46,412	46,461	848	1,706	2,554	65,434.45	1,856.47	3,645.69	70,936.61	
Mercado Miguel A	xxx-xx-x810M 38	65	04/07/1975	12/08/1997	05/01/2040	15.00	27.33	42.33	14.00	27.33	41.33	750*	35,843	121,666	1,404*	1,220	2,624	20,947.90	1,433.71	1,188.28	23,569.89	
Mercado Raul C	xxx-xx-x316M 48	65	06/10/1965	08/01/1995	07/01/2030	17.42	17.50	34.92	16.42	17.50	33.92	647*	44,746	93,245	1,028*	1,378	2,406	30,859.48	1,789.84	1,742.39	34,391.71	
Metzger David A	xxx-xx-x634M 52	65	09/21/1960	11/20/2000	10/01/2025	12.08	12.75	24.83	11.08	12.75	23.83	294*	39,988	65,291	1,037	2,222	54%	17,576.85	1,599.50	1,007.05	20,183.40	
Metzger William E	xxx-xx-x139M 62	65	05/04/1951	07/22/1991	06/01/2016	21.42	3.42	24.83	20.42	3.42	23.83	583	45,605	48,109	719	1,400	2,119	39,803.30	1,824.21	2,235.17	43,862.68	
Metzler Matthew R	xxx-xx-x941M 31	65	09/12/1981	09/10/2007	10/01/2046	5.25	33.75	39.00	4.25	33.75	38.00	653*	78,192	355,683	2,839*	1,957	4,796	10,748.57	3,127.67	670.01	14,546.25	

CITY OF LANCASTER CASH BALANCE PENSION PLAN

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Name	SSN	S A Ret. e g Age	Dates		Retirement	Service		Mth. Accd. Pns.	Annual Compensation		Income at Retirement		Cash Balance Account					
			Birth	Hire		Past	Fut. Total		Current	Avg.	Monthly Pns.	S.S. Adq. %	Total/	This Year	Interest	01/01/2013		
Millan Judith	xxx-xx-x361 F 46	65	11/11/1966	08/21/1998	12/01/2031	14.33	18.92	33.25	363*	34,411	34,411	695*	1,058	1,753	15,645.98	1,376.46	895.23	17,917.67
						11.08	18.92	30.00		77,610		1,552	2,454	58%				
Miller Ileana M	xxx-xx-x400 F 44	65	12/14/1968	11/03/1997	01/01/2034	15.08	21.00	36.08	578*	49,312	49,312	1,153	1,407	2,560	22,229.88	1,972.48	1,272.37	25,474.73
						14.08	21.00	35.08		124,905		2,921	3,585	57%				
Morales Rhonda Lynn	xxx-xx-x528 F 37	65	12/06/1975	12/10/2007	01/01/2041	5.00	28.00	33.00	200*	35,609	35,609	880*	1,212	2,092	4,355.46	1,424.36	275.46	6,055.28
						4.00	28.00	32.00		126,915		2,708	4,324	60%				
Murray Shelia A	xxx-xx-x500 F 54	65	04/27/1959	05/17/1993	05/01/2024	19.58	11.33	30.92	488*	39,706	39,706	792	1,297	2,089	32,705.65	1,588.24	1,838.85	36,132.74
						18.58	11.33	29.92		61,744		1,231	2,152	60%				
Nagy Alexander C Jr.	xxx-xx-x780M 64	65	01/06/1949	04/16/1979	02/01/2014	33.67	1.08	34.75	198	68,330	62,856	1,284	1,878	3,162	119,874.42	2,733.20	6,661.99	129,269.61
						32.33	1.08	33.42		63,539		1,297	1,954	54%				
Negron Holly L	xxx-xx-x075 F 44	65	12/27/1968	01/23/2006	01/01/2034	6.92	21.00	27.92	194*	32,289	32,289	581	1,127	1,708	6,864.89	1,291.58	410.13	8,566.60
						6.00	21.00	27.00		81,788		1,472	2,879	58%				
Negron Juan	xxx-xx-x137M 53	65	02/17/1960	04/16/1991	03/01/2025	21.67	12.17	33.83	498	37,766	37,766	827	1,258	2,085	30,381.07	1,510.65	1,709.04	33,600.76
						20.67	12.17	32.83		61,664		1,350	2,189	63%				
Noll Diana Poston	xxx-xx-x352 F 50	65	04/15/1963	02/18/1997	05/01/2028	15.83	15.33	31.17	453*	39,454	39,454	798	1,245	2,043	24,106.61	1,578.17	1,365.65	27,050.43
						15.00	15.33	30.33		74,574		1,508	2,502	59%				
Oatman Larry M Jr.	xxx-xx-x976M 41	65	03/29/1972	07/23/2007	04/01/2037	5.42	24.25	29.67	208*	40,888	40,888	806*	1,345	2,151	5,732.41	1,635.53	356.51	7,724.45
						4.42	24.25	28.67		119,894		2,291	4,188	59%				
Oatman Larry Michael Sr.	xxx-xx-x589M 63	65	08/13/1949	03/01/1976	09/01/2014	36.83	1.67	38.50	744	46,908	44,345	820	1,852	2,672	64,723.25	1,876.32	3,607.08	70,206.65
						26.08	1.67	27.75		44,814		829	1,927	67%				
Oatman Scott D	xxx-xx-x576M 40	65	03/11/1973	02/27/2006	04/01/2038	6.83	25.25	32.08	289*	39,362	39,362	908*	1,285	2,193	8,082.46	1,574.47	484.23	10,141.16
						6.00	25.25	31.25		121,189		2,525	4,166	60%				
Ortega Luis R	xxx-xx-x846M 54	65	07/24/1958	08/26/1985	08/01/2023	27.33	10.58	37.92	708*	39,309	39,309	961	1,313	2,274	50,163.97	1,572.34	2,798.65	54,534.96
						26.08	10.58	36.67		58,215		1,423	2,078	66%				
Ortiz Maria	xxx-xx-x555 F 46	65	09/07/1966	03/30/2009	10/01/2031	3.75	18.75	22.50	86*	33,681	33,681	488	1,167	1,655	2,724.48	1,347.24	183.81	4,255.53
						3.00	18.75	21.75		73,697		1,069	2,719	56%				
Osleslo Ann	xxx-xx-x485 F 63	65	01/18/1950	07/30/1990	02/01/2015	22.42	2.08	24.50	606	48,877	47,346	742	1,442	2,184	41,294.78	1,955.09	2,320.50	45,570.37
						21.42	2.08	23.50		48,836		765	1,566	52%				
Owens Kurtis T Jr.	xxx-xx-x515M 26	65	02/07/1987	12/01/2008	03/01/2052	4.08	39.17	43.25	252*	32,491	32,491	1,527*	1,148	2,675	2,727.71	1,299.64	182.79	4,210.14
						3.08	39.17	42.25		198,062		5,579	7,334	71%				



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Name	SSN	S A Ret. e g e Age	Dates		Service		Mth. Accd. Pens.	Annual Compensation		Income at Retirement		Cash Balance Account						
			Hire	Retirement	Past	Fut. Total		Current	Avg.	Monthly Pens.	S.S. Adq. %	This Year	Interest	01/01/2012	01/01/2013			
Pabon Andres A	xxx-xx-x046M 46	65	08/26/1966	06/28/2010	09/01/2031	2.50	18.67	21.17	76*	40,624	40,624	560	1,481	2,041	2,024.87	1,624.94	152.33	3,802.14
						2.00	18.67	20.67	88,887	88,887	1,225	3,465	58%					
Pagan Wilfredo	xxx-xx-x662M 51	65	05/27/1962	04/22/1996	06/01/2027	16.67	14.42	31.08	487*	44,117	44,117	885	1,269	2,154	27,273.61	1,764.69	1,544.53	30,582.83
						15.67	14.42	30.08	79,417	79,417	1,593	2,430	55%					
Paige Valerie J	xxx-xx-x599 F 32	65	12/27/1980	03/10/2008	01/01/2046	4.75	33.00	37.75	288*	40,348	40,348	1,363*	1,327	2,690	4,769.25	1,613.92	302.99	6,686.16
						4.00	33.00	37.00	183,537	183,537	4,527	6,015	63%					
Papavasilion Angie Sue	xxx-xx-x622 F 41	65	04/04/1972	03/09/2009	05/01/2037	3.75	24.33	28.08	185*	53,907	53,907	982	1,632	2,614	4,371.20	2,156.26	294.77	6,822.23
						3.00	24.33	27.33	158,066	158,066	2,880	5,054	55%					
Parmer Darren M	xxx-xx-x974M 46	65	10/22/1966	04/29/2002	11/01/2031	10.67	18.83	29.50	426*	48,212	48,212	927	1,457	2,384	18,140.15	1,928.48	1,046.32	21,114.95
						10.00	18.83	28.83	106,705	106,705	2,051	3,378	56%					
Parson Lori A	xxx-xx-x235 F 43	65	08/11/1969	03/04/1996	09/01/2034	16.75	21.67	38.42	637*	39,711	39,711	1,115*	1,263	2,378	24,151.37	1,588.44	1,368.37	27,108.18
						15.75	21.67	37.42	100,587	100,587	2,509	3,382	64%					
Patterson Randy S	xxx-xx-x484M 59	65	05/30/1954	05/01/2006	06/01/2019	6.67	6.42	13.08	417	106,884	106,884	885	2,402	3,287	23,394.53	4,275.37	1,394.47	29,064.37
						6.00	6.42	12.42	130,228	130,228	1,078	3,135	35%					
Perez Wilfredo	xxx-xx-x360M 50	65	11/15/1962	03/28/2005	12/01/2027	7.75	14.92	22.67	195*	38,443	38,443	562	1,255	1,817	9,803.00	1,537.74	577.93	11,918.67
						7.00	14.92	21.92	71,331	71,331	1,042	2,403	54%					
Peters Faye	xxx-xx-x789 F 60	65	12/10/1952	07/23/1979	01/01/2018	33.42	5.00	38.42	595	35,127	35,127	743	1,237	1,980	47,357.32	1,405.09	2,640.07	51,402.48
						29.25	5.00	34.25	40,761	40,761	860	1,468	62%					
Peters Nelson G	xxx-xx-x133M 62	67	12/12/1950	05/05/2008	06/01/2018	4.58	5.42	10.00	95	38,266	38,266	240	1,604	1,844	4,639.46	1,530.64	293.76	6,463.86
						4.00	5.42	9.42	44,403	44,403	279	1,983	56%					
Pickel David B	xxx-xx-x283M 46	65	08/16/1966	07/25/1988	09/01/2031	24.42	18.67	43.08	1,292*	70,481	70,481	1,977	1,783	3,760	58,474.42	2,819.23	3,287.16	64,580.81
						23.42	18.67	42.08	154,217	154,217	4,327	4,149	60%					
Plaza-Luciano Joaquin	xxx-xx-x439M 50	65	12/12/1962	05/11/2009	01/01/2028	3.58	15.00	18.58	65*	31,510	31,510	378	1,114	1,492	2,521.45	1,260.39	170.45	3,952.29
						3.00	15.00	18.00	59,558	59,558	715	2,142	52%					
Poy Elyse M	xxx-xx-x120 F 27	65	02/12/1986	05/05/2008	03/01/2051	4.58	38.17	42.75	282*	36,523	36,523	1,629*	1,242	2,871	3,285.23	1,460.92	217.52	4,963.67
						4.00	38.17	42.17	212,039	212,039	5,961	7,530	69%					
Pruitt Michelle E	xxx-xx-x462 F 51	65	09/21/1961	02/02/2001	10/01/2026	11.83	13.75	25.58	201*	31,068	31,068	471	1,128	1,599	11,193.28	1,242.72	646.96	13,082.96
						9.00	13.75	22.75	53,264	53,264	808	2,072	59%					
Pusey Peggy S	xxx-xx-x452 F 46	65	05/21/1967	06/15/1998	06/01/2032	14.50	19.42	33.92	467*	33,481	33,481	803*	1,165	1,968	19,935.63	1,339.26	1,130.22	22,405.11
						14.00	19.42	33.42	76,923	76,923	1,714	2,839	65%					

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Name	SSN	S A R e t. e g x e A g e	Dates		Service		Mth. Accd. Pens.	Annual Compensation Current	Income at Retirement		Cash Balance Account				
			Hire	Retirement	Vesting/Benefit Past Fut. Total	Avg.			Pens.	S.S.	Total/ Adq. %	This Year	Interest		
														01/01/2012	01/01/2013
Quezada Javier	xxx-xx-x212M 43	65	09/17/1969	03/27/2001	10/01/2034	11.75 21.75 33.50 11.00 21.75 32.75	439*	36,399	880*	1,222	2,102	16,215.23	1,455.96	928.54	18,599.73
Quintana Isaias	xxx-xx-x665M 44	65	04/21/1969	07/31/2006	05/01/2034	6.42 21.33 27.75 5.42 21.33 26.75	200*	36,986	660	1,232	1,892	6,790.92	1,479.43	410.79	8,681.14
Ramos Madeline	xxx-xx-x630F 45	65	06/02/1968	11/19/2001	07/01/2033	11.08 20.50 31.58 9.42 20.50 29.92	312*	33,111	675*	1,154	1,829	12,088.78	1,324.44	698.27	14,111.49
Rebert Diana J T	xxx-xx-x543F 30	65	05/03/1983	05/29/2007	06/01/2048	5.58 35.42 41.00 5.00 35.42 40.42	363*	34,788	1,444*	1,202	2,646	5,651.57	1,391.53	345.91	7,389.01
Reed Raun E	xxx-xx-x855M 32	65	01/23/1981	11/01/2010	02/01/2046	2.17 33.08 35.25 1.17 33.08 34.25	76*	36,112	1,044*	1,231	2,275	264.65	1,444.50	50.97	1,760.12
Reichenbach James D	xxx-xx-x150M 36	65	12/28/1976	01/01/2012	01/01/2042	1.00 29.00 30.00 0.00 29.00 29.00	0	8,000	164*	515	679				
Reyes Ciriaco	xxx-xx-x839M 51	65	08/08/1961	05/15/2000	09/01/2026	12.58 13.67 26.25 8.42 13.67 22.08	171*	31,265	460	1,053	1,513	9,366.17	1,250.60	546.66	11,163.43
Rhinier Jill A	xxx-xx-x613F 58	65	07/08/1954	10/18/1999	08/01/2019	13.17 6.58 19.75 12.17 6.58 18.75	491	63,461	793	1,902	2,695	32,488.06	2,538.45	1,850.83	36,877.34
Richards Glenn H	xxx-xx-x393M 53	65	04/16/1960	06/23/2003	05/01/2025	9.50 12.33 21.83 9.00 12.33 21.33	225*	39,217	558	1,318	1,876	13,431.98	1,568.67	778.30	15,778.95
Richards Ricardo	xxx-xx-x920M 35	65	08/27/1977	10/04/2009	09/01/2042	3.17 29.67 32.83 2.17 29.67 31.83	112*	33,926	838*	1,184	2,022	1,625.35	1,357.03	123.60	3,105.98
Riley Donald L	xxx-xx-x998M 56	65	07/01/1957	02/20/2001	07/01/2022	11.83 9.50 21.33 11.00 9.50 20.50	352	50,258	687	1,399	2,086	19,039.41	2,010.32	1,097.84	22,147.57
Rineer Dale E	xxx-xx-x737M 53	65	06/20/1960	02/02/2009	07/01/2025	3.83 12.50 16.33 3.00 12.50 15.50	69	35,771	370	1,226	1,596	3,029.79	1,430.85	202.71	4,663.35
Rineer Robin R	xxx-xx-x202F 28	65	11/19/1984	03/15/2010	12/01/2049	2.75 36.92 39.67 2.00 36.92 38.92	137*	30,842	1,190*	1,110	2,300	1,243.15	1,233.67	99.47	2,576.29
Rittenhouse Charles E	xxx-xx-x889M 45	65	05/30/1968	01/28/2008	06/01/2033	4.92 20.42 25.33 4.00 20.42 24.42	161*	42,644	694	1,363	2,057	5,264.66	1,705.77	332.56	7,302.99
Rivera Alexander R	xxx-xx-x954M 25	65	12/25/1987	08/30/2010	01/01/2053	2.33 40.00 42.33 1.33 40.00 41.33	108*	30,627	1,372*	1,105	2,477	444.65	1,225.09	55.34	1,725.08

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			Birth	Hire		Past	Fut. Total			Monthly	Total	01/01/2012	This Year	Interest	01/01/2013			
																Current Avg.	Pens. S.S. Adq. %	
Rivera Jose E	xxx-xx-x006M 49	65	05/17/1964	05/01/1995	06/01/2029	17.67	16.42	34.08	568*	40,992	40,992	904	1,295	2,199	28,740.05	1,639.67	1,622.04	32,001.76
Rivera Jose L	xxx-xx-x438M 48	65	09/22/1964	01/06/2003	10/01/2029	9.92	16.75	26.67	250*	36,781	36,781	631	1,185	1,816	11,710.60	1,471.26	681.17	13,863.03
Roberson Frieda N	xxx-xx-x472F 52	65	08/02/1960	10/17/2005	09/01/2025	7.17	12.67	19.83	130*	33,395	33,395	419	1,144	1,563	7,172.76	1,335.81	428.18	8,936.75
Rodriguez Sandra	xxx-xx-x515F 35	65	02/09/1978	09/16/2009	03/01/2043	0.58	30.17	30.75	0	22,248	22,248	492*	908	1,400				
Rosado Carlos	xxx-xx-x916M 30	65	02/20/1983	08/19/2002	03/01/2048	10.33	35.17	45.50	748*	36,893	36,893	1,877*	1,250	3,127	13,216.58	1,475.72	764.11	15,456.41
Rosado Diosdado	xxx-xx-x101M 52	65	08/17/1960	02/01/1990	09/01/2025	22.92	12.67	35.58	682*	37,697	37,697	883*	1,311	2,194	43,088.92	1,507.89	2,407.90	47,004.71
Rosado Luis R	xxx-xx-x008M 49	65	04/06/1964	10/04/1999	05/01/2029	13.17	16.33	29.50	338*	35,897	35,897	682	1,185	1,867	16,722.17	1,435.87	955.92	19,113.96
Roschel Timothy J	xxx-xx-x064M 48	65	12/15/1964	01/03/2006	01/01/2030	6.92	17.00	23.92	41*	8,000	8,000	123	543	666	1,830.96	320.00	108.77	2,259.73
Rubincan Ronald Lee	xxx-xx-x079M 71	71	11/20/1941	03/30/1977	01/01/2013	35.75	0.00	35.75	757	43,750	43,545	757	2,210	2,967	54,823.05	1,750.01	3,059.38	59,632.44
Ruth Robert J	xxx-xx-x123M 39	65	07/19/1973	11/30/2009	08/01/2038	3.08	25.58	28.67	222*	88,214	88,214	1,643*	2,051	3,694	3,828.26	3,528.56	299.50	7,656.32
Rutter Samantha L	xxx-xx-x649 F 32	65	07/12/1980	02/27/2012	08/01/2045	0.83	32.58	33.42	0	36,008	36,008	934*	1,227	2,161				
Sadler Keith R	xxx-xx-x189M 53	65	08/18/1959	04/22/2008	09/01/2024	4.67	11.67	16.33	294	123,878	123,878	1,294	2,304	3,598	15,282.64	4,955.11	965.46	21,203.21
Salgado Edwin G	xxx-xx-x357M 36	65	03/28/1977	01/03/2000	04/01/2042	12.92	29.25	42.17	731*	36,581	36,581	1,492*	1,244	2,736	18,225.39	1,463.26	1,039.28	20,727.93
Salomon Lori Jo	xxx-xx-x170 F 52	65	10/17/1960	08/08/2001	11/01/2025	11.33	12.83	24.17	238*	37,673	37,673	582	1,186	1,768	13,917.22	1,506.91	803.43	16,227.56
Sanchez Annabelle	xxx-xx-x516 F 45	65	11/14/1967	05/12/2008	12/01/2032	4.58	19.92	24.50	130*	33,219	33,219	530	1,198	1,728	4,483.27	1,328.77	280.08	6,092.12

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			Birth	Hire	Past	Fut. Total				Monthly Pns.	S.S. Adq. %	This Year	Interest	01/01/2012	01/01/2013		
Sanders Dawn E	xxx-xx-x580 F 55	65	03/22/1958	04/03/1995	17.67	10.25	27.92	453	43,194	43,194	775	1,346	2,121	30,660.15	1,727.77	1,729.86	34,117.78
Santiago Alvin	xxx-xx-x026 M 41	65	06/07/1972	01/06/2003	9.92	24.50	34.42	376*	36,786	107,865	924*	1,217	2,141	11,603.15	1,471.45	675.27	13,749.87
Santiago Edwin	xxx-xx-x977 M 40	65	11/21/1972	08/20/2001	11.33	24.92	36.25	472*	40,535	122,512	1,094*	1,287	2,381	14,408.53	1,621.38	833.34	16,863.25
Santiago Hector	xxx-xx-x034 M 48	65	12/14/1964	06/24/1985	27.50	17.00	44.50	950*	39,402	82,108	1,271*	1,274	2,545	47,644.58	1,576.07	2,660.18	51,880.83
Schaffhauser David	xxx-xx-x929 M 64	70	06/29/1949	03/23/2009	3.75	6.25	10.00	144	77,942	94,965	481	2,919	3,400	6,403.75	3,117.68	430.80	9,952.23
Schickel Richard J	xxx-xx-x166 M 56	65	02/26/1957	06/29/2009	3.50	9.17	12.67	63	36,869	52,001	299	1,281	1,580	3,016.02	1,474.74	203.06	4,693.82
Schmid David C	xxx-xx-x667 M 53	65	07/22/1959	10/13/2008	4.17	11.58	15.75	84	41,236	64,122	405	1,352	1,757	3,606.71	1,649.42	239.95	5,496.08
Schreiner Edward	xxx-xx-x981 M 58	65	01/27/1955	05/21/1984	28.58	7.08	35.67	696	41,743	53,402	923	1,399	2,322	51,579.14	1,669.70	2,878.94	56,127.78
Serrano Alexandro	xxx-xx-x016 M 37	65	10/27/1975	04/12/2005	26.08	7.08	33.17	352*	34,768	119,375	1,009*	1,193	2,202	8,863.05	1,390.72	522.53	10,776.30
Serrano Leticia	xxx-xx-x475 F 37	65	11/04/1975	09/29/2008	4.25	27.92	32.17	142*	31,366	109,745	737*	1,120	1,857	2,868.97	1,254.65	189.42	4,313.04
Serrano Maribel	xxx-xx-x820 F 45	65	04/07/1968	03/30/1987	25.75	20.33	46.08	1,060*	41,695	100,583	1,511*	1,336	2,847	44,285.66	1,667.80	2,477.75	48,431.21
Sheaffer Wayne S	xxx-xx-x166 M 39	65	04/24/1974	12/14/1998	14.00	26.33	40.33	699*	38,876	125,677	1,360*	1,285	2,645	20,449.90	1,555.04	1,163.94	23,168.88
Shoemaker Samantha M	xxx-xx-x181 F 24	65	01/15/1989	10/17/2011	1.17	41.08	42.25	14*	28,906	194,271	1,287*	1,065	2,352	0.00	198.18	5.00	203.18
Shope Margaret A	xxx-xx-x640 F 57	65	07/18/1955	01/15/1979	33.92	7.58	41.50	795	48,918	62,581	1,098	1,472	2,570	54,601.91	1,956.71	3,052.43	59,611.05
Shrom Kari Beth	xxx-xx-x599 F 28	65	09/26/1984	04/11/2005	26.08	7.58	33.67	653*	46,606	245,422	2,228*	1,474	3,702	9,935.00	1,864.25	593.42	12,392.67

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A R e g e s t e r e d A g e	Dates		Retirement	Service		Mth. Accd.	Annual Compensation		Income at Retirement			Cash Balance Account				
			Birth	Hire		Past	Fut.		Current	Avg.	Pens.	S.S.	Adq. %	Monthly Total	This Year	Interest		
Siderio Walter L	xxx-xx-x798M 65	65	04/23/1948	03/10/2003	05/01/2013	9.75	0.33	10.08	346	56,615	57,615	358	1,553	1,911	19,627.47	2,264.58	1,136.60	23,028.65
Simo Cory J	xxx-xx-x760M 32	65	08/12/1980	03/19/2001	09/01/2045	11.75	32.67	44.42	810*	38,524	38,524	1,814*	1,286	3,100	16,631.57	1,540.94	953.58	19,126.09
Sload Randy H	xxx-xx-x401M 62	65	06/28/1951	05/12/1997	07/01/2016	15.58	3.50	19.08	384	40,483	40,191	496	1,322	1,818	25,474.49	1,619.31	1,441.92	28,535.72
Slocum Thomas J	xxx-xx-x058M 54	65	09/25/1958	10/10/1994	10/01/2023	18.17	10.75	28.92	637*	59,929	59,929	1,115	1,735	2,850	43,794.35	2,397.16	2,469.12	48,660.63
Smith Andrew L	xxx-xx-x815M 43	65	05/02/1970	05/02/2011	06/01/2035	1.58	22.42	24.00	49*	48,583	48,583	758	1,499	2,257	0.00	1,943.32	48.99	1,992.31
Smith David W	xxx-xx-x196M 31	65	03/20/1982	05/18/2009	04/01/2047	3.58	34.25	37.83	253*	43,793	43,793	1,518*	1,410	2,928	3,508.59	1,751.73	237.13	5,497.45
Smith Lee M	xxx-xx-x441M 52	65	12/06/1960	08/07/1995	01/01/2026	15.67	13.00	28.67	413*	41,570	41,570	767	1,306	2,073	24,899.94	1,662.80	1,411.41	27,974.15
Smith Todd E	xxx-xx-x921M 33	65	11/11/1979	01/04/2010	12/01/2044	2.92	31.92	34.83	27*	8,000	8,000	226*	517	743	328.07	320.00	26.11	674.18
Snyder Robert L	xxx-xx-x628M 65	65	11/01/1947	10/28/2002	01/01/2013	10.17	0.00	10.17	259	46,029	42,427	259	1,393	1,652	15,332.32	1,841.18	889.69	18,063.19
Snyder Stefany L	xxx-xx-x882F 53	65	03/25/1960	03/30/1987	04/01/2025	25.75	12.25	38.00	658*	40,505	40,505	999	1,263	2,262	42,363.74	1,620.20	2,370.85	46,354.79
Sorrell Daniel C	xxx-xx-x551M 37	65	08/01/1975	01/13/2003	08/01/2040	9.92	27.58	37.50	576*	45,766	45,766	1,425*	1,437	2,862	15,137.64	1,830.62	878.72	17,846.98
Soto Salvador	xxx-xx-x522M 54	65	03/03/1959	06/06/2005	04/01/2024	7.50	11.25	18.75	144	33,471	33,471	407	1,128	1,535	8,171.57	1,338.86	483.19	9,993.62
Speece Cynthia K	xxx-xx-x762F 61	65	08/14/1951	11/03/1969	09/01/2016	43.08	3.67	46.75	869*	39,037	41,176	957	1,341	2,298	90,397.63	1,561.48	5,011.23	96,970.34
Spleen Janet E	xxx-xx-x061F 75	75	06/10/1938	10/08/1990	01/01/2013	22.17	0.00	22.17	621	45,818	44,016	621	2,196	2,817	46,133.23	1,832.73	2,583.53	50,549.49
Stahl James E	xxx-xx-x136M 51	65	09/01/1961	01/10/2011	09/01/2026	1.92	13.67	15.58	25	39,195	39,195	383	1,273	1,656	0.00	1,567.78	39.52	1,607.30

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A Ret. Age	Dates		Retirement	Service Vesting/Benefit		Mth. Accd.	Annual Compensation	Income at Retirement		Cash Balance Account			
			Birth	Hire		Past	Fut. Total			Monthly Pens.	S.S. Adgt. %	This Year	Interest		
Stallings Suzanne	xxx-xx-x094F 55	65	01/07/1958	07/28/2003	02/01/2023	9.42	10.08	233	44,059	543	1,412	14,027.09	1,762.35	815.92	16,605.36
Steinbaecher Scott P	xxx-xx-x107M 47	65	07/15/1965	08/22/2011	08/01/2030	1.33	17.58	13*	46,571	556	1,444	0.00	659.93	16.64	676.57
Stuedler Ernest A	xxx-xx-x642M 50	65	10/02/1962	06/18/2001	11/01/2027	11.50	14.83	312*	40,386	696	1,277	16,589.19	1,615.43	953.13	19,157.75
Stoltzfus Lauren E	xxx-xx-x089F 24	65	02/15/1989	12/28/2011	03/01/2054	1.00	41.17	0	32,142	1,423*	1,140	2,563			
Stoner Stacy L	xxx-xx-x189F 43	65	09/26/1969	09/17/2001	10/01/2034	0.00	21.75	218*	22,139	486*	1,060	7,901.06	885.55	456.88	9,243.49
Stouffer Brian A	xxx-xx-x929M 39	65	09/28/1973	09/26/2011	10/01/2038	1.25	25.75	10*	32,063	556	1,128	0.00	323.15	8.15	331.30
Suarez Carmen M	xxx-xx-x060F 55	65	08/24/1957	01/21/1997	09/01/2022	15.92	9.67	219	36,142	474	1,249	14,062.36	1,445.70	809.87	16,317.93
Syder Linda M	xxx-xx-x698F 61	65	02/14/1952	06/25/2002	03/01/2017	10.50	4.17	206	32,603	308	1,153	12,256.55	1,304.14	706.99	14,267.68
Szuruk Michelle D	xxx-xx-x110F 46	65	06/15/1967	08/04/2008	07/01/2032	4.33	19.50	105*	36,055	549	1,219	3,343.99	1,442.20	220.27	5,006.46
Tawney Donald E II	xxx-xx-x667M 59	65	01/16/1954	10/16/1989	02/01/2019	23.17	6.08	931	67,284	1,267	1,876	65,576.81	2,691.35	3,674.57	71,942.73
Taylor Julie E	xxx-xx-x685F 43	65	10/10/1969	05/01/2006	11/01/2034	6.67	21.83	291*	46,311	859	1,447	9,823.02	1,852.42	586.96	12,262.40
Taylor Philip R	xxx-xx-x986M 28	65	01/20/1985	08/28/2005	02/01/2050	6.00	21.83	541*	32,321	1,656*	1,157	8,295.62	1,292.85	488.85	10,077.32
Taylor Robert L	xxx-xx-x752M 57	65	10/12/1955	01/06/1997	11/01/2020	15.92	7.83	428	46,530	708	1,443	28,072.89	1,861.20	1,590.93	31,525.02
Terron Nelson X	xxx-xx-x901M 24	65	11/16/1988	09/02/2008	12/01/2053	4.25	40.92	304*	32,088	1,703*	1,139	3,123.08	1,283.51	204.12	4,610.71
Thomas Christian M	xxx-xx-x662M 26	65	10/28/1986	03/12/2012	11/01/2051	0.75	38.83	0	29,645	1,139*	1,083	2,222			
						0.00	38.83		174,085	4,507	6,577	70%			

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A e g x e A g e	Dates		Service		Mth. Accd.	Annual Compensation Avg.	Income at Retirement			Cash Balance Account						
			Birth	Hire	Retirement	Vesting/Benefit Past			Fut.	Total	Pens.	S.S. Adq. %	Monthly Total/	01/01/2012 This Year	Interest 01/01/2013			
																Current	Pens.	S.S. Adq. %
Thomas Michael D	xxx-xx-x235M	65	10/04/1947	10/11/1999	01/01/2013	13.17	0.00	13.17	445	56,066	54,915	445	1,681	2,126	28,078.82	2,242.63	1,600.87	31,922.32
Toomey Danielle J	xxx-xx-x613F	45	05/20/1968	06/08/1992	06/01/2033	20.50	20.42	40.92	848*	37,553	37,553	1,257*	1,247	2,504	35,117.37	1,502.12	1,969.32	38,588.81
Torres Luz M	xxx-xx-x987F	47	08/11/1965	05/13/1985	09/01/2030	27.58	17.67	45.25	993*	37,266	37,266	1,315*	1,254	2,569	48,172.49	1,490.63	2,687.06	52,350.18
Torres Marilyn	xxx-xx-x348F	41	08/19/1971	09/17/2001	09/01/2036	11.25	23.67	34.92	338*	35,037	35,037	829*	1,187	2,016	10,880.47	1,401.50	633.76	12,915.73
Trout Michele R	xxx-xx-x325F	46	11/29/1966	11/28/2005	12/01/2031	7.08	18.92	26.00	184*	34,231	34,231	571	1,174	1,745	7,253.83	1,369.25	433.48	9,056.56
Truong Nguyen Van	xxx-xx-x332M	64	10/23/1948	06/15/1987	11/01/2013	25.50	0.83	26.33	818	56,014	50,913	860	1,635	2,495	59,121.75	2,240.56	3,308.18	64,670.49
Ulmer Gilbert Jr.	xxx-xx-x563M	72	04/28/1941	03/10/2003	04/01/2013	9.75	0.25	10.00	223	38,932	37,167	229	1,970	2,199	13,542.96	1,557.27	784.12	15,884.35
Urdaneta Jose	xxx-xx-x972M	47	09/26/1965	01/03/2006	10/01/2030	6.92	17.75	24.67	43*	8,000	8,000	127	542	669	1,830.96	320.00	108.77	2,259.73
Valentin Edgardo	xxx-xx-x629M	52	04/16/1961	10/23/1989	05/01/2026	23.17	13.33	36.50	710*	42,401	42,401	1,003	1,337	2,340	43,120.56	1,696.03	2,414.38	47,230.97
Vazquez Jorge	xxx-xx-x553M	49	04/18/1964	04/21/1986	05/01/2029	26.67	16.33	43.00	930*	32,574	32,574	1,180*	1,222	2,402	48,646.45	1,302.97	2,708.40	52,657.82
Vega Jesus	xxx-xx-x145M	53	02/01/1960	03/10/2003	02/01/2025	9.75	12.08	21.83	249	44,112	44,112	620	1,334	1,954	14,701.87	1,764.47	853.08	17,319.42
Velazquez Vivian	xxx-xx-x701F	57	05/25/1956	03/24/2008	06/01/2021	4.75	8.42	13.17	76	30,278	30,278	251	1,145	1,396	3,660.49	1,211.11	231.86	5,103.46
Vivo M Cristina	xxx-xx-x329F	63	11/22/1949	03/08/2010	04/01/2020	2.75	7.25	10.00	96	77,742	77,742	479	2,960	3,439	3,152.93	3,109.68	251.80	6,514.41
Walton Donald E Jr.	xxx-xx-x931M	39	03/01/1974	03/16/1998	03/01/2039	14.75	26.17	40.92	724*	36,828	36,828	1,343*	1,239	2,582	21,523.28	1,473.13	1,220.92	24,217.33
Wambold Timothy J Sr.	xxx-xx-x460M	32	06/23/1981	01/05/2009	07/01/2046	3.92	33.50	37.42	316*	59,622	59,622	1,957*	1,744	3,701	4,456.03	2,384.90	305.20	7,146.13

CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S A e x e Age	Birth	Dates		Service		Mth. Accd. Pens.	Annual Compensation Current	Income at Retirement		Cash Balance Account					
				Hire	Retirement	Past	Fut. Total			Monthly	Total/	This Year	Interest	01/01/2012	01/01/2013		
Wayman Eric S Jr.	xxx-xx-x668M 30	65	10/20/1982	05/02/2011	11/01/2047	1.58	34.83	36.42	61*	31,380	1,001*	1,123	2,124	0.00	1,255.21	31.64	1,286.85
Weiler Benjamin F	xxx-xx-x221M 53	65	07/25/1959	10/10/1988	08/01/2024	24.17	11.58	35.75	752*	42,306	980	1,386	2,366	50,413.33	1,692.22	2,815.39	54,920.94
Wendekier Kyle M	xxx-xx-x750 F 29	65	08/10/1983	04/30/2012	09/01/2048	0.67	35.67	36.33	0	46,975▲	1,483*	1,483	2,966				
Williams Louise B	xxx-xx-x092 F 76	79	05/30/1937	01/03/2006	02/01/2016	6.92	3.08	10.00	34	8,500	51	877	928	1,919.99	340.00	114.17	2,374.16
Williams Paul T	xxx-xx-x632M 44	65	05/08/1969	11/09/1988	06/01/2034	24.08	21.42	45.50	1162*	45,657	1,700*	1,428	3,128	45,716.50	1,826.29	2,560.45	50,103.24
Wilson Barbara J	xxx-xx-x937 F 52	65	07/26/1960	01/01/2012	08/01/2025	1.00	12.58	13.58	0	8,000	67	501	568				
Wilson Theresa L	xxx-xx-x428 F 47	65	11/04/1965	08/23/1999	12/01/2030	13.33	17.92	31.25	268*	35,598	639	1,183	1,822	11,827.36	1,423.92	686.40	13,937.68
Wisler Kim M	xxx-xx-x369 F 54	65	10/29/1958	07/05/2000	11/01/2023	12.42	10.83	23.25	320	44,447	659	1,375	2,034	20,037.74	1,777.87	1,146.89	22,962.50
Wright Linda Marie	xxx-xx-x623 F 58	65	12/06/1954	07/18/1977	01/01/2020	35.42	7.00	42.42	720	43,384	957	1,425	2,382	52,920.21	1,735.37	2,954.36	57,609.94
Wylie Nicole E	xxx-xx-x674 F 44	65	12/27/1968	03/19/2007	01/01/2034	26.08	7.00	33.08	165*	34,435	597	1,156	1,753	5,560.02	1,377.40	340.52	7,277.94
Zabala Jaime E	xxx-xx-x516M 64	65	09/21/1948	04/24/1995	10/01/2013	17.67	0.75	18.42	498	35,056	520	1,618	2,138	33,128.45	1,402.23	1,857.41	36,388.09



CITY OF LANCASTER CASH BALANCE PENSION PLAN

ACTIVE MEMBERS AS OF 01/01/2013

Name	SSN	S e r v i c e  A g e	R e t.  A g e	Dates		Service		Mth. Accd. Pens.	Annual Compensation Current	S.S. Pens.	Cash Balance Account			
				Birth	Hire	Retirement	Vesting/Benefit Past				Fut. Total	This Year	Interest	01/01/2012
296 Active Members														
									12,661,626		6,246,755.34	486,182.03	355,827.48	7,088,764.85

NOTE: Average Annual Compensation and Monthly Income at Retirement:

- Line 1 shows data based on no future increases in pay
  - Line 2 shows data based on future increases in pay of 5.00% per year
- Social Security Assumptions:
- Prior salary increases - same as changes in U.S. Average Wages
  - Line 1 shows data based on no future increases in the Wage Base or the Consumer Price Index
  - Line 2 shows data based on future increases in the Wage Base of 5.00% per year and the Consumer Price Index of 4.00% per year
- Adequacy % (Adq. %) = [Pension + Social Security] / [Pay at Retirement]

▲ Annualized  
 ✦ Reflects pension value produced by the plan based on annuity value of Cash Balance Account projected to retirement date

CITY OF LANCASTER CASH BALANCE PENSION PLAN

TRANSFERRED MEMBERS AS OF 01/01/2013

Name	SSN	Sex	Age	Ret. Age	Dates			Past Service		Monthly Pension	Pension Type	
					Birth	Hire	Transfer	Retirement	Vest.			Bif.
Bonholzer Adam S	xxx-xx-x849	M	33	65	09/17/1979	04/05/2010	08/07/2011	10/01/2044	2.25	0.58	33.65	Life
Frey Timothy M	xxx-xx-x803	M	44	65	11/11/1968	11/14/1988	05/11/1990	12/01/2033	24.83	0.42	11.45	Life
Morant Donald	xxx-xx-x017	M	41	65	08/16/1971	05/11/1999	12/31/1999	09/01/2036	13.58	0.00	0.00	Life
Sheil David L	xxx-xx-x956	M	39	65	01/20/1974	09/04/2001	06/30/2003	02/01/2039	10.25	0.75	42.81	Life
Sumrall Dorsey C Jr.	xxx-xx-x377	M	35	65	11/11/1977	07/07/2003	01/03/2005	12/01/2042	9.42	0.42	29.07	Life
Whitaker Michael W	xxx-xx-x868	M	39	65	11/24/1973	06/09/1997	05/05/1998	12/01/2038	15.50	0.33	27.02	Life

144.00

6 Transferred Members

CITY OF LANCASTER CASH BALANCE PENSION PLAN

VESTED FORMER MEMBERS AS OF 01/01/2013

Name	SSN	Sex	Age	Ret. Age	Dates			Retirement	Past Vest. Svc.	Monthly Pension	Pension Form
					Birth	Hire	Term.				
Benard Bruce K *	xxx-xx-x578 M	62	65	10/12/1950	02/26/1990	06/01/2001	11/01/2015	11.25	147.39	Life	
Breitweiser Linda L *	xxx-xx-x618 F	63	65	03/30/1950	08/18/1986	07/06/2001	04/01/2015	14.83	234.71	Life	
Camacho Elsa I	xxx-xx-x067 F	71	71	02/21/1942	10/14/1996	05/22/2007	01/01/2013	10.58	193.06	Life	
Corso C Shanie *	xxx-xx-x431 F	53	65	03/28/1960	01/14/1985	08/01/2001	04/01/2025	16.50	534.10	Life	
Croman Kent K	xxx-xx-x897 M	46	65	11/15/1966	10/13/1997	08/01/2007	12/01/2031	9.58	482.57	Life	
Csoka James R *	xxx-xx-x504 M	46	65	07/16/1966	07/24/1989	09/16/2011	08/01/2031	22.08	939.91	Life	
Cupeles Fernando I	xxx-xx-x077 M	56	65	08/21/1956	04/02/1979	08/21/2011	09/01/2021	32.33	576.79	Life	
Diaz Jose L Jr.	xxx-xx-x980 M	43	65	08/08/1969	09/18/1989	02/01/2012	09/01/2034	22.33	46.91	Life	
Ervin Michael L	xxx-xx-x929 M	69	69	03/17/1944	09/15/1995	03/28/2008	01/01/2013	12.50	229.20	Life	
Fryberger Lorenzo *	xxx-xx-x035 M	54	65	05/27/1959	10/28/1996	10/19/2006	06/01/2024	10.25	216.24	Life	
Hamilton James	xxx-xx-x523 M	60	65	07/15/1952	06/06/1988	11/15/2012	08/01/2017	24.42	649.71	Life	
Hodgen Kenneth	xxx-xx-x730 M	57 S	65	01/16/1956	06/06/1977	07/22/2011	07/01/2021	34.08	567.32	Life	
Johnson Karl L	xxx-xx-x459 M	60	65	06/26/1953	02/28/1983	05/16/1997	07/01/2018	12.58	372.16	Life	
Landeck James C	xxx-xx-x922 M	56	65	09/28/1956	06/15/1998	01/14/2009	10/01/2021	10.58	285.75	Life	
Lee Esdwei	xxx-xx-x262 M	64	65	09/03/1948	01/19/1981	12/04/2008	10/01/2013	27.83	777.98	Life	
Madonna Jeffrey R *	xxx-xx-x564 M	48	65	05/03/1965	06/21/1994	03/18/2011	06/01/2030	16.67	740.48	Life	
Martinez Iluminado F	xxx-xx-x853 M	46	65	06/30/1967	05/14/2003	11/07/2008	07/01/2032	5.42	191.63	Life	
McDonald Raymond L Jr.	xxx-xx-x496 M	42	65	07/14/1970	09/27/1999	11/10/2009	08/01/2035	10.08	476.29	Life	
McFalls Brian D *	xxx-xx-x359 M	58	65	02/15/1955	07/18/1983	07/26/2006	03/01/2020	23.00	502.18	Life	
Nguyen Oanh K	xxx-xx-x616 F	41	65	06/24/1972	02/03/1997	01/28/2011	07/01/2037	14.92	252.98	Life	
Nieto Robert M	xxx-xx-x790 M	58	65	05/16/1955	07/16/1984	12/01/2012	06/01/2020	28.33	819.25	Life	
Nold Donald L	xxx-xx-x966 M	60	65	10/26/1952	06/16/1986	05/22/1994	11/01/2017	7.92	252.22	Life	
Padilla Jorge A *	xxx-xx-x277 M	64	65	03/31/1949	08/24/1987	06/01/2005	04/01/2014	17.75	223.20	Life	
Palmer Darlene B *	xxx-xx-x254 F	60	65	05/04/1953	02/07/1977	11/26/2007	06/01/2018	30.75	336.23	Life	
Podlesny Charles J	xxx-xx-x214 M	51	65	01/13/1962	08/28/1995	08/12/2005	02/01/2027	9.92	419.79	Life	
Polite Nelson M Sr.	xxx-xx-x277 M	89	89	10/31/1923	01/01/2000	12/31/2011	01/01/2013	12.00	74.86	Life	
Reighard Daniel R	xxx-xx-x887 M	53	65	02/10/1960	08/08/1994	06/03/2002	03/01/2025	7.75	303.93	Life	
Rineer David A	xxx-xx-x420 M	54	65	04/26/1959	02/16/1999	04/30/2009	05/01/2024	10.17	343.47	Life	
Rohrer Nicole R	xxx-xx-x918 F	39	65	01/09/1974	02/21/2006	02/11/2012	02/01/2039	5.92	273.23	Life	
Royer Michael S	xxx-xx-x311 M	44	65	07/06/1968	04/14/2003	11/17/2008	08/01/2033	5.58	256.00	Life	
Sexton Joseph B	xxx-xx-x195 M	67	67	11/11/1945	03/07/1977	11/10/1995	01/01/2013	18.67	253.51	Life	
Snyder Ronald A	xxx-xx-x293 M	55	65	01/01/1958	08/23/1977	08/14/2012	01/01/2023	34.92	640.83	Life	
Synder George	xxx-xx-x756 M	65	65	07/26/1947	08/30/1999	04/30/2009	01/01/2013	9.67	240.06	Life	
Weidman Cleon III *	xxx-xx-x824 M	64	65	06/09/1949	04/01/1985	07/01/1997	07/01/2014	12.50	198.73	Life	

34 Vested Former Members

12,852.67

Type S indicates Spouse Beneficiary

\* Disabled Members - Also appear on Retiree Schedules.

## CITY OF LANCASTER CASH BALANCE PENSION PLAN

## RETIRED MEMBERS AND BENEFICIARIES AS OF 01/01/2013

Name	SSN	S e x	A g e	T y p e	Dates			Retirement	Survivor's Birth Date	Past Vest. Svc.	Monthly Pension		Pension Form
					Birth	Hire	Retirement				Pension	Form	
Ackerman Norma E	xxx-xx-x104	F	66	S	12/18/1946	11/20/1978	09/01/2008			29.67	370.64	Life	
Barrett John H	xxx-xx-x111	M	79		10/11/1933	02/17/1969	11/01/1995	06/05/1943	26.58	514.96	J&100S		
Benard Bruce K	xxx-xx-x578	M	62	D	10/12/1950	02/26/1990	06/01/2001		11.25	477.62	14 Yr Cer		
Bielmyer Ethel G	xxx-xx-x088	F	92	S	09/27/1920	01/30/1984	08/01/1994		6.67	64.38	Life		
Bookman Dorothy M	xxx-xx-x678	F	77	S	06/26/1936	11/23/1964	09/01/1994		29.75	59.36	Life		
Breitweiser Linda L	xxx-xx-x618	F	63	D	03/30/1950	08/18/1986	01/01/2002	06/05/1951	14.83	530.22	13 Yr Cer		
Burkhardt Donald C	xxx-xx-x368	M	79		03/13/1934	01/07/1985	09/01/2004		19.58	449.29	J&67S		
Corradino Frances F	xxx-xx-x824	F	76		03/07/1937	03/18/1985	04/01/2002		16.75	258.73	Life		
Corso C Shanie	xxx-xx-x431	F	53	D	03/28/1960	01/14/1985	08/01/2001		16.50	602.22	20 Yr Cer		
Csoka James R	xxx-xx-x504	M	46	D	07/16/1966	07/24/1989	04/01/2012		22.08	1,134.21	19 Yr Cer		
DeNisio Michael A Jr.	xxx-xx-x350	M	64		02/22/1949	01/21/1980	01/01/2011		28.00	367.85	Life		
Eddy Darcy J	xxx-xx-x240	F	66		03/16/1947	02/07/1994	04/01/2012		12.00	245.18	Life		
Forney John R	xxx-xx-x795	M	66		10/02/1946	03/02/1965	06/01/2009	11/29/1947	44.08	391.41	J&100S		
Fryberger Lorenza	xxx-xx-x035	M	54	D	05/27/1959	10/28/1996	05/01/2007		10.25	680.32	17 Yr Cer		
Hoffman Eugene C	xxx-xx-x588	M	88		12/15/1924	02/04/1980	05/01/1999		18.83	262.78	Life		
Hoffmaster Terry L	xxx-xx-x304	M	70		06/23/1943	03/08/1976	12/01/2009	02/07/1959	33.58	1,049.44	J&67S		
Howell Russell S	xxx-xx-x598	M	75		03/11/1938	04/16/1990	08/01/2007	07/29/1947	17.25	599.85	J&50S		
Hubert Robert R	xxx-xx-x116	M	62		04/28/1951	08/19/1985	03/01/2011	02/25/1947	25.42	414.01	J&100S		
Kauffman Brandie L	xxx-xx-x833	F	33	C	09/17/1979	05/21/1973	03/01/2000		22.58	32.18	Life		
Kline Letitia A	xxx-xx-x799	F	65		06/08/1948	12/01/1976	04/01/2006		28.58	158.29	Life		
Kocevar Charles E	xxx-xx-x154	M	66		03/20/1947	01/04/1999	07/01/2009	09/29/1946	10.17	139.54	J&100S		
Kurtz Annette M	xxx-xx-x154	F	67		08/09/1945	02/12/1990	07/01/2008		18.33	260.44	Life		
Madonna Jeffrey R	xxx-xx-x564	M	48	D	05/03/1965	06/21/1994	10/01/2011		16.67	1,195.30	18 Yr Cer		
Matt Carole N	xxx-xx-x990	F	72		09/25/1940	12/05/1994	02/01/2007		12.00	210.16	Life		
McFalls Brian D	xxx-xx-x359	M	58	D	02/15/1955	07/18/1983	02/01/2007		23.00	813.97	13 Yr Cer		
Molitero Jeanette M	xxx-xx-x384	F	65		09/29/1947	05/24/1999	10/01/2012	11/08/1943	8.42	50.62	J&100S		
Nissley Richard B	xxx-xx-x046	M	84		11/15/1928	01/05/1987	03/01/2001		14.08	622.60	Life		
Padilla Jorge A	xxx-xx-x277	M	64	D	03/31/1949	08/24/1987	06/01/2005		17.75	611.63	8 Yr Cer		
Palmer Darlene B	xxx-xx-x254	F	60	D	05/04/1953	02/07/1977	12/01/2007		30.75	593.33	10 Yr Cer		
Patel Kirit R	xxx-xx-x455	M	67		02/22/1946	06/22/1981	02/01/2010	08/25/1947	28.50	459.10	J&100S		
Quenzer Alma R	xxx-xx-x807	F	76		01/21/1937	04/13/1966	06/01/1999		32.67	132.57	Life		
Resh Carol Ann	xxx-xx-x174	F	69		05/14/1944	04/17/1975	10/01/2009		34.33	463.67	Life		
Richard Vernon C	xxx-xx-x901	M	68		06/27/1945	08/15/1988	02/01/2010		21.33	620.50	Life		
Rivera Ramon M	xxx-xx-x210	M	61		06/23/1952	06/20/2000	05/01/2011		10.25	121.02	Life		
Roda Benjamin A	xxx-xx-x056	M	88	S	09/24/1924	05/03/1982	07/01/2003	11/07/1927	21.00	280.95	J&50S		
Schelling Ruth	xxx-xx-x121	M	81		12/19/1926	07/20/1987	03/01/2000		12.42	303.75	Life		
Shuder Frank L	xxx-xx-x669	M	82		08/11/1931	11/26/1984	06/01/1995		10.42	93.42	Life		
Smith Elvin G	xxx-xx-x552	M	67		04/08/1946	09/05/2000	05/01/2012	04/11/1927	33.92	147.31	J&50S		
Spangle William P	xxx-xx-x552	M	67		04/08/1946	09/05/2000	05/01/2012		11.58	372.58	Life		
Styer Betty Lou	xxx-xx-x982	F	78	S	11/17/1934	04/20/1967	09/01/1992		24.58	33.76	Life		

CITY OF LANCASTER CASH BALANCE PENSION PLAN

RETIRED MEMBERS AND BENEFICIARIES AS OF 01/01/2013

Name	SSN	Sex	Age	Type	Dates		Survivor's Birth Date	Past Vest. Svc.	Monthly Pension	Pension Form	
					Birth	Hire					
Suggs Willard J	xxx-xx-x697	M	76		02/11/1937	03/11/1968	12/01/2009	04/23/1938	41.58	1,022.32	J&50S
Thomas Edmond E	xxx-xx-x035	M	82		02/22/1931	04/20/1964	07/01/1995	09/15/1946	31.08	105.02	J&100S
Weidman Cleon III	xxx-xx-x824	M	64	D	06/09/1949	04/01/1985	07/01/1997		12.50	470.89	17 Yr Cer
Whitcraft Robert T	xxx-xx-x213	M	83		07/09/1929	11/24/1975	04/01/1992	03/10/1928	16.25	59.81	J&100S
Zangari Phyllis L	xxx-xx-x728	F	74		04/21/1939	04/06/1992	10/01/2005		13.42	149.81	Life

17,997.01

45 Retired Members and Beneficiaries

Type D indicates Disabled Participant  
 Type S indicates Spouse Beneficiary  
 Type C indicates Child or Other Beneficiary

Conrad M. Siegel, F.S.A.

Harry M. Leister, Jr., F.S.A.

Clyde E. Gingrich, F.S.A.

Robert J. Dolan, A.S.A.

Robert J. Mrazik, F.S.A.

David H. Killick, F.S.A.

Jeffrey S. Myers, F.S.A.

Thomas L. Zimmerman, F.S.A.

Glenn A. Hafer, F.S.A.

Kevin A. Erb, F.S.A.

Frank S. Rhodes, F.S.A., A.C.A.S.

Holly A. Ross, F.S.A.

Janel M. Leymeister, CEBS

Mark A. Bonsall, F.S.A.

John W. Jeffrey, F.S.A.

Denise M. Polin, F.S.A.

Thomas W. Reese, A.S.A.

Jonathan D. Cramer, F.S.A.

John D. Vargo, F.S.A.

Robert M. Glus, F.S.A.

Bruce A. Senft, CEBS, CFP

Laura V. Hess, F.S.A.

Nick L. Alfieri

J. Scott Gehman, CEBS

Joshua R. Mayhue, A.S.A.

Charles A. Eberlin, E.A.

Abigail S. Fortino, A.S.A.

Jonathan A. Sapochak, A.S.A.

Andrew S. Greenawalt, A.S.A.

Trevor S. Bare, A.S.A.

Ashley A. Wise, A.S.A.

Angela M. Meyers, A.S.A.

Michael P. Erby, A.S.A.

Kevin A. Keller, A.S.A.

David P. Lytle, A.S.A.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2012

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
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Demographic Data for Retired Members and Members Terminated with Vesting

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Comments**

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The purpose of the valuation report is to serve as a basis for municipal budgeting and to serve as a basic plan record of participant information and accounts. Since this is not an odd-numbered year report (and not filed with the State), the costs determined herein are not used to determine Minimum Municipal Obligations (MMOs) in future years.

The initial pages are a summary of principal plan benefit provisions. The next pages are a summary of actuarial assumptions and methods. The asset valuing method continues to be an asset smoothing method now permissible under Act 44 of 2009.

Page 1 of Section 1 is a summary of receipts and disbursements for 2011 and page 2 is the statement of plan assets at January 1, 2012. Investment performance credited for 2011 was approximately 9.85%. Plan assets are \$8,047,501 as of January 1, 2012.

Section 2 shows the actuarial results. Page 1 shows the asset smoothing method. The method causes the actuarial value of assets to exceed the market value by 19.1% as of January 1, 2012. Page 2 indicates a normal cost of \$464,751, or 3.8% of payroll. Average pay increased by 5.4% from 2010 to 2011.

Page 4 of Section 2 is an analysis of change in unfunded accrued liability. The Plan has an unfunded accrued liability (UAL) of \$1,690,648, which is higher than the \$1,458,054 UAL at January 1, 2011. The increase is due to an investment loss based on actuarial value of assets, as well as a funding deviation.

Page 5 of Section 2 is a sample illustration of an MMO. The sum of normal cost, administrative expenses and amortization of UAL is \$703,154. This is not actually the contribution requirement for any particular year. Information from odd-numbered years' reports is applied to payroll estimates and used for budgeting in future years.

Page 6 of Section 2 is a summary of present value of accumulated plan benefits. The schedule shows that the present value of accumulated plan benefits is greater than the assets on the basis of the 7.5% valuation assumption.

Section 3 provides supplemental information for reporting under GASB Statement Nos. 25 and 27. This information is primarily useful to your accountant in connection with preparing the overall financial statements for the City of Lancaster.

A separate report contains the listing of active members. There are two lines of information under "Monthly Income at Retirement." The first line shows the expected pension and Social Security and the total on the basis of employment to the assumed retirement age of 65 at the current pay level. The second line shows the expected pension and Social Security on the basis of pay increasing at the rate of 5.0% per year. The percentage is the sum of the expected pension and Social Security expressed as a percent of final pay.

The pensions with an asterisk are situations where the projected cash balance provides the larger pension and those without the asterisk are situations where the defined benefit formula provides the larger pension. A current market interest rate is used to convert the projected cash balance account to a monthly pension. At January 1, 2012, this market interest rate was 1.25%, which is lower than the 2.25% rate used in the January 1, 2011 report. Since the lower the interest rate the lower the pension, the pensions of some employees have decreased compared to what was calculated at January 1, 2011.

The final four columns provide information on the Cash Balance Account. The column labeled "This Year" is the deposit to the account for 2011 (i.e. 4% of 2011 pay) and the last column is the account accumulated with interest to January 1, 2012.



City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Actuarial Certification**

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In preparing this report, we have relied upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by Fulton Bank. The data with respect to participants and beneficiaries was furnished by the City of Lancaster. The data has been reviewed and has been determined to be reasonable and consistent.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

I certify that all costs, liabilities, rates of interest, and other factors under the Plan in Section 2 of the report have been determined on the basis of actuarial assumptions and methods, each of which is reasonable (taking into account the experience of the Plan and reasonable expectations) or which, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption and method were reasonable, and which, in combination, offer my best estimate of anticipated experience under the Plan.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries, and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

5-31-2012

Date



Thomas L. Zimmerman, F.S.A.  
Consulting Actuary  
Enrolled Actuary No. 11-04250

CAE/GGC

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Summary of Principal Plan Benefit Provisions**

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### **Eligibility**

A full-time nonuniformed employee becomes a participant in the Plan on the first day of the month after he completes one year of service, or on the December 31 after six months of service, if earlier.

### **Retirement Benefits**

#### Normal Retirement

A participant is eligible for normal retirement after attainment of age 65 and completion of ten years of service.

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

The amount of monthly pension is equal to the greater of (a) or (b) where (a) equals .8% of average monthly compensation times credited service after December 1, 1986, plus accrued benefit on December 1, 1986, and (b) equals the participant benefit account balance. The participant benefit account balance is equal to the sum of (1) the accrued benefit on November 30, 1986, plus (2) for each plan year beginning on or after January 1, 1987, an annual benefit credit equal to 4% of earnings for a participant who accrues credited service plus (3) after January 1, 1987, interest credited to the account balance equal to 5 1/2% compounded annually.

Each active participant on December 1, 1986, received a benefit credit equal to 1/12 of 4% of earnings and an interest credit equal to 1/12 of 5 1/2% to cover the period November 30, 1986, to December 31, 1986.

Average monthly compensation is based upon the five consecutive plan years of highest compensation out of the last ten years preceding retirement.

#### Late Retirement

If a participant continues working after his normal retirement date, his pension would not start until he actually retires, subject to minimum distribution rules at age 70 1/2 or later. The late retirement benefit is the pension accrued to the late retirement date.

#### Early Retirement

A participant is eligible for early retirement after attainment of age 55 and completion of ten years of service. The early retirement benefit is the actuarial equivalent of the pension accrued to the date of early retirement. The reduction is 7.2% for each of the first five years prior to normal retirement, and 3.6% for each of the next five years.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Summary of Principal Plan Benefit Provisions**

---

Disability Retirement

If a participant who has completed ten years of service becomes totally and permanently disabled, he is eligible for disability retirement after six months of disability. The disability retirement benefit is the greater of the accrued pension or 30% of the participant's average monthly compensation as of his date of disability.

Disability payments will be made until the earlier of recovery, death or normal retirement age. At normal retirement age, the participant shall receive the normal retirement pension.

Accrued Pension

The benefit accrued at any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon pay and service to date.

Death Benefits

The death benefit for an active vested participant who has completed five years of service is a 50% survivor pension for his beneficiary. Payment of the survivor benefit would begin on the date on which the participant would first have been eligible for retirement. The amount of survivor benefit would be the 50% survivor benefit payable under a joint and 50% survivor pension option, based upon the pension accrued to the date of death and reduced for early commencement of benefits, if applicable.

The death benefit cannot be less than the participant's benefit account balance or the lump sum value of the vested accrued benefit.

Vesting

A participant's benefits vest upon completion of five years of service. The vested benefit is a deferred pension beginning at normal retirement equal to the benefit accrued to the date of termination.

Service

Credited service is based on completed years and months commencing on the date of plan participation. Vesting service is based on completed years and months commencing on the first day of employment.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Actuarial Assumptions and Methods**

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**Interest**

7.50%

**Salary**

5.00% Annual Increase

**Withdrawal**

Rates of withdrawal which vary by age. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	12.5000%	35	6.2500%	50	0.0000%
25	12.5000%	40	4.0000%	55	0.0000%
30	8.7500%	45	2.0000%	60	0.0000%

**Mortality**

RP2000 Table

(This table does not include projected mortality improvements.)

**Disability**

SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

**Retirement**

Normal Retirement Age, or age on valuation date, if greater.

**Preretirement Death Benefit**

Liabilities computed on the assumption that all participants will have spouses of the same age at the date of eligibility for the benefit.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Actuarial Assumptions and Methods**

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**Expenses**

Provision for administrative expenses added to normal cost.

**Inflation**

Moderate inflation based on long term historical average rates is a component of the actuarial assumptions used herein. Provision is not made for advance funding of sharply higher rates of inflation experienced in some years. The effects of such higher rates are reflected in the funding after their occurrence.

**Actuarial Value of Assets**

The actuarial value of assets from the prior valuation report (reduced for benefits paid and increased for contributions) is projected forward at an artificial investment return of 6.50% (interest rate assumption minus 1%). In no event is the actuarial value of assets allowed to be greater than 130% or less than 70% of market value.

**Actuarial Cost Method**

Entry Age Normal

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2012

Section 1

Summary of Plan Assets and Summary of Plan Membership

City of Lancaster Cash Balance Pension Plan  
 Actuarial Valuation as of January 1, 2012  
**Receipts and Disbursements**

Market Value at 1/1/2011		\$ 7,314,075.11
<b>Receipts</b>		
Employer Contributions Received	\$ 0.00	
State Contributions Received	504,281.00	
Investment Income		
Interest Received	\$ 77,093.13	
Dividends Received	152,656.86	
Accrued Income at 1/1/2011	(27,650.95)	
Accrued Income at 12/31/2011	31,683.03	
Total Investment Income	233,782.07	
Change in Market Value		
Realized Gain/Loss	\$ 84,257.13	
Unrealized Gain/Loss	390,774.71	
Net Change in Market Value	475,031.84	
Total Receipts		1,213,094.91
<b>Disbursements</b>		
Monthly Benefit Payments	\$ (192,020.56)	
Lump Sum Benefit Payment	(226,703.00)	
Administrative Expenses	(60,945.52)	
Total Disbursements		(479,669.08)
Market Value at 12/31/2011		\$ 8,047,500.94
Approximate Net Dollar-Weighted Rate of Investment Return		9.85%

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Assets and Liabilities**

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**Assets**

Cash	\$	0.00
Money Markets		199,983.19
U.S. Government Securities		1,380,136.11
Corporate Bonds		1,121,355.91
Common Stocks		5,263,004.70
Municipal Bonds		<u>51,338.00</u>
Total Assets in Fund	\$	8,015,817.91
Accrued Income		<u>31,683.03</u>
Total Assets	\$	<u>8,047,500.94</u>

**Liabilities**

Total Liabilities		<u>0.00</u>
Net Assets	\$	<u><u>8,047,500.94</u></u>



City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Summary of Plan Membership**

<b>Active Members</b>	Number of Members	Annual Payroll
Active Members as of 1/1/2011	303	
New Members During the Period	18	
Returned to Active	0	
Members No Longer Active:		
Retired with Disability Benefit	(1)	
Retired with Service Retirement Benefit	(4)	
Separated with Deferred Benefit	(8)	
Separated with Refund of Contributions	0	
Separated with Neither Deferred Benefit nor Refund of Contributions	(10)	
Deceased	(1)	
Total	(24)	
Active Members as of 1/1/2012	297	\$ 12,365,380
<b>Vested Former Members</b>	Number of Members	Annual Benefit
Vested Former Members as of 1/1/2011	28	
Disabled Member - Add Additional Record	1	
Separated with Deferred Benefit	8	
Beneficiary of Deceased Participant	1	
Returned to Active	0	
Retired with Service Retirement Benefit	(1)	
Deceased or Paid in Full	(4)	
Vested Former Members as of 1/1/2012 *	33	\$ 135,850
<b>Retired Members</b>		
Retired Members as of 1/1/2011	28	
Retired with Service Retirement Benefit	5	
Deceased or Paid in Full	(3)	
Retired Members as of 1/1/2012	30	\$ 126,464
<b>Disabled Members</b>		
Disabled Members as of 1/1/2011	8	
Retired with Disability Benefit	1	
Deceased	0	
Disabled Members as of 1/1/2012	9	\$ 71,706

\* 9 vested former members are also collecting a disability benefit

City of Lancaster Cash Balance Pension Plan  
 Actuarial Valuation as of January 1, 2012  
**Summary of Plan Membership**

<b>Spouse Beneficiaries of Deceased Members</b>	Number of Members	Annual Payroll
Spouse Beneficiaries of Deceased Members as of 1/1/2011	4	
Additional Spouse Beneficiaries of Deceased Members Deceased	0	
Spouse Beneficiaries of Deceased Members as of 1/1/2012	4	\$ 5,535
 <b>Child Beneficiaries of Deceased Members</b>		
Child Beneficiaries of Deceased Members as of 1/1/2011	1	
Additional Child Beneficiaries of Deceased Members Deceased or Paid in Full	0	
Child Beneficiaries of Deceased Members as of 1/1/2012	1	\$ 386

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2012

Section 2

Act 205 Funding Calculations

City of Lancaster Cash Balance Pension Plan  
 Actuarial Valuation as of January 1, 2012  
**Actuarial Value of Assets**

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	2010	2011
Actuarial Value of Assets at 1/1	\$ 9,311,790.85	\$ 8,974,374.56
Contributions	499,125.00	504,281.00
Benefit Payments and Expenses	(1,412,134.87)	(479,669.08)
Expected Investment Income <sup>1</sup>	575,593.58	584,134.23
Expected Value at 12/31	\$ 8,974,374.56	\$ 9,583,120.71
Market Value at 12/31/2011		\$ 8,047,500.94
Maximum Actuarial Value of Assets Factor		x 130%
130% of Market Value Limitation		\$ 10,461,751.22 <sup>2</sup>
Actuarial Value of Assets at 12/31/2011		\$ 9,583,120.71

<sup>1</sup> 7.50% annual interest rate assumed by plan, 6.50% used under Act 44 Provisions.

<sup>2</sup> Actuarial Value of Assets cannot be greater than 130% nor be less than 70% of the Market Value.

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Unfunded Actuarial Accrued Liability and Normal Cost**

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**Unfunded Actuarial Accrued Liability**

Actuarial Present Value of Future Benefits

Active Members Retirement Pension Benefits	\$ 10,839,290
Active Members Vested Withdrawal Benefits	666,040
Active Members Disability Benefits	1,785,050
Active Members Preretirement Death Benefits	452,120
Vested Former Members Benefits	711,280
Retired Members Benefits	1,081,325
Disabled Members Benefits	426,164
Surviving Spouses Benefits	29,681
Surviving Childrens Benefits	<u>5,144</u>
Total	\$ 15,996,094
Actuarial Present Value of Future Normal Costs	<u>(4,722,325)</u>
Actuarial Accrued Liability	\$ 11,273,769
Actuarial Value of Assets	<u>(9,583,121)</u>
Unfunded Actuarial Accrued Liability	<u><u>\$ 1,690,648</u></u>
 <b>Normal Cost</b>	
Normal Cost	<u><u>\$ 464,751</u></u>
Normal Cost as a Percentage of Annual Payroll	<u>3.8%</u>

City of Lancaster Cash Balance Pension Plan  
 Actuarial Valuation as of January 1, 2012  
**Amortization of Unfunded Actuarial Accrued Liability**

Initial Date	Initial Amount	Outstanding Balance	Amortization Amount	Remaining Amortization	Nature
January 1, 2003	\$ 395,668	\$ 348,874	\$ 31,164	21 Years	Investment Loss
January 1, 2005	232,035	153,966	24,453	8 Years	Actuarial Loss
January 1, 2007	31,779	24,711	3,349	10 Years	Actuarial Loss
January 1, 2009	(2,031,339)	(1,847,400)	(194,685)	15 Years	Assumption Chg.
January 1, 2009	2,454,952	2,232,652	235,285	15 Years	Actuarial Loss
January 1, 2011	252,898	243,216	26,651	14 Years	Assumption Chg.
January 1, 2011	256,471	249,954	23,956	18 Years	Actuarial Loss
January 1, 2012	284,675	284,675	27,284	18 Years	Actuarial Loss
<b>Total</b>	<b>\$ 1,877,139</b>	<b>\$ 1,690,648</b>	<b>\$ 177,457</b>		

Projected plan year in which the unfunded accrued liability is fully amortized is 2027.

Aggregation of Changes in Unfunded Actuarial Accrued Liability

Date of Aggregation	Aggregated Target Date	Outstanding Balance	Amortization Amount	Remaining Amortization
January 1, 2012	2027	\$ 1,690,648	\$ 177,457	16 Years

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Analysis of the Change in the Unfunded Actuarial Accrued Liability**

---

Unfunded Actuarial Accrued Liability at 1/1/2011	\$	1,458,054
<b>Additions</b>		
Normal Cost	\$	441,519
Administrative Expenses		60,946
Interest on Unfunded Actuarial Accrued Liability, Normal Cost, and Administrative Expenses		<u>144,753</u>
Total		647,218
<b>Contributions</b>		
Employer Contributions	\$	0
State Contributions		(504,281)
Interest on Contributions		<u>(9,455)</u>
Total		(513,736)
Adjustment for Funding Deviation		(185,563)
Modification in the Benefit Plan		0
Change in Actuarial Assumptions		0
<b>Actuarial Loss</b>		
Investment Loss	\$	80,411
Experience Loss		18,701
Funding Deviation		<u>185,563</u>
Total		<u>284,675</u>
Unfunded Actuarial Accrued Liability at 1/1/2012	\$	<u><u>1,690,648</u></u>

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Illustration of Minimum Municipal Obligation**

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Financial Requirements

Normal Cost	\$ 464,751	
Administrative Expenses	60,946 <sup>1</sup>	
Amortization of Unfunded Actuarial Accrued Liability	<u>177,457</u>	
Total		\$ 703,154
Estimated Allocation of General Municipal Pension System State Aid		<u>(703,154)</u>
Net Minimum Municipal Obligation		<u><u>\$ 0</u></u>

<sup>1</sup> Total Administrative Expenses for Plan Year 1/1/2011 to 12/31/2011 - \$ 60,946



City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation as of January 1, 2012  
**Actuarial Present Value of Accumulated Plan Benefits**

---

Vested Benefits		
Retired Members	\$ 1,542,314	
Other Members	6,446,328	
Total Vested Benefits	<u>6,446,328</u>	\$ 7,988,642
Nonvested Benefits		<u>455,942</u>
Total Actuarial Present Value of Accumulated Plan Benefits		<u>\$ 8,444,584</u>
Net Assets Available for Benefits as of 1/1/2012		<u>\$ 8,047,501</u>

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2012

Section 3

Supplemental Information for GASB Reporting

City of Lancaster Cash Balance Pension Plan  
 Actuarial Valuation as of January 1, 2012  
**Supplemental Information for GASB Statement Nos. 25 & 27 Reporting**

**Schedule of Funding Progress**

Valuation Date	Actuarial Value of Assets (a)	Entry Age Actuarial Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
1/1/2002	\$ 6,578,510	\$ 6,443,127	\$ (135,383)	102.1%	\$ 8,953,167	(1.5%)
1/1/2003	6,447,469	6,843,137	395,668	94.2%	9,077,357	4.4%
1/1/2004	6,995,060	7,360,244	365,184	95.0%	10,060,406	3.6%
1/1/2005	7,415,039	8,034,803	619,764	92.3%	10,227,321	6.1%
1/1/2006	7,879,110	8,626,703	747,593	91.3%	10,107,957	7.4%
1/1/2007	8,428,386	9,052,319	623,933	93.1%	10,644,441	5.9%
1/1/2008	8,747,557	9,591,825	844,268	91.2%	10,905,822	7.7%
1/1/2009	8,802,470	9,815,584	1,013,114	89.7%	10,853,541	9.3%
1/1/2010	9,311,791	10,448,552	1,136,761	89.1%	12,022,604	9.5%
1/1/2011	8,974,375	10,432,429	1,458,054	86.0%	11,972,809	12.2%
1/1/2012	9,583,121	11,273,769	1,690,648	85.0%	12,365,380	13.7%

**Schedule of Contributions from the Employer and Other Contributing Entities**

Year	Annual Required Contribution	Contributions <sup>1</sup> From Employer	Percentage Contributed
2002	\$ 210,296	\$ 280,973	100.0%+
2003	259,631	259,631	100.0%
2004	274,456	274,456	100.0%
2005	404,047	404,047	100.0%
2006	421,948	421,948	100.0%
2007	410,346	410,346	100.0%
2008	459,603	459,603	100.0%
2009	475,248	475,248	100.0%
2010	499,125	499,125	100.0%
2011	504,280	504,281	100.0%+

The above information was determined as part of the actuarial valuations at the dates listed. Additional information as of the current actuarial valuation:

Amortization Method: Level Dollar Closed  
 Remaining Amortization Period: 16 Years

Other Actuarial Assumptions and Methods stated previously in report.

<sup>1</sup> Includes general municipal pension system State aid

City of Lancaster Cash Balance Pension Plan  
Actuarial Valuation  
as of January 1, 2012

Section 4

Participant Information

CITY OF LANCASTER CASH BALANCE PENSION PLAN

DEMOGRAPHIC DATA FOR ACTIVE MEMBERS

01/01/2012

Age	Years of Service										Total	
	0-1	2	3	4-5	6-10	11-15	16-20	21-25	26-30	30+		
Under No. of 20 Payroll (\$000)	0	0	0	0	0	0	0	0	0	0	0	0
20-24 No. of 65 Payroll (\$000)	2	3	0	0	0	0	0	0	0	0	0	5
25-29 No. of 96 Payroll (\$000)	3	3	5	7	3	0	0	0	0	0	0	163
30-34 No. of 178 Payroll (\$000)	6	5	2	3	2	2	0	0	0	0	0	21
35-39 No. of 155 Payroll (\$000)	3	3	2	3	11	9	1	0	0	0	0	766
40-44 No. of 297 Payroll (\$000)	6	2	4	9	6	6	37	3	0	0	0	20
45-49 No. of 273 Payroll (\$000)	5	2	0	6	9	7	0	7	0	0	0	795
50-54 No. of 108 Payroll (\$000)	3	5	2	4	18	6	4	9	1	0	0	32
55-59 No. of 0 Payroll (\$000)	0	2	2	6	3	8	1	17	1	0	0	1,358
60-64 No. of 77 Payroll (\$000)	1	3	2	1	4	5	6	8	0	5	270	35
65 & Over No. of 0 Payroll (\$000)	0	0	0	2	2	2	2	3	0	0	1	12
				86	95	75	77	133	0	0	37	503

Total Members	29	28	19	41	58	45	15	47	2	6	290
Total Annual Payroll	1,249	1,184	819	1,612	2,352	1,887	646	2,231	78	307	12,365
Average Age: 47.4 Years	Average Service to Date: 10.7 Years										Average Salary: \$42,639
Number of Males: 183	Number of Females: 107										Number Inactive: 0

CITY OF LANCASTER CASH BALANCE PENSION PLAN

DEMOGRAPHIC DATA FOR RETIRED MEMBERS AND MEMBERS TERMINATED WITH VESTING

01/01/2012

RETIRED MEMBERS

AGE	NUMBER	ANNUAL PENSIONS PAYABLE (\$)
Under 30	0	0
30 - 34	1	386
35 - 39	0	0
40 - 44	0	0
45 - 49	1	14,344
50 - 54	2	15,390
55 - 59	3	18,340
60 - 64	8	38,041
65 - 69	7	43,382
70 - 74	6	28,481
75 - 79	5	14,217
80 - 84	5	12,338
Over 84	6	19,172
<b>TOTALS</b>	<b>44</b>	<b>204,091</b>

MEMBERS TERMINATED WITH VESTING

AGE	NUMBER	ANNUAL PENSIONS PAYABLE (\$)
Under 25	0	0
25 - 29	0	0
30 - 34	1	349
35 - 39	3	3,874
40 - 44	6	11,787
45 - 49	4	30,993
50 - 54	4	16,773
55 - 59	7	34,712
60 - 64	9	28,926
65 - 69	3	8,109
Over 69	2	2,215
<b>TOTALS</b>	<b>39</b>	<b>137,738</b>



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December 19, 2012

Mr. Patrick S. Hopkins  
City of Lancaster  
P.O. Box 1599  
Lancaster, PA 17608-1599

Re: Postemployment Benefits Plan  
January 1, 2012 GASB 45 Actuarial Valuation

Dear Patrick:

Attached is our January 1, 2012, GASB 45 report. The benefits are largely unchanged from the prior valuation at January 1, 2010. Of course, benefits are greatly reduced for police officers hired after December 26, 2011, but that has no effect on this report.

#### ACTUARIAL ASSUMPTIONS

It may be helpful to review how we determine per capita claims costs. We start with the COBRA rates for the various medical plans and the various tiers, and apply these rates to the current active and retired population to come up with an overall cost. We then take this cost and break it down into quinquennial age brackets, using historic insurance company demographic factors. For instance, individuals age 60 to 64 have about twice the cost as the overall average.

The above explanation only applies to pre-age 65 costs. To determine costs for those at age 65 and older, we essentially use the age 65+ rates, without any adjustment as described above.

Several assumptions were changed. Following are the three biggest changes:

1. The salary increase assumption for police and fire was decreased from 5.5% to 5.0%, to be consistent with the assumption for the pension plans. This has very little effect on the GASB 45 figures, since it only affects the cost allocation under the entry age normal cost method.
2. The mortality table was updated to a more modern table, identical to what we use in the pension plans. This increased the accrued liability by about \$6 million.
3. The health care cost trend rate was increased for the years through 2016. This caused an increase in the accrued liability of about \$4 million.



Mr. Patrick S. Hopkins  
December 19, 2012  
Page 2

However, offsetting the above losses was a gain due to lower than expected premium increases in the years 2011 and 2012. Overall, the accrued liability increased from \$106.0 million to \$113.8 million. We would expect roughly this amount of increase if all the assumptions were met over the past two years and no future assumptions were changed. Therefore, in the aggregate the assumption changes were roughly offset by fairly stable premiums from 2010 through 2012.

#### ACTUARIAL RESULTS

As mentioned above, the accrued liability increased from \$106.0 million to \$113.8 million. The annual required contribution (ARC) is now \$11.4 million, compared to \$11.1 million in 2010.

Probably the most relevant page is Section 1, Page 5. This shows a projection of the City's Net OPEB Obligation at December 31, 2012, and at December 31, 2013. For the Water Fund, we have reflected the 2012 trust contribution of \$703,601. The actual cost of the benefits is added to the 2012 contribution, making the total contribution for the Water Fund equal \$1,052,524.

For 2013, you provided Josh with a contribution estimate of \$840,000, so this is the figure we used. As you can see, these contributions cause the Net OPEB Obligation in the Water Fund to decrease somewhat each year. Obviously, for the other funds the net OPEB obligation is increasing steadily, as the accrued liability is brought onto your balance sheet over a period of years.

As instructed, for the first time we broke out a new fund called the "Solid Waste and Recycling Fund." This fund has only four active members. On Page 5 we assumed that the Net OPEB Obligation at the beginning of 2012 was \$0.

As in past years, the last page breaks down the General Fund into Police, Fire and Non-Uniformed.

We continue to use the "open" amortization method, meaning the entire accrued liability is reamortized over 30 years at each actuarial valuation date. This results in a minimum GASB 45 expense.

Finally, as in past years this report does not take into account your annual Medicare reimbursement. You had indicated that this is accounted for separately.

Please do not hesitate to contact me if there are any questions regarding this report.

With best regards,

Yours sincerely,

A handwritten signature in black ink, appearing to read "Tom Zimmerman", written over a horizontal line.

Thomas L. Zimmerman, F.S.A.  
Consulting Actuary

TLZ:kad  
Encl.





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David P. Lytle, A.S.A.

**City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation  
as of January 1, 2012  
for Purposes of  
Governmental Accounting Standards Board  
Statement No. 45 Reporting**

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
**Table of Contents**

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Disclosure Statement

Summary of Plan Provisions

Actuarial Assumptions and Methods

Section 1 - Calculations for GASB No. 45 Reporting

Summary of Results by Group

City of Lancaster Postemployment Benefits Plan (Revised)  
Actuarial Valuation as of January 1, 2012  
**Disclosure Statement**

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**Purpose**

Actuarial computations under Governmental Accounting Standards Board Statement No. 45 (GASB No. 45) are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been performed in accordance with generally accepted actuarial principles and practices, and on a basis consistent with our understanding of GASB No. 45. In preparing this report, we have relied upon information furnished to us by City of Lancaster. This information includes data pertaining to the Plan, as well as a description of the substantive plan. The information has been reviewed and determined to be reasonable and consistent; however, we have not audited the data or reviewed plan provisions for compliance with IRS or DOL regulations.

Determinations for purposes other than meeting the employer financial accounting requirements may be significantly different from the results reported herein. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan. The actuarial calculations contained in this report are not intended or written to be used, and cannot be used, for the purposes of avoiding penalties under the Internal Revenue Code.

This valuation involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of the valuation and on the pattern of sharing of costs between the employer and plan members to that point. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

**Benefits Not Included**

Defined contribution benefits and insured benefits under GASB No. 45 paragraph 28, pension benefits accounted for under GASB 27, and benefits for compensated absences under GASB 16 are not included in this valuation.

**Multiple Year Reporting**

Pursuant to GASB No. 45, this valuation can be used for a multiple year period. As such, this valuation provides all of the actuarial figures necessary to comply with GASB No. 45 over the applicable period. Nonetheless, some non-actuarial figures have been determined based on estimated contributions for the period. These figures may need to be adjusted for actual contributions deposited to the trust or claims paid on behalf of plan benefits.

A new valuation should be performed if, since this valuation, material changes have occurred that affect the results of this valuation, including significant changes in benefit provisions, the size or composition of the population covered by the plan, or other changes that impact long-term assumptions.


City of Lancaster Postemployment Benefits Plan (Revised)  
Actuarial Valuation as of January 1, 2012  
**Disclosure Statement**

---

I am a member of the American Academy of Actuaries and a Fellow of the Society of Actuaries, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this valuation.

12-18-2012

Date



Thomas L. Zimmerman, F.S.A.  
Consulting Actuary

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Summary of Plan Provisions

GROUP	ELIGIBILITY	COVERAGE AND PREMIUM SHARING	DURATION												
<u>I. POLICE</u>															
A) Hired on or before December 26, 2011	Eligible to retire with benefits after completion of 20 years of service or upon disability. Mandatory retirement with benefits occurs at age 60 regardless of age.	<ul style="list-style-type: none"> <li>• Coverage: Medical, Prescription Drug and Life Insurance</li> <li>• Premium Sharing: City pays the full premium for the member, spouse and eligible dependent children. City will pay the full premium for Life Insurance in the amount of \$7,500.</li> <li>• Dependents: Spouse and Family are covered. Upon the death of an active Police Officer, the spouse and eligible dependent children will become eligible for the same benefits as the member would upon retirement. Upon the death of a retired Police Officer, the spouse and eligible dependent children may continue coverage under the plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Life of the member</li> <li>• If member dies, spouse will be eligible to continue for life</li> </ul>												
B) Hired after December 26, 2011	Same as IA	<ul style="list-style-type: none"> <li>• Coverage: Medical, Prescription Drug and Life Insurance</li> <li>• Premium Sharing: City pays 50% of the premium for the member, spouse and eligible dependent children. City will pay the full premium for Life Insurance in the amount of \$7,500.</li> <li>• Dependents: Spouse and Family are covered. Upon the death of an active Police Officer, the spouse and eligible dependent children will become eligible for the same benefits as the member would upon retirement. Upon the death of a retired Police Officer, the spouse and eligible dependent children may continue coverage under the plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Until member reaches Medicare eligibility age for Medical and Prescription Drug. Life insurance is provided for the life of the member.</li> <li>• If member dies, spouse will be eligible until the earlier of spouse reaches Medicare eligibility age or remains</li> </ul>												
<u>II. FIREFIGHTERS</u>	Same as IA	Same as IA, except Retired Firefighters will also receive dental coverage for the retiree only and Life Insurance is provided in the amount of \$10,000.	Same as IA												
<u>III. NON-UNIFORMED EMPLOYEES</u>	Eligible to retire after completion of 10 years of service and attainment of age 55	<ul style="list-style-type: none"> <li>• Coverage: Medical, Prescription Drug and Life Insurance</li> <li>• Premium Sharing: City will pay the full premium for Life Insurance in the amount of \$7,000. For Medical and Prescription Drug, member will make monthly contributions as follows:</li> </ul> <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: center;"><u>&lt;65</u></td> <td style="text-align: center;"><u>&gt;65</u></td> </tr> <tr> <td>Member</td> <td style="text-align: center;">\$65</td> <td style="text-align: center;">\$50</td> </tr> <tr> <td>Spouse</td> <td style="text-align: center;">\$110</td> <td style="text-align: center;">\$50</td> </tr> <tr> <td>Children</td> <td style="text-align: center;">\$60</td> <td style="text-align: center;">\$65*</td> </tr> </table>		<u>&lt;65</u>	<u>&gt;65</u>	Member	\$65	\$50	Spouse	\$110	\$50	Children	\$60	\$65*	Same as IA
	<u>&lt;65</u>	<u>&gt;65</u>													
Member	\$65	\$50													
Spouse	\$110	\$50													
Children	\$60	\$65*													

**City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Summary of Plan Provisions**

<p><u>III. CONTINUED</u></p>		<p>*When the member and spouse are both over age 65, the additional contribution for coverage of dependents is \$65. Otherwise, the additional contribution for coverage of dependents is \$60.</p> <p>* Dependents: Spouse and Family are covered</p>	
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**Notes:** Coordination of Medicare Benefits: Once any retiree or spouse becomes eligible for Medicare, he/she must apply for Medicare Part A and Part B. For those eligible for Medicare coverage, medical insurance provided by the City of Lancaster will supplement Medicare.

Medical Coverage From a Subsequent Employer: Upon employment with a subsequent employer, the retiree, spouse and eligible dependent children must accept the medical coverage offered by the subsequent employer and terminate coverage under the City's group plan. Upon termination of employment with any subsequent employer, the retiree, spouse and eligible dependent children must elect, in writing within sixty days of the termination of employment, to re-enroll under the City's plan or otherwise forfeit reinstatement. If a Police Officer or Firefighter would die while covered by a subsequent employer's medical plan, the spouse and eligible dependent children will be allowed to re-enroll into the City's medical plan.

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Actuarial Assumptions and Methods (1 of 2)

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**Interest Rate**

4.50%

**Salary**

An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, salaries are assumed to increase by 5% per year.

**Withdrawal**

Police and Fire:

Table D-1: Rates of withdrawal at selected ages:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	5.5000%	35	2.5000%	50	0.0000%
25	5.0000%	40	1.0000%	55	0.0000%
30	4.0000%	45	0.5000%	60	0.0000%

Non-uniformed:

Rates of withdrawal at selected ages:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	12.5000%	35	6.2500%	50	0.0000%
25	12.5000%	40	4.0000%	55	0.0000%
30	8.7500%	45	2.0000%	60	0.0000%

**Mortality**

RP2000 Table

(This table does not include projected mortality improvements.)

**Disability**

Police and Fire: SOA 1987 Group LTD

Non-uniformed: None is assumed

**Retirement**

Police Officers age 53 and older and Firefighters age 55 and older are assumed to retire immediately upon reaching 25 years of service. Retirement is mandatory upon attainment of age 60.

Non-uniformed employees are assumed to retire at age 62 and completion of 10 years of service.

**Percent of Eligible Retirees Electing Coverage in Plan**

80% of Police Officers, 90% of Firefighters, and 90% of Nonuniform employees are assumed to elect coverage upon retirement. 65% of vested former members are assumed to elect appropriate tiered coverage upon attainment of age 65. Those vested former members who have already reached age 65 are assumed to never elect coverage. 100% of Police Officers and Firefighters and their spouses are assumed to elect coverage upon disability of an active employee. 100% of all spouses of Firefighters and Police Officers are assumed to elect coverage upon the death of an active employee. 100% of spouses and non-spouse spouse dependents are assumed to continue coverage upon the death of a retired member. 100% of all employees are assumed to elect life insurance.

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Actuarial Assumptions and Methods (2 of 2)

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**Percent Married at Retirement**

70% of active and former employees electing coverage are assumed to have a spouse covered by the plan.

**Spouse Age**

Wives are assumed to be three years younger than their husbands.

**Per Capita Claims Cost**

Making use of weighted averages for various plan designs, the per capita cost for medical and prescription drug is based on the expected portion of the group's overall cost attributed to individuals in the specified age and gender brackets. Dental costs are assumed to not vary with age or gender. The resulting costs are as follows:

Age	Medical and Prescription Drug Combined				Males	Females
	Males	Females	Age	Males		
0-24	\$2,250	\$5,066	45-49	\$5,823	\$8,411	
25-29	\$2,707	\$6,756	50-54	\$7,713	\$9,505	
30-34	\$3,062	\$6,853	55-59	\$9,394	\$9,946	
35-39	\$3,712	\$7,116	60-64	\$12,258	\$11,425	
40-44	\$4,536	\$7,664	65+ (already retired)*	\$4,176	\$4,176	

Those who are active as of January 1, 2012 are assumed to have costs as follows once retired and 65+:

Police and Fire: \$3,917 (excluding dental and vision)

Non-uniformed: \$3,653

It is assumed all retirees are covered by Medicare.

\*Post-Medicare age claims are based on an average cost for all current retirees.

**Retiree Contributions**

Retiree Contributions are assumed to remain constant at current levels.

**Non-spouse Dependents**

Non-spouse dependents are assumed to cease coverage upon attainment of age 26.

**Life Insurance**

It is assumed that the annual cost to provide life insurance varies by age. The assumed cost is equal to the amount of coverage times the applicable mortality factor contained in the valuation mortality table.

**Health Care Cost Trend Rate**

7.5% in 2012, decreasing by 0.5% per year to 5.5% in 2016. Rates gradually decrease from 5.3% in 2017 to 4.2% in 2089 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.

**Actuarial Value of Assets**

Equal to the Market Value of Assets

**Actuarial Cost Method - Entry Age Normal**

Under the Entry Age Normal Cost Method, the Normal Cost is the present value of benefits allocated to the year following the valuation date. Benefits are allocated on a level basis over the earnings of an individual between the date of hire and the assumed retirement age. The Accrued Liability as of the valuation date is the excess of the present value of future benefits over the present value of future Normal Cost. The Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets. Actuarial gains and losses serve to reduce or increase the Unfunded Accrued Liability.

**Participant Data**

Based on census information provided as of January 1, 2012.



**City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation  
as of January 1, 2012**

**Section 1**

**Calculations for GASB No. 45 Reporting**

City of Lancaster Postemployment Benefits Plan  
 Actuarial Valuation as of January 1, 2012  
 Summary of Key Results (1 of 2)

Demographic Information	Solid Waste and Recycling Fund	Water Fund	Sewer Fund	General Fund	Total
Active Participants	4	75	46	381	506
Vested Former Participants	0	0	0	27	27
Retired Participants	0	30	11	311	352
Total	<u>4</u>	<u>105</u>	<u>57</u>	<u>719</u>	<u>885</u>
Annual Payroll of Active Participants	\$190,083	\$3,079,389	\$1,899,710	\$20,422,768	\$25,591,950

**Asset Information**

Market Value of Assets	\$0	\$0	\$0	\$0
Actuarial Value of Assets	\$0	\$0	\$0	\$0

**Actuarial Calculations**

Accrued Liability <sup>1</sup>	\$392,104	\$10,700,060	\$5,703,505	\$97,011,855	\$113,807,524
Normal Cost <sup>2</sup>	\$26,019	\$410,732	\$302,341	\$3,678,635	\$4,417,727
Annual Required Contribution (ARC) <sup>3</sup>	\$50,091	\$1,067,625	\$652,488	\$9,634,338	\$11,404,542
ARC as a Percentage of Payroll	26.35%	34.67%	34.35%	47.17%	44.56%

<sup>1</sup> Accrued Liability is the present value of all benefits attributed to past service of current plan participants as of the valuation date.

<sup>2</sup> Normal Cost is the present value of benefits allocated to the year beginning on the valuation date.

<sup>3</sup> Annual Required Contribution (ARC) represents the amount needed to fund 1) the cost of benefits attributed to the current year, plus 2) an amortized portion of unfunded liability. It serves as the basis for determining the financial costs.

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Summary of Key Results (2 of 2)

Financial Statement Calculations	Solid Waste and Recycling Fund	Water Fund	Sewer Fund	General Fund	Total
Annual OPEB Cost <sup>1,2</sup>					
For Period January 1, 2012 to December 31, 2012	\$50,091	\$1,012,227	\$618,150	\$9,174,594	\$10,855,062
For Period January 1, 2013 to December 31, 2013	\$49,460	\$1,012,886	\$611,587	\$9,076,116	\$10,750,049
Estimated Net OPEB Obligation at End of Year <sup>3,4</sup>					
As of December 31, 2012	\$38,527	\$3,339,429	\$2,495,243	\$34,055,576	\$39,928,775
As of December 31, 2013	\$82,889	\$3,196,592	\$2,884,793	\$39,690,801	\$45,855,075
Estimated Contributions For Period January 1, 2012 to December 31, 2012					
Estimated Annual Pay-As-You-Go Cost Including Implicit Rate Subsidy <sup>5</sup>	\$11,564	\$348,923	\$217,807	\$3,166,746	\$3,745,040
Estimated Employer Contributions to OPEB Trust	\$0	\$703,601	\$0	\$0	\$703,601
Total	\$11,564	\$1,052,524	\$217,807	\$3,166,746	\$4,448,641
Estimated Contributions For Period January 1, 2013 to December 31, 2013					
Estimated Annual Pay-As-You-Go Cost Including Implicit Rate Subsidy <sup>5</sup>	\$5,098	\$315,723	\$222,037	\$3,440,891	\$3,983,749
Estimated Employer Contributions to OPEB Trust	\$0	\$840,000	\$0	\$0	\$840,000
Total	\$5,098	\$1,155,723	\$222,037	\$3,440,891	\$4,823,749

<sup>1</sup> Other Postemployment Benefits (OPEB) is postemployment benefits other than pension benefits. OPEB includes postemployment healthcare benefits, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

<sup>2</sup> Annual OPEB Cost is the amount recognized as the expense in the employer's financial statements.

<sup>3</sup> Net OPEB Obligation is the cumulative difference between the annual OPEB cost and the employer's contributions to the plan. It is the amount that appears as a liability on the employer's financial statements. Please note that if a plan is not funded, the contribution is equal to the amount paid for benefits.

<sup>4</sup> Note: These amounts are estimates only. These amounts may be adjusted for actual contributions deposited or benefit payments made during the fiscal year. In addition, a new valuation should be performed if there have been significant changes in benefit provisions, the size or composition of the population covered by the plan, or other changes that impact long-term assumptions.

<sup>5</sup> For plans that do not track actual claims and expenses separately for retirees, employers should be aware that the entity's costs for retirees generally exceeds premium amounts to the Trust or Insurance Company. GASB 45 requires the liabilities reflect this "hidden subsidy." Correspondingly, employers should reduce amounts otherwise paid for active employees. For example, if the retirees' Annual Pay-As-You-Go cost is \$1,000,000 but the total premium paid for retirees is \$750,000 for retirees, this means the hidden subsidy valued is \$250,000. As such, the active employees' premium costs should be reduced by \$250,000.

City of Lancaster Postemployment Benefits Plan  
 Actuarial Valuation as of January 1, 2012  
**Unfunded Accrued Liability and Amortization of Unfunded Accrued Liability**

	Solid Waste and Recycling Fund	Water Fund	Sewer Fund	General Fund	Total
<b>Actuarial Present Value of Total Projected Benefits <sup>1</sup></b>					
Active Participants	\$603,041	\$11,744,454	\$7,611,410	\$89,633,195	\$109,792,100
Retired Participants	0	4,066,003	1,832,330	48,284,031	54,182,364
<b>Total Actuarial Present Value of Projected Benefits</b>	<b>\$603,041</b>	<b>\$15,810,457</b>	<b>\$9,443,740</b>	<b>\$138,117,226</b>	<b>\$163,974,464</b>
<b>Accrued Liability</b>					
Active Participants	\$392,104	\$6,634,057	\$3,871,175	\$48,727,824	\$59,625,160
Retired Participants	0	4,066,003	1,832,330	48,284,031	54,182,364
<b>Total Accrued Liability</b>	<b>\$392,104</b>	<b>\$10,700,060</b>	<b>\$5,703,505</b>	<b>\$97,011,855</b>	<b>\$113,807,524</b>
<b>Unfunded Accrued Liability</b>					
Accrued Liability	\$392,104	\$10,700,060	\$5,703,505	\$97,011,855	\$113,807,524
Less: Actuarial Value of Assets	0	0	0	0	0
<b>Unfunded Accrued Liability</b>	<b>\$392,104</b>	<b>\$10,700,060</b>	<b>\$5,703,505</b>	<b>\$97,011,855</b>	<b>\$113,807,524</b>
<b>Amortization of Unfunded Accrued Liability</b>					
Unfunded Accrued Liability	\$392,104	\$10,700,060	\$5,703,505	\$97,011,855	\$113,807,524
Amortization Factor <sup>2</sup>	16.2889	16.2889	16.2889	16.2889	16.2889
<b>Amortization of Unfunded Accrued Liability</b>	<b>\$24,072</b>	<b>\$656,893</b>	<b>\$350,147</b>	<b>\$5,955,703</b>	<b>\$6,986,815</b>

<sup>1</sup> Actuarial Present Value of Total Projected Benefits is the present value of all benefits expected to be earned by current plan participants from their date of employment through their date of retirement.

<sup>2</sup> Amortization at the end of the year based on level dollar, 30 year open period.

City of Lancaster Postemployment Benefits Plan  
 Actuarial Valuation as of January 1, 2012  
 Annual Required Contribution (ARC)

Annual Required Contribution (ARC)	Solid Waste and Recycling Fund	Water Fund	Sewer Fund	General Fund	Total
Normal Cost as of January 1, 2012	\$24,899	\$393,045	\$289,322	\$3,520,225	\$4,227,491
Interest	1,120	17,687	13,019	158,410	190,236
<b>Total Normal Cost</b>	<b>\$26,019</b>	<b>\$410,732</b>	<b>\$302,341</b>	<b>\$3,678,635</b>	<b>\$4,417,727</b>
Total Normal Cost	\$26,019	\$410,732	\$302,341	\$3,678,635	\$4,417,727
Amortization of Unfunded Accrued Liability	24,072	656,893	350,147	5,955,703	6,986,815
<b>Annual Required Contribution (ARC)</b>	<b>\$50,091</b>	<b>\$1,067,625</b>	<b>\$652,488</b>	<b>\$9,634,338</b>	<b>\$11,404,542</b>
Annual Required Contribution (ARC)	\$50,091	\$1,067,625	\$652,488	\$9,634,338	\$11,404,542
Covered Payroll	190,083	3,079,389	1,899,710	20,422,768	25,591,950
<b>ARC as a Percentage of Payroll</b>	<b>26.35%</b>	<b>34.67%</b>	<b>34.35%</b>	<b>47.17%</b>	<b>44.56%</b>

**City of Lancaster Postemployment Benefits Plan**  
**Actuarial Valuation as of January 1, 2012**  
**Annual OPEB Cost and Net OPEB Obligation**

	Solid Waste and Recycling Fund	Water Fund	Sewer Fund	General Fund	Total
<b>For Fiscal Year January 1, 2012 to December 31, 2012</b>					
Annual Required Contribution (ARC) <sup>1</sup>	\$50,091	\$1,067,625	\$652,488	\$9,634,338	\$11,404,542
Interest on Net OPEB Obligation <sup>2</sup>	0	152,088	94,271	1,262,148	1,508,507
Adjustment to ARC <sup>3</sup>	0	(207,486)	(128,609)	(1,721,892)	(2,057,987)
Annual OPEB Cost	\$50,091	\$1,012,227	\$618,150	\$9,174,594	\$10,855,062
Contributions Made (Estimated)	(11,564)	(1,052,524)	(217,807)	(3,166,746)	(4,448,641)
Estimated Increase in Net OPEB Obligation	\$38,527	(\$40,297)	\$400,343	\$6,007,848	\$6,406,421
Net OPEB Obligation - Beginning of Year	\$0	\$3,379,726	\$2,094,900	\$28,047,728	\$33,522,354
Estimated Net OPEB Obligation - End of Year <sup>4</sup>	\$38,527	\$3,339,429	\$2,495,243	\$34,055,576	\$39,928,775
<b>For Fiscal Year January 1, 2013 to December 31, 2013</b>					
Annual Required Contribution (ARC) <sup>1</sup>	\$50,091	\$1,067,625	\$652,488	\$9,634,338	\$11,404,542
Estimated Interest on Net OPEB Obligation <sup>2</sup>	1,734	150,274	112,286	1,532,501	1,796,795
Estimated Adjustment to ARC <sup>3</sup>	(2,365)	(205,013)	(153,187)	(2,090,723)	(2,451,288)
Annual OPEB Cost	\$49,460	\$1,012,886	\$611,587	\$9,076,116	\$10,750,049
Contributions Made (Estimated)	(5,098)	(1,155,723)	(222,037)	(3,440,891)	(4,823,749)
Estimated Increase in Net OPEB Obligation	\$44,362	(\$142,837)	\$389,550	\$5,635,225	\$5,926,300
Estimated Net OPEB Obligation - Beginning of Year	\$38,527	\$3,339,429	\$2,495,243	\$34,055,576	\$39,928,775
Estimated Net OPEB Obligation - End of Year <sup>4</sup>	\$82,889	\$3,196,592	\$2,884,793	\$39,690,801	\$45,855,075

<sup>1</sup> Interest on Net OPEB Obligation is calculated at the discount rate of 4.50%.

<sup>2</sup> Net OPEB Obligation - End of prior year divided by the amortization factor of 16.2889.

<sup>3</sup> Note: These amounts are estimates only. These amounts may be adjusted for actual contributions deposited or benefit payments made during the fiscal year. In addition, a new valuation should be performed if there have been significant changes in benefit provisions, the size or composition of the population covered by the plan, or other changes that impact long-term assumptions.

<sup>4</sup> Annual Required Contribution (ARC) is assumed to be a level dollar amount.

City of Lancaster Postemployment Benefits Plan  
 Actuarial Valuation as of January 1, 2012  
 Required Supplementary Information

Required Supplementary Information<sup>1</sup>

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
<b>Solid Waste and Recycling Fund</b>						
1/1/2012	\$0	\$392,104	\$392,104	0.00%	\$190,083	206.28%
<b>Water Fund</b>						
1/1/2012	\$0	\$10,700,060	\$10,700,060	0.00%	\$3,079,389	347.47%
1/1/2010	\$0	\$11,365,848	\$11,365,848	0.00%	\$3,814,064	298.00%
1/1/2008	\$0	\$8,834,931	\$8,834,931	0.00%	\$2,914,972	303.09%
<b>Sewer Fund</b>						
1/1/2012	\$0	\$5,703,505	\$5,703,505	0.00%	\$1,899,710	300.23%
1/1/2010	\$0	\$4,715,588	\$4,715,588	0.00%	\$1,761,965	267.63%
1/1/2008	\$0	\$4,496,765	\$4,496,765	0.00%	\$1,897,820	236.94%
<b>General Fund</b>						
1/1/2012	\$0	\$97,011,855	\$97,011,855	0.00%	\$20,422,768	475.02%
1/1/2010	\$0	\$89,904,482	\$89,904,482	0.00%	\$22,084,128	407.10%
1/1/2008	\$0	\$107,760,129	\$107,760,129	0.00%	\$22,807,768	472.47%
<b>Total</b>						
1/1/2012	\$0	\$113,807,524	\$113,807,524	0.00%	\$25,591,950	444.70%
1/1/2010	\$0	\$105,985,918	\$105,985,918	0.00%	\$27,660,157	383.17%
1/1/2008	\$0	\$121,091,825	\$121,091,825	0.00%	\$27,620,560	438.41%

<sup>1</sup> This information is shown for the three most recent valuations, if available.

City of Lancaster Postemployment Benefits Plan  
Actuarial Valuation as of January 1, 2012  
Summary of Results by Group

Demographic Information	General Fund Police	General Fund Fire	General Fund Non-Uniformed	Sewer Fund	Water Fund	Solid Waste and Fund	Total
Active Participants	141	71	169	46	75	4	506
Vested Former Participants	23	4	0	0	0	0	27
Retired Participants	116	114	81	11	30	0	352
Total	280	189	250	57	105	4	885
Annual Payroll of Active Participants	\$9,182,731	\$4,182,474	\$7,057,563	\$1,899,710	\$3,079,389	\$190,083	\$25,591,950
<b>Actuarial Present Value of Total Projected Benefits</b>							
Active Participants	\$42,799,538	\$23,505,279	\$23,528,378	\$7,611,410	\$11,744,454	\$603,041	\$109,792,100
Retired Participants	\$23,977,048	\$17,307,171	\$6,999,812	\$1,832,330	\$4,066,003	\$0	\$54,182,364
Total	\$66,776,586	\$40,812,450	\$30,528,190	\$9,443,740	\$15,810,457	\$603,041	\$163,974,464
<b>Accrued Liability</b>							
Active Participants	\$22,185,152	\$15,261,917	\$11,280,755	\$3,871,175	\$6,634,057	\$392,104	\$59,625,160
Retired Participants	\$23,977,948	\$17,307,171	\$6,999,812	\$1,832,330	\$4,066,003	\$0	\$54,182,364
Total	\$46,162,200	\$32,569,088	\$18,280,567	\$5,703,505	\$10,700,060	\$392,104	\$113,807,524
<b>Amortization of Unfunded Accrued Liability</b>							
Accrued Liability	\$46,162,200	\$32,569,088	\$18,280,567	\$5,703,505	\$10,700,060	\$392,104	\$113,807,524
Less: Actuarial Value of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unfunded Accrued Liability	\$46,162,200	\$32,569,088	\$18,280,567	\$5,703,505	\$10,700,060	\$392,104	\$113,807,524
Amortization Factor	16.2889	16.2889	16.2889	16.2889	16.2889	16.2889	16.2889
Amortization of Unfunded Accrued Liability	\$2,833,967	\$1,999,465	\$1,122,271	\$350,147	\$656,893	\$24,072	\$6,986,815
<b>Annual Required Contribution (ARC)</b>							
Normal Cost as of January 1, 2012	\$1,612,249	\$758,249	\$1,149,727	\$289,322	\$383,045	\$24,899	\$4,227,491
Interest	\$72,551	\$34,121	\$51,738	\$13,019	\$17,687	\$1,120	\$190,236
Total Normal Cost	\$1,684,800	\$792,370	\$1,201,465	\$302,341	\$400,732	\$26,019	\$4,417,727
Total Normal Cost	\$1,684,800	\$792,370	\$1,201,465	\$302,341	\$400,732	\$26,019	\$4,417,727
Amortization of Unfunded Accrued Liability	\$2,833,967	\$1,999,465	\$1,122,271	\$350,147	\$656,893	\$24,072	\$6,986,815
Annual Required Contribution (ARC)	\$4,518,767	\$2,791,835	\$2,323,736	\$652,488	\$1,067,625	\$50,091	\$11,404,542
Annual Required Contribution (ARC) Covered Payroll	\$9,182,731	\$4,182,474	\$7,057,563	\$1,899,710	\$3,079,389	\$190,083	\$25,591,950
ARC as a Percentage of Payroll	49.21%	66.75%	32.93%	34.35%	34.67%	26.35%	44.56%



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

15. Identify the total pension expense under statement of accounting standards (SFAS 87) for the historic test year and the portion charged to operation and maintenance (O&M). Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past 2 years and the historic test year. Also provide any estimates for the future year.

RESPONSE

The Water Fund is not subject to Accounting Standards SFAS 87. The Water Fund has not deferred pension expense in each of the past two years and the historic year. See below the pension plan expense for the historic test year and the prior two years.

	2011	2012	2013
Pension Expense	\$ 181,124	\$ 167,408	\$ 196,700
Revenue from Pension State Fund	(145,758)	(139,983)	(168,044)
Total	37,377	29,437	30,669

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

16. Provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.

RESPONSE

The City Water Fund is not subject to the requirements of SFAS 106. See attachment to Exhibit D III-14 for the City's actuarial study for OPEBs.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

17. Reconcile the historic and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

RESPONSE

The City Water Fund is not subject to the requirements of SFAS No. 106.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

18. Identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

RESPONSE

The City is not subject to the requirements of SFAS No. 106.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

19. Explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

RESPONSE

The City is not subject to the requirements of SFAS No. 106.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

20. State whether the company is studying or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons. If yes, provide the study and explain the anticipated change.

RESPONSE

The City is not subject to the requirements of SFAS No. 106.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

21. State whether the historic test year expenses reflect any accruals for postemployment benefits under SFAS 112. If yes, provide complete details including supporting documentation, assumptions, and funding mechanisms.

RESPONSE

The City Water Fund is not subject to the requirements of SFAS 112.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

22. Provide a copy of all incentive compensation and bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding 2 years and any changes since the last rate case.

RESPONSE

The City Water Fund does not have incentive compensation and bonus plans.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

23. Provide the most recent insurance premiums for each type of insurance coverage, both employee benefit and those purchased for the company, reflected in the company's filing. If available, provide estimated premiums for the subsequent calendar year.

RESPONSE

Please refer to attached schedule for insurance coverage purchased by the City for 2013 and for the Bureau of Water share.

The City has a self-funded third-party administered workers' compensation insurance fund. Payment by the Water Fund in 2013 was \$19,086.

Medical Insurance for the Bureau of Water in 2013 was \$1,574,555 and is projected to be \$1,653,283 in 2014. The City is self-insured for Medical Insurance.

For 2013, monthly insurance premiums for basic coverage from Delta Dental were \$16.37 for single coverage and \$46.28 for family coverage. The Buy-Up Plan was \$23.60 for single coverage and \$49.41 for family coverage.

For 2014, monthly insurance premiums for basic coverage in 2013 from Delta Dental are \$17.99 for single coverage and \$50.86 for family coverage. The Buy-Up Plan is \$25.94 for single coverage and \$54.30 for family coverage.

**City of Lancaster**  
**Insurance Package Breakdown by Fund for 2013**

<b>Insurer/Coverage</b>	<b>Period</b>	<b>Invoice #</b>	<b>GF</b>	<b>SF</b>	<b>WF</b>	<b>TF</b>	<b>Total</b>
Federal - Equipment	1Q 2013	38607	45,744.25	16,812.00	15,939.00	442.00	78,937.25
Federal - Equipment	2Q 2013	39181	45,744.25	16,812.00	15,939.00	442.00	78,937.25
Additional		39987	543.00	200.00	189.00	5.00	937.00
Federal - Equipment	3Q 2013	39826	45,744.25	16,812.00	15,939.00	442.00	78,937.25
Federal - Equipment	4Q 2013	40699	45,744.25	16,812.00	15,939.00	442.00	78,937.25
<b>Total</b>			<b>183,520.00</b>	<b>67,448.00</b>	<b>63,945.00</b>	<b>1,773.00</b>	<b>316,686.00</b>
Phoenix - Automobile	1Q 2013	38611	17,420.50	6,403.00	6,070.00	168.00	30,061.50
Phoenix - Automobile	2Q 2013	39180	17,420.50	6,403.00	6,070.00	168.00	30,061.50
Phoenix - Automobile	3Q 2013	39830	17,420.50	6,403.00	6,070.00	168.00	30,061.50
Phoenix - Automobile	4Q 2013	40684	17,422.50	6,403.00	6,071.00	168.00	30,064.50
Phoenix - Addtl Auto	1Q 2013	39243	771.00	283.00	269.00	7.00	1,330.00
<b>Total</b>			<b>70,455.00</b>	<b>25,895.00</b>	<b>24,550.00</b>	<b>679.00</b>	<b>121,579.00</b>
Phoenix - General Liability/Law Enforcement	1Q 2013	3869	48,882.75	17,966.00	17,033.00	472.00	84,353.75
Phoenix - General Liability/Law Enforcement	2Q 2013	39177	48,884.89	17,966.68	17,033.65	472.03	84,357.25
Additional		40045	3,375.00	1,240.00	1,176.00	33.00	5,824.00
Phoenix - General Liability/Law Enforcement	3Q 2013	39827	48,884.89	17,966.68	17,033.65	472.03	84,357.25
Phoenix - General Liability/Law Enforcement	4Q 2013	40683B	48,884.89	17,966.68	17,033.65	472.03	84,357.25
<b>Total</b>			<b>198,912.42</b>	<b>73,106.04</b>	<b>69,309.95</b>	<b>1,921.09</b>	<b>343,249.50</b>
Travelers - Umbrella	1Q 2013	38608	6,516.00	2,395.00	2,271.00	62.75	11,244.75
Travelers - Umbrella	2Q 2013	39179	6,516.00	2,395.00	2,271.00	62.75	11,244.75
Travelers - Umbrella	3Q 2013	39829R	6,516.00	2,395.00	2,271.00	62.75	11,244.75
Travelers - Umbrella	4Q 2013	40683C	6,516.00	2,395.00	2,271.00	62.75	11,244.75
<b>Total</b>			<b>26,064.00</b>	<b>9,580.00</b>	<b>9,084.00</b>	<b>251.00</b>	<b>44,979.00</b>
Scottsdale - Deductibles			663.06	244.00	231.00	6.00	1,144.06
Penn Prime - Deductibles			664.00	244.00	231.00	6.00	1,145.00
<b>Total</b>			<b>1,327.06</b>	<b>488.00</b>	<b>462.00</b>	<b>12.00</b>	<b>2,289.06</b>
Murray - Crime & Computer Fraud		364410	646.00	238.00	225.00	5.00	1,114.00
Murray - Employee Theft		364409	1,161.00	428.00	404.00	8.00	2,001.00
Travelers - Errors & Omissions			32,568.00	11,970.00	11,348.00	315.00	56,201.00
<b>Total</b>			<b>34,375.00</b>	<b>12,636.00</b>	<b>11,977.00</b>	<b>328.00</b>	<b>59,316.00</b>
Selective - 150 Pitney Rd					8,577.00		8,577.00
Selective - Low Service Pump Station					8,174.00		8,174.00
<b>Total</b>			<b>0.00</b>	<b>0.00</b>	<b>16,751.00</b>	<b>0.00</b>	<b>16,751.00</b>
<b>Grand Total</b>			<b>514,653.48</b>	<b>189,153.04</b>	<b>196,078.95</b>	<b>4,964.09</b>	<b>904,849.56</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

24. Provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

RESPONSE

The total payments made to industry organizations are as follows:

American Water Works Association	\$ 1,508
Waste Water Operators Association	240
American Public Works Association	1,420
PA Rural Water Association	75
	<u>\$ 3,243</u>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

25. If the company has included any costs associated with canceled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or obsolescence.

RESPONSE

The City Water Fund is not claiming any such costs in this case.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

RESPONSE

Vacation pay is included in the claim for salaries and wages.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or are expected to be eliminated during the future test year.

RESPONSE

No positions were eliminated since the commencement of the historic test year or are expected to be eliminated.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OPERATING EXPENSE  
FILING REQUIREMENTS*

28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale-Account 706 for the historic test year and two preceding years.

RESPONSE

The City does not purchase water.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

1. Provide a copy of the latest Pennsylvania Corporate Tax report and the latest Pennsylvania Corporate Tax settlement.

RESPONSE

The City does not pay Pennsylvania Corporate Tax.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

2. Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

RESPONSE

The City does not do business outside of the Commonwealth of Pennsylvania.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

3. Submit a schedule showing for the last 3 years the Income Tax refunds, plus interest, net of taxes, received from the Federal government due to prior years' claims.

RESPONSE

The City does not pay Income Tax to the Federal Government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and accelerated depreciation rate (ADR) rates on property (separate between State and Federal; also, rate used). If based on the historic test year, justify.
  - a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year.
  - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

5. Submit a schedule showing a breakdown of accumulated investment tax credits, (3%, 4%, 7%, 10% and 11%), together with details of methods used to write-off the unamortized balances.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

6. Submit a schedule showing the adjustments for taxable net income per book, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

7. Submit detailed calculations supporting historic and future taxable income before State and Federal Income Taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or nonutility business, or by operating divisions or areas.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

8. Furnish a breakdown of major items comprising prepaid and deferred Income Tax charges and other deferred income tax credits and reserves by accounting areas.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

9. Explain the reason for the use of cost of removal of any retired plant figures in the Income Tax calculations.

RESPONSE

Not applicable.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

11. Show any income tax loss/gain carryovers from previous years that may affect historic test year income taxes or future test year Income Taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

12. Provide a detailed analysis of taxes accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

13. Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 if applicable, a parent company, in filing a consolidated Income Tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government. If this request is not applicable, provide an explanation.
- a. State what option has been chosen by the group.
  - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated Income Tax return.
  - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
  - d. Provide annual Income Tax return for group, and if Income Tax return shows net operating loss, provide details of amount of net operating loss allocated to the Income Tax returns of each of the members of the consolidated group.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

14. Provide a copy of the Corporate Federal Tax Returns and supporting schedules for the preceding 3 years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

15. Provide a schedule of Federal and Pennsylvania taxes, other than Income Taxes, calculated on the basis of test year per book, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
  - a. Social Security.
  - b. Unemployment.
  - c. Capital Stock.
  - d. Public Utility Realty.
  - e. PUC assessment.
  - f. Other property.
  - g. Any other appropriate categories.

RESPONSE

The City pays Social Security taxes and Unemployment taxes as shown in Exhibit CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

16. Submit a schedule showing a breakdown of the deferred Income Taxes by State and Federal per book, pro forma, existing rates, and under proposed rates.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

17. With respect to determination of income taxes, Federal and State:
- a. Show Income Tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.
  - b. Show Income Taxes for the annualized and normalized test year.
  - c. Show Income Tax effect of the rate increase requested.
  - d. Show Income Taxes for the normalized and annualized test year after application of the full rate increase.

RESPONSE

Not applicable.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO TAXES  
FILING REQUIREMENTS*

18. State amount of debt interest utilized for Income Tax calculations, and details of debt interest computations, under each of the following rate case bases:
- a. Actual per book test year.
  - b. Annualized historic test year-end.
  - c. Proposed future test year-end.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

RESPONSE

See Exhibit CEH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

RESPONSE

The City is not claiming construction work in progress.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

3. If a claim is made for nonrevenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

4. If a claim is made for plant held for future use, supply the following:
  - a. A brief description of the plant or land site and its original cost.
  - b. Expected date of use for each item claimed.
  - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
  - d. Date when each item was acquired.
  - e. Date when each item was placed in the plant held for future use account.

RESPONSE

The City is not making a claim for plant held for future use.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

5. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the 13 months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

RESPONSE

Fuel stocks do not comprise part of the cash working capital claim.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

7. Provide schedules and data in support of the following working capital items:
  - a. Prepayments\_\_list and identify all items.
  - b. Federal Income Tax accrued or prepaid.
  - c. Pennsylvania State Income Tax accrued or prepaid.
  - d. Pennsylvania Capital Stock Tax accrued or prepaid.
  - e. Pennsylvania Public Utility Realty Tax accrued or prepaid.
  - f. Payroll taxes accrued or prepaid.
  - g. Any adjustments related to the above items for ratemaking purposes.

RESPONSE

Not applicable.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.
  - a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

RESPONSE

Working capital is based on 1/8 of pro forma operation and maintenance expense.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

10. Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customer checks. For example, does the company have same day or next day access to funds deposited?

RESPONSE

The City has next day access to funds deposited.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

11. In reference to materials and supplies:
  - a. What method of inventory valuation was used to develop the claim for materials and supplies?
  - b. Does the utility use a material and supply model to calculate needed material and supply levels?
  - c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
  - d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.
  - e. Provide the monthly level of materials and supplies for 3 years prior to the conclusion of the historic test year.

RESPONSE

The City is not claiming materials and supplies as an asset.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

12. For each nonblanket or projected plant addition to cost the greater of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
  - b. Original budgeted cost broken down by allowance for funds used during construction (AFUDC) and non-AFUDC components.
  - c. Current budgeted cost broken down by AFUDC and non-AFUDC components.
  - d. Reason for change in budgeted cost.
  - e. Original estimated date of completion and in service.
  - f. Current estimated date of completion and in service.
  - g. Reason for change in completion date.
  - h. Anticipated retirement related to the plant addition.
  - i. Starting date of project.
  - j. Amount expended to date.
  - k. Percent of project currently complete.
  - l. The depreciation rate applicable.
  - m. Identify which projects are due to a Pennsylvania Department of Environmental Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

RESPONSE

See attached schedule for information regarding projected plant additions. Refer to Exhibit No. JJS-3 for the applicable depreciation rates.

**CITY OF LANCASTER - CAPITAL PROJECTS**

<b>Project Title</b>	<b>Brief Project Description/Justification</b>	<b>Estimated Total Project Cost</b>	<b>Anticipated Date of Funding Needed</b>	<b>Starting Date</b>	<b>Completion Date</b>	<b>Expended to date</b>	<b>Percent Complete</b>	<b>PA DEP or EPA Related</b>
Lititz Pike Water Replacement - Construction	Replace the 8" CI main on Lititz Pike from Hess Boulevard to Village Road (8000 LF) to 8" DICL. Typically we have a few main breaks a year on this section as well as should help water quality	\$ 3,632,825	May 2014	June 2014	June 2015	\$0.00	20%	No
2014 Water Replacement List	Replace old Cast Iron mains in the city where we are paving	\$ 3,000,000	July 2014	September 2014	June 2015	\$2,000.00	10%	No
Susquehanna Large Diameter Transmission Main - Phase 1A Construction	Add a parallel transmission main from Oyster Point into the City. This Phase goes from Oyster Point to Columbia Pike and Running Pump Road	\$ 13,000,000	July 2014	September 2014	August 2015	\$0.00	0%	No
Susquehanna Large Diameter Transmission Main - Design - Finishing Phase 1A: All of 1B	Add a parallel transmission main from Oyster Point into the City.	\$ 1,735,942	May 2014	May 2014	May 2015	\$706,220.46	45%	No
Susquehanna Large Diameter Transmission Main - Phase 1B Construction	Add a parallel transmission main from Oyster Point into the City. This Phase goes from Running Pump Road to Race Avenue	\$ 10,000,000	June 2015	June 2015	June 2015	\$0.00	0%	No
South Tank and Booster Station - Construction	Add South tank to provide storage in the Millersville/Lancaster Township area to provide capacity this includes booster station to get water to the tank and all associated transmission main	\$ 14,000,000	June 2016	June 2016	June 2017	\$0.00	0%	No
South Tank and Booster Station - Design	Design of the South Tank and Booster Station	\$ 1,500,000	May 2015	May 2015	May 2016	\$40,000.00	10%	No
2015 Water Replacement List	Replace old Cast Iron mains in the city where we are paving	\$ 2,500,000	June 2015	June 2015	June 2016	\$0.00	0%	No
East Pump Station	Build a Pump Station to keep pressures up in East Lampeter township	\$ 2,500,000	June 2014	June 2014	April 2015	\$0.00	35%	No
West Frederick Street (Millersville)	Watermain keeps breaking, working with Millersville to complete	\$ 350,000	August 2014	August 2014	August 2015	\$0.00	70%	No
Lafayette Tank Repainting	Repaint inside and outside of Lafayette Tank	\$ 2,500,000	April 2015	April 2015	December 2015	\$0.00	0%	No
Blossom Hill Tank Repainting	Repaint inside and outside of Blossom Hill Tank	\$ 400,000	April 2016	April 2016	December 2016	\$0.00	0%	No
Water Administration Building	Designing and building the Water Administration Building	\$ 6,000,000	June 2014	March 2015	March 2016	\$2,891.03	5%	No

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

RESPONSE

See Exhibit Nos. JJS-2 AND JJS-3.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

14. Are all of the assets used in the plant-in-service claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

RESPONSE

All assets used in the plant-in-service claim are used exclusively by the water utility.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

RESPONSE

Yes.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE BASE  
FILING REQUIREMENTS*

16. Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

RESPONSE

See Exhibit No. JJS-2 and JJS-3.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

If any of the following questions under this section have been previously answered pursuant to 52 Pa. Code Chapter 73, please note in your response. It is not necessary to provide responses to questions previously answered.

1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

RESPONSE

The depreciation methods used in calculating annual and accrued depreciation are discussed in Exhibit JJS-2 in the section titled "Methods Used in the Study," beginning on page I-2.

Field trips and facilities visited during recent service life studies for the City of Lancaster were the Conestoga Water Treatment Facility, the Susquehanna Water Treatment Facility, the Susquehanna Pumping Station and the Susquehanna Membrane Facility.

CITY OF LANCASTER  
WATER UTILITIES

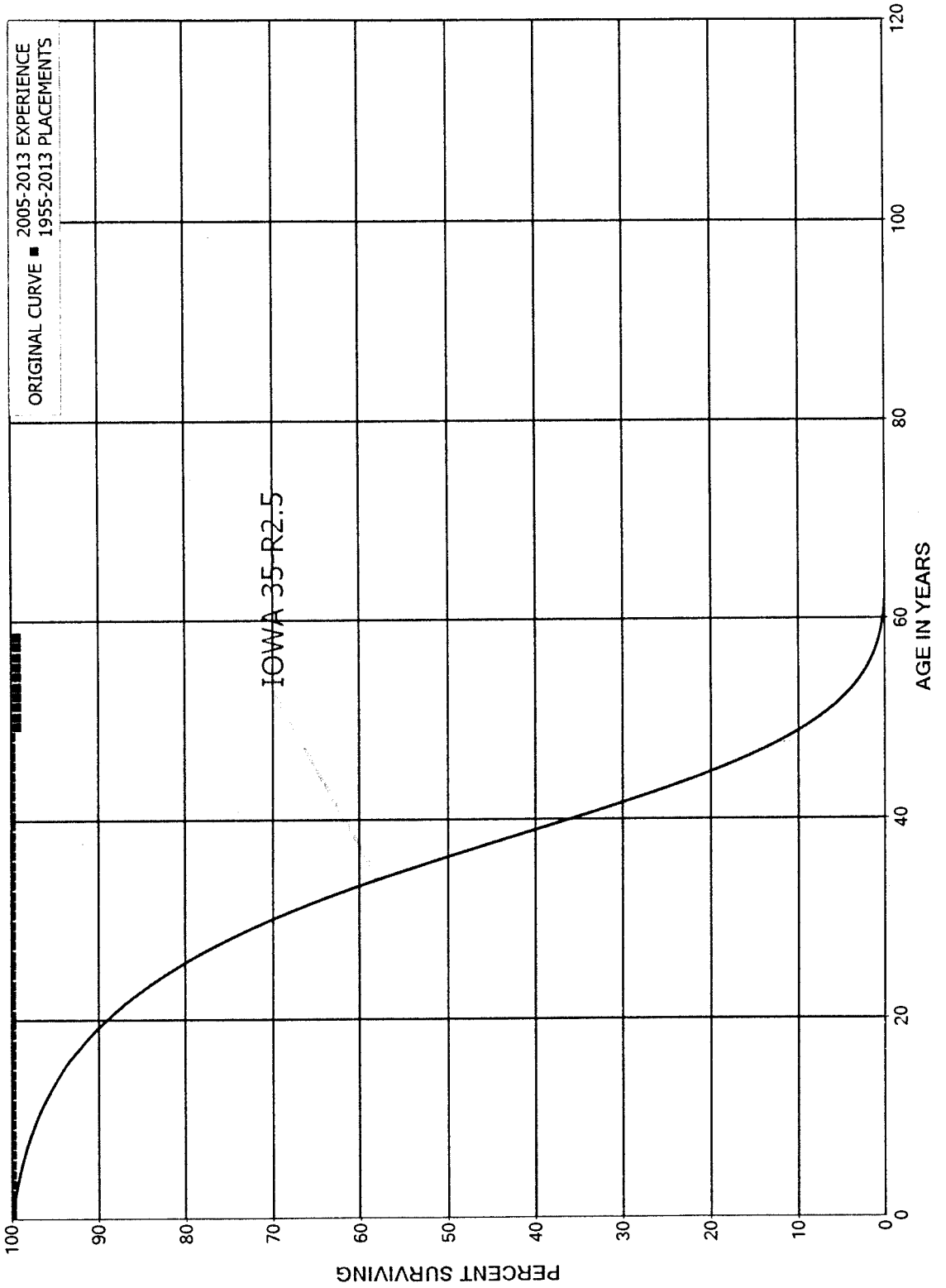
*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

RESPONSE

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart of each account where the retirement rate method of analysis is utilized are attached.

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	452,418		0.0000	1.0000	100.00
0.5	417,340		0.0000	1.0000	100.00
1.5	417,340		0.0000	1.0000	100.00
2.5	49,433		0.0000	1.0000	100.00
3.5	49,433		0.0000	1.0000	100.00
4.5	49,433		0.0000	1.0000	100.00
5.5	44,706		0.0000	1.0000	100.00
6.5	31,385		0.0000	1.0000	100.00
7.5	24,821		0.0000	1.0000	100.00
8.5	14,852		0.0000	1.0000	100.00
9.5	151,056		0.0000	1.0000	100.00
10.5	151,056		0.0000	1.0000	100.00
11.5	136,204		0.0000	1.0000	100.00
12.5	136,204		0.0000	1.0000	100.00
13.5	195,407		0.0000	1.0000	100.00
14.5	380,641		0.0000	1.0000	100.00
15.5	380,641		0.0000	1.0000	100.00
16.5	380,641		0.0000	1.0000	100.00
17.5	380,641		0.0000	1.0000	100.00
18.5	244,437		0.0000	1.0000	100.00
19.5	244,437		0.0000	1.0000	100.00
20.5	244,437		0.0000	1.0000	100.00
21.5	244,437		0.0000	1.0000	100.00
22.5	186,818		0.0000	1.0000	100.00
23.5	1,584		0.0000	1.0000	100.00
24.5	12,951		0.0000	1.0000	100.00
25.5	12,951		0.0000	1.0000	100.00
26.5	12,951		0.0000	1.0000	100.00
27.5	12,951		0.0000	1.0000	100.00
28.5	26,064		0.0000	1.0000	100.00
29.5	168,574		0.0000	1.0000	100.00
30.5	252,786		0.0000	1.0000	100.00
31.5	251,202		0.0000	1.0000	100.00
32.5	251,202		0.0000	1.0000	100.00
33.5	837,573		0.0000	1.0000	100.00
34.5	837,573		0.0000	1.0000	100.00
35.5	853,411		0.0000	1.0000	100.00
36.5	853,411		0.0000	1.0000	100.00
37.5	840,298		0.0000	1.0000	100.00
38.5	697,788		0.0000	1.0000	100.00

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

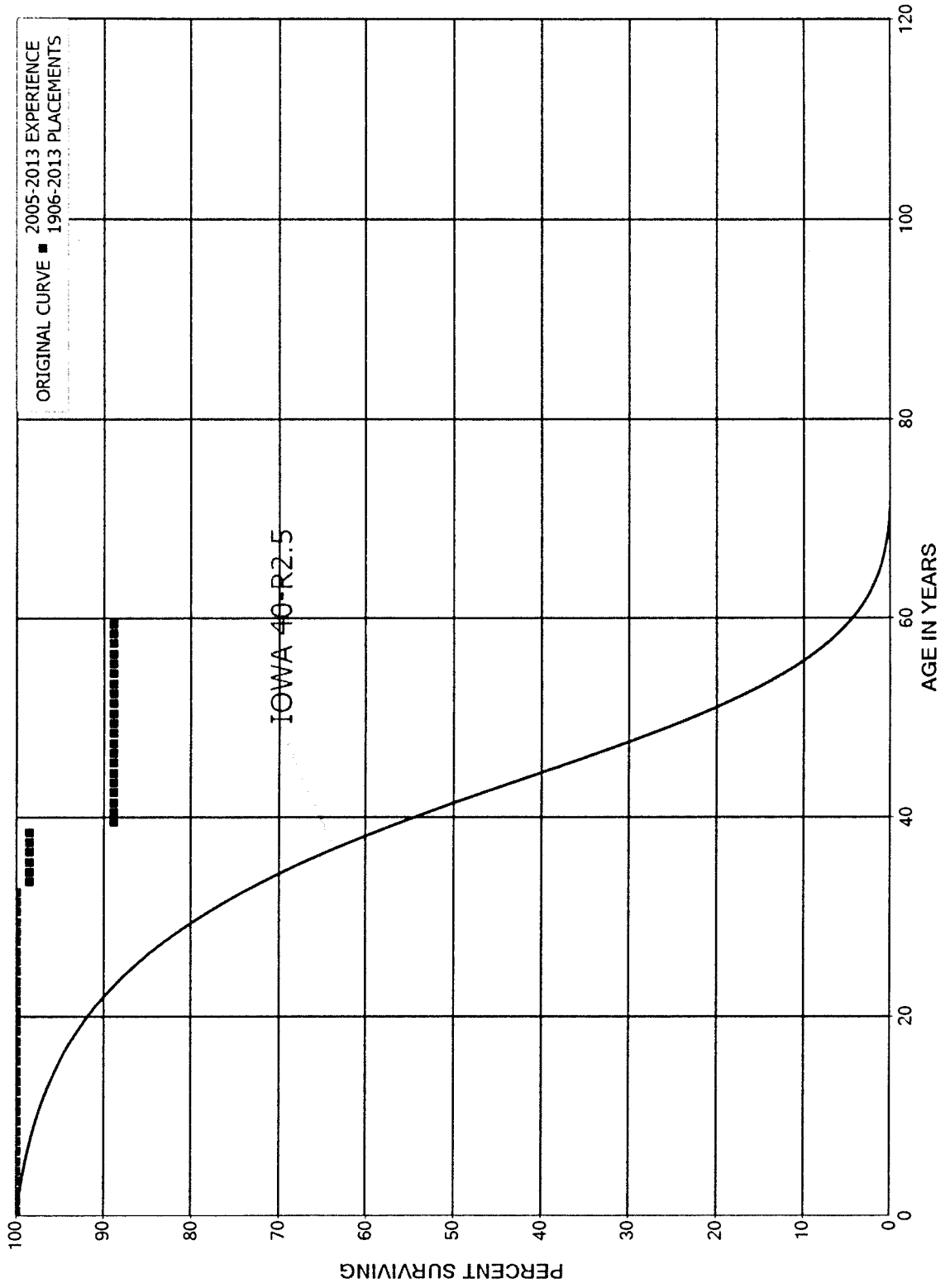
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	657,651		0.0000	1.0000	100.00
40.5	657,651		0.0000	1.0000	100.00
41.5	657,651		0.0000	1.0000	100.00
42.5	59,913		0.0000	1.0000	100.00
43.5	59,913		0.0000	1.0000	100.00
44.5	44,075		0.0000	1.0000	100.00
45.5	44,075		0.0000	1.0000	100.00
46.5	44,075		0.0000	1.0000	100.00
47.5	44,075		0.0000	1.0000	100.00
48.5	278,720	1,991	0.0071	0.9929	100.00
49.5	321,389		0.0000	1.0000	99.29
50.5	321,389		0.0000	1.0000	99.29
51.5	321,389		0.0000	1.0000	99.29
52.5	321,389		0.0000	1.0000	99.29
53.5	321,389		0.0000	1.0000	99.29
54.5	321,389		0.0000	1.0000	99.29
55.5	321,389		0.0000	1.0000	99.29
56.5	321,389		0.0000	1.0000	99.29
57.5	44,660		0.0000	1.0000	99.29
58.5					99.29

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 320 PURIFICATION SYSTEM  
ORIGINAL AND SMOOTH SURVIVOR CURVES





CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	140,010		0.0000	1.0000	100.00
0.5	111,461		0.0000	1.0000	100.00
1.5	111,461		0.0000	1.0000	100.00
2.5	111,461		0.0000	1.0000	100.00
3.5	129,896		0.0000	1.0000	100.00
4.5	1,242,638		0.0000	1.0000	100.00
5.5	1,541,028		0.0000	1.0000	100.00
6.5	1,541,028		0.0000	1.0000	100.00
7.5	1,573,579		0.0000	1.0000	100.00
8.5	2,017,756		0.0000	1.0000	100.00
9.5	2,342,765		0.0000	1.0000	100.00
10.5	2,363,784		0.0000	1.0000	100.00
11.5	2,624,729		0.0000	1.0000	100.00
12.5	2,606,294		0.0000	1.0000	100.00
13.5	1,516,084		0.0000	1.0000	100.00
14.5	1,122,620		0.0000	1.0000	100.00
15.5	1,122,620		0.0000	1.0000	100.00
16.5	1,090,069		0.0000	1.0000	100.00
17.5	645,892		0.0000	1.0000	100.00
18.5	304,496		0.0000	1.0000	100.00
19.5	283,477		0.0000	1.0000	100.00
20.5	22,532		0.0000	1.0000	100.00
21.5	22,532		0.0000	1.0000	100.00
22.5	16,592		0.0000	1.0000	100.00
23.5	16,592		0.0000	1.0000	100.00
24.5	23,770		0.0000	1.0000	100.00
25.5	47,317		0.0000	1.0000	100.00
26.5	112,340		0.0000	1.0000	100.00
27.5	409,218		0.0000	1.0000	100.00
28.5	858,261		0.0000	1.0000	100.00
29.5	1,174,581		0.0000	1.0000	100.00
30.5	1,205,066		0.0000	1.0000	100.00
31.5	1,188,474		0.0000	1.0000	100.00
32.5	1,211,691	18,615	0.0154	0.9846	100.00
33.5	2,948,996		0.0000	1.0000	98.46
34.5	2,925,449		0.0000	1.0000	98.46
35.5	2,860,990		0.0000	1.0000	98.46
36.5	2,566,755		0.0000	1.0000	98.46
37.5	2,128,157		0.0000	1.0000	98.46
38.5	1,830,452	179,967	0.0983	0.9017	98.46

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,631,638		0.0000	1.0000	88.78
40.5	1,631,638		0.0000	1.0000	88.78
41.5	1,610,645		0.0000	1.0000	88.78
42.5	29,914		0.0000	1.0000	88.78
43.5	29,914		0.0000	1.0000	88.78
44.5	29,350		0.0000	1.0000	88.78
45.5	26,707		0.0000	1.0000	88.78
46.5	16,262		0.0000	1.0000	88.78
47.5	16,262		0.0000	1.0000	88.78
48.5	815,685		0.0000	1.0000	88.78
49.5	1,178,464		0.0000	1.0000	88.78
50.5	1,176,422		0.0000	1.0000	88.78
51.5	1,174,022		0.0000	1.0000	88.78
52.5	1,174,022		0.0000	1.0000	88.78
53.5	1,174,331		0.0000	1.0000	88.78
54.5	1,176,991		0.0000	1.0000	88.78
55.5	1,182,522		0.0000	1.0000	88.78
56.5	1,188,149		0.0000	1.0000	88.78
57.5	377,088		0.0000	1.0000	88.78
58.5	14,309		0.0000	1.0000	88.78
59.5	14,127		0.0000	1.0000	88.78
60.5	14,252		0.0000	1.0000	88.78
61.5	15,976		0.0000	1.0000	88.78
62.5	19,630		0.0000	1.0000	88.78
63.5	16,970		0.0000	1.0000	88.78
64.5	11,679		0.0000	1.0000	88.78
65.5	6,052		0.0000	1.0000	88.78
66.5	6,052		0.0000	1.0000	88.78
67.5	6,052		0.0000	1.0000	88.78
68.5	6,052		0.0000	1.0000	88.78
69.5	5,927		0.0000	1.0000	88.78
70.5	4,203		0.0000	1.0000	88.78
71.5	353,813		0.0000	1.0000	88.78
72.5	353,813		0.0000	1.0000	88.78
73.5	353,573		0.0000	1.0000	88.78
74.5	353,573		0.0000	1.0000	88.78
75.5	353,573		0.0000	1.0000	88.78
76.5	353,573		0.0000	1.0000	88.78
77.5	353,573		0.0000	1.0000	88.78
78.5	353,573		0.0000	1.0000	88.78

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

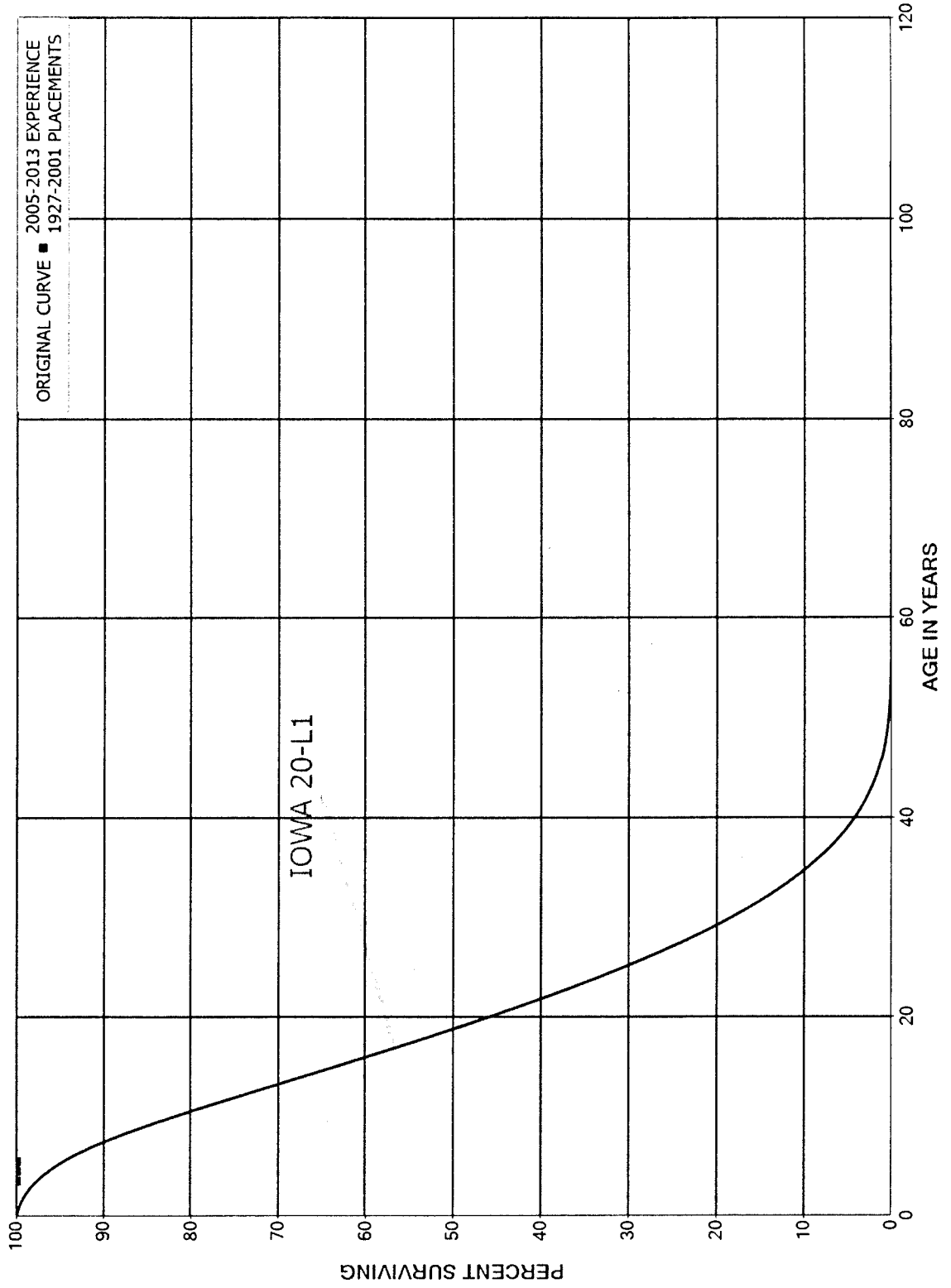
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	353,573		0.0000	1.0000	88.78
80.5					88.78
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5	6,450		0.0000		
99.5	6,450		0.0000		
100.5	6,450		0.0000		
101.5	6,450		0.0000		
102.5	6,450		0.0000		
103.5	6,450		0.0000		
104.5	6,450		0.0000		
105.5	6,450		0.0000		
106.5	6,450		0.0000		
107.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 321 LABORATORY EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2001

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5	52,135		0.0000	1.0000	100.00
4.5	52,135		0.0000	1.0000	100.00
5.5	52,135		0.0000	1.0000	100.00
6.5	52,135		0.0000	1.0000	100.00
7.5	52,135		0.0000	1.0000	100.00
8.5	52,135		0.0000	1.0000	100.00
9.5	52,135		0.0000	1.0000	100.00
10.5	52,135		0.0000	1.0000	100.00
11.5	52,135		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5	1,800		0.0000		
23.5	3,857		0.0000		
24.5	25,612		0.0000		
25.5	26,902		0.0000		
26.5	30,925		0.0000		
27.5	30,925		0.0000		
28.5	30,925		0.0000		
29.5	33,687		0.0000		
30.5	34,317		0.0000		
31.5	32,517		0.0000		
32.5	30,460		0.0000		
33.5	8,705		0.0000		
34.5	7,415		0.0000		
35.5	3,392		0.0000		
36.5	3,812		0.0000		
37.5	10,037		0.0000		
38.5	7,275		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2001			EXPERIENCE BAND 2005-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,435		0.0000		
40.5	8,435		0.0000		
41.5	8,435		0.0000		
42.5	8,435		0.0000		
43.5	8,435		0.0000		
44.5	8,435		0.0000		
45.5	8,015		0.0000		
46.5	1,790		0.0000		
47.5	1,790		0.0000		
48.5	1,110		0.0000		
49.5	1,110		0.0000		
50.5	1,110		0.0000		
51.5	1,110		0.0000		
52.5	1,110		0.0000		
53.5	1,305		0.0000		
54.5	1,363		0.0000		
55.5	1,455		0.0000		
56.5	1,455		0.0000		
57.5	345		0.0000		
58.5	618		0.0000		
59.5	743		0.0000		
60.5	743		0.0000		
61.5	743		0.0000		
62.5	572		0.0000		
63.5	514		0.0000		
64.5	553		0.0000		
65.5	703		0.0000		
66.5	703		0.0000		
67.5	460		0.0000		
68.5	335		0.0000		
69.5	335		0.0000		
70.5	335		0.0000		
71.5	3,867		0.0000		
72.5	3,867		0.0000		
73.5	3,736		0.0000		
74.5	3,586		0.0000		
75.5	3,586		0.0000		
76.5	3,556		0.0000		
77.5	3,609		0.0000		
78.5	3,609		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

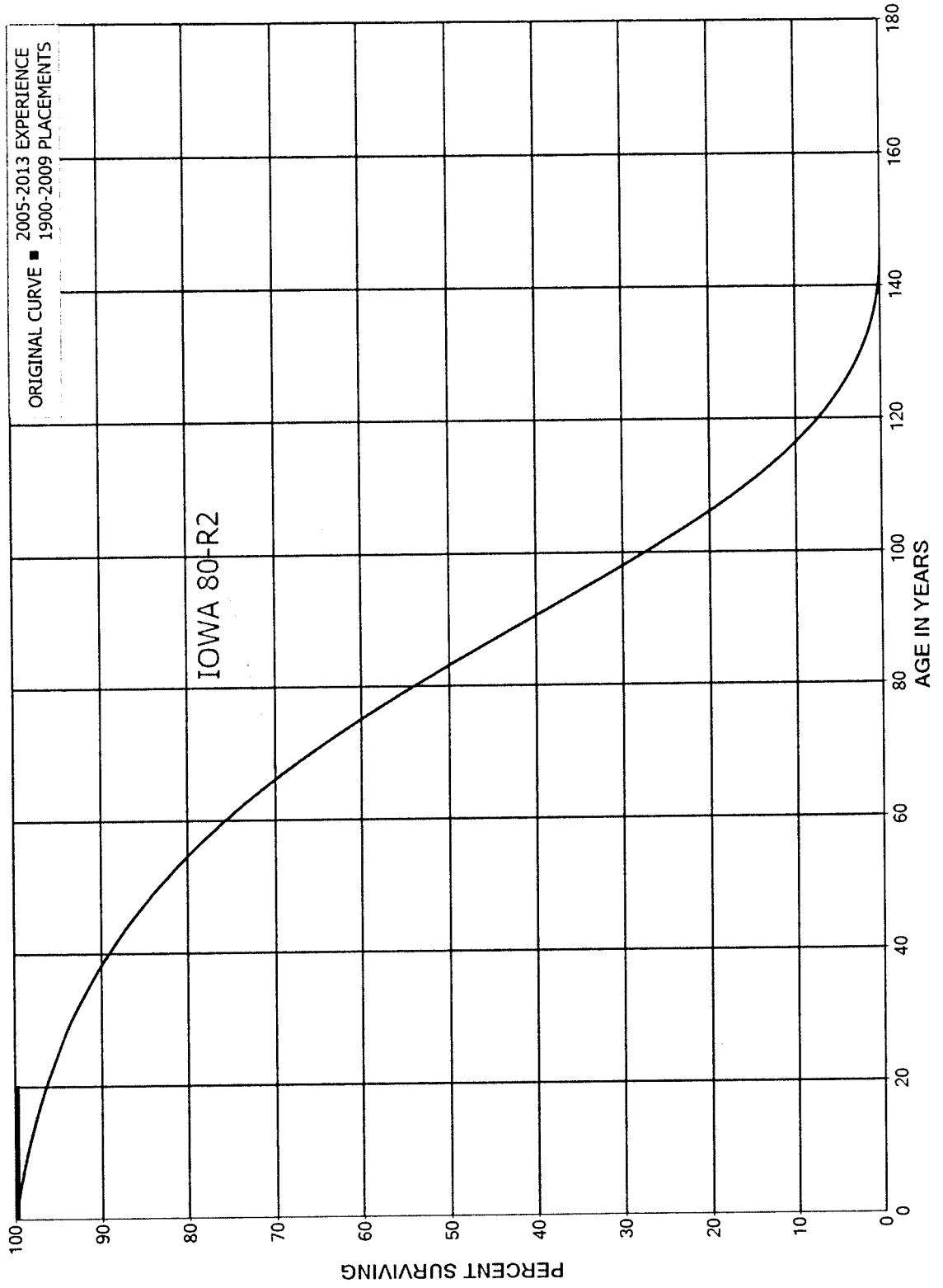
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2001

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,609		0.0000		
80.5	53		0.0000		
81.5	53		0.0000		
82.5	53		0.0000		
83.5	53		0.0000		
84.5	53		0.0000		
85.5	53		0.0000		
86.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER  
ORIGINAL AND SMOOTH SURVIVOR CURVES





CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,093		0.0000	1.0000	100.00
0.5	56,343		0.0000	1.0000	100.00
1.5	56,343		0.0000	1.0000	100.00
2.5	56,343		0.0000	1.0000	100.00
3.5	77,350		0.0000	1.0000	100.00
4.5	21,256		0.0000	1.0000	100.00
5.5	21,256		0.0000	1.0000	100.00
6.5	21,256		0.0000	1.0000	100.00
7.5	21,256		0.0000	1.0000	100.00
8.5	21,256		0.0000	1.0000	100.00
9.5	21,006		0.0000	1.0000	100.00
10.5	29,913		0.0000	1.0000	100.00
11.5	29,913		0.0000	1.0000	100.00
12.5	8,907		0.0000	1.0000	100.00
13.5	8,907		0.0000	1.0000	100.00
14.5	8,907		0.0000	1.0000	100.00
15.5	8,907		0.0000	1.0000	100.00
16.5	8,907		0.0000	1.0000	100.00
17.5	8,907		0.0000	1.0000	100.00
18.5	8,907		0.0000	1.0000	100.00
19.5					100.00
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5	5,225		0.0000		
31.5	6,579		0.0000		
32.5	6,579		0.0000		
33.5	6,579		0.0000		
34.5	6,579		0.0000		
35.5	6,579		0.0000		
36.5	6,579		0.0000		
37.5	6,629		0.0000		
38.5	8,579		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,111		0.0000		
40.5	3,756		0.0000		
41.5	4,622		0.0000		
42.5	7,741		0.0000		
43.5	7,764		0.0000		
44.5	9,171		0.0000		
45.5	9,447		0.0000		
46.5	9,591		0.0000		
47.5	19,871		0.0000		
48.5	45,915		0.0000		
49.5	48,756		0.0000		
50.5	49,351		0.0000		
51.5	47,690	308	0.0065		
52.5	48,723		0.0000		
53.5	48,703		0.0000		
54.5	48,865		0.0000		
55.5	48,828		0.0000		
56.5	37,886		0.0000		
57.5	11,174		0.0000		
58.5	7,647		0.0000		
59.5	6,311		0.0000		
60.5	4,853		0.0000		
61.5	3,489		0.0000		
62.5	2,102		0.0000		
63.5	8,058		0.0000		
64.5	7,901		0.0000		
65.5	8,186		0.0000		
66.5	8,221		0.0000		
67.5	8,074		0.0000		
68.5	7,962		0.0000		
69.5	9,341		0.0000		
70.5	9,341		0.0000		
71.5	9,852		0.0000		
72.5	3,482		0.0000		
73.5	3,981		0.0000		
74.5	4,978		0.0000		
75.5	7,203		0.0000		
76.5	8,974		0.0000		
77.5	14,087		0.0000		
78.5	13,704		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

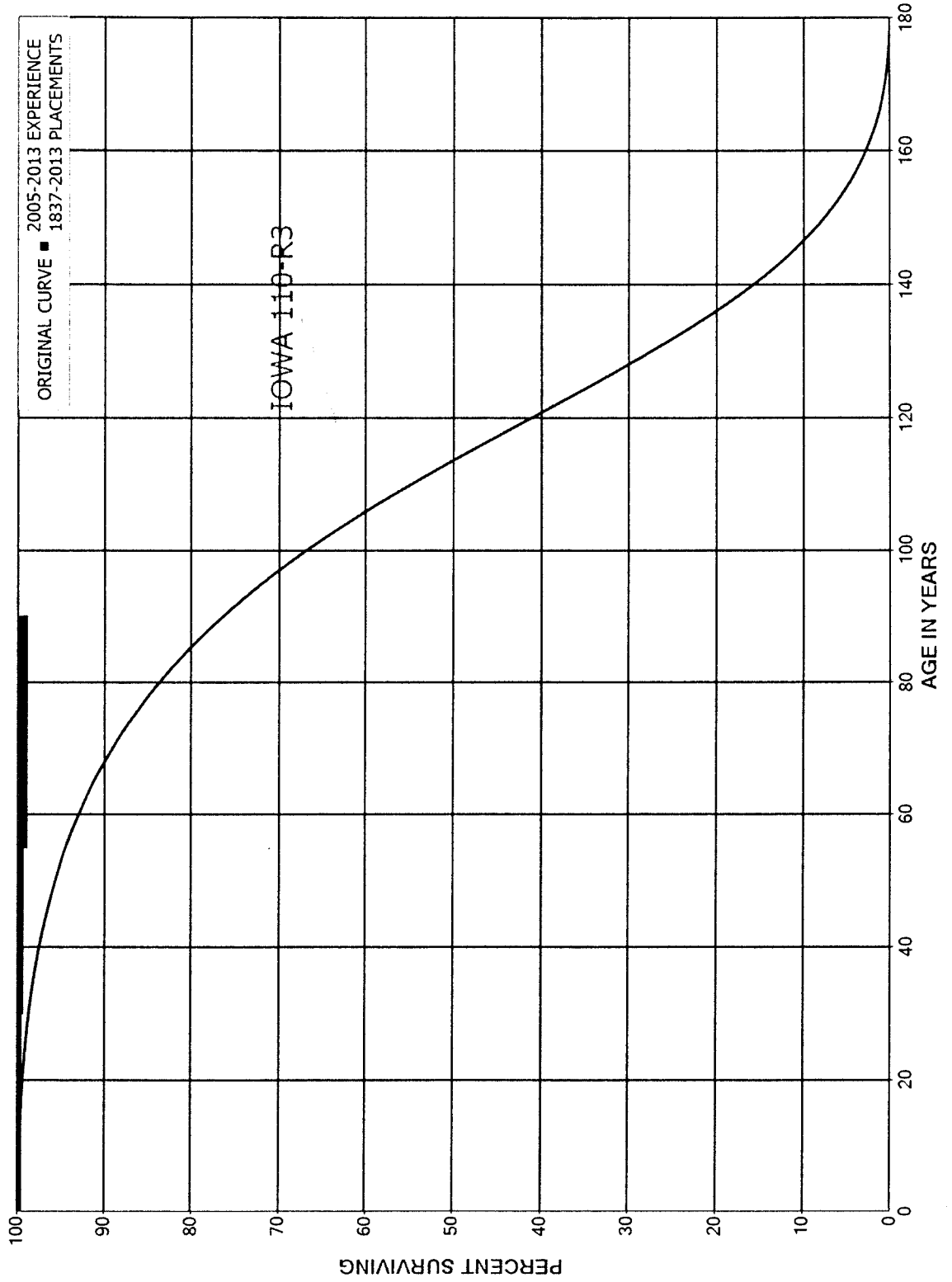
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,858		0.0000		
80.5	15,870		0.0000		
81.5	17,582		0.0000		
82.5	23,481		0.0000		
83.5	21,564		0.0000		
84.5	29,023		0.0000		
85.5	27,086		0.0000		
86.5	22,568		0.0000		
87.5	21,572		0.0000		
88.5	20,418		0.0000		
89.5	18,895		0.0000		
90.5	17,159		0.0000		
91.5	10,761		0.0000		
92.5	10,416		0.0000		
93.5	608		0.0000		
94.5	1,549		0.0000		
95.5	1,609		0.0000		
96.5	2,178		0.0000		
97.5	2,822		0.0000		
98.5	3,270		0.0000		
99.5	3,978		0.0000		
100.5	4,621		0.0000		
101.5	4,621		0.0000		
102.5	4,621		0.0000		
103.5	4,169		0.0000		
104.5	4,371		0.0000		
105.5	3,802		0.0000		
106.5	3,158		0.0000		
107.5	2,710		0.0000		
108.5	2,002		0.0000		
109.5	1,359		0.0000		
110.5	1,359		0.0000		
111.5	1,359		0.0000		
112.5	870		0.0000		
113.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1837-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,296,710		0.0000	1.0000	100.00
0.5	9,849,747		0.0000	1.0000	100.00
1.5	10,585,027		0.0000	1.0000	100.00
2.5	7,832,209		0.0000	1.0000	100.00
3.5	8,197,497		0.0000	1.0000	100.00
4.5	7,933,763		0.0000	1.0000	100.00
5.5	7,921,850		0.0000	1.0000	100.00
6.5	7,988,034		0.0000	1.0000	100.00
7.5	8,206,387		0.0000	1.0000	100.00
8.5	6,444,302		0.0000	1.0000	100.00
9.5	7,053,786		0.0000	1.0000	100.00
10.5	6,079,578		0.0000	1.0000	100.00
11.5	8,251,939		0.0000	1.0000	100.00
12.5	7,135,841		0.0000	1.0000	100.00
13.5	6,894,385		0.0000	1.0000	100.00
14.5	8,919,017		0.0000	1.0000	100.00
15.5	8,730,621		0.0000	1.0000	100.00
16.5	8,247,080		0.0000	1.0000	100.00
17.5	8,935,568		0.0000	1.0000	100.00
18.5	8,106,643		0.0000	1.0000	100.00
19.5	8,008,123		0.0000	1.0000	100.00
20.5	5,488,541		0.0000	1.0000	100.00
21.5	5,826,396		0.0000	1.0000	100.00
22.5	5,616,601		0.0000	1.0000	100.00
23.5	4,257,992		0.0000	1.0000	100.00
24.5	4,227,062		0.0000	1.0000	100.00
25.5	3,651,556		0.0000	1.0000	100.00
26.5	2,759,046		0.0000	1.0000	100.00
27.5	2,811,896		0.0000	1.0000	100.00
28.5	2,880,693		0.0000	1.0000	100.00
29.5	3,313,194	7,425	0.0022	0.9978	100.00
30.5	2,846,495		0.0000	1.0000	99.78
31.5	2,964,340		0.0000	1.0000	99.78
32.5	1,834,926		0.0000	1.0000	99.78
33.5	1,840,312		0.0000	1.0000	99.78
34.5	1,872,817		0.0000	1.0000	99.78
35.5	2,695,983		0.0000	1.0000	99.78
36.5	2,331,454		0.0000	1.0000	99.78
37.5	2,279,641		0.0000	1.0000	99.78
38.5	1,973,015		0.0000	1.0000	99.78

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1837-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,905,596		0.0000	1.0000	99.78
40.5	1,804,129		0.0000	1.0000	99.78
41.5	2,087,550		0.0000	1.0000	99.78
42.5	2,102,210		0.0000	1.0000	99.78
43.5	2,107,013		0.0000	1.0000	99.78
44.5	1,430,652		0.0000	1.0000	99.78
45.5	1,594,310		0.0000	1.0000	99.78
46.5	1,771,822		0.0000	1.0000	99.78
47.5	1,921,747		0.0000	1.0000	99.78
48.5	2,844,564		0.0000	1.0000	99.78
49.5	2,879,563		0.0000	1.0000	99.78
50.5	2,700,946		0.0000	1.0000	99.78
51.5	2,743,221		0.0000	1.0000	99.78
52.5	2,819,821		0.0000	1.0000	99.78
53.5	2,663,312		0.0000	1.0000	99.78
54.5	2,486,271	12,791	0.0051	0.9949	99.78
55.5	2,262,576		0.0000	1.0000	99.26
56.5	2,015,552		0.0000	1.0000	99.26
57.5	960,114		0.0000	1.0000	99.26
58.5	711,613		0.0000	1.0000	99.26
59.5	535,740		0.0000	1.0000	99.26
60.5	352,103		0.0000	1.0000	99.26
61.5	221,719		0.0000	1.0000	99.26
62.5	175,480		0.0000	1.0000	99.26
63.5	210,069		0.0000	1.0000	99.26
64.5	179,295		0.0000	1.0000	99.26
65.5	172,182		0.0000	1.0000	99.26
66.5	171,175		0.0000	1.0000	99.26
67.5	165,412		0.0000	1.0000	99.26
68.5	172,749		0.0000	1.0000	99.26
69.5	176,155		0.0000	1.0000	99.26
70.5	175,728		0.0000	1.0000	99.26
71.5	471,795		0.0000	1.0000	99.26
72.5	384,888		0.0000	1.0000	99.26
73.5	375,284		0.0000	1.0000	99.26
74.5	373,089		0.0000	1.0000	99.26
75.5	385,615		0.0000	1.0000	99.26
76.5	432,858		0.0000	1.0000	99.26
77.5	463,134		0.0000	1.0000	99.26
78.5	466,093		0.0000	1.0000	99.26

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1837-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	479,577		0.0000	1.0000	99.26
80.5	215,764		0.0000	1.0000	99.26
81.5	227,758		0.0000	1.0000	99.26
82.5	235,324		0.0000	1.0000	99.26
83.5	199,277		0.0000	1.0000	99.26
84.5	184,941		0.0000	1.0000	99.26
85.5	136,916		0.0000	1.0000	99.26
86.5	97,029		0.0000	1.0000	99.26
87.5	90,209		0.0000	1.0000	99.26
88.5	99,710		0.0000	1.0000	99.26
89.5	69,862		0.0000	1.0000	99.26
90.5	59,262		0.0000	1.0000	99.26
91.5	42,906		0.0000	1.0000	99.26
92.5	47,353		0.0000	1.0000	99.26
93.5	67,098		0.0000	1.0000	99.26
94.5	83,272		0.0000	1.0000	99.26
95.5	87,248		0.0000	1.0000	99.26
96.5	91,842		0.0000	1.0000	99.26
97.5	76,906		0.0000	1.0000	99.26
98.5	78,135		0.0000	1.0000	99.26
99.5	146,967		0.0000	1.0000	99.26
100.5	153,843		0.0000	1.0000	99.26
101.5	154,220		0.0000	1.0000	99.26
102.5	131,816		0.0000	1.0000	99.26
103.5	119,121		0.0000	1.0000	99.26
104.5	123,866		0.0000	1.0000	99.26
105.5	120,863		0.0000	1.0000	99.26
106.5	121,596		0.0000	1.0000	99.26
107.5	122,514		0.0000	1.0000	99.26
108.5	56,847		0.0000	1.0000	99.26
109.5	51,540		0.0000	1.0000	99.26
110.5	52,526		0.0000	1.0000	99.26
111.5	52,584		0.0000	1.0000	99.26
112.5	51,975		0.0000	1.0000	99.26
113.5	47,333		0.0000	1.0000	99.26
114.5	44,332		0.0000	1.0000	99.26
115.5	37,654		0.0000	1.0000	99.26
116.5	35,619		0.0000	1.0000	99.26
117.5	35,668		0.0000	1.0000	99.26
118.5	36,740		0.0000	1.0000	99.26

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1837-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	44,914		0.0000	1.0000	99.26
120.5	45,169		0.0000	1.0000	99.26
121.5	40,333		0.0000	1.0000	99.26
122.5	41,764		0.0000	1.0000	99.26
123.5	44,482		0.0000	1.0000	99.26
124.5	43,455		0.0000	1.0000	99.26
125.5	43,020		0.0000	1.0000	99.26
126.5	40,372		0.0000	1.0000	99.26
127.5	40,717		0.0000	1.0000	99.26
128.5	26,004		0.0000	1.0000	99.26
129.5	29,895		0.0000	1.0000	99.26
130.5	32,863		0.0000	1.0000	99.26
131.5	63,715		0.0000	1.0000	99.26
132.5	66,257		0.0000	1.0000	99.26
133.5	65,376		0.0000	1.0000	99.26
134.5	64,509		0.0000	1.0000	99.26
135.5	66,879		0.0000	1.0000	99.26
136.5	62,117		0.0000	1.0000	99.26
137.5	61,498		0.0000	1.0000	99.26
138.5	52,463		0.0000	1.0000	99.26
139.5	49,495		0.0000	1.0000	99.26
140.5	13,133		0.0000	1.0000	99.26
141.5	7,293		0.0000	1.0000	99.26
142.5	5,914		0.0000	1.0000	99.26
143.5	4,698		0.0000	1.0000	99.26
144.5					99.26
145.5					
146.5					
147.5					
148.5	549		0.0000		
149.5	549		0.0000		
150.5	549		0.0000		
151.5	9,347		0.0000		
152.5	10,691		0.0000		
153.5	10,691		0.0000		
154.5	10,691		0.0000		
155.5	10,691		0.0000		
156.5	10,691		0.0000		
157.5	10,142		0.0000		
158.5	10,142		0.0000		



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

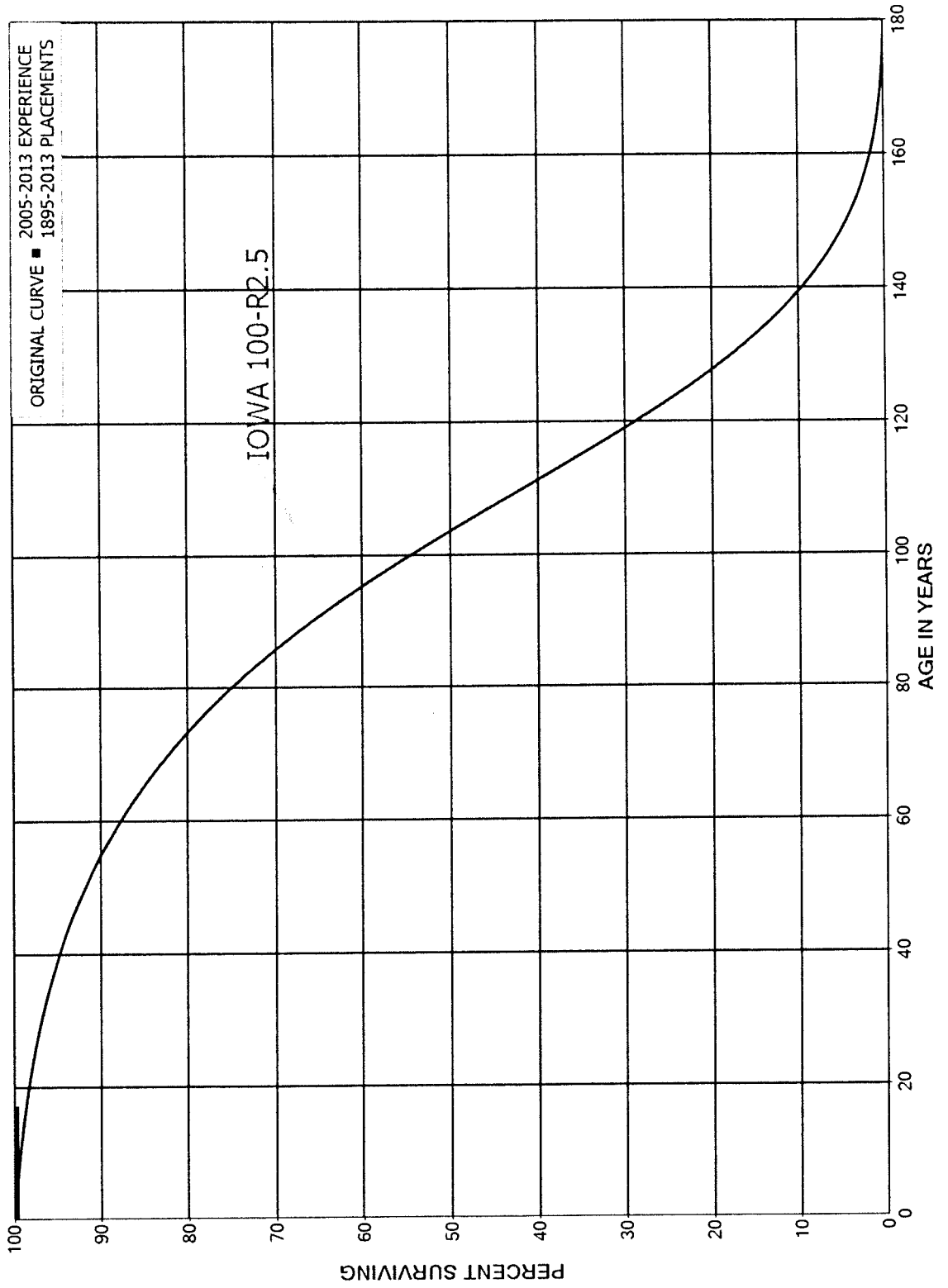
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1837-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	10,142		0.0000		
160.5	1,344		0.0000		
161.5					
162.5					
163.5					
164.5					
165.5					
166.5					
167.5	2,351		0.0000		
168.5	2,351		0.0000		
169.5	2,351		0.0000		
170.5	2,351		0.0000		
171.5	2,351		0.0000		
172.5	2,351		0.0000		
173.5	2,351		0.0000		
174.5	2,351		0.0000		
175.5	2,351		0.0000		
176.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	370,739		0.0000	1.0000	100.00
0.5	485,388		0.0000	1.0000	100.00
1.5	547,279		0.0000	1.0000	100.00
2.5	399,290		0.0000	1.0000	100.00
3.5	389,476		0.0000	1.0000	100.00
4.5	370,638		0.0000	1.0000	100.00
5.5	370,638		0.0000	1.0000	100.00
6.5	370,638		0.0000	1.0000	100.00
7.5	372,138		0.0000	1.0000	100.00
8.5	372,138		0.0000	1.0000	100.00
9.5	246,451		0.0000	1.0000	100.00
10.5	184,560		0.0000	1.0000	100.00
11.5	148,702		0.0000	1.0000	100.00
12.5	31,340		0.0000	1.0000	100.00
13.5	1,500		0.0000	1.0000	100.00
14.5	1,500		0.0000	1.0000	100.00
15.5	1,500		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	5,309		0.0000		
34.5	5,309		0.0000		
35.5	6,295		0.0000		
36.5	6,295		0.0000		
37.5	6,295		0.0000		
38.5	6,295		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,295		0.0000		
40.5	6,295		0.0000		
41.5	6,295		0.0000		
42.5	986		0.0000		
43.5	986		0.0000		
44.5					
45.5					
46.5					
47.5	50,466		0.0000		
48.5	105,851		0.0000		
49.5	109,049		0.0000		
50.5	118,655		0.0000		
51.5	124,338		0.0000		
52.5	128,608		0.0000		
53.5	130,927		0.0000		
54.5	137,769		0.0000		
55.5	141,409		0.0000		
56.5	94,163		0.0000		
57.5	39,555		0.0000		
58.5	37,313		0.0000		
59.5	28,073		0.0000		
60.5	22,632		0.0000		
61.5	18,362		0.0000		
62.5	16,043		0.0000		
63.5	9,334		0.0000		
64.5	6,350		0.0000		
65.5	3,274		0.0000		
66.5	3,176		0.0000		
67.5	2,370		0.0000		
68.5	2,881		0.0000		
69.5	2,992		0.0000		
70.5	3,330		0.0000		
71.5	9,945		0.0000		
72.5	10,455		0.0000		
73.5	11,973		0.0000		
74.5	13,264		0.0000		
75.5	16,825		0.0000		
76.5	22,981		0.0000		
77.5	25,694		0.0000		
78.5	26,673		0.0000		

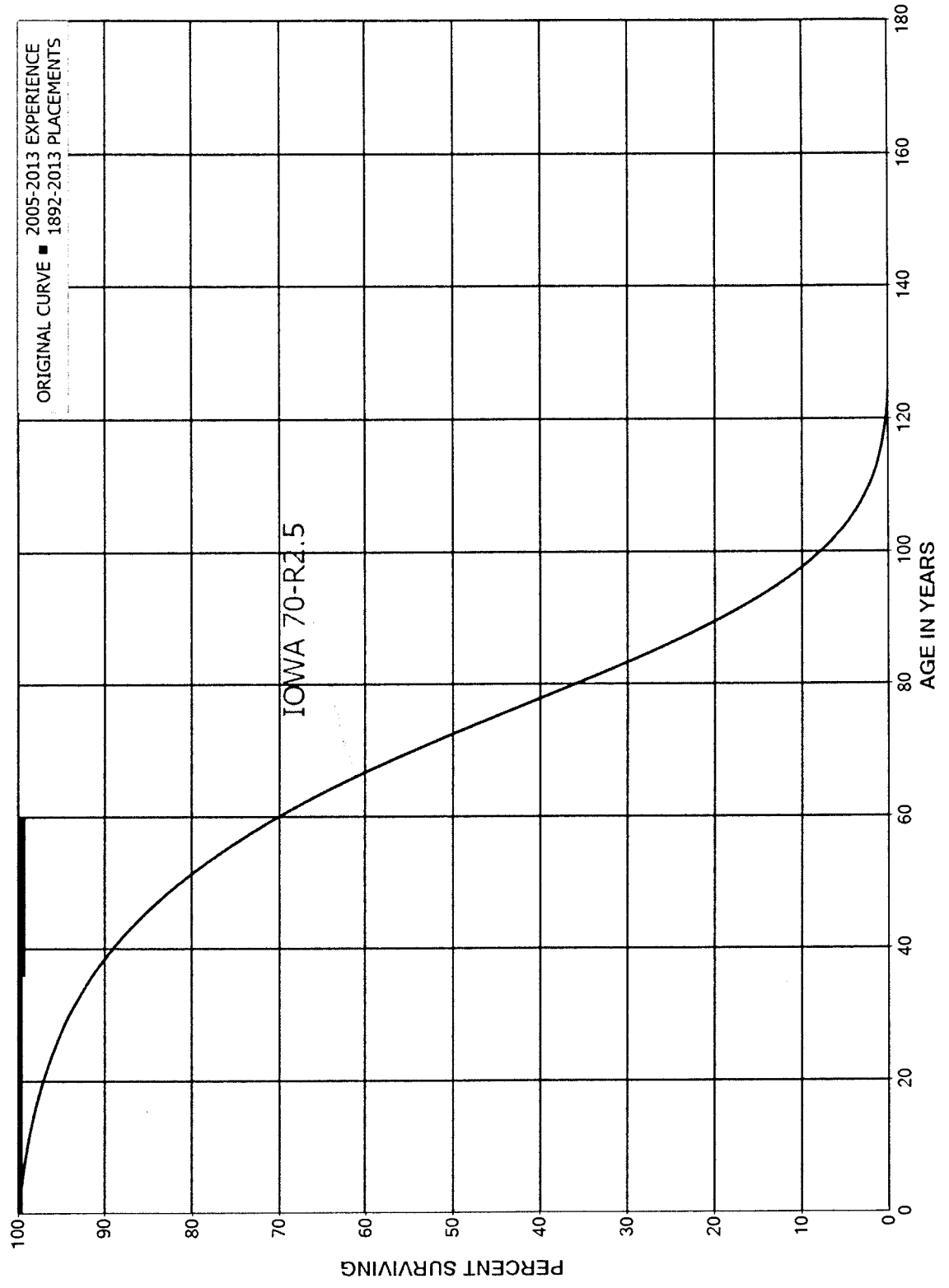
CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2013			EXPERIENCE BAND 2005-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,475		0.0000		
80.5	24,395		0.0000		
81.5	25,159		0.0000		
82.5	24,588		0.0000		
83.5	24,185		0.0000		
84.5	20,224		0.0000		
85.5	14,249		0.0000		
86.5	10,914		0.0000		
87.5	9,881		0.0000		
88.5	9,268		0.0000		
89.5	7,083		0.0000		
90.5	5,944		0.0000		
91.5	4,455		0.0000		
92.5	3,423		0.0000		
93.5	4,211		0.0000		
94.5	4,297		0.0000		
95.5	4,712		0.0000		
96.5	5,981		0.0000		
97.5	5,756		0.0000		
98.5	7,044		0.0000		
99.5	11,101		0.0000		
100.5	12,255		0.0000		
101.5	13,253		0.0000		
102.5	12,976		0.0000		
103.5	13,729		0.0000		
104.5	14,830		0.0000		
105.5	14,603		0.0000		
106.5	14,009		0.0000		
107.5	14,012		0.0000		
108.5	11,149		0.0000		
109.5	10,135		0.0000		
110.5	9,137		0.0000		
111.5	8,347		0.0000		
112.5	7,177		0.0000		
113.5	5,406		0.0000		
114.5	4,065		0.0000		
115.5	3,357		0.0000		
116.5	1,716		0.0000		
117.5	254		0.0000		
118.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,020,421		0.0000	1.0000	100.00
0.5	3,026,552		0.0000	1.0000	100.00
1.5	2,892,192		0.0000	1.0000	100.00
2.5	2,453,094		0.0000	1.0000	100.00
3.5	1,471,055		0.0000	1.0000	100.00
4.5	458,577		0.0000	1.0000	100.00
5.5	465,797		0.0000	1.0000	100.00
6.5	469,851		0.0000	1.0000	100.00
7.5	513,819		0.0000	1.0000	100.00
8.5	447,835		0.0000	1.0000	100.00
9.5	498,463		0.0000	1.0000	100.00
10.5	434,258		0.0000	1.0000	100.00
11.5	409,659		0.0000	1.0000	100.00
12.5	295,651		0.0000	1.0000	100.00
13.5	223,476		0.0000	1.0000	100.00
14.5	210,083		0.0000	1.0000	100.00
15.5	198,884		0.0000	1.0000	100.00
16.5	148,656		0.0000	1.0000	100.00
17.5	133,864		0.0000	1.0000	100.00
18.5	59,814		0.0000	1.0000	100.00
19.5	52,448		0.0000	1.0000	100.00
20.5	41,960		0.0000	1.0000	100.00
21.5	37,077		0.0000	1.0000	100.00
22.5	31,246		0.0000	1.0000	100.00
23.5	27,702		0.0000	1.0000	100.00
24.5	29,734		0.0000	1.0000	100.00
25.5	20,574		0.0000	1.0000	100.00
26.5	15,918		0.0000	1.0000	100.00
27.5	14,813		0.0000	1.0000	100.00
28.5	14,942		0.0000	1.0000	100.00
29.5	16,648		0.0000	1.0000	100.00
30.5	16,999		0.0000	1.0000	100.00
31.5	42,945		0.0000	1.0000	100.00
32.5	42,958		0.0000	1.0000	100.00
33.5	48,265		0.0000	1.0000	100.00
34.5	48,796		0.0000	1.0000	100.00
35.5	125,127	550	0.0044	0.9956	100.00
36.5	131,549		0.0000	1.0000	99.56
37.5	127,455		0.0000	1.0000	99.56
38.5	125,831		0.0000	1.0000	99.56

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,076		0.0000	1.0000	99.56
40.5	107,885		0.0000	1.0000	99.56
41.5	118,457		0.0000	1.0000	99.56
42.5	107,798		0.0000	1.0000	99.56
43.5	108,126		0.0000	1.0000	99.56
44.5	37,712		0.0000	1.0000	99.56
45.5	35,648		0.0000	1.0000	99.56
46.5	41,425		0.0000	1.0000	99.56
47.5	116,420		0.0000	1.0000	99.56
48.5	223,538		0.0000	1.0000	99.56
49.5	228,547		0.0000	1.0000	99.56
50.5	226,451		0.0000	1.0000	99.56
51.5	232,296		0.0000	1.0000	99.56
52.5	236,620		0.0000	1.0000	99.56
53.5	233,393		0.0000	1.0000	99.56
54.5	232,604		0.0000	1.0000	99.56
55.5	230,739		0.0000	1.0000	99.56
56.5	158,239		0.0000	1.0000	99.56
57.5	49,971		0.0000	1.0000	99.56
58.5	38,954		0.0000	1.0000	99.56
59.5	29,639		0.0000	1.0000	99.56
60.5	20,092		0.0000	1.0000	99.56
61.5	14,909		0.0000	1.0000	99.56
62.5	12,769		0.0000	1.0000	99.56
63.5	14,038		0.0000	1.0000	99.56
64.5	10,605		0.0000	1.0000	99.56
65.5	8,967		0.0000	1.0000	99.56
66.5	8,984		0.0000	1.0000	99.56
67.5	8,290		0.0000	1.0000	99.56
68.5	8,625		0.0000	1.0000	99.56
69.5	8,595		0.0000	1.0000	99.56
70.5	8,667		0.0000	1.0000	99.56
71.5	21,224		0.0000	1.0000	99.56
72.5	16,614		0.0000	1.0000	99.56
73.5	16,284		0.0000	1.0000	99.56
74.5	16,362		0.0000	1.0000	99.56
75.5	18,349		0.0000	1.0000	99.56
76.5	22,300		0.0000	1.0000	99.56
77.5	25,158		0.0000	1.0000	99.56
78.5	25,944		0.0000	1.0000	99.56



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,302		0.0000	1.0000	99.56
80.5	17,179		0.0000	1.0000	99.56
81.5	16,982		0.0000	1.0000	99.56
82.5	17,242		0.0000	1.0000	99.56
83.5	16,402		0.0000	1.0000	99.56
84.5	14,246		0.0000	1.0000	99.56
85.5	10,372		0.0000	1.0000	99.56
86.5	7,011		0.0000	1.0000	99.56
87.5	6,244		0.0000	1.0000	99.56
88.5	6,561		0.0000	1.0000	99.56
89.5	4,315		0.0000	1.0000	99.56
90.5	3,870		0.0000	1.0000	99.56
91.5	2,981		0.0000	1.0000	99.56
92.5	3,073		0.0000	1.0000	99.56
93.5	4,947		0.0000	1.0000	99.56
94.5	5,807		0.0000	1.0000	99.56
95.5	6,096		0.0000	1.0000	99.56
96.5	7,329		0.0000	1.0000	99.56
97.5	5,675		0.0000	1.0000	99.56
98.5	5,670		0.0000	1.0000	99.56
99.5	8,976		0.0000	1.0000	99.56
100.5	9,106		0.0000	1.0000	99.56
101.5	9,028		0.0000	1.0000	99.56
102.5	7,722		0.0000	1.0000	99.56
103.5	7,287		0.0000	1.0000	99.56
104.5	7,887		0.0000	1.0000	99.56
105.5	7,098		0.0000	1.0000	99.56
106.5	8,168		0.0000	1.0000	99.56
107.5	8,537		0.0000	1.0000	99.56
108.5	5,772		0.0000	1.0000	99.56
109.5	5,740		0.0000	1.0000	99.56
110.5	6,668		0.0000	1.0000	99.56
111.5	6,161		0.0000	1.0000	99.56
112.5	5,737		0.0000	1.0000	99.56
113.5	4,779		0.0000	1.0000	99.56
114.5	4,218		0.0000	1.0000	99.56
115.5	3,055		0.0000	1.0000	99.56
116.5	2,503		0.0000	1.0000	99.56
117.5	1,826		0.0000	1.0000	99.56
118.5	1,605		0.0000	1.0000	99.56

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

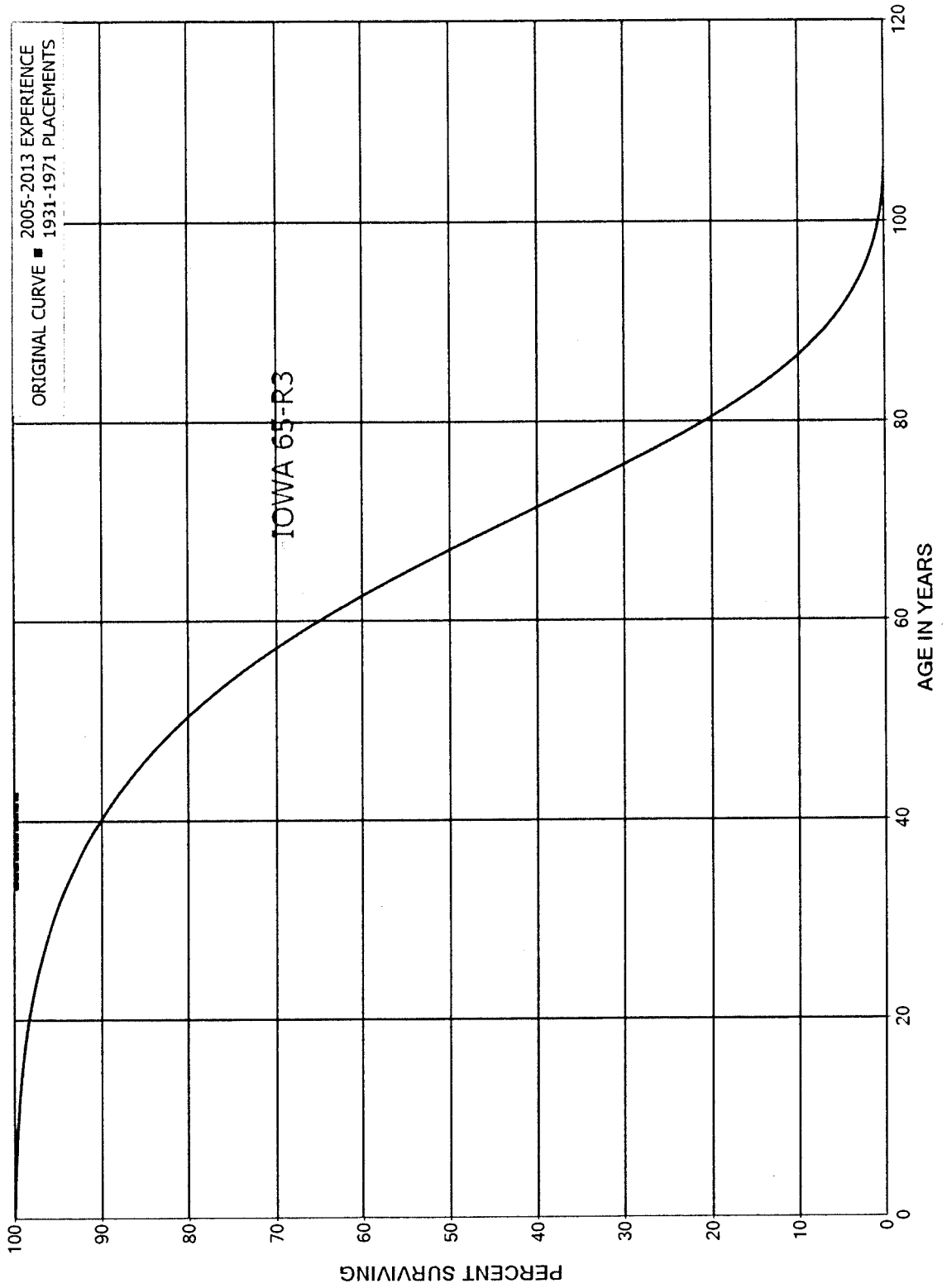
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	485		0.0000	1.0000	99.56
120.5	131		0.0000	1.0000	99.56
121.5					99.56

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - STEEL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-1971

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	21,795		0.0000	1.0000	100.00
34.5	21,795		0.0000	1.0000	100.00
35.5	21,795		0.0000	1.0000	100.00
36.5	21,795		0.0000	1.0000	100.00
37.5	21,795		0.0000	1.0000	100.00
38.5	21,795		0.0000	1.0000	100.00

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-1971

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,795		0.0000	1.0000	100.00
40.5	21,795		0.0000	1.0000	100.00
41.5	21,795		0.0000	1.0000	100.00
42.5					100.00
43.5					
44.5					
45.5					
46.5					
47.5	921,269		0.0000		
48.5	1,815,247		0.0000		
49.5	1,815,247		0.0000		
50.5	1,815,247		0.0000		
51.5	1,815,247		0.0000		
52.5	1,815,247		0.0000		
53.5	1,815,247		0.0000		
54.5	1,815,247		0.0000		
55.5	1,815,247		0.0000		
56.5	894,332		0.0000		
57.5	354		0.0000		
58.5	354		0.0000		
59.5	354		0.0000		
60.5	354		0.0000		
61.5	354		0.0000		
62.5	354		0.0000		
63.5	354		0.0000		
64.5	354		0.0000		
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5	1,141		0.0000		
74.5	1,141		0.0000		
75.5	1,141		0.0000		
76.5	1,141		0.0000		
77.5	1,141		0.0000		
78.5	1,141		0.0000		

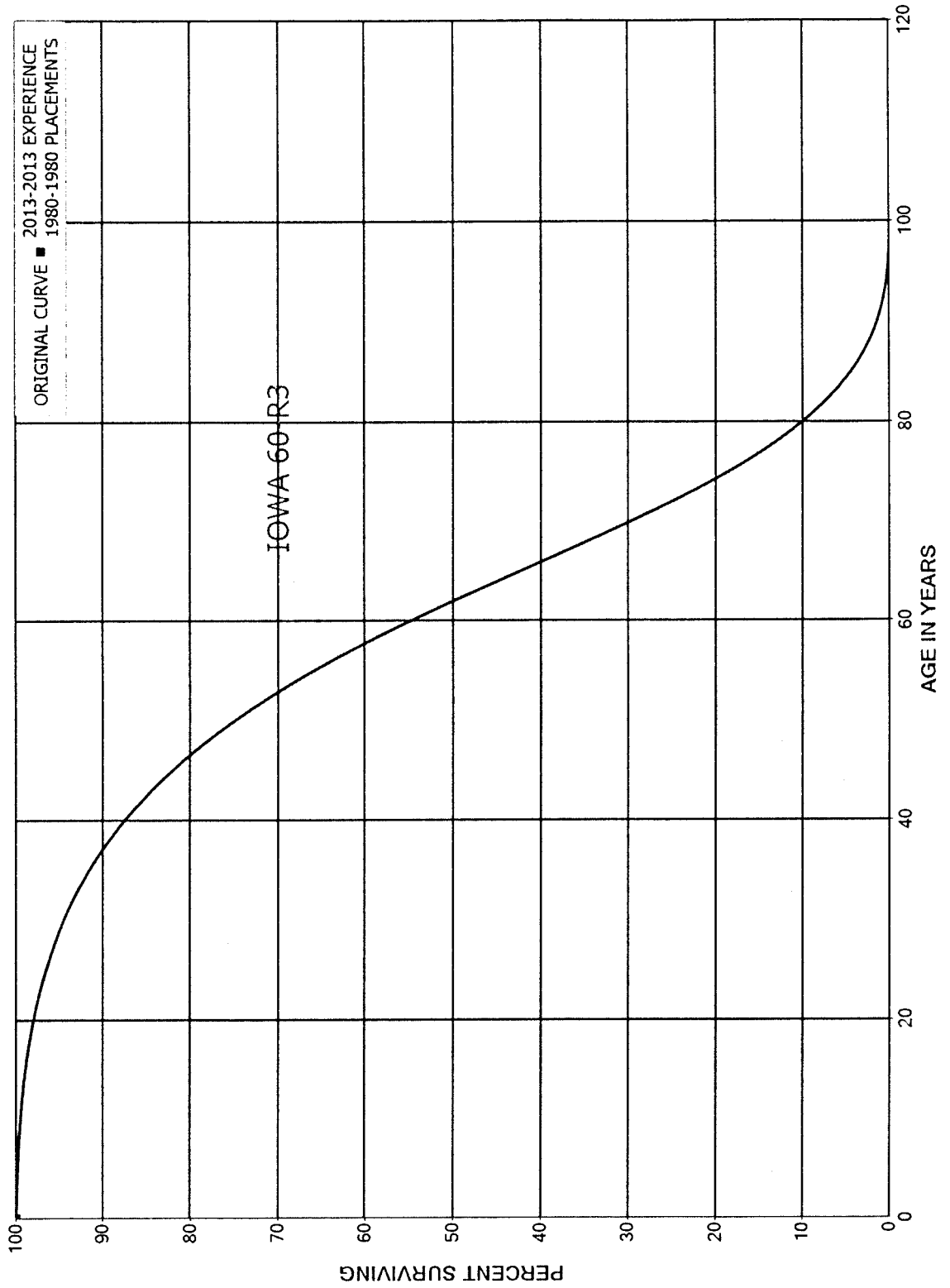
CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-1971			EXPERIENCE BAND 2005-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,141		0.0000		
80.5	1,141		0.0000		
81.5	1,141		0.0000		
82.5					

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - PLASTIC  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - PLASTIC

ORIGINAL LIFE TABLE

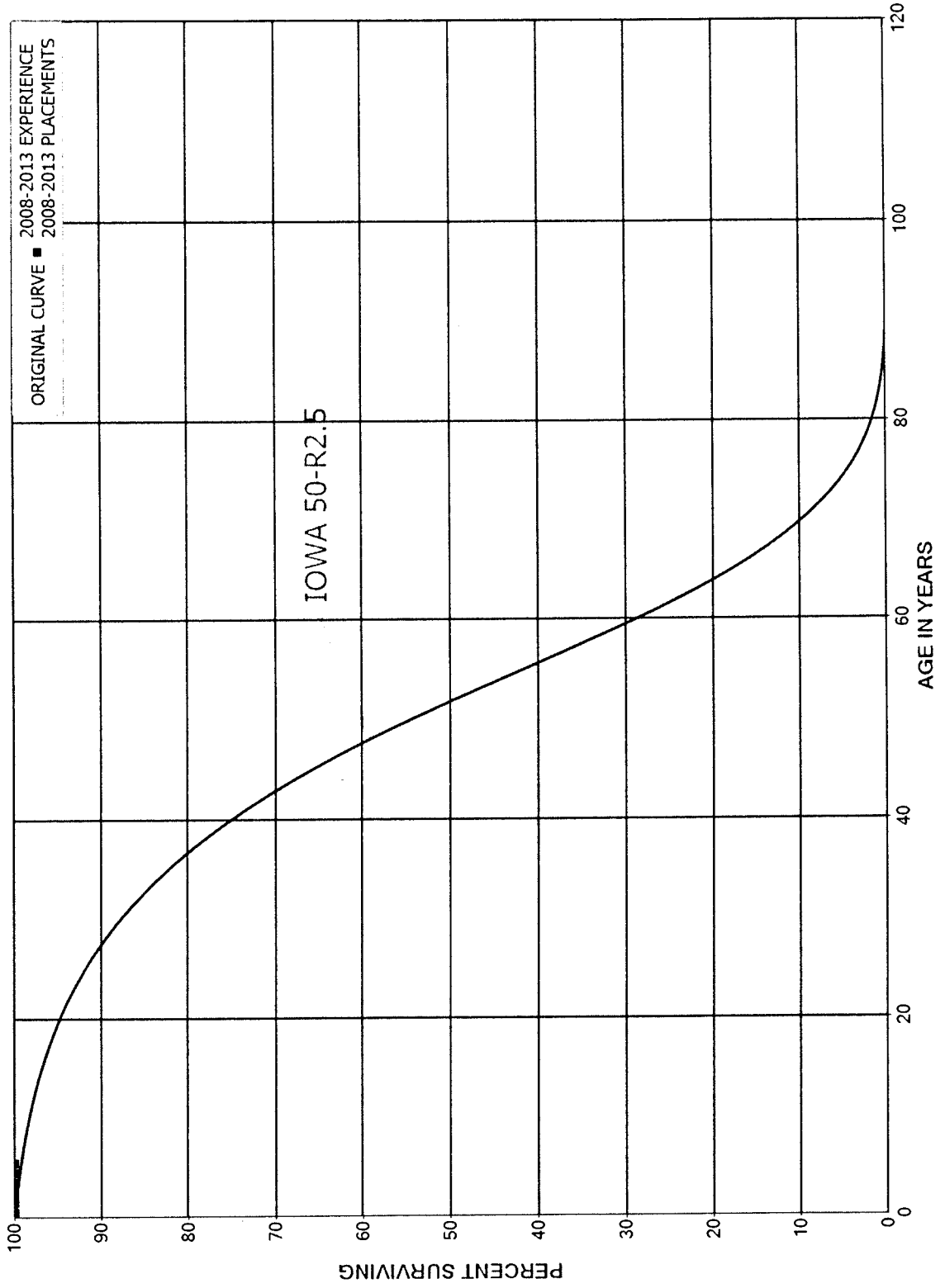
PLACEMENT BAND 1980-1980

EXPERIENCE BAND 2013-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5	102,283			0.0000	
33.5					



CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 322 MAINS AND ACCESSORIES - RELINING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - RELINING

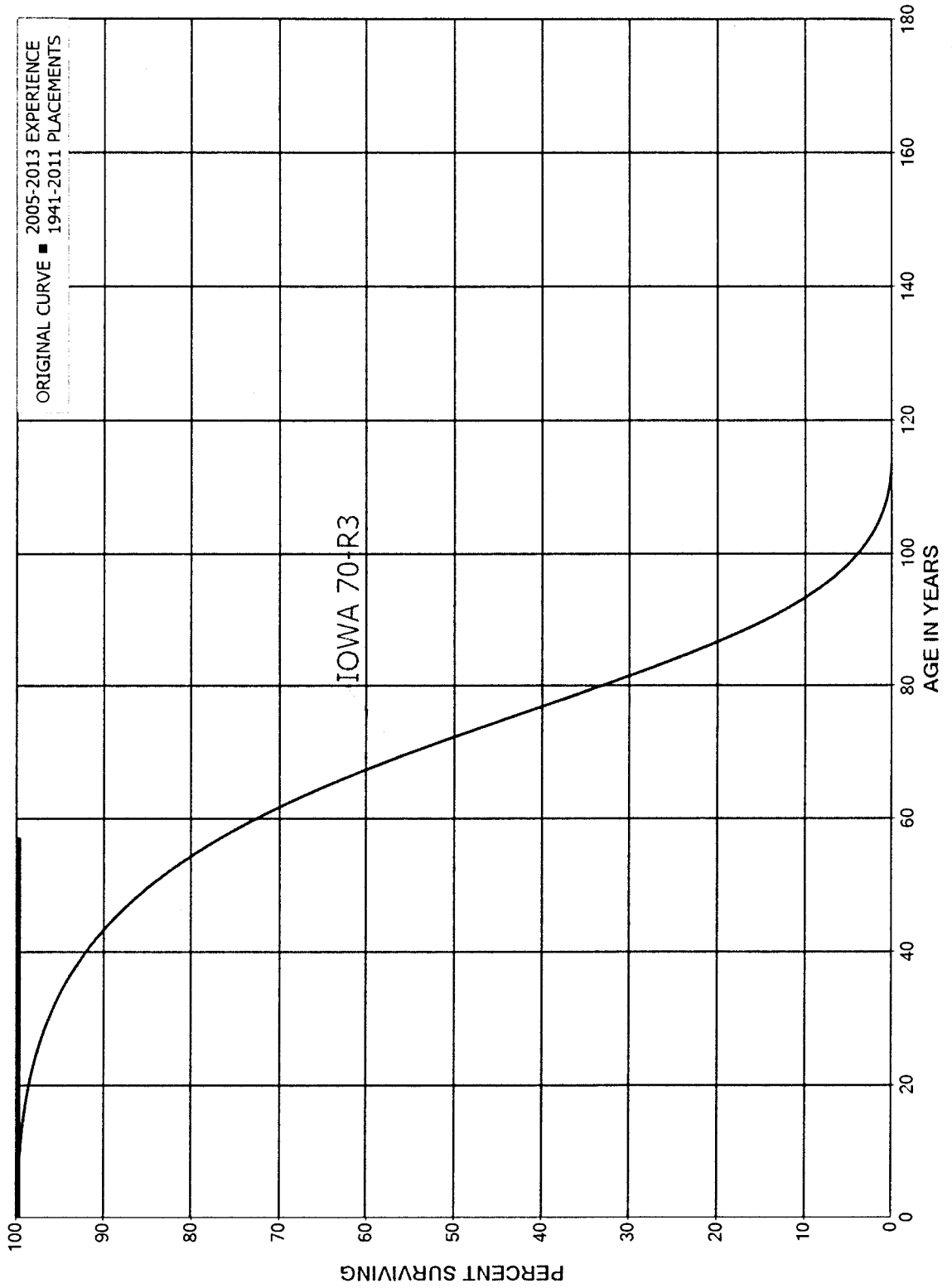
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2013

EXPERIENCE BAND 2008-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,711,853		0.0000	1.0000	100.00
0.5	5,835,773		0.0000	1.0000	100.00
1.5	2,102,590		0.0000	1.0000	100.00
2.5	1,402,744		0.0000	1.0000	100.00
3.5	645,589		0.0000	1.0000	100.00
4.5	127,908		0.0000	1.0000	100.00
5.5					100.00

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 323 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2011

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,614		0.0000	1.0000	100.00
0.5	254,714		0.0000	1.0000	100.00
1.5	284,053		0.0000	1.0000	100.00
2.5	254,237		0.0000	1.0000	100.00
3.5	361,058		0.0000	1.0000	100.00
4.5	439,088		0.0000	1.0000	100.00
5.5	479,812		0.0000	1.0000	100.00
6.5	490,086		0.0000	1.0000	100.00
7.5	541,336		0.0000	1.0000	100.00
8.5	517,621		0.0000	1.0000	100.00
9.5	515,522		0.0000	1.0000	100.00
10.5	505,495		0.0000	1.0000	100.00
11.5	618,258		0.0000	1.0000	100.00
12.5	492,462		0.0000	1.0000	100.00
13.5	621,768		0.0000	1.0000	100.00
14.5	790,530		0.0000	1.0000	100.00
15.5	1,095,642		0.0000	1.0000	100.00
16.5	1,271,165		0.0000	1.0000	100.00
17.5	1,509,461		0.0000	1.0000	100.00
18.5	1,653,915		0.0000	1.0000	100.00
19.5	1,724,102		0.0000	1.0000	100.00
20.5	1,715,741		0.0000	1.0000	100.00
21.5	1,725,986		0.0000	1.0000	100.00
22.5	1,653,464		0.0000	1.0000	100.00
23.5	1,594,383		0.0000	1.0000	100.00
24.5	1,391,577		0.0000	1.0000	100.00
25.5	1,574,302		0.0000	1.0000	100.00
26.5	1,503,403		0.0000	1.0000	100.00
27.5	1,517,032		0.0000	1.0000	100.00
28.5	1,646,140		0.0000	1.0000	100.00
29.5	1,663,847		0.0000	1.0000	100.00
30.5	1,650,022		0.0000	1.0000	100.00
31.5	1,570,625		0.0000	1.0000	100.00
32.5	1,464,440		0.0000	1.0000	100.00
33.5	1,386,555		0.0000	1.0000	100.00
34.5	1,004,870		0.0000	1.0000	100.00
35.5	841,781		0.0000	1.0000	100.00
36.5	684,347		0.0000	1.0000	100.00
37.5	507,670		0.0000	1.0000	100.00
38.5	380,247		0.0000	1.0000	100.00

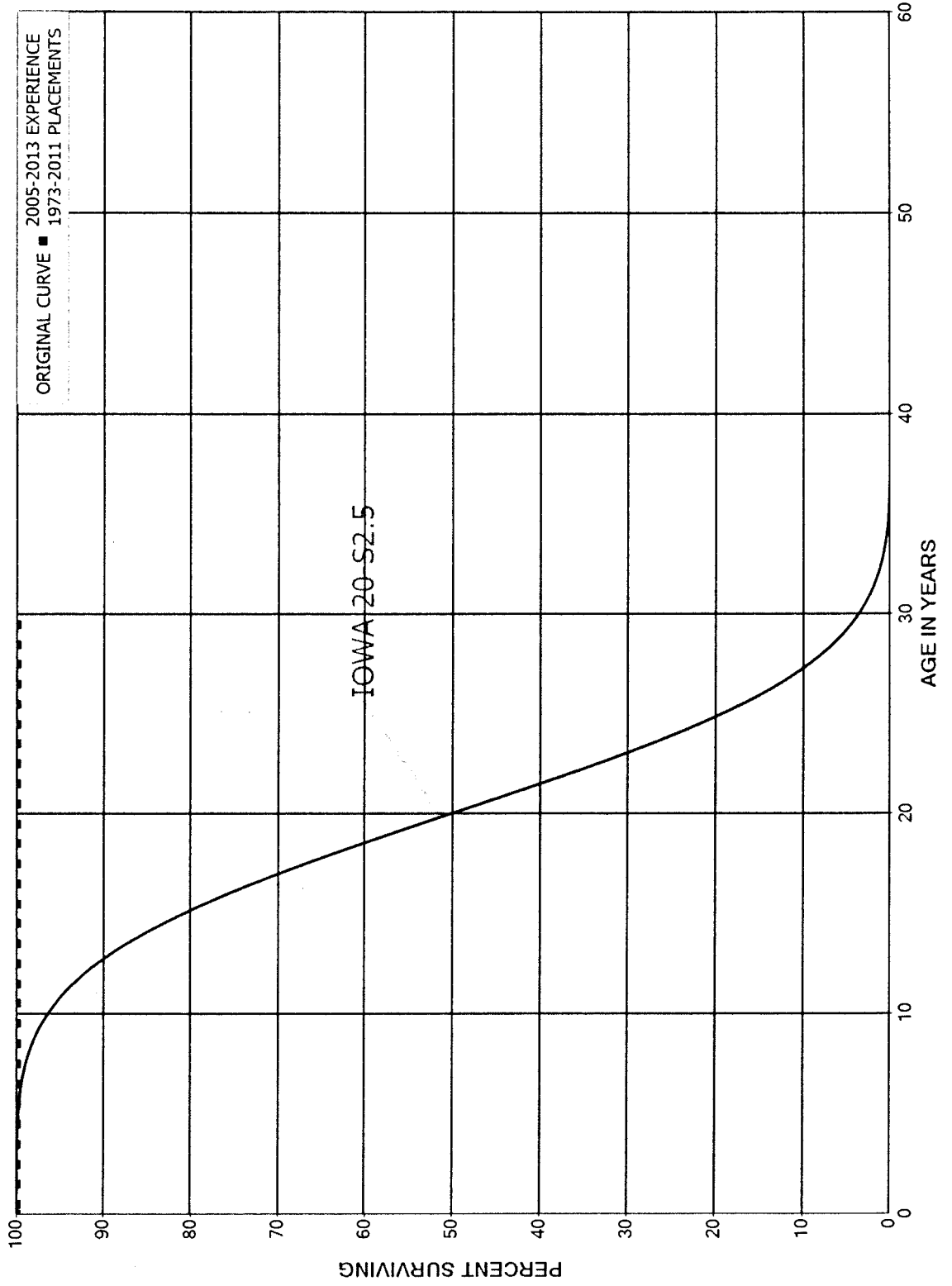
CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2011			EXPERIENCE BAND 2005-2013		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	337,277		0.0000	1.0000	100.00
40.5	273,221		0.0000	1.0000	100.00
41.5	243,738		0.0000	1.0000	100.00
42.5	221,815		0.0000	1.0000	100.00
43.5	206,008		0.0000	1.0000	100.00
44.5	183,815		0.0000	1.0000	100.00
45.5	189,552		0.0000	1.0000	100.00
46.5	178,486		0.0000	1.0000	100.00
47.5	247,460		0.0000	1.0000	100.00
48.5	246,537		0.0000	1.0000	100.00
49.5	251,516		0.0000	1.0000	100.00
50.5	236,779		0.0000	1.0000	100.00
51.5	224,007		0.0000	1.0000	100.00
52.5	212,001		0.0000	1.0000	100.00
53.5	199,601		0.0000	1.0000	100.00
54.5	158,215		0.0000	1.0000	100.00
55.5	127,811		0.0000	1.0000	100.00
56.5	20,638		0.0000	1.0000	100.00
57.5	6,719		0.0000	1.0000	100.00
58.5	860		0.0000	1.0000	100.00
59.5	860		0.0000	1.0000	100.00
60.5	860		0.0000	1.0000	100.00
61.5	860		0.0000	1.0000	100.00
62.5	860		0.0000	1.0000	100.00
63.5	6,874		0.0000	1.0000	100.00
64.5	6,414		0.0000	1.0000	100.00
65.5	6,204		0.0000	1.0000	100.00
66.5	6,014		0.0000	1.0000	100.00
67.5	6,014		0.0000	1.0000	100.00
68.5	6,014		0.0000	1.0000	100.00
69.5	6,014		0.0000	1.0000	100.00
70.5	6,014		0.0000	1.0000	100.00
71.5	6,014		0.0000	1.0000	100.00
72.5					100.00

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 324 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

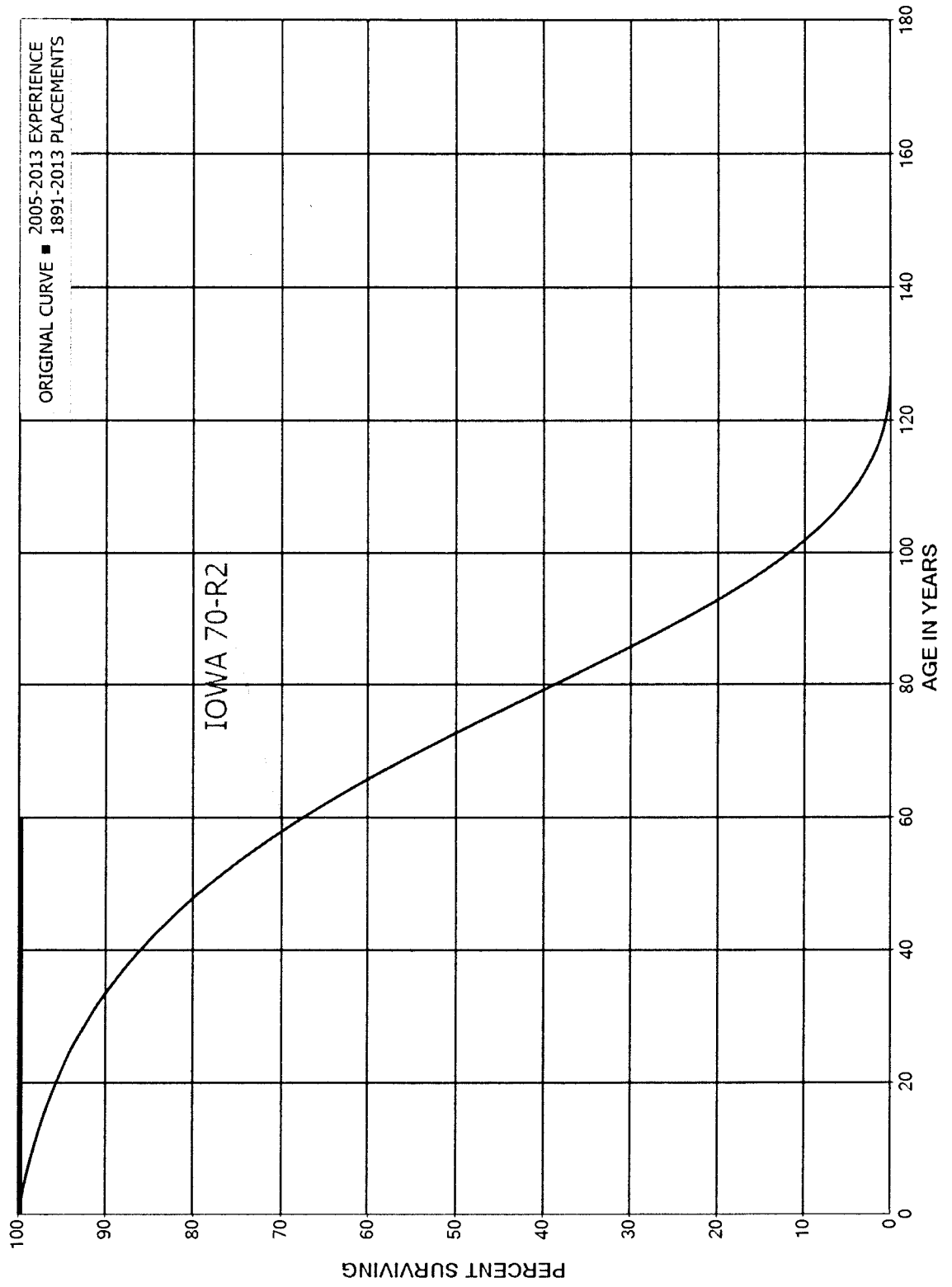
ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2011

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	512,934		0.0000	1.0000	100.00
0.5	562,904		0.0000	1.0000	100.00
1.5	630,383		0.0000	1.0000	100.00
2.5	633,603		0.0000	1.0000	100.00
3.5	644,691		0.0000	1.0000	100.00
4.5	628,485		0.0000	1.0000	100.00
5.5	632,730		0.0000	1.0000	100.00
6.5	495,885		0.0000	1.0000	100.00
7.5	529,035		0.0000	1.0000	100.00
8.5	922,141		0.0000	1.0000	100.00
9.5	1,078,918		0.0000	1.0000	100.00
10.5	1,323,324		0.0000	1.0000	100.00
11.5	1,994,591		0.0000	1.0000	100.00
12.5	2,321,861		0.0000	1.0000	100.00
13.5	2,451,142		0.0000	1.0000	100.00
14.5	2,399,492		0.0000	1.0000	100.00
15.5	2,425,037		0.0000	1.0000	100.00
16.5	2,370,691		0.0000	1.0000	100.00
17.5	2,096,868		0.0000	1.0000	100.00
18.5	1,920,917		0.0000	1.0000	100.00
19.5	1,636,913		0.0000	1.0000	100.00
20.5	925,656		0.0000	1.0000	100.00
21.5	543,042		0.0000	1.0000	100.00
22.5	344,440		0.0000	1.0000	100.00
23.5	331,315		0.0000	1.0000	100.00
24.5	306,209		0.0000	1.0000	100.00
25.5	203,380		0.0000	1.0000	100.00
26.5	82,493		0.0000	1.0000	100.00
27.5	53,557		0.0000	1.0000	100.00
28.5	25,783		0.0000	1.0000	100.00
29.5	25,915		0.0000	1.0000	100.00
30.5	26,043		0.0000	1.0000	100.00
31.5	26,999		0.0000	1.0000	100.00
32.5	14,799		0.0000	1.0000	100.00
33.5	14,360		0.0000	1.0000	100.00
34.5	13,439		0.0000	1.0000	100.00
35.5	3,183		0.0000	1.0000	100.00
36.5	1,322		0.0000	1.0000	100.00
37.5	1,216		0.0000	1.0000	100.00
38.5	1,084		0.0000	1.0000	100.00
39.5	956		0.0000	1.0000	100.00
40.5					100.00

CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 325 FIRE HYDRANTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	443,784		0.0000	1.0000	100.00
0.5	466,903		0.0000	1.0000	100.00
1.5	467,735		0.0000	1.0000	100.00
2.5	569,368		0.0000	1.0000	100.00
3.5	662,286		0.0000	1.0000	100.00
4.5	713,836		0.0000	1.0000	100.00
5.5	701,895		0.0000	1.0000	100.00
6.5	697,243		0.0000	1.0000	100.00
7.5	708,360		0.0000	1.0000	100.00
8.5	732,581		0.0000	1.0000	100.00
9.5	711,042		0.0000	1.0000	100.00
10.5	668,597		0.0000	1.0000	100.00
11.5	546,936		0.0000	1.0000	100.00
12.5	387,293		0.0000	1.0000	100.00
13.5	195,729		0.0000	1.0000	100.00
14.5	189,193		0.0000	1.0000	100.00
15.5	167,349		0.0000	1.0000	100.00
16.5	151,431		0.0000	1.0000	100.00
17.5	103,169		0.0000	1.0000	100.00
18.5	94,443		0.0000	1.0000	100.00
19.5	89,919		0.0000	1.0000	100.00
20.5	77,172		0.0000	1.0000	100.00
21.5	68,297		0.0000	1.0000	100.00
22.5	94,934		0.0000	1.0000	100.00
23.5	99,377		0.0000	1.0000	100.00
24.5	151,169		0.0000	1.0000	100.00
25.5	158,486		0.0000	1.0000	100.00
26.5	176,640		0.0000	1.0000	100.00
27.5	191,446		0.0000	1.0000	100.00
28.5	217,950		0.0000	1.0000	100.00
29.5	244,102		0.0000	1.0000	100.00
30.5	244,102		0.0000	1.0000	100.00
31.5	212,053		0.0000	1.0000	100.00
32.5	199,163		0.0000	1.0000	100.00
33.5	148,041		0.0000	1.0000	100.00
34.5	118,321		0.0000	1.0000	100.00
35.5	152,407		0.0000	1.0000	100.00
36.5	135,766		0.0000	1.0000	100.00
37.5	112,352		0.0000	1.0000	100.00
38.5	103,634		0.0000	1.0000	100.00

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,109		0.0000	1.0000	100.00
40.5	124,904		0.0000	1.0000	100.00
41.5	145,671		0.0000	1.0000	100.00
42.5	156,892		0.0000	1.0000	100.00
43.5	158,112		0.0000	1.0000	100.00
44.5	128,218		0.0000	1.0000	100.00
45.5	139,568		0.0000	1.0000	100.00
46.5	143,499		0.0000	1.0000	100.00
47.5	128,926		0.0000	1.0000	100.00
48.5	174,443		0.0000	1.0000	100.00
49.5	179,168		0.0000	1.0000	100.00
50.5	172,089		0.0000	1.0000	100.00
51.5	183,482		0.0000	1.0000	100.00
52.5	195,679		0.0000	1.0000	100.00
53.5	165,346		0.0000	1.0000	100.00
54.5	160,034		0.0000	1.0000	100.00
55.5	148,495		0.0000	1.0000	100.00
56.5	151,628		0.0000	1.0000	100.00
57.5	96,767		0.0000	1.0000	100.00
58.5	77,898		0.0000	1.0000	100.00
59.5	61,838		0.0000	1.0000	100.00
60.5	39,011		0.0000	1.0000	100.00
61.5	24,086		0.0000	1.0000	100.00
62.5	19,796		0.0000	1.0000	100.00
63.5	14,335		0.0000	1.0000	100.00
64.5	14,235		0.0000	1.0000	100.00
65.5	12,596		0.0000	1.0000	100.00
66.5	13,425		0.0000	1.0000	100.00
67.5	12,075		0.0000	1.0000	100.00
68.5	13,780		0.0000	1.0000	100.00
69.5	13,991		0.0000	1.0000	100.00
70.5	13,891		0.0000	1.0000	100.00
71.5	16,748		0.0000	1.0000	100.00
72.5	14,613		0.0000	1.0000	100.00
73.5	13,892		0.0000	1.0000	100.00
74.5	13,902		0.0000	1.0000	100.00
75.5	15,079		0.0000	1.0000	100.00
76.5	20,580		0.0000	1.0000	100.00
77.5	24,196		0.0000	1.0000	100.00
78.5	24,482		0.0000	1.0000	100.00

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,293		0.0000	1.0000	100.00
80.5	26,599		0.0000	1.0000	100.00
81.5	27,143		0.0000	1.0000	100.00
82.5	29,764		0.0000	1.0000	100.00
83.5	25,587		0.0000	1.0000	100.00
84.5	22,916		0.0000	1.0000	100.00
85.5	17,936		0.0000	1.0000	100.00
86.5	12,201		0.0000	1.0000	100.00
87.5	11,784		0.0000	1.0000	100.00
88.5	11,589		0.0000	1.0000	100.00
89.5	8,135		0.0000	1.0000	100.00
90.5	7,849		0.0000	1.0000	100.00
91.5	4,958		0.0000	1.0000	100.00
92.5	6,753		0.0000	1.0000	100.00
93.5	11,642		0.0000	1.0000	100.00
94.5	12,513		0.0000	1.0000	100.00
95.5	14,776		0.0000	1.0000	100.00
96.5	15,817		0.0000	1.0000	100.00
97.5	16,966		0.0000	1.0000	100.00
98.5	17,920		0.0000	1.0000	100.00
99.5	19,233		0.0000	1.0000	100.00
100.5	20,497		0.0000	1.0000	100.00
101.5	19,613		0.0000	1.0000	100.00
102.5	15,401		0.0000	1.0000	100.00
103.5	14,991		0.0000	1.0000	100.00
104.5	14,486		0.0000	1.0000	100.00
105.5	12,908		0.0000	1.0000	100.00
106.5	11,143		0.0000	1.0000	100.00
107.5	9,480		0.0000	1.0000	100.00
108.5	7,607		0.0000	1.0000	100.00
109.5	5,359		0.0000	1.0000	100.00
110.5	4,260		0.0000	1.0000	100.00
111.5	3,117		0.0000	1.0000	100.00
112.5	1,758		0.0000	1.0000	100.00
113.5	71		0.0000	1.0000	100.00
114.5	71		0.0000	1.0000	100.00
115.5	71		0.0000	1.0000	100.00
116.5	71		0.0000	1.0000	100.00
117.5	71		0.0000	1.0000	100.00
118.5	71		0.0000	1.0000	100.00

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

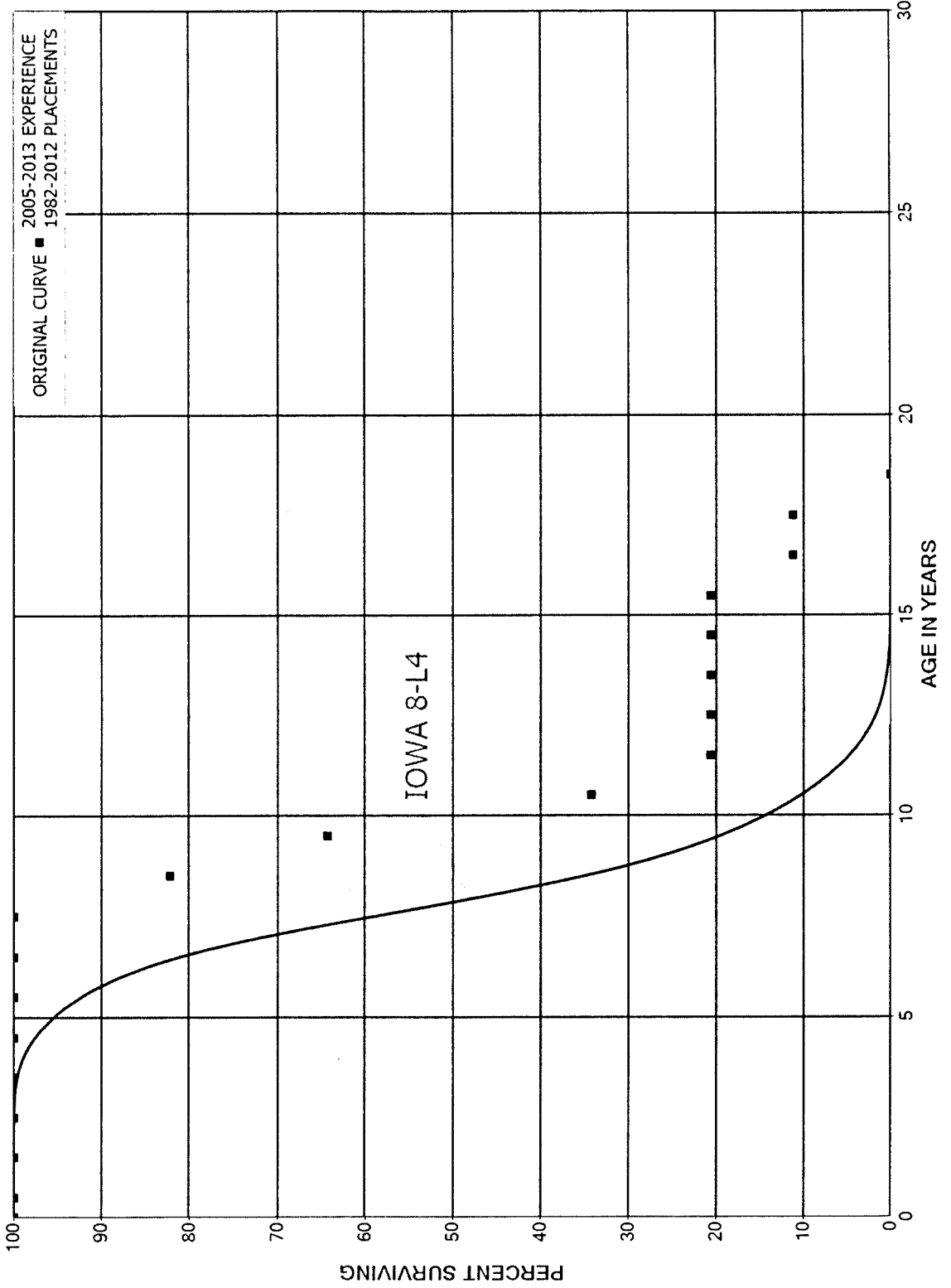
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	71		0.0000	1.0000	100.00
120.5	71		0.0000	1.0000	100.00
121.5	71		0.0000	1.0000	100.00
122.5					100.00

CITY OF LANCASTER - BUREAU OF WATER  
 ACCOUNT 329 TRANSPORTATION EQUIPMENT - AUTOS AND VANS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - AUTOS AND VANS

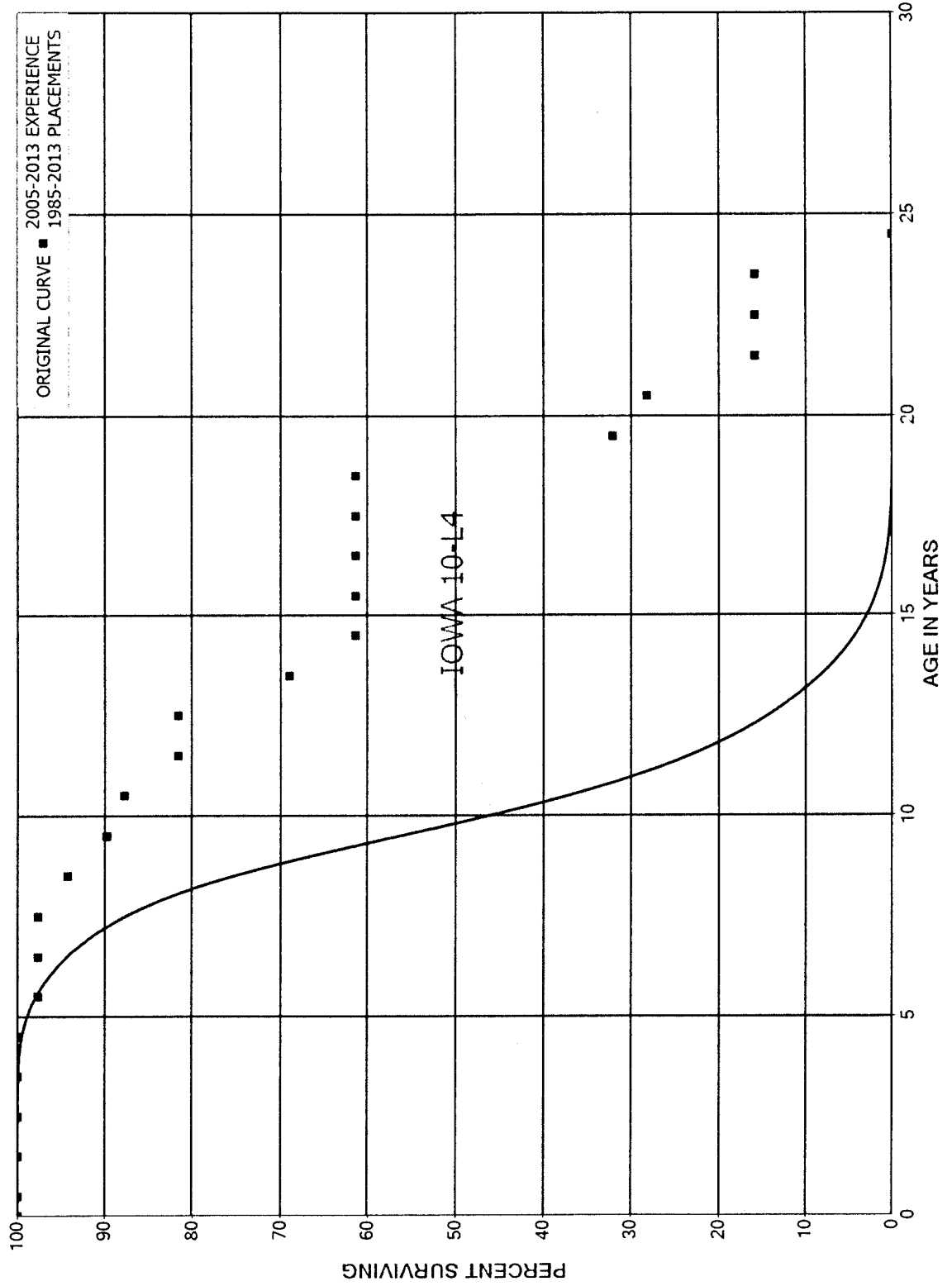
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2012

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	265,227		0.0000	1.0000	100.00
0.5	281,361		0.0000	1.0000	100.00
1.5	223,315		0.0000	1.0000	100.00
2.5	175,352		0.0000	1.0000	100.00
3.5	212,700		0.0000	1.0000	100.00
4.5	128,979		0.0000	1.0000	100.00
5.5	142,629		0.0000	1.0000	100.00
6.5	131,329		0.0000	1.0000	100.00
7.5	131,329	23,432	0.1784	0.8216	100.00
8.5	107,897	23,432	0.2172	0.7828	82.16
9.5	68,332	32,051	0.4690	0.5310	64.32
10.5	36,281	14,435	0.3979	0.6021	34.15
11.5	28,957		0.0000	1.0000	20.56
12.5	23,660		0.0000	1.0000	20.56
13.5	39,560		0.0000	1.0000	20.56
14.5	39,560		0.0000	1.0000	20.56
15.5	51,960	23,660	0.4554	0.5446	20.56
16.5	28,300		0.0000	1.0000	11.20
17.5	28,300	28,300	1.0000		11.20
18.5	20,184		0.0000	1.0000	
19.5	20,184		0.0000		
20.5	20,184		0.0000		
21.5	20,184		0.0000		
22.5	25,171		0.0000		
23.5	25,171		0.0000		
24.5	25,171	12,098	0.4806		
25.5	13,073		0.0000		
26.5	13,073		0.0000		
27.5	4,987		0.0000		
28.5	4,987		0.0000		
29.5	4,987		0.0000		
30.5	4,987		0.0000		
31.5					

CITY OF LANCASTER - BUREAU OF WATER  
 ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRUCKS

ORIGINAL LIFE TABLE

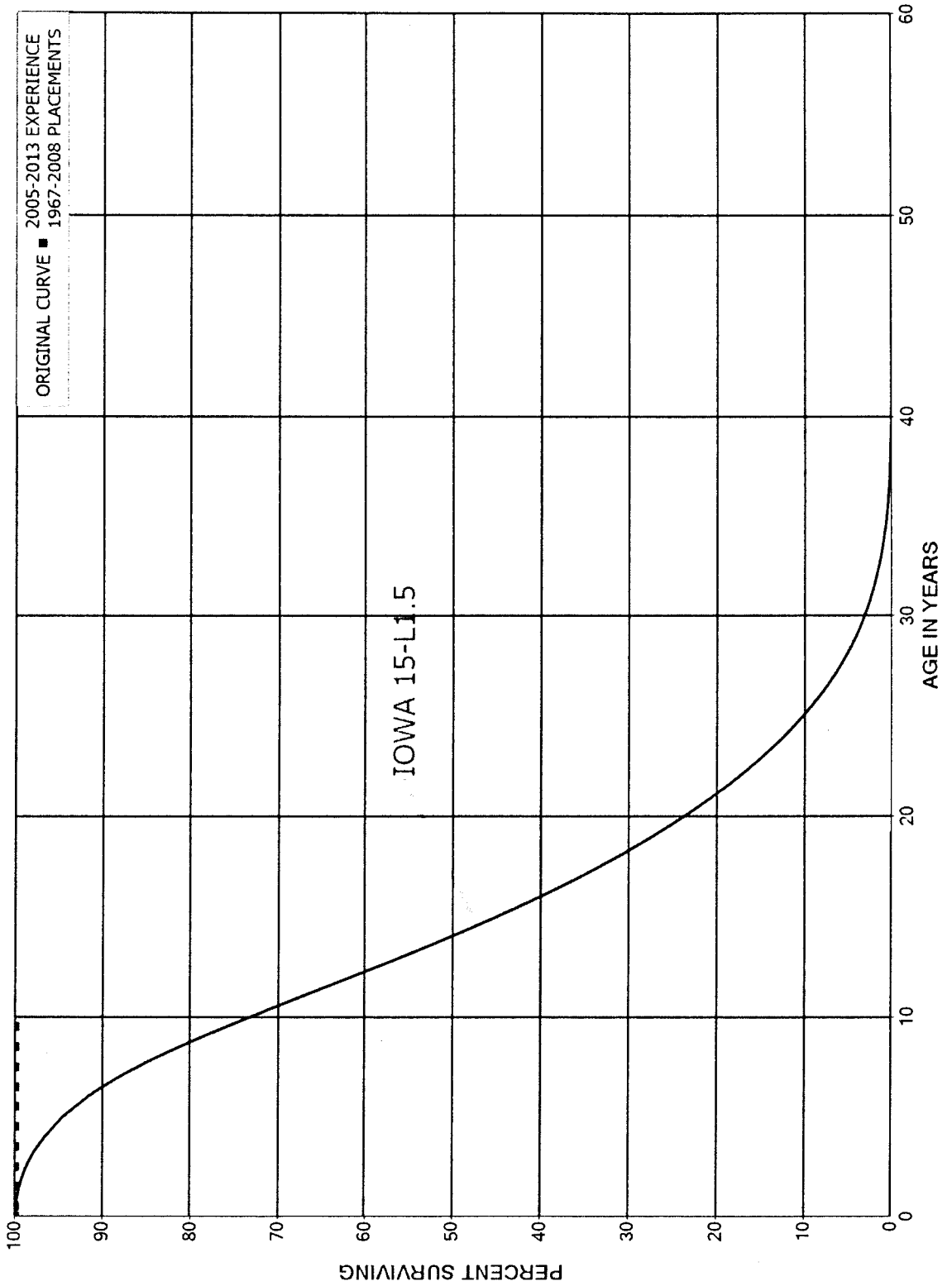
PLACEMENT BAND 1985-2013

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	976,195		0.0000	1.0000	100.00
0.5	841,674		0.0000	1.0000	100.00
1.5	766,623		0.0000	1.0000	100.00
2.5	717,906		0.0000	1.0000	100.00
3.5	762,918		0.0000	1.0000	100.00
4.5	700,841	16,367	0.0234	0.9766	100.00
5.5	825,358		0.0000	1.0000	97.66
6.5	825,358		0.0000	1.0000	97.66
7.5	702,073	24,955	0.0355	0.9645	97.66
8.5	626,853	30,000	0.0479	0.9521	94.19
9.5	596,853	13,320	0.0223	0.9777	89.69
10.5	508,243	35,334	0.0695	0.9305	87.68
11.5	500,704		0.0000	1.0000	81.59
12.5	467,726	72,157	0.1543	0.8457	81.59
13.5	323,744	35,930	0.1110	0.8890	69.00
14.5	34,602		0.0000	1.0000	61.34
15.5	34,602		0.0000	1.0000	61.34
16.5	26,284		0.0000	1.0000	61.34
17.5	113,617		0.0000	1.0000	61.34
18.5	133,839	63,889	0.4774	0.5226	61.34
19.5	114,313	14,025	0.1227	0.8773	32.06
20.5	100,288	43,667	0.4354	0.5646	28.13
21.5	44,587		0.0000	1.0000	15.88
22.5	44,587		0.0000	1.0000	15.88
23.5	44,362	44,362	1.0000		15.88
24.5					



CITY OF LANCASTER - BUREAU OF WATER  
ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2008

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,185		0.0000	1.0000	100.00
0.5	9,672		0.0000	1.0000	100.00
1.5	9,672		0.0000	1.0000	100.00
2.5	9,672		0.0000	1.0000	100.00
3.5	9,672		0.0000	1.0000	100.00
4.5	9,672		0.0000	1.0000	100.00
5.5	7,487		0.0000	1.0000	100.00
6.5	7,487		0.0000	1.0000	100.00
7.5	7,487		0.0000	1.0000	100.00
8.5	7,487		0.0000	1.0000	100.00
9.5					100.00
10.5					
11.5					
12.5	3,500		0.0000		
13.5	3,500		0.0000		
14.5	3,500		0.0000		
15.5	3,500		0.0000		
16.5	3,500		0.0000		
17.5	3,500		0.0000		
18.5	3,500		0.0000		
19.5	4,951		0.0000		
20.5	4,951		0.0000		
21.5	1,451		0.0000		
22.5	1,451	1,451	1.0000		
23.5					
24.5					
25.5					
26.5	2,942		0.0000		
27.5	2,942		0.0000		
28.5	2,942		0.0000		
29.5	2,942		0.0000		
30.5	2,942		0.0000		
31.5	2,942		0.0000		
32.5	2,942		0.0000		
33.5	2,942		0.0000		
34.5	2,942		0.0000		
35.5					
36.5					
37.5	500		0.0000		
38.5	500		0.0000		

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2008

EXPERIENCE BAND 2005-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	500		0.0000		
40.5	500		0.0000		
41.5	500		0.0000		
42.5	500		0.0000		
43.5	500		0.0000		
44.5	500		0.0000		
45.5	500		0.0000		
46.5					

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

RESPONSE

The surviving original cost at the end of the historical test year December 31, 2013 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit JJS-1 as of December 31, 2013 beginning on page II-3, Exhibit JJS-2 as of December 31, 2014 beginning on page III-3, and Exhibit JJS-3 as of February 29, 2016 beginning on page II-3.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

RESPONSE

A comparison of the calculated depreciation reserve v. book reserve by account at December 31, 2013 and at December 31, 2014 and at February 29, 2016 are listed on pages D VI-4(2) through D VI-4(10) for the City of Lancaster.

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
<b>DEPRECIABLE PLANT</b>				
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	29,690	24,522
312.12	306	LAKE, RIVER AND OTHER INTAKES	221,570	232,682
312.2	304.2	POWER AND PUMPING STRUCTURES		
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	23,693	28,888
		LAMPETER BOOSTER STATION - OUTSIDE CITY	4,811	5,866
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	25,491	31,081
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	366,615	447,003
		CONESTOGA PUMP STATION - JOINT	749,125	913,386
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	54,034	65,882
		CONESTOGA STRAINER BUILDING	93,347	113,815
		DELP ROAD PUMP STATION	39,876	48,620
		TOTAL POWER AND PUMPING STRUCTURES	1,356,992	1,654,541
312.3	304.3	PURIFICATION BUILDINGS	7,455,341	8,605,306
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES		
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	545,202	685,253
		WILLOW STREET STANDPIPE - OUTSIDE CITY	325,341	388,409
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	404,245	482,608
		LAMPETER ELEVATED TANK - OUTSIDE CITY	98,787	117,937
		NEFFSVILLE TANK - OUTSIDE CITY	210,772	251,630
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	15,645	18,678
		TANK PAINTING - OUTSIDE CITY	177,263	177,263
		FENCING - JOINT	21,507	21,376
		TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES	1,798,762	2,143,154
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	162,801	154,399
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	164,779	152,600
316	311	ELECTRIC PUMPING EQUIPMENT	1,459,443	1,298,694
320	320	PURIFICATION SYSTEM		
		TREATMENT PLANT EQUIPMENT	4,962,511	4,530,666
		WILLOW STREET CHLORINE BOOSTER STATION	17,958	16,395
		TOTAL PURIFICATION SYSTEM	4,980,469	4,547,061
321	344	LABORATORY EQUIPMENT	84,488	58,562
322	331	MAINS AND ACCESSORIES		
		CAST IRON, 4 INCH AND UNDER - INSIDE CITY	19,544	20,488
		CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	59,515	62,388
		TOTAL 4 INCH AND UNDER	79,059	82,876
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	1,026,805	1,327,745
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	3,760,496	4,862,635
		CAST IRON, 6 INCH AND OVER - JOINT	908,599	1,174,895
		TOTAL 6 INCH AND OVER	5,695,900	7,365,275
		MANHOLES - INSIDE CITY	39,203	51,295
		MANHOLES - OUTSIDE CITY	42,489	56,577
		MANHOLES - JOINT	49,108	64,669
		TOTAL MANHOLES	130,800	172,541
		VALVES AND VALVE BOXES - INSIDE CITY	78,675	78,651
		VALVES AND VALVE BOXES - OUTSIDE CITY	359,384	363,406
		VALVES AND VALVE BOXES - JOINT	131,542	131,595
		TOTAL VALVES AND VALVE BOXES	569,601	573,652
		STEEL - OUTSIDE CITY	4,731	4,950
		STEEL - JOINT	1,280,783	1,339,944
		TOTAL STEEL	1,285,514	1,344,894

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
		PLASTIC - OUTSIDE CITY	47,742	52,131
		LANCASTER METER PIT - OUTSIDE CITY	10,198	10,562
		RELINING	392,975	271,866
		TOTAL MAINS AND ACCESSORIES	8,211,789	9,873,797
323	333	SERVICES		
		INSIDE CITY	384,192	374,099
		OUTSIDE CITY	1,586,507	1,545,985
		TOTAL SERVICES	1,970,699	1,920,084
324	334	METERS		
		INSIDE CITY	580,666	480,013
		OUTSIDE CITY	2,433,593	2,011,754
		TOTAL METERS	3,014,259	2,491,767
325	335	FIRE HYDRANTS		
		INSIDE CITY	197,297	171,560
		OUTSIDE CITY	463,323	402,883
		TOTAL FIRE HYDRANTS	660,620	574,443
328	340	OFFICE FURNITURE AND EQUIPMENT		
		FURNITURE	6,939	7,471
		EQUIPMENT	9,096	11,652
		TOTAL OFFICE FURNITURE AND EQUIPMENT	16,035	19,123
329	341	TRANSPORTATION EQUIPMENT		
		AUTOS AND VANS	151,474	163,730
		TRUCKS	921,523	806,617
		TRAILERS	14,236	9,505
		TOTAL TRANSPORTATION EQUIPMENT	1,087,233	979,852
330	342	STORES EQUIPMENT	10,029	10,319
331	343.1	SHOP EQUIPMENT	15,992	16,671
332		TOOLS AND WORK EQUIPMENT		
	343.2	GENERAL	153,910	148,629
	345	CONSTRUCTION EQUIPMENT	237,410	228,649
		TOTAL TOOLS AND WORK EQUIPMENT	391,320	377,278
333	346	COMMUNICATION EQUIPMENT	25,781	35,996
334	347	MISCELLANEOUS EQUIPMENT	9,106	8,982
		TOTAL DEPRECIABLE PLANT	33,127,198	35,179,833
		TOTAL UTILITY PLANT IN SERVICE	33,127,198	35,179,833

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
		<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	126,457	205,835
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT	86,719	99,509
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES NEFFSVILLE TANK - OUTSIDE CITY	131,226	163,090
316	311	ELECTRIC PUMPING EQUIPMENT	33,649	29,026
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	4,786 2,677	4,644 2,598
		TOTAL 4 INCH AND UNDER	7,463	7,242
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	145,811	164,432
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	731,437	824,846
		CAST IRON, 6 INCH AND OVER - JOINT	252,639	284,902
		TOTAL 6 INCH AND OVER	1,129,887	1,274,180
		MANHOLES - OUTSIDE CITY	13,474	16,017
		VALVES AND VALVE BOXES - INSIDE CITY	3,773	3,116
		VALVES AND VALVE BOXES - OUTSIDE CITY	44,081	36,403
		TOTAL VALVES AND VALVE BOXES	47,854	39,519
		TOTAL MAINS AND ACCESSORIES	1,198,678	1,336,958
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	13,360 114,529	8,967 76,867
		TOTAL FIRE HYDRANTS	127,889	85,834
		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	1,578,161	1,714,417
		TOTAL UTILITY PLANT	31,422,580	33,259,581



CITY OF LANCASTER - BUREAU OF WATER  
 BOOK RESERVE VS. CALCULATED ACCRUED  
 AS OF DECEMBER 31, 2014

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
<b>DEPRECIABLE PLANT</b>				
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	29,813	24,786
312.12	306	LAKE, RIVER AND OTHER INTAKES	231,155	241,183
312.2	304.2	POWER AND PUMPING STRUCTURES		
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	25,038	29,866
		LAMPETER BOOSTER STATION - OUTSIDE CITY	5,028	5,998
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	26,877	32,060
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	390,024	465,234
		CONESTOGA PUMP STATION - JOINT	794,823	948,092
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	58,217	69,444
		CONESTOGA STRAINER BUILDING	116,619	139,107
		DELP ROAD PUMP STATION	57,064	68,068
		EAST PUMP STATION	17,500	17,500
		TOTAL POWER AND PUMPING STRUCTURES	1,491,190	1,775,369
312.3	304.3	PURIFICATION BUILDINGS	9,318,617	10,411,574
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES		
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	573,826	703,121
		WILLOW STREET STANDPIPE - OUTSIDE CITY	345,471	404,942
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	421,020	493,496
		LAMPETER ELEVATED TANK - OUTSIDE CITY	103,237	121,008
		NEFFSVILLE TANK - OUTSIDE CITY	220,896	258,922
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	16,212	19,003
		TANK PAINTING - OUTSIDE CITY	177,263	177,263
		FENCING - JOINT	21,507	22,576
		TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES	1,879,432	2,200,331
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	166,981	159,603
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	166,220	157,311
316	311	ELECTRIC PUMPING EQUIPMENT	1,494,055	1,339,250
320	320	PURIFICATION SYSTEM		
		TREATMENT PLANT EQUIPMENT	5,076,667	4,626,674
		WILLOW STREET CHLORINE BOOSTER STATION	18,912	17,236
		TOTAL PURIFICATION SYSTEM	5,095,579	4,643,910
321	344	LABORATORY EQUIPMENT	85,837	60,033
322	331	MAINS AND ACCESSORIES		
		CAST IRON, 4 INCH AND UNDER - INSIDE CITY	20,202	20,912
		CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	61,547	63,711
		TOTAL 4 INCH AND UNDER	81,749	84,623
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	1,036,036	1,347,195
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	3,943,619	5,128,028
		CAST IRON, 6 INCH AND OVER - JOINT	928,728	1,207,658
		TOTAL 6 INCH AND OVER	5,908,383	7,682,881
		MANHOLES - INSIDE CITY	32,110	48,110
		MANHOLES - OUTSIDE CITY	32,169	48,198
		MANHOLES - JOINT	43,796	65,619
		TOTAL MANHOLES	108,075	161,927
		VALVES AND VALVE BOXES - INSIDE CITY	75,567	77,109
		VALVES AND VALVE BOXES - OUTSIDE CITY	388,377	396,300
		VALVES AND VALVE BOXES - JOINT	131,150	133,826
		TOTAL VALVES AND VALVE BOXES	595,094	607,235
		STEEL - OUTSIDE CITY	4,838	5,000
		STEEL - JOINT	1,312,303	1,356,207
		TOTAL STEEL	1,317,141	1,361,207

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF DECEMBER 31, 2014

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
		PLASTIC - OUTSIDE CITY	49,593	53,477
		LANCASTER METER PIT - OUTSIDE CITY	10,663	10,796
		RELINING	<u>564,599</u>	<u>435,265</u>
		TOTAL MAINS AND ACCESSORIES	8,635,297.00	10,397,411.00
323	333	SERVICES		
		INSIDE CITY	384,600	376,844
		OUTSIDE CITY	<u>1,622,667</u>	<u>1,589,942</u>
		TOTAL SERVICES	2,007,267	1,966,786
324	334	METERS		
		INSIDE CITY	585,870	490,329
		OUTSIDE CITY	<u>2,489,296</u>	<u>2,083,352</u>
		TOTAL METERS	3,075,166	2,573,681
325	335	FIRE HYDRANTS		
		INSIDE CITY	201,631	176,177
		OUTSIDE CITY	<u>478,214</u>	<u>417,843</u>
		TOTAL FIRE HYDRANTS	679,845	594,020
328	340	OFFICE FURNITURE AND EQUIPMENT		
		FURNITURE	7,190	7,671
		EQUIPMENT	<u>11,415</u>	<u>13,636</u>
		TOTAL OFFICE FURNITURE AND EQUIPMENT	18,605	21,307
329	341	TRANSPORTATION EQUIPMENT		
		AUTOS AND VANS	194,298	192,557
		TRUCKS	1,006,195	896,898
		TRAILERS	<u>14,502</u>	<u>9,894</u>
		TOTAL TRANSPORTATION EQUIPMENT	1,214,995	1,099,349
330	342	STORES EQUIPMENT	10,213	10,485
331	343.1	SHOP EQUIPMENT	16,257	16,871
332		TOOLS AND WORK EQUIPMENT		
	343.2	GENERAL	166,019	161,541
	345	CONSTRUCTION EQUIPMENT	<u>255,671</u>	<u>248,267</u>
		TOTAL TOOLS AND WORK EQUIPMENT	421,690	409,808
333	346	COMMUNICATION EQUIPMENT	38,381	45,319
334	347	MISCELLANEOUS EQUIPMENT	<u>9,333</u>	<u>9,232</u>
		TOTAL DEPRECIABLE PLANT	<b>36,085,928</b>	<b>38,157,619</b>
		TOTAL UTILITY PLANT IN SERVICE	<u><b>36,085,928</b></u>	<u><b>38,157,619</b></u>

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF DECEMBER 31, 2014

<u>ACCOUNT</u> (1)	<u>NARUC ACCOUNT</u> (2)	<u>DEPRECIABLE GROUP</u> (3)	<u>BOOK DEPRECIATION RESERVE</u> (4)	<u>CALCULATED ACCRUED</u> (5)
		<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	132,556	210,159
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT	89,756	102,044
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES NEFFSVILLE TANK - OUTSIDE CITY	137,457	167,586
316	311	ELECTRIC PUMPING EQUIPMENT	33,999	29,391
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	5,036 2,726	4,850 2,626
		<b>TOTAL 4 INCH AND UNDER</b>	<b>7,762</b>	<b>7,476</b>
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	154,161	171,549
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	807,874	898,994
		CAST IRON, 6 INCH AND OVER - JOINT	263,620	293,354
		<b>TOTAL 6 INCH AND OVER</b>	<b>1,225,655</b>	<b>1,363,897</b>
		MANHOLES - OUTSIDE CITY	14,189	16,588
		VALVES AND VALVE BOXES - INSIDE CITY	4,273	3,642
		VALVES AND VALVE BOXES - OUTSIDE CITY	50,578	43,034
		<b>TOTAL VALVES AND VALVE BOXES</b>	<b>54,851</b>	<b>46,676</b>
		<b>TOTAL MAINS AND ACCESSORIES</b>	<b>1,302,457</b>	<b>1,434,637</b>
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	14,825 124,848	10,277 86,548
		<b>TOTAL FIRE HYDRANTS</b>	<b>139,673</b>	<b>96,825</b>
		<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>1,703,342</b>	<b>1,830,483</b>
		<b>TOTAL UTILITY PLANT</b>	<b>34,250,030</b>	<b>36,116,977</b>

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
<b>DEPRECIABLE PLANT</b>				
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	29,956	25,093
312.12	306	LAKE, RIVER AND OTHER INTAKES	242,337	251,130
312.2	304.2	POWER AND PUMPING STRUCTURES		
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	26,699	31,009
		LAMPETER BOOSTER STATION - OUTSIDE CITY	5,297	6,152
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	28,591	33,206
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	418,936	486,565
		CONESTOGA PUMP STATION - JOINT	851,271	988,691
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	63,381	73,613
		CONESTOGA STRAINER BUILDING	145,251	168,699
		DELP ROAD PUMP STATION	78,199	90,822
		EAST PUMP STATION	50,326	58,450
		SOUTH BOOSTER STATION	8,750	8,946
		<b>TOTAL POWER AND PUMPING STRUCTURES</b>	<b>1,676,701</b>	<b>1,946,153</b>
312.3	304.3	PURIFICATION BUILDINGS	11,492,439	12,524,790
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES		
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	632,826	724,029
		WILLOW STREET STANDPIPE - OUTSIDE CITY	370,845	424,291
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	442,471	506,240
		LAMPETER ELEVATED TANK - OUTSIDE CITY	108,906	124,602
		NEFFSVILLE TANK - OUTSIDE CITY	233,763	267,452
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	16,941	19,383
		TANK PAINTING - OUTSIDE CITY	146,401	167,500
		FENCING - JOINT	20,961	23,982
		SOUTH TANK	9,138	10,270
		<b>TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES</b>	<b>1,982,252</b>	<b>2,267,749</b>
312.61	304.61	OFFICE BUILDINGS	72,800	73,080
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	171,810	165,692
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	167,838	162,824
316	311	ELECTRIC PUMPING EQUIPMENT	1,558,668	1,406,120
320	320	PURIFICATION SYSTEM		
		TREATMENT PLANT EQUIPMENT	5,204,734	4,735,069
		WILLOW STREET CHLORINE BOOSTER STATION	20,026	18,219
		<b>TOTAL PURIFICATION SYSTEM</b>	<b>5,224,760</b>	<b>4,753,288</b>
321	344	LABORATORY EQUIPMENT	87,329	61,695
322	331	MAINS AND ACCESSORIES		
		CAST IRON, 4 INCH AND UNDER - INSIDE CITY	20,959	21,401
		CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	63,887	65,234
		<b>TOTAL 4 INCH AND UNDER</b>	<b>84,846</b>	<b>86,635</b>
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	1,128,808	1,425,690
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	4,426,842	5,591,121
		CAST IRON, 6 INCH AND OVER - JOINT	986,454	1,245,895
		<b>TOTAL 6 INCH AND OVER</b>	<b>6,542,104</b>	<b>8,262,706</b>
		MANHOLES - INSIDE CITY	35,087	49,455
		MANHOLES - OUTSIDE CITY	43,969	61,974
		MANHOLES - JOINT	47,340	66,725
		<b>TOTAL MANHOLES</b>	<b>126,396</b>	<b>178,154</b>
		VALVES AND VALVE BOXES - INSIDE CITY	84,075	84,596
		VALVES AND VALVE BOXES - OUTSIDE CITY	461,335	464,194
		VALVES AND VALVE BOXES - JOINT	135,561	136,401
		<b>TOTAL VALVES AND VALVE BOXES</b>	<b>680,971</b>	<b>685,191</b>

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
		STEEL - OUTSIDE CITY	4,960	5,058
		STEEL - JOINT	1,348,221	1,374,884
		TOTAL STEEL	1,353,181	1,379,942
		PLASTIC - OUTSIDE CITY	51,741	55,046
		LANCASTER METER PIT - OUTSIDE CITY	10,963	10,931
		RELINING	764,826	625,286
		TOTAL MAINS AND ACCESSORIES	827,530	691,263
323	333	SERVICES		
		INSIDE CITY	396,045	388,030
		OUTSIDE CITY	1,685,676	1,651,563
		TOTAL SERVICES	2,081,721	2,039,593
324	334	METERS		
		INSIDE CITY	594,463	503,676
		OUTSIDE CITY	2,556,086	2,165,718
		TOTAL METERS	3,150,549	2,669,394
325	335	FIRE HYDRANTS		
		INSIDE CITY	207,842	181,527
		OUTSIDE CITY	504,160	440,329
		TOTAL FIRE HYDRANTS	712,002	621,856
328	340	OFFICE FURNITURE AND EQUIPMENT		
		FURNITURE	7,482	7,905
		EQUIPMENT	14,106	15,955
		TOTAL OFFICE FURNITURE AND EQUIPMENT	21,588	23,860
329	341	TRANSPORTATION EQUIPMENT		
		AUTOS AND VANS	236,585	221,033
		TRUCKS	1,101,618	992,179
		TRAILERS	14,793	10,286
		TOTAL TRANSPORTATION EQUIPMENT	1,352,996	1,223,498
330	342	STORES EQUIPMENT	10,429	10,680
331	343.1	SHOP EQUIPMENT	16,565	17,105
332		TOOLS AND WORK EQUIPMENT		
	343.2	GENERAL	180,178	176,651
	345	CONSTRUCTION EQUIPMENT	276,976	271,221
		TOTAL TOOLS AND WORK EQUIPMENT	457,154	447,872
333	346	COMMUNICATION EQUIPMENT	49,987	55,985
334	347	MISCELLANEOUS EQUIPMENT	9,599	9,525
		TOTAL DEPRECIABLE PLANT	40,184,508	42,040,873
		TOTAL UTILITY PLANT IN SERVICE	40,184,508	42,040,873

## CITY OF LANCASTER - BUREAU OF WATER

BOOK RESERVE VS. CALCULATED ACCRUED  
AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	BOOK DEPRECIATION RESERVE (4)	CALCULATED ACCRUED (5)
		<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	139,672	215,173
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT	93,299	105,012
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES NEFFSVILLE TANK - OUTSIDE CITY	144,698	172,847
316	311	ELECTRIC PUMPING EQUIPMENT	34,369	29,794
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	5,329 2,781	5,087 2,654
		<b>TOTAL 4 INCH AND UNDER</b>	<b>8,110</b>	<b>7,741</b>
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	163,791	179,820
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	900,265	988,368
		CAST IRON, 6 INCH AND OVER - JOINT	276,251	303,286
		<b>TOTAL 6 INCH AND OVER</b>	<b>1,340,307</b>	<b>1,471,474</b>
		MANHOLES - OUTSIDE CITY	15,016	17,246
		VALVES AND VALVE BOXES - INSIDE CITY VALVES AND VALVE BOXES - OUTSIDE CITY	4,927 58,719	4,258 50,741
		<b>TOTAL VALVES AND VALVE BOXES</b>	<b>63,646</b>	<b>54,999</b>
		<b>TOTAL MAINS AND ACCESSORIES</b>	<b>1,427,079</b>	<b>1,551,460</b>
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	16,505 136,916	11,791 97,809
		<b>TOTAL FIRE HYDRANTS</b>	<b>153,421</b>	<b>109,600</b>
		<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>1,852,866</b>	<b>1,968,713</b>
		<b>TOTAL UTILITY PLANT</b>	<b>38,191,970</b>	<b>39,856,987</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
  - a. For the purposes of this filing.
  - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

RESPONSE

- a. Refer to Table 1 in Exhibits JJS-1, JJS-2 and JJS-3.
- b. Refer to pages D VI-5(2) through D VI-5(9) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior rate filing.

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2009

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2009 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)	
<b>NONDEPRECIABLE PLANT</b>										
301	301	Organization		21,248.96						
302	302	Franchises and Consents		21,183.78						
311...11	303.11	Water Rights		71,459.00						
311.2	303.2	Power and Pumping Land		45,820.57						
311.2.3	303.3	Purification Land		22,872.00						
311.4	303.4	Transmission and Distribution Land		129,749.41						
311.5	303.5	Distribution Reservoir and Standpipe Land		103,466.00						
				415,799.72						
<b>TOTAL NONDEPRECIABLE PLANT</b>										
<b>DEPRECIABLE PLANT</b>										
312.11	305	Collecting & Impounding Reservoirs	Square *	34,130.00	29,152	4,978	121	41.1	0.35	
312.12	306	Lake, River & Other Intakes	Square *	465,270.65	185,977	279,294	7,909	35.3	1.70	
312.2	304.2	Power and Pumping Structures								
		Willow Street Booster Station - Outside City	Square *	36,220.00	25,100	11,120	928	12.0	2.56	
		Lampeter Booster Station - Outside City	Square *	6,591.00	5,632	959	96	10.0	1.46	
		Kissel Hill Booster Station - Outside City	Square *	47,242.00	25,303	21,939	1,204	21.0	2.55	
		Susquehanna River Intake & H.S. Pump Sta. - Joint	Square *	749,563.87	290,979	458,585	20,843	22.0	2.78	
		Conestoga Pump Station - Joint	Square *	1,798,259.24	491,424	1,306,835	43,562	30.0	2.42	
		Hess Boulevard Pump Station - Outside City	Square *	178,116.83	29,285	148,832	4,134	36.0	2.32	
		Conestoga Strainer Building	Square *	1,264,611.00	2,778	1,261,833	25,237	50.0	2.00	
				4,080,603.94	867,137	3,213,467	96,004	33.5	2.35	
312.3	304.3	Purification Buildings	Square *	4,309,582.48	1,256,385	3,053,197	237,967	12.8	5.52	
312.5	330	Distribution Reservoir and Standpipes								
		Underground Storage Reservoir - Oyster Pt. - Joint	Square *	997,967.00	464,057	533,910	24,269	22.0	2.43	
		Willow Street Standpipe - Outside City	Square *	909,219.00	163,343	745,876	20,719	36.0	2.28	
		Lafayette Standpipe - Outside City	Square *	586,051.00	377,552	208,499	14,892	14.0	2.54	
		Lampeter Elevated Tank - Outside City	Square *	150,184.00	89,009	61,175	4,078	15.0	2.72	
		Neffsville Tank - Outside City	Square *	386,543.65	153,798	232,746	10,118	23.0	2.62	
		Blossom Hill Standpipe - Outside City	Square *	19,490.00	17,782	1,708	244	7.0	1.25	
		Tank Painting - Outside City	10-Square	177,263.00	177,263	0	0	-	-	
		Fencing - Joint	25-Square	30,027.00	16,453	13,574	1,124	12.1	3.74	
				3,256,744.65	1,459,257	1,797,488	75,444	23.8	2.32	
312.62	304.62	Stores, Shop & Garage Buildings	Square *	205,920.00	145,751	60,169	3,785	15.9	1.84	
312.63	304.63	Miscellaneous Structures & Improvements	Square *	180,109.00	159,511	20,598	1,162	17.7	0.65	
316	311	Electric Pumping Equipment	35-R2.5	1,661,900.10	1,347,864	314,036	21,956	14.3	1.32	



CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Account	NARUC Account	Depreciable Group	Survivor Curve	Original Cost at June 30, 2009	Book Depreciation Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate Percent
320	320	Purification System Treatment Plant Equipment Willow Street Chlorine Booster Station	40-R2.5 15-Square	7,294,606.63 21,019.10	4,488,607 21,019	2,805,999 0	147,268 0	19.1	2.02
		<i>Total Account 320</i>		7,315,625.73	4,509,626	2,805,999	147,268	19.1	2.01
321	344	Laboratory Equipment	20-L1	100,684.00	70,216	30,468	3,171	9.6	3.15
322	331	Mains and Accessories Cast Iron, 4 Inch and Under - Inside City Cast Iron, 4 Inch and Under - Outside City	80-R2 80-R2	33,037.60 118,449.53	16,738 47,157	16,299 71,293	525 2,024	31.0 35.2	1.59 1.71
		<i>Total 4 Inch and Under</i>		151,487.13	63,895	87,592	2,549	34.4	1.68
		Cast Iron, 6 Inch & Over - Inside City Cast Iron, 6 Inch & Over - Outside City Cast Iron, 6 Inch & Over - Joint	110-R3 110-R3 110-R3	5,472,037.22 20,816,835.97 4,043,599.74	837,796 2,421,218 728,611	4,634,244 18,395,619 3,314,989	58,967 239,123 44,940	78.6 76.9 73.8	1.08 1.15 1.11
		<i>Total 6 Inch and Over</i>		30,332,472.93	3,987,625	26,344,852	343,030	76.8	1.13
		Manholes - Inside City Manholes - Outside City Manholes - Joint	110-R3 110-R3 110-R3	195,519.04 264,999.50 129,079.00	33,731 17,812 35,235	161,788 247,188 93,844	2,190 3,022 1,745	73.9 81.8 53.8	1.12 1.14 1.35
		<i>Total Manholes</i>		589,597.54	86,778	502,820	6,957	72.3	1.18
		Valves and Valve Boxes - Inside City Valves and Valve Boxes - Outside City Valves and Valve Boxes - Joint	75-R2.5 75-R2.5 75-R2.5	199,827.83 765,595.17 237,527.58	61,138 144,659 107,427	138,691 620,936 130,100	2,927 12,935 3,734	47.4 48.0 34.8	1.46 1.69 1.57
		<i>Total Valves and Valve Boxes</i>		1,202,950.58	313,224	889,727	19,596	45.4	1.63
		Steel - Outside City Steel - Joint	65-R3 65-R3	6,437.00 1,832,100.00	4,354 1,100,878	2,083 731,222	123 39,986	16.9 18.3	1.91 2.18
		<i>Total Steel</i>		1,838,537.00	1,105,232	733,305	40,109	18.3	2.18
		Plastic - Outside City Lancaster Meter Pit - Outside City Relining	60-R3 50-Square 50-R2.5	102,283.00 11,681.00 645,588.60	37,893 8,563 5,724	64,390 3,118 639,865	2,184 363 17,425	29.5 8.6 36.7	2.14 3.11 2.70
		<i>Total Account 322</i>		34,874,597.78	5,608,934	29,265,669	432,213	67.7	1.24
323	333	Services Inside City Outside City	65-R3 65-R3	941,474.41 3,875,082.19	300,930 1,262,578	640,544 2,612,503	17,527 70,846	36.5 36.9	1.86 1.83
		<i>Total Account 323</i>		4,816,556.60	1,563,508	3,253,047	88,373	36.8	1.83

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2009

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2009 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)
324	334	Meters	20-S2.5	625,265.59	508,716	116,550	17,245	6.8	2.76
		Outside City	20-S2.5	2,905,616.18	1,979,593	926,023	97,738	9.5	3.36
		Total Account 324		3,530,881.77	2,488,309	1,042,573	114,983	9.1	3.26
325	335	Fire Hydrants	70-R2	447,186.83	169,806	277,380	6,658	41.7	1.49
		Inside City	70-R2	1,264,160.68	348,959	915,202	21,350	42.9	1.69
		Outside City							
		Total Account 325		1,711,347.51	518,765	1,192,582	28,008	42.6	1.64
328	340	Office Furniture and Equipment	25-Square	9,571.00	5,815	3,756	250	15.0	2.61
		Furniture	25-Square	9,892.00	5,039	4,853	324	15.0	3.28
		Equipment							
		Total Account 328		19,463.00	10,854	8,609	574	15.0	2.95
329	341	Transportation Equipment	7-L4	196,010.00	152,737	43,274	7,016	6.2	3.58
		Autos & Vans	9-L4	1,265,753.05	749,892	515,862	78,469	6.6	6.20
		Trucks	14-L1	16,614.21	10,692	5,922	787	7.5	4.74
		Trailers							
		Total Account 329		1,478,377.26	913,321	565,058	86,272	6.5	5.84
330	342	Stores Equipment	30-Square	12,902.00	9,192	3,710	186	19.9	1.44
331	343.1	Shop Equipment	30-Square	18,771.00	15,189	3,582	179	20.0	0.95
332	343.2	Tools and Work Equipment	20-Square	211,210.00	118,064	93,146	8,056	11.6	3.81
	345	General Construction Equipment	20-Square	357,050.96	213,848	143,203	11,652	12.3	3.26
		Total Account 332		588,260.96	331,912	236,349	19,708	12.0	3.47
333	346	Communication Equipment	15-Square	21,606.00	19,342	2,264	438	5.2	2.03
334	347	Miscellaneous Equipment	20-Square	10,357.00	8,080	2,277	228	10.0	2.20
		Total Depreciable Plant		68,673,691.43	21,518,282	47,155,414	1,365,949		
		Total Utility Plant in Service		69,089,491.15	21,518,282	47,155,414	1,365,949		
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>									
322	331	Mains and Accessories	110-R3	544,557.00	94,601	449,956	7,053	63.8	1.30
		Cast Iron, 6 Inch & Over - Outside City							

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2009

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2009 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>									
312.2	304.2	Power and Pumping Structures - Joint	Square *	164,176.00	73,051	91,125	3,038	30.0	1.85
312.5	330	Distribution Reservoir and Standpipes	Square *	246,282.00	103,297	142,985	6,216	23.0	2.52
316	311	Neffville Tank - Outside City	35-R2.5	36,039.00	30,470	5,569	706	7.9	1.96
322	331	Electric Pumping Equipment							
		Mains and Accessories							
		Cast Iron, 4 Inch and Under - Inside City	80-R2	20,996.00	3,260	17,736	401	44.2	1.91
		Cast Iron, 4 Inch and Under - Outside City	80-R2	3,849.00	2,088	1,761	69	25.5	1.79
		<i>Total 4 Inch and Under</i>		24,845.00	5,348	19,497	470	41.5	1.89
		Cast Iron, 6 Inch & Over - Inside City	110-R3	855,758.00	135,366	720,392	9,017	79.9	1.05
		Cast Iron, 6 Inch & Over - Outside City	110-R3	7,113,681.79	356,586	6,757,096	77,486	87.2	1.09
		Cast Iron, 6 Inch & Over - Joint	110-R3	1,021,180.00	163,705	857,475	11,692	73.3	1.14
		<i>Total 6 Inch and Over</i>		8,990,619.79	655,657	8,334,963	98,195	84.9	1.09
		Manholes - Outside City	110-R3	66,227.50	10,166	56,062	732	76.6	1.11
		Valves and Valve Boxes - Inside City	75-R2.5	39,919.06	1,003	38,916	716	54.4	1.79
		Valves and Valve Boxes - Outside City	75-R2.5	193,965.88	17,264	176,702	3,165	55.8	1.63
		<i>Total Valves and Valve Boxes</i>		233,884.94	18,267	215,618	3,881	55.6	1.66
		<i>Total Account 322</i>		9,315,577.23	689,438	8,626,140	103,278	83.5	1.11
325	335	Fire Hydrants							
		Inside City	70-R2	104,151.03	4,356	99,795	2,167	46.1	2.08
		Outside City	70-R2	641,185.55	53,117	588,068	12,171	48.3	1.90
		<i>Total Account 325</i>		745,336.58	57,473	687,863	14,338	48.0	1.92
		<i>Total Contributions in Aid of Construction</i>		10,507,410.81	953,729	9,553,682	127,576		
		<i>Total Utility Plant</i>		58,037,523.34	20,469,952	37,151,776	1,231,320		

\* Life Span Procedure was used. Curve Shown is interim Survivor Curve

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2010

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2010 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)	
<b>NONDEPRECIABLE PLANT</b>										
301	301	Organization		21,248.96						
302	302	Franchises and Consents		21,183.78						
311..11	303.11	Water Rights		71,459.00						
311.2	303.2	Power and Pumping Land		45,820.57						
311.2.3	303.3	Purification Land		22,872.00						
311.4	303.4	Transmission and Distribution Land		129,749.41						
311.5	303.5	Distribution Reservoir and Standpipe Land		103,466.00						
				415,799.72						
<b>TOTAL NONDEPRECIABLE PLANT</b>										
<b>DEPRECIABLE PLANT</b>										
312.11	305	Collecting & Impounding Reservoirs	Square *	34,130.00	29,271	4,859	121	40.2	0.35	
312.12	306	Lake, River & Other Intakes	Square *	465,270.65	193,887	271,384	7,721	35.1	1.66	
312.2	304.2	Power and Pumping Structures								
		Willow Street Booster Station - Outside City	Square *	36,220.00	27,752	8,468	770	11.0	2.13	
		Lampeter Booster Station - Outside City	Square *	6,591.00	6,142	449	50	9.0	0.76	
		Kissel Hill Booster Station - Outside City	Square *	47,242.00	24,165	23,077	1,153	20.0	2.44	
		Susquehanna River Intake & H.S. Pump Sta. - Joint	Square *	4,116,991.87	361,333	3,755,659	178,841	21.0	4.34	
		Conestoga Pump Station - Joint	Square *	1,923,259.24	547,302	1,375,957	47,446	29.0	2.47	
		Hess Boulevard Pump Station - Outside City	Square *	178,116.83	33,286	144,831	4,138	35.0	2.32	
		Susquehanna Strainer Building	Square *	824,300.00	1,880	822,420	16,448	50.0	2.00	
		Conestoga Strainer Building	Square *	1,264,611.00	11,893	1,252,718	25,566	49.0	2.02	
				8,397,331.94	1,013,753	7,383,579	274,412	26.9	3.27	
				66,794,025.71	2,348,658	64,445,367	1,169,199	55.1	1.75	
312.3	304.3	Purification Buildings	Square *							
312.5	330	Distribution Reservoir and Standpipes								
		Underground Storage Reservoir - Oyster Pt. - Joint	Square *	1,159,106.00	491,572	667,534	31,788	21.0	2.74	
		Willow Street Standpipe - Outside City	Square *	909,219.00	176,406	732,813	20,937	35.0	2.30	
		Lafayette Standpipe - Outside City	Square *	586,051.00	397,887	188,164	14,475	13.0	2.47	
		Lampeter Elevated Tank - Outside City	Square *	150,184.00	94,162	56,022	4,001	14.0	2.66	
		Netfville Tank - Outside City	Square *	386,543.65	163,177	223,367	10,153	22.0	2.63	
		Blossom Hill Standpipe - Outside City	Square *	19,490.00	18,651	839	140	6.0	0.72	
		Tank Painting - Outside City	10-Square	177,263.00	177,263	0	0	-	-	
		Fencing - Joint	25-Square	30,027.00	17,565	12,462	1,118	11.1	3.72	
				3,417,883.65	1,536,683	1,881,201	82,612	22.8	2.42	
				205,920.00	149,540	56,380	3,740	15.1	1.82	
312.62	304.62	Stores, Shop & Garage Buildings	Square *							
312.63	304.63	Miscellaneous Structures & Improvements	Square *	1,160,909.00	163,869	997,040	50,692	19.7	4.37	

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2010

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2010 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)
316	311	Electric Pumping Equipment	35-R2.5	3,311,193.10	1,146,579	2,164,614	93,156	23.2	2.81
320	320	Purification System Treatment Plant Equipment Willow Street Chlorine Booster Station	40-R2.5 15-Square	34,242,287.40 21,019.10	4,213,616 21,019	30,028,671 0	1,067,081 0	28.1	3.12
		<i>Total Account 320</i>		34,263,306.50	4,234,635	30,028,671	1,067,081	28.1	3.11
321	344	Laboratory Equipment	20-L1	100,684.00	73,388	27,296	2,873	9.5	2.85
322	331	Mains and Accessories Cast Iron, 4 Inch and Under - Inside City Cast Iron, 4 Inch and Under - Outside City	80-R2 80-R2	33,037.60 118,449.53	17,358 49,082	15,679 69,368	500 1,966	31.4 35.3	1.51 1.66
		<i>Total 4 Inch and Under</i>		151,487.13	66,440	85,047	2,466	34.5	1.63
		Cast Iron, 6 Inch & Over - Inside City Cast Iron, 6 Inch & Over - Outside City	110-R3 110-R3	5,472,037.22 20,816,835.97	904,798 2,641,039	4,567,242 18,175,798	58,373 237,985	78.2 76.4	1.07 1.14
		Cast Iron, 6 Inch & Over - Joint	110-R3	4,043,599.74	784,545	3,259,055	44,510	73.2	1.10
		<i>Total 6 Inch and Over</i>		30,332,472.93	4,330,382	26,002,095	340,868	76.3	1.12
		Manholes - Inside City Manholes - Outside City Manholes - Joint	110-R3 110-R3 110-R3	195,519.04 264,999.50 129,079.00	36,257 19,698 37,780	159,262 245,302 91,299	2,128 3,009 1,709	74.8 81.5 53.4	1.09 1.14 1.32
		<i>Total Manholes</i>		589,597.54	93,735	495,863	6,846	72.4	1.16
		Valves and Valve Boxes - Inside City Valves and Valve Boxes - Outside City Valves and Valve Boxes - Joint	75-R2.5 75-R2.5 75-R2.5	202,169.12 770,277.75 237,527.58	64,552 155,487 112,850	137,618 614,791 124,677	2,898 12,884 3,609	47.5 47.7 34.5	1.43 1.67 1.52
		<i>Total Valves and Valve Boxes</i>		1,209,974.45	332,889	877,086	19,391	45.2	1.60
		Steel - Outside City Steel - Joint	65-R3 65-R3	6,437.00 1,832,100.00	4,496 1,140,816	1,941 691,284	117 38,850	16.6 17.8	1.82 2.12
		<i>Total Steel</i>		1,838,537.00	1,145,312	693,225	38,967	17.8	2.12
		Plastic - Outside City Lancaster Meter Pit - Outside City Relining	60-R3 50-Square 50-R2.5	102,283.00 11,681.00 645,588.60	40,082 8,926 23,155	62,201 2,755 622,434	2,158 359 16,517	28.8 7.7 37.7	2.11 3.07 2.56
		<i>Total Account 322</i>		34,881,621.65	6,040,921	28,840,706	427,572	67.5	1.23
323	333	Services Inside City Outside City	65-R3 65-R3	941,474.41 3,875,082.19	318,148 1,333,503	623,326 2,541,578	17,388 70,078	35.8 36.3	1.85 1.81
		<i>Total Account 323</i>		4,816,556.60	1,651,651	3,164,904	87,466	36.2	1.82

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2010

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2010 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)
324	334	Meters	20-S2.5	625,265.59	526,149	99,117	15,525	6.4	2.48
		Inside City	20-S2.5	2,905,616.18	2,077,267	828,349	91,758	9.0	3.16
		Outside City							
		<b>Total Account 324</b>		<b>3,530,881.77</b>	<b>2,603,416</b>	<b>927,466</b>	<b>107,283</b>	<b>8.6</b>	<b>3.04</b>
325	335	Fire Hydrants	70-R2	450,434.62	177,714	272,720	6,569	41.5	1.46
		Inside City	70-R2	1,280,123.83	369,275	910,849	21,286	42.8	1.66
		Outside City							
		<b>Total Account 325</b>		<b>1,730,558.45</b>	<b>546,989</b>	<b>1,183,569</b>	<b>27,855</b>	<b>42.5</b>	<b>1.61</b>
328	340	Office Furniture and Equipment	25-Square	9,571.00	6,065	3,506	250	14.0	2.61
		Furniture	25-Square	9,892.00	5,363	4,529	324	14.0	3.28
		Equipment							
		<b>Total Account 328</b>		<b>19,463.00</b>	<b>11,428</b>	<b>8,035</b>	<b>574</b>	<b>14.0</b>	<b>2.95</b>
329	341	Transportation Equipment	7-L4	196,010.00	159,754	36,257	6,846	5.3	3.49
		Autos & Vans	9-L4	1,265,753.05	828,369	437,385	75,653	5.8	5.98
		Trucks	14-L1	16,614.21	11,480	5,134	704	7.3	4.24
		Trailers							
		<b>Total Account 329</b>		<b>1,478,377.26</b>	<b>999,603</b>	<b>478,776</b>	<b>83,203</b>	<b>5.8</b>	<b>5.63</b>
330	342	Stores Equipment	30-Square	12,902.00	9,378	3,524	185	19.0	1.43
331	343.1	Shop Equipment	30-Square	18,771.00	15,367	3,404	179	19.0	0.95
332		Tools and Work Equipment							
	343.2	General	20-Square	211,210.00	126,111	85,099	8,050	10.6	3.81
	345	Construction Equipment	20-Square	357,050.96	225,488	131,563	11,649	11.3	3.26
		<b>Total Account 332</b>		<b>568,260.96</b>	<b>351,599</b>	<b>216,662</b>	<b>19,699</b>	<b>11.0</b>	<b>3.47</b>
333	346	Communication Equipment	15-Square	21,606.00	19,781	1,825	437	4.2	2.02
334	347	Miscellaneous Equipment	20-Square	10,357.00	8,308	2,049	228	9.0	2.20
		<b>Total Depreciable Plant</b>		<b>165,240,010.24</b>	<b>23,148,704</b>	<b>142,091,311</b>	<b>3,506,288</b>		
		<b>Total Utility Plant in Service</b>		<b>165,655,809.96</b>	<b>23,148,704</b>	<b>142,091,311</b>	<b>3,506,288</b>		
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>									
322	331	Mains and Accessories	110-R3	544,557.00	101,680	442,877	7,033	63.0	1.29
		Cast Iron, 6 Inch & Over - Outside City							

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT JUNE 30, 2010

Account (1)	NARUC Account (2)	Depreciable Group (3)	Survivor Curve (4)	Original Cost at June 30, 2010 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Annual Accrual Amount (8)	Composite Remaining Life (9)	Annual Accrual Rate Percent (10)	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>										
312.2	304.2	Power and Pumping Structures - Joint	Square *	164,176.00	76,088	88,088	3,038	29.0	1.85	
312.5	330	Distribution Reservoir and Standpipes	Square *	246,282.00	109,503	136,779	6,218	22.0	2.52	
316	311	Neffsville Tank - Outside City	35-R2.5	36,039.00	31,176	4,863	648	7.5	1.80	
322	331	Electric Pumping Equipment								
		Mains and Accessories	80-R2	20,996.00	3,592	17,404	374	46.5	1.78	
		Cast Iron, 4 Inch and Under - Inside City	80-R2	3,849.00	2,226	1,623	64	25.4	1.66	
		Cast Iron, 4 Inch and Under - Outside City								
		<i>Total 4 Inch and Under</i>		24,845.00	5,818	19,027	438	43.4	1.76	
		Cast Iron, 6 Inch & Over - Inside City	110-R3	855,758.00	150,586	705,172	8,661	81.4	1.01	
		Cast Iron, 6 Inch & Over - Outside City	110-R3	7,113,681.79	420,543	6,693,139	76,863	87.1	1.08	
		Cast Iron, 6 Inch & Over - Joint	110-R3	1,021,180.00	182,526	838,654	11,576	72.4	1.13	
		<i>Total 6 Inch and Over</i>		8,990,619.79	753,655	8,236,965	97,100	84.8	1.08	
		Manholes - Outside City	110-R3	66,227.50	10,901	55,327	723	76.5	1.09	
		Valves and Valve Boxes - Inside City	75-R2.5	39,919.06	1,506	38,413	688	55.8	1.72	
		Valves and Valve Boxes - Outside City	75-R2.5	193,965.88	20,643	173,323	3,082	56.2	1.59	
		<i>Total Valves and Valve Boxes</i>		233,884.94	22,149	211,736	3,770	56.2	1.61	
		<i>Total Account 322</i>		9,315,577.23	792,523	8,523,055	102,031	83.5	1.10	
325	335	Fire Hydrants	70-R2	104,151.03	6,522	97,629	2,047	47.7	1.97	
		Inside City	70-R2	641,185.55	65,300	575,885	11,766	48.9	1.84	
		Outside City								
		<i>Total Account 325</i>		745,336.58	71,822	673,514	13,813	48.8	1.85	
		<i>Total Contributions in Aid of Construction</i>		10,507,410.81	1,081,112	9,426,299	125,748			
		<i>Total Utility Plant</i>		154,603,842.15	21,965,912	132,222,135	3,373,507			

\* Life Span Procedure was used. Curve Shown is interim Survivor Curve

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO DEPRECIATION  
FILING REQUIREMENTS*

6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the 5 most recent calendar or fiscal years by account.

RESPONSE

There has been no cost of removal, gross salvage or net salvage recorded for the last 5 years.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

1. Provide capitalization and capitalization ratios for the last 5-year period and projected through the next 2 years (with short-term debt and without short-term debt) for the company, parent and consolidated system.
  - a. Provide year-end interest coverages before and after taxes for the last 3 years and at the latest date, including indenture and Securities and Exchange Commission (SEC) bases, for the company, parent and consolidated system.
  - b. Provide year-end preferred stock dividend coverages for the last 3 years and at latest date, including charter and SEC bases.

RESPONSE

Not applicable, the respondent is a fund of a city government. Below is the requested information for the WATER UTILITIES.

City of Lancaster Water Fund <u>Capitalization and Capitalization Ratios</u>					
	2008	2009	2010	2011	2012
Short-Term Debt	\$0	\$0	\$0	\$0	\$0
Long-Term Debt	118,994,212	111,582,662	110,824,611	121,341,716	120,165,661
Fund Equity	<u>18,580,522</u>	<u>21,897,150</u>	<u>27,649,881</u>	<u>26,371,148</u>	<u>25,192,518</u>
Total	<u>\$137,574,734</u>	<u>\$133,479,812</u>	<u>\$138,474,492</u>	<u>\$147,712,864</u>	<u>\$145,358,179</u>
Short-Term Debt	0.0%	0.0%	0.0%	0.0%	0.0%
Long-Term Debt	86.5%	83.6%	80.0%	82.1%	82.7%
Fund Equity	<u>13.5%</u>	<u>16.4%</u>	<u>20.0%</u>	<u>17.9%</u>	<u>17.3%</u>
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

- a. Not applicable, the respondent is a fund of a city government.
- b. Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

2. Provide latest prospectus for the company and the parent.

RESPONSE

Attached is requested information.

*In the opinion of Bond Counsel, under existing statutes, regulations and judicial decisions, interest on the Bonds is excluded from gross income for purposes of federal income taxation and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, although in the case of corporations (as defined for federal income tax purposes) such interest is taken into account in determining adjusted current earnings for purposes of such alternative minimum tax. This opinion of Bond Counsel is subject to continuing compliance by the City with its covenants in the Ordinance and other documents to comply with requirements of the Internal Revenue Code of 1986, as amended and applicable regulations thereunder.*

*Bond Counsel is also of the opinion that under the laws of the Commonwealth of Pennsylvania as presently enacted and construed, the Bonds are exempt from personal property taxes in the Commonwealth of Pennsylvania and the interest on the Bonds is exempt from the Commonwealth of Pennsylvania Personal Income Tax and the Commonwealth of Pennsylvania Corporate Net Income Tax.*

For further information concerning federal and state tax matters relating to the Bonds, see "Tax Exemption and Other Tax Matters" herein.

**\$38,860,000**  
**CITY OF LANCASTER**  
**Lancaster County, Pennsylvania**  
**General Obligation Bonds, Series of 2011**

**Dated:** Date of Delivery

**Principal Due:** November 1, as shown herein

**Interest Due:** May 1 and November 1

**First Interest Payment:** May 1, 2012

The City of Lancaster, Lancaster County, Pennsylvania (the "City") will issue its General Obligation Bonds, Series of 2011 in the principal amount of \$38,860,000 (the "Bonds"). The Bonds are issued in registered form, without coupons, and, when issued, will be registered in the name of CEDE & CO., as nominee for The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository for the Bonds. Beneficial ownership interests in the Bonds will be recorded in book-entry-only form in denominations of \$5,000 or any integral multiple thereof. Interest on the Bonds will be payable semi-annually on May 1 and November 1 ("Interest Payment Dates") commencing on May 1, 2012, at the annual rates shown herein. The Bonds will be payable as to principal upon presentation and surrender thereof at the designated corporate trust office of Fulton Bank, National Association, Lancaster, Pennsylvania, as Paying Agent and Registrar and Sinking Fund Depository (collectively, the "Paying Agent"). So long as DTC or its nominee, Cede & Co., is the registered owner of the Bonds, payments of the principal of and interest on the Bonds will be made directly to Cede & Co., which will remit such payments to the DTC participants, which will in turn remit such payments to the beneficial owners of the Bonds. Purchasers will not receive physical delivery of the Bonds, see "Book Entry Only System" herein.

**The Bonds are general obligations of the City, and the full faith, credit and taxing power of the City will be pledged irrevocably for punctual payment of the principal of and interest on the Bonds when due. The Bonds are the obligations solely of the City and are not obligations of the Commonwealth of Pennsylvania or any political subdivision thereof other than the City.**

Proceeds from the sale of the Bonds will be used for and toward (i) general municipal projects, upgrades and improvements to the City's sewer system and the City's water system; (ii) capitalizing interest on the Bonds; and (iii) paying the costs of issuing and insuring the Bonds (the "Project").

The Bonds are subject to redemption prior to their stated maturity dates, as provided herein.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under an insurance policy to be issued concurrently with the delivery of the Bonds by ASSURED GUARANTY MUNICIPAL CORP.



**MATURITY DATES, PRINCIPAL AMOUNTS, INTEREST RATES AND YIELDS  
ARE DISPLAYED INSIDE THE FRONT COVER**

These Bonds are offered when, as and if issued by the City and received by the Underwriter and subject to the receipt of the unqualified approving legal opinion of Barley Snyder LLC, Lancaster, Pennsylvania, Bond Counsel, to be furnished upon delivery of the Bonds. Certain legal matters pertaining to the City will be passed upon by its Solicitor, Zimmerman, Pfannebecker, Nuffort & Albert, LLP, Lancaster, Pennsylvania. Concord Public Financial Advisors, Inc., Lancaster, Pennsylvania has acted as financial advisor to the City in connection with the Bonds. It is expected that the Bonds will be available for delivery to DTC on or about November 15, 2011.

**Janney Montgomery Scott LLC**

Dated: October 13, 2011

**\$38,860,000**  
**City of Lancaster**  
**Lancaster County, Pennsylvania**  
**General Obligation Bonds, Series of 2011**

**Dated:** Date of Delivery

**Principal Due:** November 1, as shown herein

**Interest Due:** May 1 and November 1

**First Interest Payment:** May 1, 2012

**MATURITY DATES, PRINCIPAL AMOUNTS, INTEREST RATES AND PRICES**

Maturity Date				
<u>Nov. 1,</u>	<u>Amount</u>	<u>Rate</u>	<u>Yield</u>	<u>CUSIP</u>
2013	\$705,000	1.750%	0.900%	514282 RM6
2014	1,005,000	1.750	1.150	514282 RN4
2015	1,020,000	4.000	1.660	514282 RP9
2016	1,060,000	4.000	2.130	514282 RQ7
2017	1,100,000	4.000	2.550	514282 RR5
2018	1,140,000	5.000	2.830	514282 RS3
2019	1,200,000	5.000	3.240	514282 RT1
2020	1,055,000	5.000	3.480	514282 RU8
2021	1,105,000	5.000	3.600	514282 RV6
2022	1,160,000	5.000	3.740	514282 RW4
2023	1,215,000	5.000	3.850	514282 RX2
2024	1,280,000	4.000	4.000	514282 RY0
2025	1,630,000	4.000	4.050	514282 RZ7
2026	1,695,000	4.100	4.150	514282 SA1

\$9,880,000 4.500% Term Bonds due November 1, 2031 -- Yield 4.550% -- CUSIP 514282 SF0

\$5,595,000 4.600% Term Bonds due November 1, 2036 -- Yield 4.650% -- CUSIP 514282 SL7

\$7,015,000 4.650% Term Bonds due November 1, 2041 -- Yield 4.700% -- CUSIP 514282 SR4



THIS OFFICIAL STATEMENT DOES NOT CONSTITUTE AN OFFER TO SELL OR A SOLICITATION OF AN OFFER TO BUY THE BONDS IN ANY JURISDICTION TO ANY PERSON TO WHOM IT IS UNLAWFUL TO MAKE SUCH OFFER, SOLICITATION OR SALE IN SUCH JURISDICTION. NO DEALER, SALES REPRESENTATIVE OR ANY OTHER PERSON HAS BEEN AUTHORIZED BY THE ISSUER OR THE UNDERWRITER TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATION, OTHER THAN THOSE CONTAINED HEREIN, IN CONNECTION WITH THE OFFERING OF OR SOLICITATION FOR THE BONDS, AND IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATION MUST NOT BE RELIED UPON.

INFORMATION SET FORTH HEREIN WAS OBTAINED FROM OFFICIALS OF THE CITY AND OTHER SOURCES WHICH ARE CONSIDERED RELIABLE, AND IS NOT TO BE CONSTRUED AS A REPRESENTATION OF THE UNDERWRITER.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITER MAY OVER-ALLOT OR EFFECT TRANSACTIONS THAT STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME WITHOUT NOTICE.

THE INFORMATION, ESTIMATES AND EXPRESSIONS OF OPINION IN THIS OFFICIAL STATEMENT ARE SUBJECT TO CHANGE WITHOUT NOTICE. NEITHER THE DELIVERY OF THE OFFICIAL STATEMENT NOR ANY SALE OF THE BONDS SHALL, UNDER ANY CIRCUMSTANCES, CREATE ANY IMPLICATION THAT THERE HAS BEEN NO MATERIAL CHANGE IN THE AFFAIRS OF THE CITY SINCE THE DATE OF THIS OFFICIAL STATEMENT.

THE BONDS HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR WITH THE SECURITIES REGULATORY AUTHORITIES OF ANY STATE.

Assured Guaranty Municipal Corp. ("AGM") makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, AGM has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding AGM supplied by AGM and presented under the heading "Bond Insurance" and "Appendix B - Specimen Municipal Bond Insurance Policy".

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The Table of Contents does not list all of the subjects in this Official Statement and in all instances reference should be made to the complete Official Statement to determine the subjects set forth herein.

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**OFFICIAL STATEMENT**  
**\$38,860,000**  
**CITY OF LANCASTER**  
**Lancaster County, Pennsylvania**  
**General Obligation Bonds, Series of 2011**

**INTRODUCTION**

This Official Statement, including the cover page and the attached appendices, provides information regarding the offering by the City of Lancaster, Lancaster County, Pennsylvania (the “City”), in connection with the sale of \$38,860,000 principal amount of General Obligation Bonds, Series of 2011 (the “Bonds”). The Bonds are dated as of October 27, 2011 (the “Date of Delivery”). The Bonds are issued in accordance with the requirements of the Local Government Unit Debt Act, 53 Pa.C.S. Chs. 80-82 (the “Act”) of the Commonwealth of Pennsylvania (the “Commonwealth”) and pursuant to an ordinance of the City Council of the City of Lancaster enacted October 13, 2011 (the “Ordinance”). Fulton Bank, National Association, Lancaster, Pennsylvania (the “Paying Agent”) will act as the initial paying agent, registrar and sinking fund depository for the Bonds.

The Bonds are general obligations of the City and the full faith, credit and taxing power of the City are pledged for the payment of the principal of and interest on the Bonds when due. The Bonds are payable from the tax and other general revenues of the City, including unlimited ad valorem taxes on all taxable real property in the City presently without limitation as to rate or amount for such purpose. See “Security” herein.

Neither the delivery of this Official Statement nor any sale of the Bonds made hereunder shall, under any circumstances, create an implication that thereafter there have been no changes in the affairs of the City, since the date of this Official Statement or the earliest date as of which certain information contained herein is given.

**THE CITY**

The City is located in the County of Lancaster in south-central Pennsylvania. For more information about the City and the County, see Appendix A - “The City of Lancaster.”

**AUTHORITY FOR ISSUANCE**

The Bonds are issued in accordance with the requirements of the Act and pursuant to the Ordinance. Issuance of the Bonds is subject to the approval of the debt represented by the Bonds by the Department of Community and Economic Development of the Commonwealth pursuant to the Act.

**PURPOSE OF THE ISSUE**

Proceeds from the sale of the Bonds will be used for and toward (i) general municipal projects, upgrades and improvements to the City’s sewer system and the City’s water system; (ii) capitalizing interest on the Bonds; and (iii) paying the costs of issuing and insuring the Bonds.

## THE BONDS

### Description

The Bonds are being issued in the aggregate principal amount of \$38,860,000, are dated as of the Date of Delivery, bear interest from that date at the rates shown on the inside cover page hereof, payable May 1 and November 1 of each year, beginning May 1, 2012 (each an "Interest Payment Date"), and mature on November 1 in each of the years shown on the inside cover page hereof.

The Bonds are available for purchase only in book entry form. Beneficial ownership of the Bonds may be acquired, in denominations of \$5,000 principal amount or any integral multiple thereof, only under the book-entry system maintained by The Depository Trust Company ("DTC"), New York, New York, through brokers and dealers who are, or act through DTC Participants. The purchasers of the Bonds (the "Beneficial Owners") will not receive any physical delivery of bond certificates, and beneficial ownership of the Bonds will be evidenced only by book entries maintained by DTC. For so long as any purchaser is the beneficial owner of a Bond, that purchaser must maintain an account with a broker or dealer who is, or acts through, a DTC Participant to receive payment of the principal of, redemption premium, if any, and interest on the Bonds. See "BOOK - ENTRY ONLY SYSTEM" herein.

### Payment of Principal and Interest

When issued, the Bonds will be registered in the name of Cede & Co., as nominee for DTC. So long as Cede & Co., as nominee for DTC, is the registered owner of the Bonds, payments of principal of, redemption premium, if any, and interest on the Bonds, when due, are to be made by the Paying Agent to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC, and all such payments shall be valid and effective to satisfy fully and to discharge the obligations of the City with respect to, and to the extent of, principal, redemption premium, if any, and interest so paid.

*If the use of a book-entry system for the Bonds is discontinued for any reason, bond certificates will be issued to the Beneficial Owners of the Bonds and payment of principal, redemption premium, if any, and interest on the Bonds shall be made as described in the following paragraphs.*

The principal of the Bonds, when due for payment upon maturity, upon any call for redemption, or upon a declaration of acceleration following a default under the Bonds, shall be payable upon surrender of the Bonds to the Registrar at its designated office.

The Bonds shall bear interest payable each Interest Payment Date from the immediately preceding Interest Payment Date to which interest has been paid unless: (a) such Bond is registered and authenticated as of an Interest Payment Date, in which event such Bond shall bear interest from such Interest Payment Date; or (b) such Bond is registered and authenticated after a Regular Record Date (hereinafter defined) and before the next succeeding Interest Payment Date, in which event such Bond shall bear interest from such Interest Payment Date; or (c) such Bond is registered and authenticated on or prior to the Regular Record Date next preceding May 1, 2012, in which event such Bond shall bear interest from the Date of Delivery; or (d) as shown by the records of the Paying Agent, interest on such Bond shall be in default, in which event such Bond shall bear interest from the date to which interest was last paid on such Bond, until the principal sum thereof is paid on a special interest payment date set therefor by the Paying Agent (the "Special Interest Payment Date"). Interest on each of the Bonds shall be payable on each Interest Payment Date to the registered owner of such Bond as of the close of business of the Registrar on the fifteenth (15<sup>th</sup>) day (whether or not a Business Day) next preceding any Interest Payment Date ("Regular Record Date"), by check mailed to the address of such owner as shown on the Bond Register;

provided, however, that interest shall be paid on such Bond by wire transfer to an account of the owner in the United States, if such owner is the Depository Trust Company or its nominee or a successor securities depository or if such owner is the registered owner of Bonds in an aggregate principal amount of \$1,000,000 or more and shall have made a written request for wire payment of interest to the Paying Agent at least fifteen (15) calendar days prior to the Interest Payment Date. Such a request may state that it will remain in effect for subsequent interest payments until amended or revoked by written notice to the Paying Agent; provided, however, that no such request shall remain valid following a transfer of ownership of the Bond or Bonds to which it relates. The person in whose name any Bond is registered at the close of business on any Regular Record Date with respect to any applicable Interest Payment Date shall be entitled to receive the interest payable on such Interest Payment Date notwithstanding the cancellation of such Bond upon any transfer or exchange thereof subsequent to such Regular Record Date and prior to such Interest Payment Date, except if and to the extent that the City defaults in the payment of the interest due on such Interest Payment Date, but subject to the bond insurance payment provisions of the Ordinance, in which case such defaulted interest shall be paid to the persons in whose names outstanding Bonds are registered at the close of business on a special record date (the "Special Record Date") established by the Paying Agent, notice of which shall have been mailed to all registered owners of Bonds not less than fifteen (15) days prior to such Special Record Date and not less than twenty (20) days, but not more than thirty (30) days, prior to the Special Interest Payment Date. Such notice shall be mailed to the registered owner shown on the Bond Register maintained by the Paying Agent at the close of business on the fifth (5<sup>th</sup>) business day preceding the date of mailing.

If the date for the payment of the principal of or interest on any the Bonds shall be a Saturday, Sunday, legal holiday or on a day on which banking institutions in the municipality where the designated corporate trust office of the Paying Agent is located are authorized or required by law or executive order to close, then the date of such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized or required to close (a day other than such day is a "Business Day"), and payment on such date shall have the same force and effect as if made on the nominal date established for such payment.

All computations of interest on the Bonds shall be based on a 360-day year of twelve 30-day months. All payments of principal, interest and redemption price with respect to the Bonds shall be payable in lawful money of the United States of America.

### **Transfer, Exchange and Registration of the Bonds**

When issued, the Bonds will be registered in the name of Cede & Co., as nominee for DTC. So long as DTC or its nominee, Cede & Co., is the registered owner of the Bonds, transfers of ownership interests in the Bond are to be accomplished by entries made on the books of DTC Participants acting on behalf of the Beneficial Owners. See "BOOK ENTRY ONLY SYSTEM" herein.

The City shall cause to be kept at the designated corporate trust office of the Paying Agent a register (the "Bond Register") in which, subject to such reasonable regulations as it may prescribe, the City shall provide for the registration of Bonds and the registration of transfers and exchanges of Bonds. No transfer or exchange of any Bond shall be valid unless made at such office and registered in the Bond Register.

Upon surrender of any Bond at the designated corporate trust office of the Paying Agent for registration of transfer, the City shall execute and the Paying Agent shall authenticate and deliver in the name of the transferee or transferees, a new Bond or Bonds of any authorized denomination, of the same interest rate and maturity, and in the same aggregate principal amount as the Bonds so surrendered.

Any Bond shall be exchangeable for other Bonds of the same series, maturity, and interest rate, in any authorized denomination, in an aggregate principal amount equal to the principal amount of the Bond or Bonds presented for exchange. Upon surrender of any Bond for exchange at the designated corporate trust office of the Paying Agent, the City shall execute and the Paying Agent shall authenticate and deliver in exchange therefor the Bond or Bonds that the owner making the exchange shall be entitled to receive.

All Bonds issued upon any registration of transfer or exchange shall be valid general obligations of the City, evidencing the same debt and entitled to the same benefits under this Ordinance as the Bonds surrendered for such registration of transfer or exchange.

Every Bond presented or surrendered for registration of transfer or exchange shall be duly endorsed, or be accompanied by a written instrument of transfer, in form and with guaranty of signature satisfactory to the City and the Registrar, duly executed by the registered owner thereof or his duly authorized agent or legal representative.

No service charge shall be made for any transfer or exchange of any Bond, but the City may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds.

The City and the Paying Agent shall not be required to: (a) issue, or register the transfer or exchange of, any Bond during the period beginning at the opening of business on any Regular Record Date for interest payments and ending at the close of business on such Interest Payment Date; (b) issue, or register the transfer or exchange of, any Bond during the period beginning at the opening of business on the 15<sup>th</sup> day next preceding any date of selection of Bonds to be redeemed and ending at the close of business on the date the notice of redemption shall be mailed; (c) issue, or register the transfer or exchange of, any Bond during the period beginning at the opening of business on the first business day next succeeding the business day the Paying Agent determines the registered owners of the Bonds to receive notice of any Special Record Date and the close of business on the Special Record Date; or (d) register the transfer or exchange of any Bond after it has been selected or called for redemption, in whole or in part.

The Book Entry Only System for registration of the ownership of the Bonds described in “Book-Entry Only System,” below of any or all series may be discontinued at any time if either: (i) after notice to the City and the Paying Agent or the Registrar, as applicable, DTC determines to resign as securities depository for the Bonds; or (ii) after notice to DTC and the Paying Agent or the Registrar, as applicable, the City determines that a continuation of the system of book-entry transfers through DTC (or through a successor securities depository) is not in the best interests of the City. In either of such events (unless in the case described in clause (ii) above, the City appoints a successor securities depository), the Bonds shall be delivered in registered certificate form to such persons, and in such maturities and principal amounts, as may be designated by DTC, but without any liability on the part of the City, the Paying Agent, or the Registrar, for the accuracy of such designation. Whenever DTC requests the City and the Paying Agent, or the Registrar, as applicable, to do so, the City and the Paying Agent or the Registrar, as applicable, shall cooperate with DTC in taking appropriate action after reasonable notice to arrange for another securities depository to maintain custody of certificates evidencing the Bonds.

If the use of the Book Entry Only System is discontinued and bond certificates are issued, any Bond will be transferable or exchangeable by the registered owner thereof upon surrender of such Bond to the Paying Agent, accompanied by a written instrument or instruments in form, with instructions, and with guaranty of signature satisfactory to the Paying Agent, duly executed by the registered owner of such Bond or his attorney-in-fact or legal representative. The Paying Agent shall enter any transfer of

ownership of such Bond in the registration books and shall authenticate and deliver at the earliest practicable time in the name of the transferee or transferees a new fully registered Bond or Bonds of authorized denominations of the same tenor and maturity for the aggregate amount which the registered owner is entitled to receive.

If and when use of the Book-Entry Only System has been discontinued, the City and the Paying Agent shall not be required (a) to register the transfer of or exchange any Bonds then considered for redemption during a period beginning at the close of business on the fifteenth (15<sup>th</sup>) day next preceding any date of selection of Bonds to be redeemed and ending at the close of business on the day on which the applicable notice of redemption is mailed or (b) to register the transfer of or exchange any portion of any Bond selected for redemption until after the redemption date. Also, Bonds may then be exchanged for a like aggregate principal amount of Bonds of other authorized denominations of the same maturity and interest rate.

### **Book-Entry Only System**

*The information in this section has been obtained from materials provided by DTC for such purpose. The City (herein referred to as the “Issuer”) and the Underwriter do not guarantee the accuracy or completeness of such information and such information is not to be construed as a representation of the City or the Underwriter.*

The Depository Trust Company, New York, New York (“DTC”) will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or in such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world’s largest depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC’s participants (the “Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations. DTC is a wholly-owned subsidiary of the Depository Trust & Clearing Corporation (“DTCC”). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly (the “Indirect Participants”). DTC has a Standard & Poor’s rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at [www.dtcc.com](http://www.dtcc.com).

Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC’s records. The ownership interest of each actual purchaser of

each Bond (the “Beneficial Owner”) is in turn to be recorded on the Direct and Indirect Participants’ records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of the Beneficial Owners. ***Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.***

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC’s partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC’s records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the security documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of the notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC’s practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC’s MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.’s consenting or voting rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC’s practice is to credit Direct Participants’ accounts upon DTC’s receipt of funds and corresponding detail information from the Issuer or the Paying Agent on the payable date in accordance with their respective holdings shown on DTC’s records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in “street name,” and will be the responsibility of such Participant and not of DTC, the Paying Agent or the Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the

responsibility of the Issuer or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as a depository with respect to the Bonds at any time by giving reasonable notice to the Issuer or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The Issuer may decide to discontinue use of the system of book-entry transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Issuer believes to be reliable, but the Issuer takes no responsibility for the accuracy thereof.

THE ISSUER AND THE PAYING AGENT CANNOT AND DO NOT GIVE ANY ASSURANCES THAT DTC, THE PARTICIPANTS OR THE INDIRECT PARTICIPANTS WILL DISTRIBUTE TO THE BENEFICIAL OWNERS OF THE BONDS (1) PAYMENTS OF PRINCIPAL OR INTEREST ON, THE BONDS, (2) CERTIFICATES REPRESENTING AN OWNERSHIP OF INTEREST OR OTHER CONFIRMATION OF BENEFICIAL OWNERSHIP INTERESTS IN BONDS, OR (3) NOTICES SENT TO DTC OR CEDE & CO., ITS NOMINEE, AS THE REGISTERED OWNER OF THE BONDS, OR THAT THEY WILL DO SO ON A TIMELY BASIS OR THAT DTC, DTC PARTICIPANTS OR INDIRECT PARTICIPANTS WILL SERVE AND ACT IN THE MANNER DESCRIBED IN THIS PRELIMINARY OFFICIAL STATEMENT. THE CURRENT "RULES" APPLICABLE TO DTC ARE ON FILE WITH THE SECURITIES AND EXCHANGE COMMISSION, AND THE CURRENT "PROCEDURES" OR DTC TO BE FOLLOWED IN DEALING WITH DTC PARTICIPANTS ARE ON FILE WITH DTC.

NEITHER THE ISSUER NOR THE PAYING AGENT WILL HAVE ANY RESPONSIBILITY OR OBLIGATION TO ANY DTC PARTICIPANT, INDIRECT PARTICIPANT OR BENEFICIAL OWNER OR ANY OTHER PERSON WITH RESPECT TO: (1) THE BONDS; (2) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT; (3) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OR INTEREST ON THE BONDS; (4) THE DELIVERY BY DTC OR ANY DTC PARTICIPANT OR INDIRECT PARTICIPANT OF ANY NOTICE TO ANY BENEFICIAL OWNER WHICH IS REQUIRED OR PERMITTED UNDER THE TERMS OF THE INDENTURE TO BE GIVEN TO BONDHOLDERS; OR (5) ANY OTHER ACTION TAKEN BY DTC AS BONDHOLDER.

### **General Obligations of the City**

The Bonds are general obligations of the City. The City has covenanted in the Ordinance that it will include the amount of the debt service, subject to appropriate adjustment in the event of the optional redemption of any Bonds prior to maturity, on the Bonds for each fiscal year of the City in which such sums are payable in its budget for that fiscal year, shall appropriate such amounts for such debt service and will duly and punctually pay or cause to be paid the principal of the Bonds and the interest thereon on the dates and at the place and in the manner stated in the Bonds, according to the true intent and meaning thereof; and for such budgeting, appropriation and payment, the City has pledged, irrevocably, its full faith, credit and taxing power.

## Optional Redemption

The Bonds maturing on and after November 1, 2022, shall be subject to redemption, prior to maturity, at the option of the City, in whole, or in part, at any time on or after November 1, 2021, at a redemption price equal to 100% of the principal amount of the Bonds to be redeemed and accrued interest thereon to the date fixed for such optional redemption. If less than all Bonds of any maturity are to be redeemed at any time, the City shall select the notes to be redeemed at such time by written notice to the Paying Agent.

Any portion of any Bond of a denomination larger than \$5,000 may be redeemed, but only in the principal amount of \$5,000 or any integral multiple thereof.

Prior to selecting Bonds for redemption, the Paying Agent shall assign numbers to each \$5,000 portion of any Bonds of a denomination larger than \$5,000 and shall treat each portion as a separate Bond of the same maturity in the denomination of \$5,000 for purposes of selection for redemption. Payment of the redemption price for partial redemption of a Bond shall only be made by the Paying Agent upon surrender of the Bond for redemption of a portion thereof, whereupon the Paying Agent shall authenticate and deliver to the registered owner thereof a new Bond or Bonds of the same maturity and in any authorized denominations requested by the registered owner in an aggregate principal amount equal to the unredeemed portion of the Bond surrendered.

## Mandatory Redemption

The Bonds maturing on November 1, 2031, November 1, 2036 and November 1, 2041, are subject to mandatory redemption, in part, as drawn by lot by the Paying Agent, prior to the stated maturity date, by application of money available for such purposes in the Series of 2011 Bonds Sinking Fund established under the Ordinance, upon payment of the principal amount thereof, together with accrued interest, to the date fixed for redemption or upon maturity, as applicable, on November 1 of the following years and in the following principal amounts:

<u>Bonds Stated To Mature on November 1, 2031</u>		<u>Bonds Stated to Mature on November 1, 2036</u>	
<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2027	\$1,770,000	2032	\$1,020,000
2028	1,845,000	2033	1,070,000
2029	1,930,000	2034	1,115,000
2030	2,020,000	2035	1,170,000
2031 (Maturity)	2,315,000	2036 (Maturity)	1,220,000

<u>Bonds Stated to Mature on November 1, 2041</u>	
<u>Year</u>	<u>Amount</u>
2037	\$1,280,000
2038	1,335,000
2039	1,400,000
2040	1,465,000
2041 (Maturity)	1,535,000



## **Notice of Redemption**

As provided more fully in the Ordinance and in the form of the Bonds, notice of redemption of Bonds shall be given by mailing a copy of the redemption notice by first class mail, postage prepaid, no less than 30, nor more than 60 days prior to the redemption date to the Registered Owners of Bonds to be redeemed at the addresses which appear in the Bond Register. Neither failure to mail such notice nor any defect in the notice so mailed or in the mailing thereof with respect to any one Bond will affect the validity of the proceedings for the redemption of any other Bond. If the City shall have duly given notice of redemption and shall have deposited with the Paying Agent funds for the payment of the redemption price of the Bonds so called for redemption with accrued interest thereon to the date fixed for redemption, interest on such Bonds will cease to accrue after such redemption date.

If at any time of mailing of the notice of redemption the City shall not have deposited with the Paying Agent moneys sufficient to redeem all the Bonds called for redemption, such notice may state that it is conditional, that is, subject to the deposit of the redemption moneys with the Paying Agent no later than the opening of business on the redemption date, and such notice shall be of no effect unless such moneys are so deposited.

Notices of redemption shall contain the applicable CUSIP numbers pertaining to the Bonds called for redemption (if then generally in use), and shall also contain the serial identification numbers printed on the Bonds. The City, however, makes no representation as to the accuracy of such CUSIP numbers either printed on the Bonds or as contained in any redemption notice.

## **Sinking Fund**

***Deposit*** - There is established a sinking fund known as “City of Lancaster, General Obligation Bonds, Series of 2011 Sinking Fund” (the “2011 Bonds Sinking Fund”) into which the City has covenanted to deposit, and into which the proper officers of the City have been authorized and directed to deposit, into the 2011 Bonds Sinking Fund (i) on or before each Interest Payment Date, so long as the Bonds remain outstanding, amounts sufficient to pay the interest due on such dates on the Bonds then outstanding, and (ii) on or before November 1, 2013 and on or before each November 1 thereafter, so long as the Bonds remain outstanding, amounts to pay the principal of the Bonds due on each such date at maturity or pursuant to the mandatory redemption requirements hereof. Should the amounts covenanted to be paid into the 2011 Bonds Sinking Fund be, at any time, in excess of the net amounts required at such time for the payment of interest and principal, whether by reason of funds already on deposit in the 2011 Bonds Sinking Fund or by reason of the purchase or redemption of Bonds, or for some similar reason, the amounts covenanted to be paid may be reduced to the extent of the excess.

***Credit for Bonds Delivered*** - The City may satisfy any part of its obligations by delivering to the Paying Agent and Sinking Fund Depository, for cancellation, Bonds maturing or subject to mandatory redemption, as applicable, on the date on which such deposit is required. The City shall receive credit against such deposit for the face amount of the Bonds so delivered, provided that such Bonds are delivered to and received by the Paying Agent and Sinking Fund Depository (i) on or before the maturity date of the Bonds for which credit is requested, in the case of a deposit required for the payment of Bonds at maturity, or (ii) in the case of a deposit required to be made on a Mandatory Redemption Date, with respect to the Bonds, no later than 60 days prior to the Mandatory Redemption Date for which credit is requested.

***Application of Funds*** - All sums in the 2011 Bonds Sinking Fund shall be applied exclusively to the payment of principal and interest covenanted to be paid in the Ordinance as the same from time to time

become due and payable and the balance of said moneys over and above the sum so required shall remain in the 2011 Bonds Sinking Fund, to be applied to the reduction of future required deposits; subject, however, to investment or deposit at interest as authorized by law and as permitted by the Ordinance. The 2011 Bonds Sinking Fund shall be kept as a separate account at the principal corporate trust office of the Sinking Fund Depository. The Sinking Fund Depository, without further authorization other than as herein contained, shall pay from the moneys in the 2011 Bonds Sinking Fund, the interest on the Bonds as and when due to the registered owners on the appropriate Regular Record Date and principal of the Bonds as and when the same shall become due, to the registered owners thereof.

***Optional Deposits*** - Notwithstanding the foregoing, in the case of optional redemption of any or all of the Bonds as permitted by the Ordinance, the Treasurer of the City has been authorized and directed to deposit from time to time before the appropriate optional redemption date funds in the amount which together with the interest to be earned thereon, if any, will equal the principal of the Bonds so called for redemption and the premium, if any, and the interest thereon to the date fixed for redemption.

## **SECURITY**

The Bonds constitute general obligation indebtedness of the City, payable from its tax and other general revenues. The City has covenanted in the Ordinance that it will provide in its annual budget, and will appropriate from its general revenues in each year, the amount required to pay debt service, subject to appropriate adjustment in the event of the optional redemption of any of the Bonds prior to maturity, on the Bonds for each fiscal year in which such sums are payable, and to make any other required payments into the 2011 Bonds Sinking Fund for each such year. The City further covenants in the Ordinance that it will pay, from the 2011 Bonds Sinking Fund or from any other of its revenues or funds, the principal of the Bonds and the interest thereon and the redemption price therefor at the dates and place and in the manner stated by the Bonds. For such budgeting, appropriation and payment, the City has in the Ordinance, irrevocably pledged its full faith, credit and taxing power, which includes ad valorem real estate taxes unlimited as to rate or amount. As stated in the Act, the foregoing covenant shall be specifically enforceable.

## **BOND INSURANCE**

### **Bond Insurance Policy**

Concurrently with the issuance of the Bonds, Assured Guaranty Municipal Corp. ("AGM") will issue its Municipal Bond Insurance Policy for the Bonds (the "Policy"). The Policy guarantees the scheduled payment of principal of and interest on the Bonds when due as set forth in the form of the Policy included as an exhibit to this Official Statement.

The Policy is not covered by any insurance security or guaranty fund established under New York, California, Connecticut or Florida insurance law.

### **Assured Guaranty Municipal Corp.**

AGM is a New York domiciled financial guaranty insurance company and a wholly owned subsidiary of Assured Guaranty Municipal Holdings Inc. ("Holdings"). Holdings is an indirect subsidiary of Assured Guaranty Ltd. ("AGL"), a Bermuda-based holding company whose shares are publicly traded and are listed on the New York Stock Exchange under the symbol "AGO". AGL, through its operating subsidiaries, provides credit enhancement products to the U.S. and global public finance, infrastructure and structured finance markets. No shareholder of AGL, Holdings or AGM is liable for the obligations of AGM.

AGM's financial strength is rated "AA+" (CreditWatch negative) by Standard and Poor's Ratings Services, a Standard & Poor's Financial Services LLC business ("S&P") and "Aa3" (negative outlook) by Moody's Investors Service, Inc. ("Moody's"). An explanation of the significance of the above ratings may be obtained from the applicable rating agency. The above ratings are not recommendations to buy, sell or hold any security, and such ratings are subject to revision or withdrawal at any time by the rating agencies, including withdrawal initiated at the request of AGM in its sole discretion. In addition, the rating agencies may at any time change AGM's long-term rating outlooks or place such ratings on a watch list for possible downgrade in the near term. Any downward revision or withdrawal of any of the above ratings, the assignment of a negative outlook to such ratings or the placement of such ratings on a negative watch list may have an adverse effect on the market price of any security guaranteed by AGM. AGM does not guarantee the market price of the securities it insures, nor does it guarantee that the ratings on such securities will not be revised or withdrawn.

#### *Current Financial Strength Ratings*

On September 27, 2011, S&P published a Research Update in which it placed AGM's "AA+" (negative outlook) financial strength rating on CreditWatch negative, meaning that S&P may downgrade AGM's financial strength rating in the near future. According to S&P, the CreditWatch placement is due to significant concentration risk in AGM's insured portfolio that is not consistent with S&P's new bond insurance rating criteria. However, based on discussions with AGM management, S&P further reported that AGM intends to take action to mitigate these concentration risks, and that it is likely such actions, if taken, would support financial strength ratings in the "AA" category. S&P noted that it expects to resolve this CreditWatch placement no later than November 30, 2011. Reference is made to the Research Update, a copy of which is available at [www.standardandpoors.com](http://www.standardandpoors.com), for the complete text of S&P's comments.

On August 25, 2011, S&P published *Bond Insurance Rating Methodology and Assumptions*, a criteria article that follows S&P's *Request for Comment: Bond Insurance Criteria*, published January 24, 2011. The criteria described in the article update and supersede S&P's previous criteria for rating bond insurers. S&P noted that the impact of new bond insurance rating criteria could result in financial strength ratings on investment-grade bond insurers (such as AGM) being lowered by one or more rating categories. The article states that the criteria are effective immediately and that S&P expects any rating changes as a result of the new methodology and assumptions would occur after its review of third quarter 2011 financial statements, but no later than November 30, 2011. However, as noted above, a rating agency may place a company's financial strength rating on credit watch for a downgrade at any time. For the complete text of S&P's comments, both publications are available at [www.standardandpoors.com](http://www.standardandpoors.com).

AGM and its affiliates are currently reviewing S&P's revised bond insurance rating criteria. The final criteria contain a number of changes from the proposals submitted in January 2011 for comment from market participants, including a new Largest Obligors Test that was not included in the January 2011 *Request for Comment*. This test appears to have the effect of significantly reducing AGM and its affiliates' allowed single risk limits and limiting their financial strength rating level.

On August 8, 2011, S&P published a Research Update in which it affirmed the "AA+" financial strength rating of AGM. Reference is made to the Research Update, a copy of which is available at [www.standardandpoors.com](http://www.standardandpoors.com), for the complete text of S&P's comments.

On December 18, 2009, Moody's issued a press release stating that it had affirmed the "Aa3" insurance financial strength rating of AGM, with a negative outlook. Reference is made to the press release, a copy of which is available at [www.moodys.com](http://www.moodys.com), for the complete text of Moody's comments.

There can be no assurance as to any further ratings action that S&P or Moody's may take with respect to AGM.

#### *Capitalization of AGM*

At June 30, 2011, AGM's consolidated policyholders' surplus and contingency reserves were approximately \$3,050,613,849 and its total net unearned premium reserve was approximately \$2,254,726,646, in each case, in accordance with statutory accounting principles.

AGM's statutory financial statements for the fiscal year ended December 31, 2010 and for the quarterly periods ended March 31, 2011 and June 30, 2011, which have been filed with the New York State Department of Financial Services and posted on AGL's website at <http://www.assuredguaranty.com>, are incorporated by reference into this Official Statement and shall be deemed to be a part hereof.

#### *Incorporation of Certain Documents by Reference*

On October 18, 2011, AGL filed a Current Report on Form 8-K with the Securities and Exchange Commission (the "SEC") stating that it is restating its financial results for the years ending December 31, 2009 and 2010, and each of the previously issued quarters of 2010 and 2011. The estimated cumulative impact of the restatement on the shareholders' equity of AGL and its subsidiaries, including AGM, through the second quarter of 2011 is a reduction of less than 1%, from \$3.95 billion to \$3.91 billion, and on the net income of AGL and its subsidiaries, including AGM, over the entire affected period is a reduction of approximately \$36.1 million. The restatement has no effect on AGM's claims-paying resources or on its regulatory or rating agency capital. The restated financial results referred to above are reported in accordance with accounting principles generally accepted in the United States of America.

Portions of the Current Report on Form 8-K dated October 18, 2011 filed by AGL with the SEC on October 18, 2011 that relate to AGM are incorporated by reference into this Official Statement and shall be deemed to be a part hereof.

All information relating to AGM included in, or as exhibits to, documents filed by AGL pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, after the filing of the document referred to above and before the termination of the offering of the Bonds shall be deemed incorporated by reference into this Official Statement and to be a part hereof from the respective dates of filing such documents. Copies of materials incorporated by reference are available over the internet at the SEC's website at <http://www.sec.gov>, at AGL's website at <http://www.assuredguaranty.com>, or will be provided upon request to Assured Guaranty Municipal Corp.: 31 West 52<sup>nd</sup> Street, New York, New York 10019, Attention: Communications Department (telephone (212) 826-0100).

Any information regarding AGM included herein under the caption "BOND INSURANCE – Assured Guaranty Municipal Corp." or included in a document incorporated by reference herein (collectively, the "AGM Information") shall be modified or superseded to the extent that any subsequently included AGM Information (either directly or through incorporation by reference) modifies or supersedes such previously included AGM Information. Any AGM Information so modified or superseded shall not constitute a part of this Official Statement, except as so modified or superseded.

AGM makes no representation regarding the Bonds or the advisability of investing in the Bonds. In addition, AGM has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or

disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding AGM supplied by AGM and presented under the heading “BOND INSURANCE”.

**USE OF PROCEEDS**

**Sources and Uses of Funds**

The proceeds of the Bonds will be used for and towards: (i) general municipal projects, upgrades and improvements to the City’s sewer system and the City’s water system; and (ii) the payment of the costs of issuing and insuring the Bonds.

It is estimated that monies will be provided, and applied, substantially in accordance with the following table:

Sources:

Bond Proceeds . . . . .	\$38,860,000.00
Net Original Issue Premium. . . . .	<u>909,379.70</u>
Total Sources . . . . .	\$39,769,379.70

Uses:

Available for Capital Projects. . . . .	\$35,919,241.21
Deposit to 2011 Bonds Sinking Fund (Capitalized Interest). . . . .	2,664,685.49
Estimated Issuance Costs (1) . . . . .	1,185,400.00
Total Uses . . . . .	\$39,769,379.70

(1) Includes bond insurance premium, legal fees, financial advisory fees, underwriter’s discount, Paying Agent fees, rating fees, document and bond printing, and other miscellaneous issuance costs.

**CONTINUING DISCLOSURE**

In accordance with the requirements of Rule 15c2-12 (the “Rule”) promulgated by the Securities and Exchange Commission, the City (being an "obligated person" with respect to \$10,000,000 or more of outstanding securities, including the Bonds, within the meaning of the Rule) will undertake, pursuant to the terms of a Disclosure Agreement, to provide certain annual financial information and notices of certain events. These undertakings are summarized below:

- a. The City shall, with and for the benefit of the holders and beneficial owners (which shall include any person or entity that has a pecuniary interest in any of the Bonds) from time to time of the Bonds, provide to the Municipal Securities Rulemaking Board (“MSRB”), in such electronic format as is prescribed by the MSRB, at the MSRB’s Electronic Municipal Market Access (“EMMA”) system, on an annual basis, an annual financial report for the next preceding fiscal year of the City which may, but need not, be its comprehensive annual financial report, if any, but which shall include, at a minimum, its financial statements for such fiscal year presented in conformity with generally accepted accounting principles and operating data of the type set forth in this Official Statement under the heading Financial Information in Appendix A (the “Report”), commencing with the Report for the fiscal year of the City ending in 2011. Each Report shall be provided within 275 days after the end of the fiscal year to which it pertains. Should any Report so provided not include independently audited financial statements of the City for the fiscal year of the City to which such Report pertains, the City shall also provide such independently audited Financial

Statements when and if available. If the City has not so provided its annual financial statements within such time period, then it shall notify the EMMA system of such nature.

- b. The City shall, in a timely manner, but in any event within ten business days after the occurrence of the event, provide to the EMMA system notice of the occurrence of any of the following events with respect to the Bonds, if such event is material: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls, if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or a similar event of the City; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and (14) appointment of a successor or additional trustee or the change of name of a trustee, if material.

Any or all of the information listed above may be incorporated by reference from other documents, as permitted by the Rule.

The City may from time to time choose to provide notice of the occurrence of certain other events, in addition to those listed above, if, in its judgment, such other event is material with respect to the Bonds, but the City does not undertake to commit to provide any such notice of the occurrence of any material event except those events listed above.

The City reserves the right to terminate its obligation to provide annual financial information and notices of material events, as summarized above, if and when the City does not undertake to commit to provide any such notice of the occurrence of any material event except those events listed above.

The City reserves the right to terminate its respective obligation to provide annual financial information and notices of material events, as summarized above, if and when the City no longer remains an “obligated person” with respect to the Bonds within the meaning of the Rule. The Disclosure Agreement may be amended, but only if counsel has opined that the amendment would not cause a violation of Rule 15c2-12.

The Disclosure Agreement shall provide that the undertakings of the City summarized under this heading are intended to be for the benefit of the holders of the Bonds and shall be enforceable by the holders of such Bonds; provided that the holders’ right to enforce the provisions of these undertakings shall be limited to a right to obtain specific enforcement of the obligations of the City, as appropriate, and any failure by the City to comply with its obligations summarized under this heading shall not be an event of default with respect to the Bond.

As of the date of this Official Statement, the City has made all filings required by its outstanding Continuing Disclosure Agreements through and including fiscal year ending December 31, 2010.

## TAX EXEMPTION AND OTHER TAX MATTERS

### Federal Income Tax Matters

On the date of delivery of the Bonds, Barley Snyder LLC, will issue an opinion to the effect that under existing statutes, regulations and judicial decisions, interest on the Bonds is excluded from gross income for purposes of federal income taxation and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, but that in the case of corporations (as defined for federal income tax purposes) such interest is taken into account in determining adjusted current earnings for purposes of such alternative minimum tax. This opinion of Bond Counsel will assume the accuracy of the certifications made by the City and will be subject to the condition that the City will comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excluded from gross income for federal income tax purposes. The City has covenanted to comply with all such requirements, which include, among others, restrictions on the yield at which proceeds of the Bonds and other money held for the payment of the Bonds and deemed to be "proceeds" thereof may be invested, the requirement to file an information return with the Internal Revenue Service and to calculate and rebate any arbitrage that may be generated with respect to investments allocable to the Bonds. Failure to comply with such requirements could cause the interest on the Bonds to be included in gross income retroactive to the date of issuance of the Bonds.

Certain maturities of the Bonds may be sold to the public in the initial offering at a price less than the stated redemption price of such Bonds at maturity (that is, at less than par or the stated principal amount), the difference being "original issue discount." Generally, original issue discount accruing on a tax-exempt obligation is treated as interest excludable from gross income for federal income tax purposes. In addition, original issue discount that has accrued on a tax-exempt obligation is treated as an adjustment to the issue price of the obligation for the purpose of determining taxable gain upon sale or other disposition of such obligation prior to maturity. The Internal Revenue Code of 1986, as amended, provides specific rules for the accrual of original issue discount on tax-exempt obligations for federal income tax purposes. Prospective purchasers of Bonds being sold with original issue discount should consult their tax advisors for further information.

Certain maturities of the Bonds may be sold to the public in the initial offering at a price greater than the stated redemption price of such Bonds at maturity (that is, at greater than par or the stated principal amount), the difference being "bond premium." Bond premium of a tax-exempt obligation is not deductible for federal income tax purposes. Generally, the bond premium is amortized over the term of the bond as an offset to stated interest. Bond premium of a tax-exempt obligation allocable to an accrual period offsets, or reduces, the stated tax-exempt interest for the same accrual period. In addition, bond premium that is amortized on a tax-exempt obligation is treated as an adjustment to the issue price of the obligation for the purpose of determining gain or loss upon sale or other disposition of such obligation prior to maturity. The Internal Revenue Code of 1986, as amended, provides specific rules for the amortization of bond premium on tax-exempt obligations for federal income tax purposes. Prospective purchasers of Bonds being sold with bond premium should consult their tax advisors for further information.

No representation is made or can be made by the City or any other party associated with the issuance of the Bonds as to whether or not any legislation now or hereafter introduced and enacted will be applied retroactively so as to subject interest on the Bonds to inclusion in gross income for Federal income tax purposes or so as to otherwise affect the marketability or market value of the Bonds. Enactment of any legislation that subjects the interest on the Bonds to inclusion in gross income for federal income tax

purposes or otherwise imposes taxation on the Bonds or the interest paid thereon may have an adverse effect on the market value or marketability of the Bonds.

### **Future and Proposed Legislation**

Tax legislation, administrative actions taken by tax authorities, or court decisions, whether at the federal or state level, may adversely affect the tax-exempt status of interest on the Bonds under federal or state law and could affect the market price or marketability of the Bonds. On September 12, 2011, President Obama submitted to Congress a legislative proposal entitled the “American Jobs Act of 2011” (the “Jobs Act”). If enacted as proposed, the Jobs Act would limit for certain individual taxpayers the value of certain deductions and exclusions, including the exclusion for tax-exempt interest. The likelihood of the Jobs Act being enacted in the form introduced or in some other form cannot be accurately predicted at this time. Prospective purchasers of the Bonds should consult their own tax advisors regarding the foregoing matters.

### **Pennsylvania Tax Matters**

On the date of delivery of the Bonds, Bond Counsel will issue an opinion to the effect that under the laws of the Commonwealth as presently enacted and construed, the Bonds are exempt from personal property taxes within the Commonwealth and the interest on the Bonds is exempt from the Commonwealth’s Personal Income Tax and the Commonwealth’s Corporate Net Income Tax.

Profits, gains or income derived from the sale, exchange or other disposition of the Bonds are subject to state and local taxation within the Commonwealth, in accordance with Pennsylvania Act No. 1993-68.

Certain maturities of the Bonds may be sold to the public in the initial offering at a price less than their stated redemption price at maturity (that is, at an “original issue discount”). For Pennsylvania Personal Income Tax purposes, original issue discount on publicly offered obligations is treated under current regulations of the Pennsylvania Department of Revenue as interest and, for purposes of determining taxable gain upon sale or other disposition of an obligation the interest on which is exempt from income taxation by the Commonwealth, as an adjustment to basis. For Pennsylvania Corporate Net Income Tax purposes, original issue discount is to be accorded similar treatment, according to a Private Letter Ruling issued by the Office of the Chief Counsel of the Pennsylvania Department of Revenue dated December 2, 1993.

Prospective purchasers of Bonds issued with original issue discount should consult their tax advisors for further information and advice concerning the reporting of profits, gains or other income related to a sale, exchange or other disposition of such Bonds for Pennsylvania tax purposes.

### **Other Federal Income Tax Consequences**

Ownership of the Bonds may result in other collateral Federal income tax consequences to certain taxpayers, including, but not limited to, financial institutions, property and casualty insurance companies, certain subchapter S corporations with substantial passive income and subchapter C Corporations’ earnings and profits, individual receipts of Social Security or Railroad Retirement benefits and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry the Bonds. No opinion or representation concerning these matters is being given or made by the City, Bond Counsel or any other party associated with the issuance, offering or sale of the Bonds. Prospective purchasers of the Bonds should consult their own tax advisors concerning these matters.



**The above summary of possible tax consequences may not be exhaustive. All purchasers of the Bonds should consult with tax advisors regarding the possible Federal and State tax consequences of ownership of the Bonds.**

## **MISCELLANEOUS**

### **Future Financing**

The City has been awarded and expects to close in the fourth quarter of 2011 on an approximate \$7,000,000 loan from the Pennsylvania Infrastructure Investment Authority (PENNVEST) for the purpose of making improvements to the City's stormwater system.

The City intends to access the capital markets from time to time as necessary. There are no immediate plans at this time.

### **Financial History**

The City has not defaulted on the payment of interest or principal on any of the City's obligations, or on any lease rental obligations due any Authority created by the City nor has the City, at any time, issued refunding obligations in order to avoid a default on an existing obligation.

### **Litigation**

There is no litigation of any nature, now pending or threatened, restraining or enjoining the issuance, sale, execution or delivery of the Bonds or in any way contesting or affecting the validity of the Bonds, or any proceedings of the City taken with respect to the issuance or sale thereof, the pledge or application or any moneys or security provided for the payment of the Bonds, or the existence or power of the City.

### **Legal Matters**

Legal matters incident to the authorization, issuance and sale of the Bonds will be passed upon by Barley Snyder LLC, Lancaster, Pennsylvania, Bond Counsel. Certain legal matters will be passed upon for the City by its Solicitor, Zimmerman, Pfannebecker Nuffort & Albert, LLP, Lancaster, Pennsylvania.

### **Rating**

Moody's Investors Services, New York, New York ("Moody's"), is expected to assign the rating of "Aa3" (negative outlook) to the Bonds, with the understanding that, upon delivery of the Bonds, a Municipal Bond Insurance Policy guaranteeing when due the scheduled payment of the principal of and the interest on the Bonds will be issued concurrently with the delivery of the Bonds by AGM. Such rating reflects only the view of such organization and any desired explanation of the significance of such rating should be obtained from the rating agency furnishing the same. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own. There is no assurance such rating will continue for any given period of time or that such rating will not be revised downward or withdrawn entirely by the rating agency, if in the judgment of such rating agency, circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

## **Underwriting**

The Bonds are being purchased by the Underwriter. The Underwriter has agreed to purchase the Bonds at a purchase price of \$39,186,479.70 (representing par less an aggregate Underwriting Discount of \$582,900.00, and plus Net Original Issue Premium of \$909,379.70). The Bond Purchase Agreement for the Bonds provides that the Underwriter will purchase all the Bonds, if any are purchased, in accordance with its terms. The initial public offering price, set forth on the cover page of this Official Statement, may be changed by the Underwriter from time to time without any requirement of prior notice. The Underwriter reserves the right to join with other dealers in offering the Bonds to the public, and said Bonds offered to other dealers may be at prices lower than those offered to the public.

## **Financial Advisor**

The City has retained Concord Public Financial Advisors, Inc., Lancaster, Pennsylvania as financial advisor (the "Financial Advisor") in connection with the preparation, authorization and issuance of the Bonds. The Financial Advisor is not obligated to undertake, and has not undertaken to make, an independent verification or to assume responsibility for the accuracy, completeness, or fairness of the information contained in the Official Statement. The Financial Advisor is an independent advisory firm and is not engaged in the business of underwriting, trading, or distributing municipal securities or other public securities.

## **Paying Agent**

The principal of and interest on the Bonds will be payable at the designated corporate trust office of Fulton Bank, National Association, Lancaster, Pennsylvania, provided that interest may be paid by check drawn on the Paying Agent and mailed to the Registered Owner on the appropriate Interest Payment Date.

## **Other**

All the summaries of the provisions of the Act and other laws, the Bonds and the Ordinance hereinabove or hereinafter set forth are made subject to all the detailed provisions thereof, to which reference is hereby made for further information, and do not purport to be complete statements of any or all such provisions. A complete copy of the Ordinance and form of Bonds is available by request to the City Clerk at the City of Lancaster Municipal Building, 120 North Duke Street, Lancaster, PA 17602.

All information, estimates and assumptions herein have been obtained from officials of the City, other governmental bodies, trade and statistical services and other sources which are believed to be reliable, but no representations whatsoever are made that such estimates or assumptions are correct or will be realized. So far as any statements herein involve matters of opinion, whether or not expressly so stated, they are intended as such and not as representations of fact.

Appendices attached hereto are expressly incorporated herein as a part thereof.

**CITY OF LANCASTER  
(Lancaster County, Pennsylvania)**

By: /s/ J. Richard Gray  
Mayor

**APPENDIX A**  
The City of Lancaster

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- I. Financial Information
- II. Demography and Economy
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## **I. FINANCIAL INFORMATION**

### **FINANCIAL REPORTING**

#### **Budgeting and Accounting**

In August of each year, all bureau chiefs of the City submit requests for appropriation to the Mayor so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past years, current year estimates, and requested appropriations for the next fiscal year.

Before November 30, the proposed budget is presented to City Council for review. The City Council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. The budget must be approved by City Council by the end of December. Any changes in the budget must be within the revenues and reserves estimated as available by the Mayor, or the revenue estimates may be changed by an affirmative vote of a majority of the City Council. All unencumbered budget appropriations lapse at the end of each fiscal year.

The City adopts annual budgets for the general fund, from time to time certain special revenue funds, and the enterprise funds. Budgets are adopted on a project basis for the majority of special revenue funds. Budgets for capital project funds may be adopted from time to time.

Shown on the following page is a summary of the City's revenues and expenditures for the fiscal years 2006 through and including 2010.

**City of Lancaster, Pennsylvania**  
**General Fund**  
**Combined Statement of Revenues and Expenditures**  
**Year Ended December 31,**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Revenues</u>					
Taxes	\$19,311,644	\$23,724,475	\$24,764,705	\$24,557,586	\$29,078,784
Intergovernmental	3,580,220	3,263,678	3,064,775	3,009,908	2,747,534
Licenses and permits	1,928,554	2,141,411	1,822,076	2,022,947	1,668,595
Fines and forfeitures	2,415,629	2,483,899	2,593,288	2,542,073	2,446,984
Rents and charges for services	3,392,224	2,813,483	2,950,836	2,950,172	1,512,982
Program income	-	-	-	-	-
Investment income	910,648	940,018	430,653	54,016	11,598
Miscellaneous revenues	<u>1,142,574</u>	<u>1,888,251</u>	<u>2,231,467</u>	<u>2,275,542</u>	<u>2,214,973</u>
Total revenues	<u>32,681,493</u>	<u>37,255,215</u>	<u>37,857,800</u>	<u>37,412,244</u>	<u>39,681,450</u>
<u>Expenditures</u>					
Executive department	505,528	494,375	513,284	473,139	493,047
Legislative department	101,692	103,831	117,732	111,541	112,537
Office of the city treasurer/controller	17,163	16,836	17,000	17,000	17,000
General government	10,861,724	5,213,782	5,464,430	5,183,167	4,893,850
Public safety	18,746,038	26,654,156	27,338,362	28,722,400	29,202,709
Housing and community development	906,485	-	-	-	-
Economic development	282,349	2,791,821	1,897,917	2,013,320	2,060,379
Public works	3,932,611	4,685,762	4,763,799	4,747,904	4,891,079
Debt service:					
Principal	37,104	61,995	72,190	62,613	59,243
Interest	1,306	6,313	10,048	8,802	5,553
Total expenditures	<u>35,392,000</u>	<u>40,028,871</u>	<u>40,194,762</u>	<u>41,339,886</u>	<u>41,735,397</u>
Excess of revenues over/(under) expenditures	<u>(2,710,507)</u>	<u>(2,773,656)</u>	<u>(2,336,962)</u>	<u>(3,927,642)</u>	<u>(2,053,947)</u>
<u>Other financing sources (uses):</u>					
Interfund reimbursements	1,929,657	2,096,759	2,092,685	2,034,375	2,113,347
Proceeds from general long term debt	125,159	134,663	65,000	--	--
Transfers in	1,831,127	2,712,623	2,000,156	2,000,000	2,302,518
Transfers out	<u>(3,022,101)</u>	<u>(3,719,401)</u>	<u>(3,577,939)</u>	<u>(3,095,126)</u>	<u>(3,637,656)</u>
Total other financing sources (uses)	<u>836,842</u>	<u>1,224,644</u>	<u>579,902</u>	<u>939,249</u>	<u>778,209</u>
Net Change in Fund Balances	(1,846,665)	(1,549,012)	(1,757,060)	(2,988,393)	(1,275,738)
Beginning Fund Balance, January 1	<u>16,643,144</u>	<u>14,796,479</u>	<u>13,247,467</u>	<u>11,490,407</u>	<u>8,502,014</u>
Ending Fund Balance, December 31	<u>\$14,796,479</u>	<u>\$13,247,467</u>	<u>\$11,490,407</u>	<u>\$8,502,014</u>	<u>\$7,226,276</u>

Source: Audited financial statements of the City for each year indicated.



**City of Lancaster, Pennsylvania**  
**General Fund**  
**Combined Statement of Revenues and Expenditures**  
**2011 General Fund Budget**

	<u>2011 Budget</u>
<u>Revenues</u>	
Taxes	\$29,183,403
Intergovernmental	3,078,079
Licenses and permits	2,225,871
Fines and forfeitures	2,700,000
Rents and charges for services	1,512,500
Investment income	15,000
Miscellaneous revenues	<u>2,305,215</u>
Total revenues	41,020,068
 <u>Expenditures</u>	
Executive department	508,993
Legislative department	115,617
Office of the city treasurer/controller	17,000
Administrative services	5,114,814
Public safety	28,367,728
Economic development and neighborhood revitalization	2,172,839
Public works	5,316,652
Debt service:	
Principal	1,692,000
Interest	<u>2,206,938</u>
Total expenditures	45,512,581
 Excess of revenues over/(under) expenditures	 (4,492,513)
 Other financing sources (uses):	
Interfund reimbursements	2,192,513
Transfers in	<u>2,300,000</u>
Total other financing sources (uses)	4,492,513
 Net Change in Fund Balances	 0
 Beginning Fund Balance, January 1	 <u>\$7,226,276</u>
Ending Fund Balance, December 31	<u>\$7,226,276</u>

Source: City's 2011 Budget.

## **TAX ADMINISTRATION**

### **Tax Authority and Taxes Levied**

The Third Class City Code (P.L. 662), as amended, provides for the levy of certain general purpose taxes, not all of which are levied by the City. The following is a description of those taxes and those levied by the City.

*Real Estate Tax:* The City may levy a tax for general purposes on the appraised value of real estate up to 25 mills and may also levy an additional five mills with permission of the Court of Common Pleas (except as provided by Act 205 for pension programs). For 2010, the City levied a total 12.040 mills on the assessed value of real estate for general purposes. Additionally, the City may levy taxes on the appraised value of real estate, unlimited as to rate or amount, sufficient for payment of the principal of and interest on indebtedness. For 2010, the City did not levy mills for payment of debt service. The Third Class City Code also provides for the levy of certain special purpose taxes. The City may levy a library tax of unlimited millage. For 2010, the City did not levy mills on the assessed value of real estate for this purpose. Other applicable, special purpose levies permitted under state law, but not levied by the City, include shade trees (1/10 mill), and charity (10 mills).

*Residence Tax:* A residence tax for general revenue purposes not exceeding \$5 may be levied on all residents 18 years of age and older. The City does not levy this tax.

The Local Tax Enabling Act, Act 511 of the Commonwealth, permits political subdivisions to levy certain taxes, not all of which are levied by the City. The following is a description of the various taxes authorized under such act and those levied by the City.

*Earned Income Tax:* The City currently levies this tax at 0.6 percent (except as provided by Act 205 for pension programs). The tax is levied on the gross wages, salaries, fees and commissions of employees and self-employment net income. The tax is collected by the municipality where employed but returned to each employee's place of residence.

*Deed Transfer Tax:* This tax is levied by the City at the maximum rate allowed of one percent on the selling price of any real estate transaction within the City. This tax is shared equally with the School District of Lancaster.

*Emergency and Municipal Services Tax:* The City levies this at the rate of \$52 on each person working within the City, \$5 of which is shared with the School District of Lancaster.

*Per Capita Tax:* This tax could be levied at a maximum rate of \$10 on every resident over the age of 18 years. The City does not levy this tax.

*Amusement Tax:* This tax is levied on the admission prices paid to places of amusement, entertainment or recreation except admissions to motion picture theaters with the maximum rate allowed by law of 10 percent. The City does not currently levy this tax.

## Historical Tax Levies

Shown below are the taxes levied during the most recent eight years by the City, School District of Lancaster and Lancaster County.

<u>Year</u>	<u>City</u>	<u>District</u>	<u>County</u>
2004	8.24	19.9500	3.205
2005	7.67	19.3800	2.962
2006	8.17	20.4400	2.962
2007	8.82	20.4400	3.189
2008	9.18	20.4400	3.416
2009	9.64	20.4400	3.416
2010	12.04	24.2130	3.416
2011	12.04	24.6972	3.416

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Source: Pennsylvania Governor's Center for Local Services

## Real Estate Tax

Real property market values and assessed valuation trends in the City are shown below.

<u>Year</u>	<u>Assessed Valuation</u>	<u>Market Value</u>	<u>Common Level Ratio</u>
1997	\$1,595,387,100	\$1,634,617,930	97.6%
1998	1,583,345,500	1,656,219,142	95.6
1999	1,569,946,300	1,682,686,280	93.3
2000	1,557,897,400	1,697,055,991	91.8
2001	1,665,283,200	1,829,981,538	91.0
2002	1,659,177,500	1,931,522,118	85.9
2003	1,675,786,700	2,051,146,511	81.7
2004	1,665,370,000	2,194,163,372	75.9
2005	1,809,189,600	2,203,641,412	82.1
2006	1,813,349,200	2,367,296,605	76.6
2007	1,826,617,300	2,481,816,983	73.6
2008	1,796,214,100	2,430,600,947	73.9
2009	1,793,262,100	2,384,657,047	75.2

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Source: State Tax Equalization Board.

## Tax Collection

Property taxes are levied on January 1, on property values assessed as of the same date. The billings provide for a 2% discount period through February 28 and for late payment penalties after April 30. On December 31 of the current year, the bill becomes delinquent and is turned over to the County of Lancaster Tax Claim Bureau for collection.

The City's real estate tax collection record for the years of 1998 through and including 2010 is shown below. Data is presented on a cash basis.

<u>Year</u>	<u>Amount of Levy</u>	<u>Current Collected in Levy Year</u>	<u>Current Percent Collected</u>	<u>Delinquent Collected in Levy Year</u>	<u>Total Collected in Levy Year</u>	<u>Percent Collected</u>
1998	\$10,261,335	\$9,708,410	94.61%	\$252,388	\$9,960,798	97.10%
1999	12,106,391	11,472,708	94.77	49,834	11,522,542	95.20
2000	12,038,425	11,379,246	94.52	159,787	11,539,033	95.90
2001	12,170,729	11,475,031	94.28	554,434	12,029,465	98.80
2002	13,604,583	13,044,877	95.89	282,645	13,327,522	98.00
2003	14,779,130	14,019,986	94.86	392,744	14,412,730	97.50
2004	14,544,883	13,745,814	94.51	479,332	14,225,146	97.80
2005	14,881,688	14,159,971	95.15	465,621	14,625,592	98.30
2006	15,782,262	14,999,377	95.04	417,647	15,417,024	97.70
2007	17,103,632	16,096,212	94.11	352,529	16,448,741	96.20
2008	17,769,099	16,486,011	92.78	959,340	17,445,351	98.20
2009	18,417,644	17,385,196	94.39	395,206	17,780,402	96.50
2010	22,979,973	21,748,326	94.64	801,679	22,550,005	98.10

### **Largest Taxpayers**

The ten largest taxpayers in the City, their business and their business assessed valuation in the City are shown below.

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2010 Assessed Valuation</u>
Park City Center Business Trust	Shopping Center	\$133,016,500
RR Donnelley & Sons Co.	Printer	27,861,200
Rose City HMA, Inc.	Hospital	20,580,600
Urban Place LP		12,926,300
Cedar Acres East, Inc.	Apartments	10,425,500
EDC Finance Corp		9,240,000
Pax Mall Realty Co LP	Shopping Center	8,832,000
Lowcaster Co LP		8,667,200
Burle Business Park LP		8,500,000
101 North Queen Associates LP		<u>8,385,000</u>
Total		\$248,434,300

Source: City Officials.

### **EMPLOYEES AND LABOR RELATIONS**

#### **City Retirement Funds: Non-Uniformed and Management Personnel**

The City of Lancaster Retirement Plan (the "Retirement Plan") was established July 1, 1957, and was revised on January 1972, December 1, 1986 and January 1, 1997. The City currently administers three single-employer defined benefit pension plans -- the Fire Pension Plan, the Police Pension Plan, and the Cash Balance Pension Plan. The assets of these plans are not commingled.

## Eligibility

Employees not covered prior to December 1, 1986, were eligible for coverage on December 1, 1986, or the first day of the month thereafter when (1) they have completed one year of service, and (2) were not classified as a Policeman or Fireman.

## Contributory System

The Retirement Plan is divided into two parts:

- Part I: The City will contribute an amount that is actuarially sufficient to provide benefits described below.
- Part II: Employee -- Each employee may elect to contribute from 1% to 10% of each paycheck.  
Employer -- The City will match 25% of each 1% that the employee contributes up to 5%.

Income:

- Part I: An employee's benefit at Normal Retirement date will be the greater of:  
(a.) the benefit funded by the cash balance account, or  
(b.) 0.8% of final five-year average salary multiplied by years of service from December 1, 1986.
- Part II: Each employee's benefit will be the value of his contributions plus interest plus the vested portion of the employer account.

## Historical Contributions

The retirement plan contributions of the City for years 2007 through 2010 are shown below.

<b>Police Pension Fund</b>		
Calendar <u>Year</u>	Annual Required <u>Contribution</u>	Percentage <u>Contributed</u>
2007	\$1,032,228	100.0%
2008	1,542,197	100.0
2009	1,565,272	100.0
2010	1,618,199	159.9 <sup>1</sup>

<b>Firemen's Pension Fund</b>		
Calendar <u>Year</u>	Annual Required <u>Contribution</u>	Percentage <u>Contributed</u>
2007	\$527,673	100.0%
2008	980,923	100.0
2009	1,002,631	100.0
2010	1,068,751	110.8 <sup>1</sup>

<b>Cash Balance Pension Plan</b>		
Calendar <u>Year</u>	Annual Required <u>Contribution</u>	Percentage <u>Contributed</u>
2007	\$410,346	100.0%
2008	459,603	100.0
2009	475,248	100.0
2010	499,125	100.0

<sup>1</sup>Includes contribution under the City's Early Retirement Incentive Program.

Source: City's 2010 Audited Financial Statements.

## **Retirement Plan's Future**

It is expected that the Retirement Plan will continue indefinitely, but the City does reserve the right to modify, suspend or discontinue it. However, the benefits for retired employees will not be affected unless a retroactive modification is necessary to meet the requirements of the Internal Revenue Service.

## **City Retirement Funds: Uniformed Personnel**

The City's Police Pension Fund and its Fire Pension Fund had, prior to December 31, 1996, prior years' unfunded actuarial accrued pension liability. On December 31, 1996, the City issued its \$16,035,000 aggregate principal amount Federally Taxable General Obligation Bonds (Pennsylvania League of Cities and Municipalities Pension Funding Program), Series of 1996, a portion of the proceeds of which were applied to fund the City's unfunded actuarial accrued pension liability with respect to the Police Pension Fund and the Fire Pension Fund. In December, 2006 the City issued its \$13,455,000 General Obligation Bonds, Series of 2006 (Federally Taxable Fixed Rate), a portion of the proceeds of which were applied to fund the City's unfunded actuarial accrued pension liability with respect to the Police Pension Fund and the Fire Pension Fund. Any future unfunded liability will be the result of changes in the Retirement Plan or investment results. As of January 1, 2009, the most recent valuation date for which an actuarial report has been completed, the Non-uniform Pension Fund, the Police Pension Fund and the Fire Pension Fund had a combined unfunded actuarial accrued pension liability in the amount of \$14,331,505.

Unfunded pension liabilities are a legal obligation of the City. The City has responded with a strong commitment to meeting this obligation through its compliance with the funding alternatives promulgated under the Municipal Pension Plan Funding Standard and Recovery Act of 1984 ("Act 205").

Acknowledging the current economic climate, Pennsylvania enacted Act 44 of 2009 ("Act 44") to make available a number of actuarial tools intended to provide short-term fiscal relief to local governments operating public pension plans. Among other changes to Act 205, Act 44 provides municipalities like the City with new pension amortization schedules and "smoothing" techniques that are optional and may be used with the 2009 actuarial valuation reports. Under Act 44, the City is considered a "Level I" municipality (meaning a municipality with a pension funding ratio of 70% to 89%) and is eligible to pay a reduced minimum municipal obligation ("MMO") for a two-year (2011 and 2012) actuarial valuation period. The City chose this option for 2011, but has not yet determined if the option will be taken in 2012. The reduced payment equals the normal cost and administrative expenses of a typical MMO, plus 75% of the amortization contribution, minus member contributions. The difference in contribution amount is treated as an actuarial loss. In addition, the standard limit of a 20% smoothing corridor above or below market value is increased to 30% for an additional two-year period.

## **AFSCME and Management Plans**

### **Plan I**

- Modified in 01/01/2003 to make plan compliant with Federal regulations regarding minimum distributions.

### **Plan II**

- Modified in 01/01/2001 to revoke tax deferred status of employee contributions.
- Modified in 01/01/2003 to make plan compliant with Federal regulations regarding minimum distributions.

#### Uniformed Plans

- Modified 07/01/2002 to reflect ad-hoc post retirement adjustments mandated by Commonwealth.
- Fire Plan modified to increase service increments for active service beyond 20 years, from maximum \$100 per month to maximum \$300 per month on 1/1/2003; \$400 per month on 1/1/2006; and \$500 on 1/1/2008.

#### Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the City's annual OPEB for fiscal year 2010, the amount actually contributed to the plan, and changes in the City's OPEB obligation:

Annual Required Contribution (ARC)	\$11,143,003
Interest on Net OPEB Obligation <sup>1</sup>	856,851
Adjustment to ARC <sup>2</sup>	(1,168,964)
Annual OPEB Cost	10,830,890
Contributions Made (Estimated)	(3,372,857)
Estimated Increase in Net OPEB Obligation	7,458,033
Net OPEB Obligation - Beginning of Year	<u>\$19,041,129</u>
Estimated Net OPEB Obligation - End of Year <sup>3</sup>	<u>\$26,499,162</u>

<sup>1</sup>Interest on Net OPEB Obligation is calculated at the discount rate of 4.50%.

<sup>2</sup>Net OPEB Obligation -- End of prior year divided by the amortization factor of 16.2889.

<sup>3</sup>Note: These amounts are estimates only. These amounts may be adjusted for actual contributions deposited or benefit payments made during the fiscal year. In addition, a new valuation should be performed if there have been significant changes in benefit provisions, the size or composition of the population covered by the plan, or other changes that impact long-term assumptions.

Source: City Officials.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The City's OPEB actuarial valuation was dated January 1, 2010 and was completed by Conrad Siegel Actuaries. The method used for the valuation was the entry age actuarial cost method. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5% initially, decreasing by 0.5% per year to an ultimate rate of 5.5% in 2014 and later. The unfunded actuarial accrued liability is being amortized at the end of the year based on level dollar and a thirty year open amortization period.

**Labor Relations**

The City has contracts with three labor unions. These unions are:

1. Police Union -- Lancaster City Police Officers Association
2. Fire Union -- Local 319, International Association of Fire Fighters
3. Non-Uniform Union -- Local 1896, American Federation of State, County and Municipal Employees (AFSCME), AFL-CIO.

The Commonwealth has given public employees the rights to bargain for wages and fringe benefits in the following two separate acts of the Legislature: Police and Fire Unions -- Act 111 of 1968 and Non-Uniform Employee’s Union -- Act 195 of 1970. The Non-Uniform Employees have the right to strike, but the Police and Fire unions are required to submit to binding arbitration as a means of setting disputes with the City. The history of wage increases for years 2005 through 2011 is as follows:

<b>Wage Increases</b>							
<u>Union</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Police	n/a	3.00%	3.00%	3.50%	4.00%	3.00%	3.50%
Fire	3.25%	3.25%	3.25%	3.00%	3.00%	3.00%	4.00%
Non-Uniform	3.00%	1.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Wages have been the primary issue of collective bargaining in the above years and the major part of settlements, although some fringe benefits were increased in minor amounts. The City's Non-Uniform Employee's Union has never had a strike. In accordance with Act 111 of 1968, the Police and Fire Unions have used binding arbitration to settle their collective bargaining disputes.

<u>Bargaining Group</u>	<u>No. of Employees Represented</u>	<u>Contract Expires</u>
Lancaster City Police Officers' Association	141	12/31/2010*
Lancaster Professional Firefighters	72	12/31/2011
AFSCME	265	12/31/2013

\*Police contract expired at 12/31/2010, but is still in effect as the City and the Police Officers' Association go through the Act 111 arbitration process.



## II. DEMOGRAPHY AND ECONOMY

### POPULATION

Population trends for the City, County and Commonwealth since 1980 are shown below:

	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
Lancaster City	54,725	55,551	56,348	59,322
Lancaster County	362,346	422,822	470,658	519,445
Pennsylvania	11,866,728	11,881,643	12,281,054	12,702,379

Source: U.S. Census Bureau, Census 1980, 1990, 2000, 2010.

### Density

The table below compares the City's relatively high population density with that of the more rural County and Commonwealth.

	Area in <u>Square Miles</u>	2010 <u>Population</u>
City of Lancaster	7.40	59,322
Lancaster County	983.81	519,445
Commonwealth of PA	46,055.24	12,702,379

Source: U.S. Department of Commerce, Bureau of the Census.

### Age and Households

A breakdown of age composition for the City, County and Commonwealth population is provided below:

	Below 19 <u>Years</u>	20-34 <u>Years</u>	35-44 <u>Years</u>	45-64 <u>Years</u>	65+ <u>Years</u>
Lancaster City	17,660	15,993	7,629	12,941	5,099
Lancaster County	144,620	96,023	63,629	137,373	77,780
Pennsylvania	3,179,390	2,385,265	1,615,669	3,562,748	1,959,307

Source: U.S. Census Bureau, Census 2010.

### Housing

As shown below, the housing units in the City in 2010 were predominately owner-occupied, with a vacancy rate of 9.9 percent.

	Total Housing <u>Units</u>	<u>Occupied Housing Units</u>			Persons Per <u>Household</u>
		Total <u>Occupied</u>	Owner <u>Occupied</u>	Median <u>Value*</u>	
Lancaster City	23,227	21,793	9,567	\$71,300	2.58
Lancaster County	202,952	193,602	132,703	119,300	2.62
Pennsylvania	5,567,315	5,018,904	3,491,722	97,000	2.45

\*Median Value U.S. Census Bureau, Census 2000.

Source: U.S. Census Bureau, Census 2010.

## INCOME

The table below shows recent trends in per capita income for the City, Lancaster County and the Commonwealth over the 1990-2000 period.

	<u>1990</u>	<u>2000</u>	<u>Total Percentage Change</u>
City of Lancaster	\$10,693	\$13,955	76.62
Lancaster County	14,235	20,398	69.79
Pennsylvania	14,068	22,749	61.84

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Source: U.S. Census Bureau, Census 2000.

## EMPLOYMENT

### Size of Labor Force

The size of the County's civilian labor force since 1980 is compared below with those of the Commonwealth and nation.

	<u>Civilian Labor Force</u>			<u>% Change 1990/2000</u>	<u>% Change 2000/2010</u>
	<u>1990</u>	<u>2000</u>	<u>2010</u>		
Lancaster Co	226,700	250,600	267,200	10.54	6.62
Pennsylvania	5,901,000	5,971,900	6,340,000	1.2	6.16
United States	125,405,000	140,863,000	153,889,000	12.32	9.24

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Source: U.S. Department of Labor, Research and Statistics.

## Type of Employment

The distribution of employment among various employers in Lancaster MSA is shown below.

	June <u>2011</u>	June <u>2010</u>
Total Nonfarm	228,900	230,000
Total Private	208,000	208,700
Goods Producing	51,000	51,200
Service-Providing	177,900	178,800
Private Service Providing	157,000	157,500
Mining, Logging and Construction	15,000	14,900
Manufacturing	36,000	36,300
Durable Goods	18,500	18,300
Nondurable Goods	17,500	18,000
Trade	53,200	52,300
Wholesale Trade	14,000	13,600
Retail Trade	29,500	28,900
Transportation	9,700	9,800
Information	3,500	3,500
Financial Activities	8,700	9,000
Professional and Business Services	18,700	20,000
Education & Health Services	38,900	38,900
Leisure & Hospitality	23,300	23,100
Other Services	10,700	10,700
Total Government	20,000	21,300

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Source: Pennsylvania State Employment Service

## MAJOR EMPLOYERS

The following is a list of top ten employers located in the County of Lancaster.

Lancaster General Hospital	7,009
R.R. Donnelley & Sons Company	2,690
Lancaster County	2,186
Aptco Auto Auction Inc.	2,163
Ephrata Community Hospital Inc.	1,900
School District of Lancaster	1,635
Armstrong World Industries, Inc.	1,608
Dart Container Corporation	1,535
Weis Markets	1,507
Masonic Homes	1,404

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Source: Individual employers, August, 2010

## Unemployment

The following chart shows recent trends in employment and unemployment for Lancaster County and the Commonwealth of Pennsylvania (sometimes hereinafter referred to as the “Commonwealth”).

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011*</u>
<b>Lancaster County</b>						
Civilian Labor Force (000)	266.9	267.4	271.8	268.8	267.2	264.0
Employment (000)	257.6	258.4	260.2	249.5	247.1	246.4
Unemployment (000)	9.3	9.0	11.6	19.4	20.2	17.6
Unemployment Rate (%)	3.5%	3.4%	4.3%	7.2%	7.5%	6.7%
<b>Pennsylvania</b>						
Civilian Labor Force (000)	6,290.0	6,287.0	6,395.0	6,383.0	6,340.0	6,327.0
Employment (000)	6,003.0	6,013.0	6,051.0	5,870.0	5,791.0	5,848.0
Unemployment (000)	287.0	274.0	344.0	514.0	549.0	479.0
Unemployment Rate (%)	4.6%	4.4%	5.4%	8.0%	8.7%	7.6%

\*As of June, 2011

Source: Pennsylvania Department of Labor and Industry, Bureau of Research and Statistics.

## Construction

Listed below is a summary of building activity in the City, as measured by the number of building permits issued by the City and the estimated cost of construction and improvements related to such permits:

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Construction</u>	<u>Permit Revenues</u>
2001	1,366	\$55,874,136	\$303,745
2002	1,385	59,862,933	308,217
2003	1,420	75,521,258	402,035
2004	1,375	58,821,485	255,511
2005	1,635	70,942,219	409,837
2006	1,797	244,126,547	706,653
2007	1,656	138,213,289	828,123
2008	1,862	114,747,113	481,883
2009	1,822	135,497,225	586,438
2010	1,847	58,440,954	416,193

Source: City Officials.

## INFRASTRUCTURE

### Transportation

The four-lane Lancaster by-pass, U.S. Route 30, is the main thoroughfare through the Lancaster area. U.S. Route 222, running in a north-south direction, passes through the City in the heart of the business district. Three other highways connect with Route 222 in the northern section of the City: State Route 72 from Manheim, U.S. Route 230 from Harrisburg and State Route 23 from New Holland. The Pennsylvania Turnpike passes in an east-west direction north of the City and is accessible via Route 222 and also via Route 283. Public transportation is readily available to residents of the area. Commuter air transportation for the area is provided from the Lancaster Airport to BWI. Conrail provides freight

transportation for the area and Amtrak provides passenger service to all major eastern cities on a daily basis. The Red Rose Transit Authority provides daily transportation within the City and the County. Nationwide bus service is also available. The County and City are in close proximity to the large metropolitan communities of the eastern United States.

### **Utilities and Communications**

The City has received electrical energy and related services from Pennsylvania Power and Light Company (“PP&L”) since 1930. PP&L, the second largest electric utility in the state, presently serves over 900,000 customers throughout 10,000 square miles of Central Eastern Pennsylvania. PP&L and eleven neighboring electric utilities have formed the Pennsylvania -- New Jersey -- Maryland interconnection which serves as a high capacity power pool fully integrating the generation and transmission systems of the participating utilities. Natural gas is delivered to the City by UGI Corporation (“UGI”). UGI has been in operation for more than eighty years and has over 356 miles of distribution mains in the County.

### **Education**

The School Districts within Lancaster City limits are: School District of Lancaster; Lampeter Strasburg School District; and Conestoga Valley School District. Two private and/or parochial schools within Lancaster City limits are Lancaster Catholic and The New School of Lancaster (K-8).

Lancaster County has a number of institutions of higher learning: Elizabethtown College, a privately owned institution in Elizabethtown, with a 2010 enrollment of 1,900, offering an undergraduate liberal arts education within a Christian context; Franklin and Marshall College, a coeducational liberal arts college in Lancaster, with a 2010 full-time enrollment of approximately 2,200; Millersville University, a State-owned institution in Millersville, with 7,359 students; and the Lancaster campus of the Harrisburg Area Community College, with a 2010 enrollment of over 5,000 full-time and part-time students. In addition, the Lancaster Theological Seminary, Lancaster Bible College, and three vocational-technical high schools are located within the County.

### **Health Care**

Residents of the City have access to two local hospitals: Lancaster General Hospital and Lancaster Regional Medical Center (for profit).

### III. DEBT MANAGEMENT

#### INDEBTEDNESS

The City is empowered to incur debt pursuant to the Pennsylvania Local Government Unit Debt Act (the "Act"). In order for the City to incur debt, the Act requires the calculation of the City's borrowing base, which is the average over the preceding three years of revenues, adjusted for certain non-recurring and excludable items. The Act limits the City's net non-electoral direct debt (direct debt that is not self-liquidating) to 250 percent of the City's borrowing base; in addition, aggregate non-electoral direct debt and lease rental debt are limited to 350 percent of the City's borrowing base. The borrowing base as shown on the following borrowing base calculation is \$46,605,845.

#### CALCULATION OF BORROWING BASE December 31, 2010

	<u>2008</u>	<u>2009</u>	<u>2010</u>
Total Revenues and other financing sources	\$93,722,750	\$113,719,460	\$120,348,425
Deduct excludable items			
1. State and Federal subsidies and reimbursements related to a particular project financed by debt	631,494	1,680,347	1,574,362
2. Revenues, receipts and assessments, etc. pledged for self-liquidating debt	32,008,492	29,957,341	31,980,295
3. Interest on sinking fund	193	0	0
4. Grants and Gifts-in-Aid	6,915,311	8,591,004	17,760,466
5. Non-recurring receipts	<u>11,925,029</u>	<u>24,515,131</u>	<u>20,433,635</u>
Total Excludable Items	\$51,480,519	\$64,743,823	\$71,748,758
Net Revenues	\$42,242,231	\$48,975,637	\$48,599,667
Total Revenues as defined in the Act for the three year period ending December 31, 2010			\$139,817,535
Borrowing Base-arithmetic average of Total Revenues			\$46,605,845

Source: City Officials.

Shown below is a calculation of the City's borrowing capacity as of November 15, 2011, after issuance of the Bonds:

**CITY OF LANCASTER  
DEBT STATEMENT  
(As of November 15, 2011)\***

	<b><u>Gross Outstanding</u></b>
<b>Nonelectoral Debt</b>	
General Obligation Note, Series of 2001 (PennVest) (last maturity 2022)	\$419,570.98
General Obligation Bonds, Series of 2006 (Federally Taxable Fixed Rate) (last maturity 2034)	12,810,000.00
General Obligation Bonds, Series of 2007 (last maturity 2046)	123,680,000.00
General Obligation Note, Series of 2009 (last maturity 2030)	38,755,000.00
General Obligation Bonds, Series of 2010 (last maturity 2028)	8,440,000.00
General Obligation Bonds, Series of 2011 (last maturity 2041)	<u>38,860,000.00</u>
<b>Total Nonelectoral Debt</b>	<b>\$222,964,570.98</b>
<b>Less:</b> Debt deemed to be self-liquidating	(\$167,854,570.98)
Debt Representing Pension Obligations (1)	(12,667,898.02)
Total Exclusions	(\$180,522,469.00)
<b>Net Nonelectoral Debt</b>	<b>\$42,442,101.98</b>
<b>Lease Rental Debt</b>	
Series of 2005	\$10,480,000.00
Series of 2005	19,892,200.20
Series of 2007 - Parking	<u>27,885,000.00</u>
<b>Total Lease Rental Debt</b>	<b>\$58,257,200.20</b>
<b>Less:</b> Debt deemed to be self-liquidating	(\$27,885,000.00)
<b>Net Lease Rental Debt</b>	<b>\$30,372,200.20</b>
<b>Total Principal of Direct Debt subject to debt limitations</b>	<b>\$72,814,302.18</b>
<b>Overlapping Debt</b>	
County of Lancaster, General Obligation(2)	\$17,419,316.00
School District of Lancaster(3)	<u>161,998,006.00</u>
<b>Total Overlapping Debt</b>	<b>\$179,417,322.00</b>
<b>Total Direct and Overlapping Debt</b>	<b>\$252,231,624.18</b>
<b>Debt Ratios</b>	<b>Direct and Overlapping</b>
Per Capita	<u>Direct Debt</u> \$1,227.44
Assessed Value	\$4,251.91
Market Value	14.0655%
	3.0534%
	10.5773%

\*Includes the Bonds offered through this Official Statement.

(1) Federally Taxable General Obligation Bonds, Series of 2006 (Federally Taxable Fixed Rate) are Pension Obligation Bonds not required to be included under Pennsylvania law -- represents UAAL portion

(2) Pro rata 5.93% of outstanding general obligation debt in the amount of \$293,749,006 as of August 1, 2011.

(3) Pro rata 69.19% of outstanding general obligation debt in the estimated amount of \$234,135,000 as of August, 2011.

## **IV. THE CITY**

### **General**

The City of Lancaster is 7.4 miles in area: is the county seat for Lancaster County (the “County”); is located in Southeastern Pennsylvania ten miles east of the Susquehanna River; and is the commercial and financial center of one of the most fertile agricultural regions in the nation. The County’s farm yields are ranked consistently high in Pennsylvania. In addition, the City has enjoyed excellent growth of well-diversified industries during the past twenty years and this growth is expected to continue.

### **History**

Illustrious residents of the County have included: George Ross, who signed the Declaration of Independence; General Edward Hand, who settled in the City and practiced medicine after the Revolutionary War; Thaddeus Stevens, whose opposition to slavery was felt throughout Congress; Robert Fulton; and President James Buchanan. Artisans here developed the Pennsylvania rifle. William (“Baron”) Stiegel produced his beautiful Stiegel glass in Manheim. Cannons and ammunition were produced for the Revolution at Windsor Forge and Martic Forge. At Lititz, pretzels became a distinctive major product, and throughout the County, silk production was an important industry during the eighteenth century.

Over the past decade, much has been done to preserve the historic beauty of the City. The City of Lancaster has the largest contiguous National Historic District in the United States. Many of the City’s oldest buildings and homes are on the National Register of Historic Places and are featured in the “Lancaster Candlelight Walking Tours.”

### **Government**

The City was incorporated as a Borough on May 1, 1742. The City operates under the Optional Third Class City Charter Law. The governing body consists of an elected City Council (7 members), an elected Mayor, Controller and Treasurer. The daily operations and management of the city are carried out by department directors, bureau chiefs, and elected officials for the City headed by the Mayor. Department directors and elected officials oversee the following departments: executive, legislative, administrative services, public works, public safety, department of economic development and neighborhood revitalization.



**APPENDIX B**  
**SPECIMEN OF FINANCIAL GUARANTY INSURANCE POLICY**



# MUNICIPAL BOND INSURANCE POLICY

ISSUER:

Policy No: -N

BONDS: \$ in aggregate principal amount of

Effective Date:

Premium: \$

ASSURED GUARANTY MUNICIPAL CORP. ("AGM"), for consideration received, hereby UNCONDITIONALLY AND IRREVOCABLY agrees to pay to the trustee (the "Trustee") or paying agent (the "Paying Agent") (as set forth in the documentation providing for the issuance of and securing the Bonds) for the Bonds, for the benefit of the Owners or, at the election of AGM, directly to each Owner, subject only to the terms of this Policy (which includes each endorsement hereto), that portion of the principal of and interest on the Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the Issuer.

On the later of the day on which such principal and interest becomes Due for Payment or the Business Day next following the Business Day on which AGM shall have received Notice of Nonpayment, AGM will disburse to or for the benefit of each Owner of a Bond the face amount of principal of and interest on the Bond that is then Due for Payment but is then unpaid by reason of Nonpayment by the Issuer, but only upon receipt by AGM, in a form reasonably satisfactory to it, of (a) evidence of the Owner's right to receive payment of the principal or interest then Due for Payment and (b) evidence, including any appropriate instruments of assignment, that all of the Owner's rights with respect to payment of such principal or interest that is Due for Payment shall thereupon vest in AGM. A Notice of Nonpayment will be deemed received on a given Business Day if it is received prior to 1:00 p.m. (New York time) on such Business Day; otherwise, it will be deemed received on the next Business Day. If any Notice of Nonpayment received by AGM is incomplete, it shall be deemed not to have been received by AGM for purposes of the preceding sentence and AGM shall promptly so advise the Trustee, Paying Agent or Owner, as appropriate, who may submit an amended Notice of Nonpayment. Upon disbursement in respect of a Bond, AGM shall become the owner of the Bond, any appurtenant coupon to the Bond or right to receipt of payment of principal of or interest on the Bond and shall be fully subrogated to the rights of the Owner, including the Owner's right to receive payments under the Bond, to the extent of any payment by AGM hereunder. Payment by AGM to the Trustee or Paying Agent for the benefit of the Owners shall, to the extent thereof, discharge the obligation of AGM under this Policy.

Except to the extent expressly modified by an endorsement hereto, the following terms shall have the meanings specified for all purposes of this Policy. "Business Day" means any day other than (a) a Saturday or Sunday or (b) a day on which banking institutions in the State of New York or the Insurer's Fiscal Agent are authorized or required by law or executive order to remain closed. "Due for Payment" means (a) when referring to the principal of a Bond, payable on the stated maturity date thereof or the date on which the same shall have been duly called for mandatory sinking fund redemption and does not refer to any earlier date on which payment is due by reason of call for redemption (other than by mandatory sinking fund redemption), acceleration or other advancement of maturity unless AGM shall elect, in its sole discretion, to pay such principal due upon such acceleration together with any accrued interest to the date of acceleration and (b) when referring to interest on a Bond, payable on the stated date for payment of interest. "Nonpayment" means, in respect of a Bond, the failure of the Issuer to have provided sufficient funds to the Trustee or, if there is no Trustee, to the Paying Agent for payment in full of all principal and interest that is Due for Payment on such Bond. "Nonpayment" shall also include, in respect of a Bond, any payment of principal or interest that is Due for Payment made to an Owner by or on behalf of the Issuer which has been recovered from such Owner pursuant to the

United States Bankruptcy Code by a trustee in bankruptcy in accordance with a final, nonappealable order of a court having competent jurisdiction. "Notice" means telephonic or telecopied notice, subsequently confirmed in a signed writing, or written notice by registered or certified mail, from an Owner, the Trustee or the Paying Agent to AGM which notice shall specify (a) the person or entity making the claim, (b) the Policy Number, (c) the claimed amount and (d) the date such claimed amount became Due for Payment. "Owner" means, in respect of a Bond, the person or entity who, at the time of Nonpayment, is entitled under the terms of such Bond to payment thereof, except that "Owner" shall not include the Issuer or any person or entity whose direct or indirect obligation constitutes the underlying security for the Bonds.

AGM may appoint a fiscal agent (the "Insurer's Fiscal Agent") for purposes of this Policy by giving written notice to the Trustee and the Paying Agent specifying the name and notice address of the Insurer's Fiscal Agent. From and after the date of receipt of such notice by the Trustee and the Paying Agent, (a) copies of all notices required to be delivered to AGM pursuant to this Policy shall be simultaneously delivered to the Insurer's Fiscal Agent and to AGM and shall not be deemed received until received by both and (b) all payments required to be made by AGM under this Policy may be made directly by AGM or by the Insurer's Fiscal Agent on behalf of AGM. The Insurer's Fiscal Agent is the agent of AGM only and the Insurer's Fiscal Agent shall in no event be liable to any Owner for any act of the Insurer's Fiscal Agent or any failure of AGM to deposit or cause to be deposited sufficient funds to make payments due under this Policy.

To the fullest extent permitted by applicable law, AGM agrees not to assert, and hereby waives, only for the benefit of each Owner, all rights (whether by counterclaim, setoff or otherwise) and defenses (including, without limitation, the defense of fraud), whether acquired by subrogation, assignment or otherwise, to the extent that such rights and defenses may be available to AGM to avoid payment of its obligations under this Policy in accordance with the express provisions of this Policy.

This Policy sets forth in full the undertaking of AGM, and shall not be modified, altered or affected by any other agreement or instrument, including any modification or amendment thereto. Except to the extent expressly modified by an endorsement hereto, (a) any premium paid in respect of this Policy is nonrefundable for any reason whatsoever, including payment, or provision being made for payment, of the Bonds prior to maturity and (b) this Policy may not be canceled or revoked. THIS POLICY IS NOT COVERED BY THE PROPERTY/CASUALTY INSURANCE SECURITY FUND SPECIFIED IN ARTICLE 76 OF THE NEW YORK INSURANCE LAW.

In witness whereof, ASSURED GUARANTY MUNICIPAL CORP. has caused this Policy to be executed on its behalf by its Authorized Officer.

ASSURED GUARANTY MUNICIPAL CORP.

By \_\_\_\_\_  
Authorized Officer

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**APPENDIX C**  
**FORM OF BOND COUNSEL OPINION**

November \_\_\_\_, 2011

City of Lancaster  
120 North Duke Street  
Lancaster, PA 17602

Assured Guaranty Municipal Corp.  
31 West 52nd Street  
New York, NY 10019

Janney Montgomery Scott LLC  
1801 Market Street, 11th Floor  
Philadelphia, PA 19103

Fulton Bank, N.A.  
One Penn Square  
P.O.Box 4887  
Lancaster, PA 17604

Re: **City of Lancaster**  
**\$38,860,000 General Obligation Bonds, Series of 2011**  
**Dated as of November 15, 2011**

Gentlemen:

The City of Lancaster (the "City"), Lancaster County, Pennsylvania, is a City of the third class organized under the laws of the Commonwealth of Pennsylvania.

The City has authorized the issuance of its \$38,860,000 General Obligation Bonds, Series of 2011 (the "Bonds"), dated as of November 15, 2011, in registered form, in the denominations of \$5,000 and integral multiples thereof. The Bonds bear interest at varying rates payable initially on May 1, 2012, and semi-annually thereafter on May 1 and November 1 of each year until maturity or redemption.

The Bonds are issued pursuant to the Local Government Unit Debt Act of the Commonwealth of Pennsylvania, Act No. 177, approved December 19, 1996, as amended (the "Act") and an ordinance of the City Council of the City enacted October 13, 2011 (the "Ordinance"). The Bonds are issued for the purpose of undertaking a capital project consisting of (i) improvements and upgrades to the City's Water Treatment and distribution facilities as described on Exhibit A attached to the Ordinance; (ii) upgrades and improvements to the City's wastewater treatment and collection facilities as described on Exhibit A to the Ordinance; (iii) providing funds towards the other capital projects as set forth on Exhibit A to the Ordinance; (iv) other miscellaneous capital projects which may, by Resolution of the City Council or in lieu of resolution, by enactment of an ordinance of the City in connection with its capital budget,

hereafter be approved; (v) paying capitalized interest on the 2011 Bonds; and (vi) paying issuance costs in connection with the 2011 Bonds (collectively the "2011 Project").

The Ordinance and certain of the closing documents contain covenants of the City to comply with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code") and applicable regulations promulgated thereunder or under former Section 103(c) of the Internal Revenue Code of 1954, in order to preserve the exclusion of the interest on the Bonds from gross income of the registered owners thereof for federal income tax purposes.

As bond counsel, we have examined, among other things, the Constitution of Pennsylvania; the Act; the Internal Revenue Code of 1986 and regulations promulgated thereunder or under former Section 103(c) of the Internal Revenue Code of 1954; a certified copy of the Ordinance of the City and other proceedings of the City authorizing the issuance of the Bonds as filed with the Department of Community and Economic Development of the Commonwealth; the sworn Debt Statement and Borrowing Base Certificate of the City; the Incumbency and No Litigation Certificate signed by the officers of the City; the Non-Arbitrage Certificate of the City; specimens of the Bonds; the opinion of Zimmerman Pfannebecker Nuffort & Albert, Solicitors for the City; the usual closing affidavits, certificates and documents; and such other statutes, regulations, documents, records and proceedings as we deem necessary as the basis for the opinion herein set forth.

As to questions of fact material to our opinion we have relied upon the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation.

Based on our examination of the foregoing, it is our opinion that as of the date hereof:

(1) The City is duly organized and existing under the laws of the Commonwealth of Pennsylvania and is authorized under the provisions of said Constitution and laws to increase its indebtedness in the amount of \$38,860,000 without the assent of the electors and to issue the Bonds;

(2) The total nonelectoral debt of the City, including the debt evidenced by the Bonds, is within the debt limits of the City for nonelectoral debt calculated in accordance with the provisions of the Act;

(3) The Ordinance authorizing the issuance of the Bonds and the incurring of the debt evidenced thereby, and covenanting to budget for, appropriate and pay when due the debt service thereon, was duly enacted by the City Council and continues to be in full force and effect on the date hereof;

(4) The City has established with the Paying Agent, as sinking fund depository, a sinking fund in which it has covenanted to deposit amounts sufficient to pay the principal of and

interest on the Bonds as the same shall become due and payable and, to the extent required, to apply such amounts to such purpose;

(5) The City has further covenanted that it will include in its budget for each fiscal year in which the Bonds are outstanding, and will appropriate in each such fiscal year, the amount of the debt service on the Bonds for such year; that it will duly and punctually pay or cause to be paid the principal of and interest on the Bonds at the dates and places and in the manner stated in the Bonds; and for such budgeting, appropriation and payment the City has irrevocably pledged its full faith, credit and taxing power;

(6) The Bonds are in substantially the form recited in said Ordinance, have been duly authorized, executed and delivered and, on the assumptions stated above, remain valid and binding obligations of the City, payable from general revenues of the City including taxes which may be imposed by the City, except as enforcement may be limited by bankruptcy, insolvency or other laws, or equitable principles affecting the enforcement of creditors' rights;

(7) The Bonds are not presently "arbitrage bonds" as described in Section 103(b)(2) and Section 148 of the Code and applicable regulations promulgated thereunder or under former Section 103(c) of the Internal Revenue Code of 1954;

(8) Under the laws of the Commonwealth of Pennsylvania as presently enacted and construed, the Bonds are exempt from personal property taxes in the Commonwealth of Pennsylvania and the interest on the Bonds is exempt from Pennsylvania personal income tax and the Commonwealth corporate net income tax; and

(9) Interest on the Bonds (a) is excludible from gross income of the registered owners thereof for federal income tax purposes, and (b) is not an item of tax preference for purposes of federal alternative minimum taxes imposed on individuals and corporations; however, such interest is taken into account in determination of "adjusted net book income" of corporations (as defined for federal income tax purposes) for the purpose of computing the alternative minimum tax imposed on such corporations. The opinion set forth in clause (a) of this paragraph (9) above is subject to the condition that the City continue to comply with all requirements of the Code necessary for interest on the Bonds to be (or continue to be) excluded from gross income. The City has covenanted to comply with these requirements. If the City should fail to perform its covenants concerning compliance with the Code, such failure could result in inclusion of interest on the Bonds in gross income of the registered owners thereof retroactive to the date of issuance of the Bonds.



November \_\_\_\_, 2011  
Page 4

We express no opinion regarding other federal tax consequences arising with respect to the Bonds.

Very truly yours,

BARLEY SNYDER LLC

3334837.1

**APPENDIX D**  
**DEBT SERVICE SCHEDULE**

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**City of Lancaster  
General Obligation Bonds  
Series of 2011  
Aggregate Issue**

**Dated Date:  
Delivery Date:  
First Interest Payment Date:**

**11/15/2011  
11/15/2011  
5/1/2012**

Date	Principal	Coupon	Interest	Total Debt Service	Annual Total Debt Service
11/1/2011					
5/1/2012			790,776.74	790,776.74	
11/1/2012			857,468.75	857,468.75	1,648,245.49
5/1/2013			857,468.75	857,468.75	
11/1/2013	705,000	1.750	857,468.75	1,562,468.75	2,419,937.50
5/1/2014			851,300.00	851,300.00	
11/1/2014	1,005,000	1.750	851,300.00	1,856,300.00	2,707,600.00
5/1/2015			842,506.25	842,506.25	
11/1/2015	1,020,000	4.000	842,506.25	1,862,506.25	2,705,012.50
5/1/2016			822,106.25	822,106.25	
11/1/2016	1,060,000	4.000	822,106.25	1,882,106.25	2,704,212.50
5/1/2017			800,906.25	800,906.25	
11/1/2017	1,100,000	4.000	800,906.25	1,900,906.25	2,701,812.50
5/1/2018			778,906.25	778,906.25	
11/1/2018	1,140,000	5.000	778,906.25	1,918,906.25	2,697,812.50
5/1/2019			750,406.25	750,406.25	
11/1/2019	1,200,000	5.000	750,406.25	1,950,406.25	2,700,812.50
5/1/2020			720,406.25	720,406.25	
11/1/2020	1,055,000	5.000	720,406.25	1,775,406.25	2,495,812.50
5/1/2021			694,031.25	694,031.25	
11/1/2021	1,105,000	5.000	694,031.25	1,799,031.25	2,493,062.50
5/1/2022			666,406.25	666,406.25	
11/1/2022	1,160,000	5.000	666,406.25	1,826,406.25	2,492,812.50
5/1/2023			637,406.25	637,406.25	
11/1/2023	1,215,000	5.000	637,406.25	1,852,406.25	2,489,812.50
5/1/2024			607,031.25	607,031.25	
11/1/2024	1,280,000	4.000	607,031.25	1,887,031.25	2,494,062.50
5/1/2025			581,431.25	581,431.25	
11/1/2025	1,630,000	4.000	581,431.25	2,211,431.25	2,792,862.50
5/1/2026			548,831.25	548,831.25	
11/1/2026	1,695,000	4.100	548,831.25	2,243,831.25	2,792,662.50
5/1/2027			514,083.75	514,083.75	
11/1/2027	1,770,000	4.500	514,083.75	2,284,083.75	2,798,167.50
5/1/2028			474,258.75	474,258.75	
11/1/2028	1,845,000	4.500	474,258.75	2,319,258.75	2,793,517.50
5/1/2029			432,746.25	432,746.25	
11/1/2029	1,930,000	4.500	432,746.25	2,362,746.25	2,795,492.50
5/1/2030			389,321.25	389,321.25	
11/1/2030	2,020,000	4.500	389,321.25	2,409,321.25	2,798,642.50
5/1/2031			343,871.25	343,871.25	
11/1/2031	2,315,000	4.500	343,871.25	2,658,871.25	3,002,742.50
5/1/2032			291,783.75	291,783.75	
11/1/2032	1,020,000	4.600	291,783.75	1,311,783.75	1,603,567.50
5/1/2033			268,323.75	268,323.75	
11/1/2033	1,070,000	4.600	268,323.75	1,338,323.75	1,606,647.50
5/1/2034			243,713.75	243,713.75	
11/1/2034	1,115,000	4.600	243,713.75	1,358,713.75	1,602,427.50
5/1/2035			218,068.75	218,068.75	
11/1/2035	1,170,000	4.600	218,068.75	1,388,068.75	1,606,137.50
5/1/2036			191,158.75	191,158.75	
11/1/2036	1,220,000	4.600	191,158.75	1,411,158.75	1,602,317.50
5/1/2037			163,098.75	163,098.75	
11/1/2037	1,280,000	4.650	163,098.75	1,443,098.75	1,606,197.50
5/1/2038			133,338.75	133,338.75	
11/1/2038	1,335,000	4.650	133,338.75	1,468,338.75	1,601,677.50
5/1/2039			102,300.00	102,300.00	
11/1/2039	1,400,000	4.650	102,300.00	1,502,300.00	1,604,600.00
5/1/2040			69,750.00	69,750.00	
11/1/2040	1,465,000	4.650	69,750.00	1,534,750.00	1,604,500.00
5/1/2041			35,688.75	35,688.75	
11/1/2041	1,535,000	4.650	35,688.75	1,570,688.75	1,606,377.50
Totals	38,860,000		29,709,545.49	68,569,545.49	68,569,545.49

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

3. Supply projected capital requirements and the sources of company, parent and consolidated system for the historic test year and each of 3 comparable future years.

RESPONSE

See Exhibit D-V-12 and response to Exhibit D-VII-26.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

4. Provide a schedule of debt and preferred stock of company, parent and consolidated system as of historic test year-end and latest date, detailing for each issue (if applicable):
- a. Date of issue.
  - b. Date of maturity.
  - c. Amount issued.
  - d. Amount outstanding.
  - e. Amount retired.
  - f. Amount required.
  - g. Gain on reacquisition.
  - h. Coupon rate.
  - i. Discount or premium at issuance.
  - j. Issuance expenses.
  - k. Net proceeds.
  - l. Sinking fund requirements.
  - m. Effective interest rate.
  - n. Dividend rate.
  - o. Effective cost rate.
  - p. Total average weighted effective cost rate.

**RESPONSE**

	GO Bonds Series of 2007	GO Bonds Series of 2009	GO Bonds Series of 2010	GO Bonds Series of 2011	2002 Penn Vest Loan
Date of issue	5/5/2007	5/5/2009	10/3/2009	10/13/2011	5/7/2002
Date of maturity	11/1/2046	5/1/2030	10/1/2028	11/1/2041	05/01/2022
Amount issued	\$125,315,000.00	\$43,990,000.00	\$8,635,000.00	\$38,860,000.00	\$668,302.95
Amount outstanding (Bureau of Water Share)	\$96,035,000.00	\$13,005,000.00	\$614,800.00	\$11,260,000.00	\$378,018.00
Amount retired	0	0	0	0	0
Amount required	0	0	0	0	0
Gain on reacquisition	0	0	0	0	0
Coupon rate	Varying Coupons	Varying Coupons	Varying Coupons	Varying Coupons	Varying Coupons
Discount or premium at issuance	NA	NA	NA	NA	0
Issuance expenses	\$8,329,570.14	\$5,967,207.36	\$410,748.56	\$2,926,504.79	\$6,683.03
Net proceeds	\$116,985,429.86	\$38,022,792.64	\$8,224,251.44	\$35,933,495.21	\$661,619.92
Sinking fund requirements	Multiple series	Multiple series	Multiple series	Multiple series	Multiple series
Effective interest rate	NA	NA	NA	NA	NA
Dividend rate	NA	NA	NA	NA	NA
Effective cost rate	4.99%	6.02%	3.86%	5.34%	3.65%
Total average weighted effective cost rate	4.99%	6.02%	3.86%	5.34%	3.65%

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

5. Supply financial data of company and/or parent for last 5 years:
  - a. Earnings-price ratio (average).
  - b. Earnings-book value ratio (per share basis) (average book value).
  - c. Dividend yield (average).
  - d. Earnings per share (dollar).
  - e. Dividends per share (dollars).
  - f. Average book value per share yearly.
  - g. Average yearly market price per share (monthly high-low basis).
  - h. Pre-tax funded debt interest coverage.
  - i. Post-tax funded debt interest coverage.
  - j. Market price-book value ratio.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

6. Provide AFUDC charged by company at historic test year-end and latest date, explain method by which rate was calculated and provide workpapers showing derivation of the company's current AFUDC rate.

RESPONSE

Attached is requested information.



City of Lancaster  
Capitalized Interest - Water Projects  
2013

Interest expense November 1, 2012 to May 1 2013	2,174,025.00		
	<u>/6 x4</u>		1,449,350.00
Interest expense May 1, 2013 to November 1, 2013			2,174,025.00
Interest expense November 1, 2013 to May 1, 2014	2,165,925.00		
	<u>/6*2</u>		<u>721,975.00</u>
Total interest expense for 2012			4,345,350.00
Bond face @ January 1, 2013	96,035,000.00		
Bond face @ November 1, 2013	<u>95,630,000.00</u>		
Average Bond Face - 2013	95,832,500.00		
	<u>4,345,350.00</u>	=	4.53%
Average Bond Face - 2013	95,832,500.00		

Acct #	Description	Bond Financing		Other Financing	Asset Total		
		Construction	Purchase				
405-8-894-8300-09	Water Main Relining	1,865,402.17			1,865,402.17	100.00%	42,291.63
<b>Totals</b>		<b>1,865,402.17</b>	<b>0.00</b>	<b>0.00</b>	<b>1,865,402.17</b>	<b>100.00%</b>	<b>42,291.63</b>
	Beginning accumulated expenditures (01/01/13)			0.00			
	Expenditures incurred during the year (2013)			1,865,402.17			
	Ending accumulated expenditures			1,865,402.17			
	Average accumulated expenditures			932,701.09			

2013 Interest to be capitalized	932,701.09	x	4.53%	42,291.63
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CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

7. Set forth provisions of company's and parent's charter and indentures, if applicable, which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

RESPONSE

Not applicable, the respondent is a fund of a city government and receives all financing through the city and through the issuance of general obligation bonds by the city.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

8. Attach copies of the summaries of the company's projected revenues, expenses and capital budgets for the next 2 years.

RESPONSE

Not applicable, the respondent is a fund of a city government and neither the city nor the respondent utilize or prepare the requested information.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

9. Describe long-term debt reacquisitions by company and parent as follows:
  - a. Reacquisitions by issue by year.
  - b. Total gain on reacquisitions by issue by year.
  - c. Accounting of gain for income tax and book purposes.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

10. Provide the following information concerning compensating bank balance requirements for actual per book test year:
  - a. Name of each bank.
  - b. Address of each bank.
  - c. Type of accounts with each bank (checking, savings, escrow, other services, etc.).
  - d. Average daily balance in each account.
  - e. Amount and percentage requirements for compensating bank balances at each bank.
  - f. Average daily compensating bank balance at each bank.
  - g. Documents from each bank explaining compensating bank balance requirements.
  - h. Interest earned on each type of account.

RESPONSE

Not applicable, the respondent is a fund of a city government. The respondent has no short-term debt.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

11. Provide the following information concerning bank notes payable for actual per book test year:
  - a. Line of credit at each bank.
  - b. Average daily balances of notes payable to each bank, by name of bank.
  - c. Interest rate charged on each bank note (prime rate, formula).
  - d. Purpose of each bank note, (for example, construction, fuel storage, working capital, debt retirement).
  - e. Prospective future need for this type of financing.

RESPONSE

Not applicable, the respondent is a fund of a city government. The respondent has no bank notes payable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

12. Submit details on company or parent common stock offerings for the past 5 years to present, as follows:
- a. Date of prospectus.
  - b. Date of offering.
  - c. Record date.
  - d. Offering period including dates and number of days.
  - e. Amount and number of shares of offering.
  - f. Offering ratio, if rights offering.
  - g. Percent subscribed.
  - h. Offering price.
  - i. Gross proceeds per share.
  - j. Expenses per share.
  - k. Net proceeds per share in (12.) i and j.
    1. Market price per share.
      - (1) At record date.
      - (2) At offering date.
      - (3) One month after close of offering.
  - m. Average market price during offering.
    - (1) Price per share.
    - (2) Rights per share-average value of rights.
  - n. Latest reported earnings per share at time of offering.
  - o. Latest reported dividends at time of offering.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

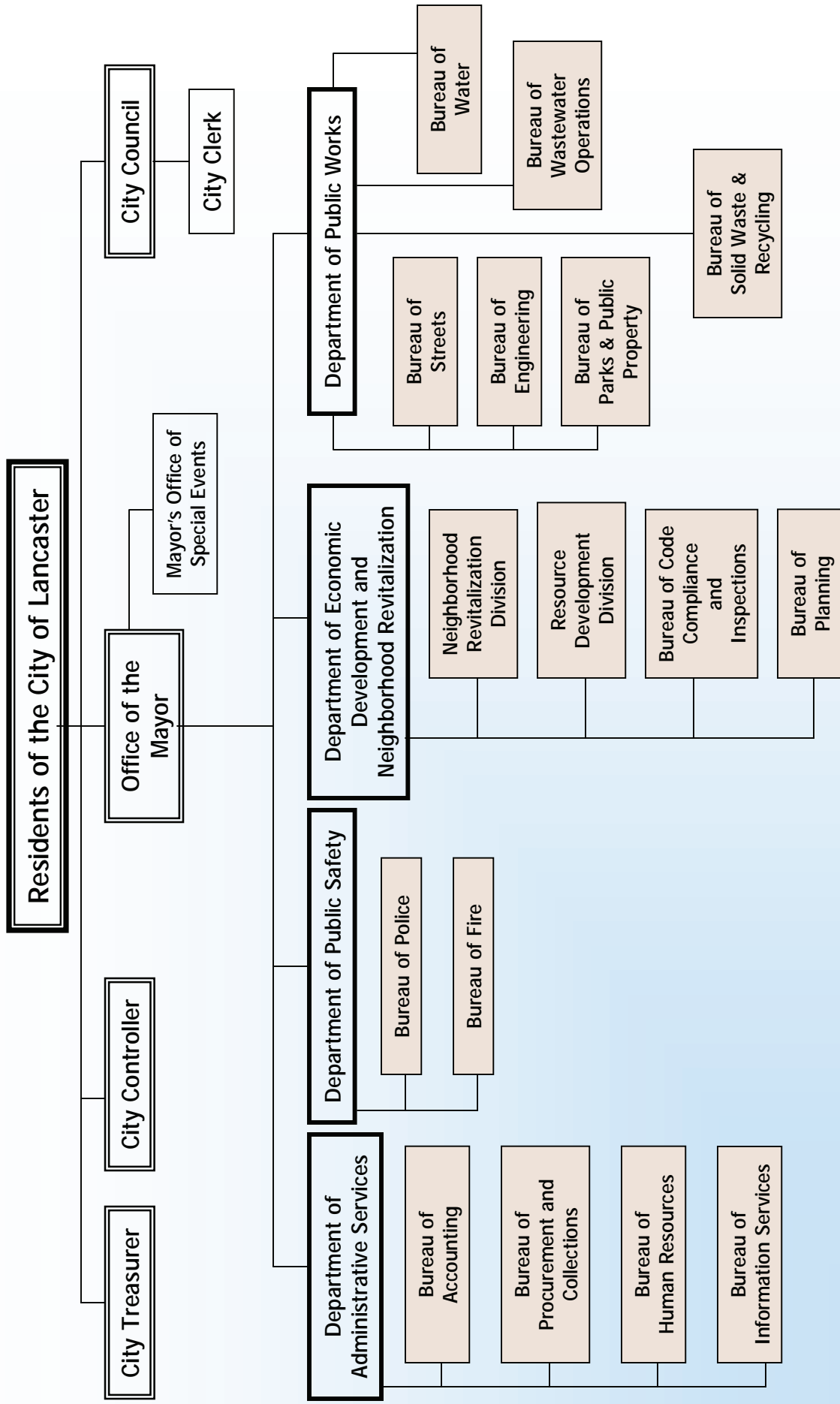
13. Attach a chart explaining company's corporate relationship to its affiliates showing system structure.

RESPONSE

Attached is the requested chart.



# City of Lancaster Organizational Chart



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

14. If the utility plans to make a formal claim for a specified allowable rate of return, provide the following data in statement or exhibit form:
  - a. Claimed capitalization and capitalization ratios with supporting data.
  - b. Claimed cost of long-term debt with supporting data.
  - c. Claimed cost of short-term debt with supporting data.
  - d. Claimed cost of total debt with supporting data.
  - e. Claimed cost of preferred stock with supporting data.
  - f. Claimed cost of common equity with supporting data.

RESPONSE

Please see Schedule 1 of Exhibit HW-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

15. Supply copies of the following documents for the company and, if applicable, its parent:
- a. Most recent annual report to shareholders including any statistical supplements.
  - b. Most recent SEC form 10K.
  - c. All SEC form 10Q reports issued within the preceding 12 months of the date of submittal of the rate increase request.

RESPONSE

- a. See response to filing requirements Exhibit D-XI-2.
- b. Not applicable, the respondent is a fund of a city government.
- c. Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

16. Supply copies of the company's balance sheets for each month for the last 2 years.

RESPONSE

Not applicable, the respondent is a fund of a city government and neither the city nor the respondent utilize or prepare the requested information.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

17. Provide the bond rating history for the company and, if applicable, its parent from the major credit rating agencies for the last five years.

RESPONSE

The respondent does not have bonds rated. However, the City of Lancaster, which provides the debt financing, has an A1 bond rating. In their most recent debt offering, the 2011 Series, the City of Lancaster purchased bond insurance to get an AAA insured rating from S&P and an Aa3 insured rating from Moody's.

Subsequent to the issuance of the 2011 Series the insured rating from S&P was lowered to AA (in 4/2014) and the insured rating from Moody's was lowered to A2 (in 1/2013).

The City of Lancaster has had the same credit rating for the last five years.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

18. Provide copies of all bond rating reports relating to the company and, if applicable, its parent for the past 2 years.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

19. Supply copies of all presentations by the company's and, if applicable, its parent's management and securities analysts during the past 2 years, including presentations of financial projections.

RESPONSE

Not applicable, the respondent is a fund of a city government and neither the city nor the respondent utilize or prepare the requested information.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

20. Provide a listing of all securities issuances for the company and, if applicable, its parent projected for the next 2 years. The response shall identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

RESPONSE

Not applicable, the respondent is a fund of a city government and neither the city nor the respondent utilize or prepare the requested information.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

21. Identify any plan by the company to refinance high cost long-term debt or preferred stock.

RESPONSE

The City of Lancaster refinances high cost long-term debt from time to time when the refinancing is economically cost effective to the City.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

22. Provide copies of all securities analysts' reports relating to the company and its parent, or both, issued within the past 2 years.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

23. If applicable, supply a listing of all common equity infusions from the parent to the company over the past 5 years. In each case, identify date and dollar amount.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

24. If applicable, identify the company's common dividend payments to its parent for each of the last 5 years.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

25. Provide the latest year-by-year financial projections for the company for the next 5 years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. The information will be treated in a confidential manner, if requested by the company in writing, as set forth in 52 Pa. Code § 5.423.

RESPONSE

Not applicable, the respondent is a fund of a city government and neither the city nor the respondent utilize or prepare the requested information.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

26. Provide the company's 5-year construction budget.

RESPONSE

Attached is the requested information..

**CITY OF LANCASTER - WATER SERVICE MASTER PLAN (UPDATED 2013)**

Phase Master Plan 2003	Improvement # Master Plan 2003	2003 Master Plan Description	Cost Est \$ 2013 Updated	Plan Phase 2013 Master Updated	Updated
0-5 Years	2	East Booster Pump Station and Transmission Main, approximately 1400 ft of 24-Inch line from the current 24-inch DICL installed in 1992 at the mains intersection with Lampeter Road to a new station and building at the corner of Wiker Avenue and Lampeter Road	\$ 2,500,000	Will Finish in 2015 In progress	Needed for E. Lampeter Capacity Issue - Provide pressure/flow to Lafayette Tank area; results in significant improvement; pump modeled as 2,000 gpm @ 215 ft
NEW	90 (NEW)	Install 8-inch Main along Litzitz Pike (Pump Station to Hess Blvd to Village Rd - 8,000 l.f.)	\$ 3,600,000	2014	Based on discussions with City staff, this main has had several repairs and ranks as #4 in desired replacement.
10-20 Years	23	42-inch Parallel Main from Oyster Point Reservoir to City (10,800 l.f.) 42-inch main Hempland Road (5,450 lf), 30" Old Tree Drive(7,250 lf), 30" Wheatland and race avenue (5,250 lf), and pump stationInstall 30-inch Main along Running Pump Road (42" Main to Columbia Ave)(12500 lf)	\$ 23,000,000	0-5 Years	Existing 10,130 l.f. of 42-inch main which has no redundancy; reliability issue (however Item 10 should have a higher priority). <b>Feasibility Study</b>
5-10 Years	10	Parallel 42-inch Main from SWTP to Oyster Point Reservoir (25,000 l.f.)	\$ 13,700,000	3-5 Years	Existing 25,100 l.f. of 42-inch steel pipe installed in 1955-1956; no redundancy in main (sole-source); City staff indicate breaks are occurring at water tap-ins and near/at elbows and other fittings; Refer to Items 17 and 91(NEW) for interim steps; If the evaluation of Item 91 shows the pipe has integrity then the time frame can be pushed back to 10-20 years. <b>Feasibility Study</b>
0-5 Years	3	South PS Transmission Main, 24" race Avenue (12,000 lf), 12" Millersville Pike (7,600 lf)	\$ 6,100,000	5-10 Years	Provide pressure in the Bausman Area; results in significant improvement; pump modeled as 700 gpm @ 45 ft, <b>Feasibility Study</b>
10-20 Years	71	Construct Atkins Avenue/Millersville Connection and Storage Facility	\$ 9,722,000	5-10 Years	"South" Tank 3 MG - install new standpipe; results in significant improvement <b>Feasibility Study</b>
NEW	88 (NEW)	Install New 42-inch Raw Water Main (Raw Water PS to Susquehanna WTP) and Intake Structures	\$ 3,946,000	10-20 Years	Existing 5,000 l.f. 42-inch main, installed 1955; sole-source with no redundancy Add 5280 l.f. 42-inch HDPE main <b>Feasibility Study</b>
5-10 Years	14	City of Lancaster Capital Improvement Plan No. 14, Replace 8-inch Main West Frederick Street (Millersville) - Prince to Duke Streets (1,350 l.f.)	\$ 200,000	Done by end of 2013	Based on discussions with City staff, this main has had several repairs and ranks as #1 in desired replacement.
5-10 Years	22B	Tank Painting and Maintenance - Lafayette Reservoir (7.5 MG)	\$ 2,000,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
5-10 Years	22C	Tank Painting and Maintenance - Lampeter Elevated Tank (0.2 MG)	\$ 250,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
5-10 Years	22D	Tank Painting and Maintenance - Neffsville Standpipe (1.8 MG)	\$ 400,000	5-10 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
5-10 Years	22A	Tank Painting and Maintenance - Blossom Hill Standpipe (0.25 MG)	\$ 250,000	3-5 Years	Last painted prior to 1988 - includes blasting/painting interior & exterior
New	101	Water Replacement List 2014	\$ 3,000,000	3-5 Years	Replace Old Cast Iron Water Main Inside of the City that is older than 100 years
	102	Water Replacement List 2015	\$ 2,500,000	3-5 Years	Replace Old Cast Iron Water Main Inside of the City that is older than 100 years
	103	Water Replacement List 2016	\$ 2,500,000	3-5 Years	Replace Old Cast Iron Water Main Inside of the City that is older than 100 years
	104	Water Replacement List 2017	\$ 2,500,000	3-5 Years	Replace Old Cast Iron Water Main Inside of the City that is older than 100 years
	105	Water Replacement List 2018	\$ 2,500,000	3-5 Years	Replace Old Cast Iron Water Main Inside of the City that is older than 100 years
		<b>Subtotal Cost of Projects 0-5 years from now</b>	<b>\$ 78,668,000</b>		

**NOTES**

1. 2010 Cost Estimate is construction costs only and does not include design, permitting, legal, or other fees (these can be added in as a % of costs - say 15% - or other if desired by the City)
2. 2010 Cost Estimate has not been escalated to reflect future inflation costs (this will be done once phases are finalized)
3. Based on project kick-off meeting, only three phases were considered: 3-5 years, 5-10 years and 10-20 years.
4. Phasing has been developed from a technical needs perspective only and does not reflect the City's self-liquidated debt schedule.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

27. Identify the company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

RESPONSE

The respondent would like to increase their level of fund equity through improved earnings.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

28. For each month, of the most recent 24 months, supply the company's:
- a. Short-term debt balance.
  - b. Short-term debt interest rate.
  - c. Balance of construction work in progress.
  - d. Balance of construction work in progress which is eligible for AFUDC accrual:

RESPONSE

The respondent has no short-term debt.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

29. Fully identify all debt, other than instruments traded in public markets, owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

30. Provide a summary statement of all stock dividends, splits, or par value changes during the 2-year calendar period preceding the rate case filing.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

31. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and consolidated system, the reasons for this claim must be fully stated and supported.

RESPONSE

Not applicable, the respondent is filing using a hypothetical capital structure.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

32. To the extent not provided elsewhere, supply financial data of the company, and its parent, if applicable, for the last 5 years.
- a. Times interest earned ratio \_ pre- and post tax basis.
  - b. Preferred stock dividend coverage ratio \_\_post tax basis.
  - c. Times fixed charges earned ratio \_ pretax basis.
  - d. Dividend payout ratio.
  - e. AFUDC as a percent of earnings available for common equity.
  - f. Construction work in progress as a percent of net utility plant.
  - g. Effective income tax rate.
  - h. Internal cash generations as a percent of total capital requirements.

RESPONSE

Not applicable, the respondent is a fund of a city government.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

See the appendix of Exhibit No. PRH-1.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

1. Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Pennsylvania Department of Environmental Protection (PA-DEP), or its predecessor.
  - a. Provide information indicating whether the company is in compliance with SDWA provisions at 25 Pa. Code § 109.407 regarding general public notification requirements:
    - (i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.
    - (ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and to comply with the requirements prescribed by a variance or exemption.
    - (iii) State whether any fines or penalties were assessed by PA-DEP, and indicate the amounts paid by the company.
  - b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.
    - (i) Provide any annual consumer confidence reports which reflect violations of State and Federal safe drinking water requirements.
    - (ii) Explain how these violations were resolved.

RESPONSE

There were no drinking water violations of the PA Safe Drinking Water Act (25 PA Code 109.407-"General Public Notification Requirements") permits, variance or exemptions.

- (a) In compliance with requirements of the PA DEP Public Notification Rule. Drinking water customers were notified of loss of water pressure during emergency water main breaks and scheduled water system maintenance activities since the last rate proceeding.
  - (i) Copies of the Tier 1 public notices are attached.
  - (ii) There were no drinking water acute violations and no fines or penalties were assessed since the last rate proceeding.
  - (iii) There were no fines or penalties assessed by PA DEP since the last rate proceeding.
- (b) Copies of the CCR for report year 2011 through 2013 are attached. The reports states that there were no violations.



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 400 Block High Street, Lancaster. Scheduled maintenance, install "t" in 8" main with no pressure. Requires boil water advisory (BWA).

Date of Violation: 1/10/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 1/6/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of BWA notices Date: 1/10/2011

Method: Post BWA notice on City web site Date: 1/11/2011

Method: Hand delivery of Drinking Water Corrected notices Date: 1/12/2011

Method: Post Drinking Water Corrected notice on city web site Date: 1/12/2011

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 1/13/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_





### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 37, 41, 42, 45, 46, 49 Danbury Dr., 1822 Manchester Ln., 1818 & 1819 Sturbridge Dr., Lancaster. Valve replacement requires a boil water advisory (BWA).

Date of Violation: 3/3/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: \_\_\_\_\_

2.  Consulted with DEP within 24 hours (if required). Date: 2/28/2011

3.  Distributed the notice by the following method(s), and on the following date(s):  
Method: Hand delivery of BWA notices Date: 3/3/2011  
Method: Post BWA notice on City web site Date: 3/2/2011  
Method: Hand delivery of Drinking Water Corrected notices Date: 3/4/2011  
Method: Post Drinking Water Corrected notice on city web site Date: 3/4/2011

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 3/7/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 600 block Hebrank Street, Lancaster. Installation of valve requires boil water advisory (BWA).

Date of Violation: 3/22/2011

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 3/18/2011
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Hand delivery of BWA notices Date: 3/22/2011
  - Method: Post BWA notice on City web site Date: 3/22/2011
  - Method: Hand delivery of Drinking Water Corrected notices Date: 3/24/2011
  - Method: Post Drinking Water Corrected notice on city web site Date: 3/24/2011
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 3/29/2011

Complete and submit this form to your local DEP office (see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 500 Block Big Bend Road, Lancaster. Water main break with no pressure. Requires boil water advisory (BWA).

Date of Violation: 4/13/2010

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 4/13/2010
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Telephone notification of BWA Date: 4/13/2010
  - Method: Post BWA notice on City web site Date: 4/13/2010
  - Method: Telephone notification of water problem corrected Date: 4/15/2010
  - Method: Post drinking waterCorrected notice on city web site Date: 4/15/2010
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 4/27/2010

Complete and submit this form to your local DEP office (see a list of DEP's regional offices on the back of this form).

*For DEP use only.* Checked by: \_\_\_\_\_ Date: \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 200-300 blocks High North West End Ave. and 910 Buchannan Ave., Lancaster.

Water main repaired under no pressure. Requires boil water advisory (BWA).

Date of Violation: 7/27/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 7/27/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of water shut off notices Date: 7/26/2011

Method: South Central Alert autodialer notification Date: 7/27/2011

Method: Post BWA notice on City web site Date: 7/27/2011

Method: Post Drinking Water Corrected notice on City web site Date: 7/29/2011

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 8/2/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 100 block N. Mary St., 449 & 501 W. Orange St., 450 & 502 W. Chestnut St. and 518 W. Mill Ave. Section of water main replaced under no pressure.

Date of Violation: 8/10/2011

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 8/10/2011
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Hand delivery of boil water notices Date: 8/10/2011
  - Method: South Central Alert autodialer notification Date: 8/10/2011
  - Method: Post BWA notice on City web site Date: 8/10/2011
  - Method: Post Drinking Water Corrected notice on City web site and South central Alert autodialer notification. Date: South CentralSouth Central Alert autodialer notification8/12/2011
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 8/12/2011

Complete and submit this form to your local DEP office (see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 400 block N. Concord St., 328 W. Lemon St. and 328 W. James St. Section of water main isolated and replaced under no pressure.

Date of Violation: 8/16/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 8/16/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of boil water notices Date: 8/16/2011

Method: South Central Alert autodialer notification Date: 8/16/2011

Method: Post BWA notice on City web site Date: 8/16/2011

Method: Post Drinking Water Corrected notice on City web site and South Central Alert autodialer notification. Date: South CentralSouth Central Alert autodialer notification 8/18/2011

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 8/18/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



**Public Notification (PN) Certification Form**

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 536 Chesapeake St., 602 Harrison St. and the corner of Chesapeake Street & South Ann St. Section of water main isolated and replaced under no pressure.

Date of Violation: 8/31/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 8/31/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of boil water notices Date: 8/31/2011

Method: Post BWA notice on City web site Date: 8/31/2011

Method: Post problem corrected notice on City web site. Date: 9/3/2011

Method: \_\_\_\_\_ Date: \_\_\_\_\_

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 9/6/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 400 block North Street. Section of water main isolated and valve replaced under no pressure.

Date of Violation: 8/16/2011

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 9/12/2011
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Hand delivery of boil water notices Date: 9/12/2011
  - Method: Post BWA notice on City web site Date: 9/12/2011
  - Method: Post drinking water problem corrected on city web site Date: 9/14/2011
  - Method: Hand delivery of drinking water problem corrected. Date: 9/14/2011
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 9/14/2011

Complete and submit this form to your local DEP office (see a list of DEP's regional offices on the back of this form).

<b>For DEP use only. Checked by:</b> _____ <b>Date:</b> _____
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### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 000 block Pilgrim Drive and 1904 Friends Lane. Broken water main, section of main isolated and repaired.

Date of Violation: 9/17/2011

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 9/17/2011
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Hand delivery of boil water notice to 1904 Friends Dr. Date: 9/17/2011
  - Method: Post BWA notice on City web site & SC Alert Date: 9/17/2011
  - Method: Post drinking water problem corrected on city web site Date: 9/19/2011
  - Method: Hand delivery of frinking water problem corrected notice to 1904 Friends Dr..
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 9/21/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



## Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 1000 block Manheim Pike. Broken water main, section of main isolated and repaired.

Date of Violation: 10/1/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 10/1/2011
2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Hand deliver BWA 1033,1035,1037 & 1061 Date: Manheim Pk.  
10/1/2011
  - Method: Post BWA notice on City web site Date: 10/1/2011
  - Method: Post drinking water problem corrected on city web site Date: 10/3/2011
  - Method: Hand delivery of drinking water problem corrected notice.
4.  Met content requirements.
5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 10/5/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 000-100 Buch Ave, & 000 block Northview Dr. Broken water main, section of main isolated and repaired.

Date of Violation: 10/26/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 10/26/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of boil water notices to 106 & 104 Buch Ave..

Method: Post BWA notice on City web site & SC Alert Date: 10/26/2011

Method: Post drinking water problem corrected on city web site Date: 10/28/2011

Method: Hand delivery of drinking water problem corrected notices to 106 & 104 Buch Ave...

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 11/3/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 200 block Pitney Road. Broken water main, section of main isolated and repaired.

Date of Violation: 11/27/2011

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 10/27/2011
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Hand delivery of boil water notices to 1845 Hempstead Rd & 238 Pitney Rd. Called property manager of Country Club Estates & she notified residents..

Method: Post BWA notice on City web sitet Date: 10/27/2011

Method: Post drinking water problem corrected on city web site Date: 10/29/2011

Method: Hand delivery of boil water notices to 1845 Hempstead Rd & 238 Pitney Rd. Called property manager of Country Club Estates & she notified residents..

- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

Certified by: Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717.291.4833 Date: 11/3/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

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Description of Violation: Boil water issued for 000 Gable Park Road. Broken water main, section of main isolated and repaired.

Date of Violation: 12/18/2011

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 12/18/2011

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 12/18/2011

Method: Post BWA notice on City web site & SC Alert Date: 12/18/2011

Method: Post drinking water problem corrected on city web site Date: 12/20/2011

Method: Notification via south Central Alert emergency system Date: 12/20/2011

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 12/22/2011

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for: 1, 2, 3, 4, 5, 6, 8, 10 & 12 Jamestown Court; 2089, 2091, 2092, 2094 & 2117 Hollinger Road; 2112 Willow Street Pike; 100 & 140 Woodfield Crossing; 126, 129, 159, 160, 360, 389, 390, 396, 401, 402, 404, 405, 409, 412, 413, 416, 417, & 420. Maintenance of water system.

Date of Violation: 1/27/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 1/27/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 1/27/2012

Method: Post BWA notice on City web site & SC Alert Date: 1/27/2012

Method: Post drinking water problem corrected on city web site Date: 1/29/2012

Method: Notification via south Central Alert emergency system Date: 1/29/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 3/2/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: 2City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 100 block of North Reservoir Street. Water system maintenance activities.

Date of Violation: 2/13/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 2/13/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 2/13/2012

Method: Post BWA notice on City web site & SC Alert Date: 2/13/2012

Method: Post drinking water problem corrected on city web site Date: 2/15/2012

Method: Notification via south Central Alert emergency system Date: 2/15/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 2/27/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: for 2401, 2419, 2421, 2504, 2506, 2508, 2510, 2512, 2516, 2518, 2520, 2524, 2526, 2528, 2530, 2532, 2534, 2536, 2538, 2531 & 2539 Willow Street Pike. Install valve.

Date of Violation: 2/28/2012

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 2/28/2012
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Notification via south Central Alert emergency system Date: 2/28/2012
  - Method: Post BWA notice on City web site & SC Alert Date: 2/28/2012
  - Method: Post drinking water problem corrected on city web site Date: 3/1/2012
  - Method: Notification via south Central Alert emergency system Date: 3/1/2012
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 4/10/2012

Complete and submit this form to your local DEP office (see a list of DEP's regional offices on the back of this form).

<i>For DEP use only. Checked by:</i> _____	<i>Date:</i> _____
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### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 1, 2, 3, 4, 5, 6, 8, 10 & 12 Jamestown Court; 2089, 2091, 2092, 2094 & 2117 Hollinger Road 100 block of North Reservoir Street. Water system maintenance activities.

Date of Violation: 3/6/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 3/6/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 3/6/2012

Method: Post BWA notice on City web site & SC Alert Date: 3/6/2012

Method: Post drinking water problem corrected on city web site Date: 3/8/2012

Method: Notification via south Central Alert emergency system Date: 3/8/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 3/19/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 21 ABRASO STREET, 540 STEEL WAY, 1261, 1264, 1271, 1272, 1277, 1279, 1281, 1282, 1285-b and 1293 MANHEIM PIKE. Water system maintenance activities.

Date of Violation: 3/8/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 3/8/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):  
Method: Notification via south Central Alert emergency system Date: 3/8/2012  
Method: Post BWA notice on City web site & SC Alert Date: 3/8/2012  
Method: Post drinking water problem corrected on city web site Date: 3/10/2012  
Method: Notification via south Central Alert emergency system Date: 3/10/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 3/19/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 900 block of East Orange Street and 1000 Grofftown Road

Date of Violation: 2/13/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 4/11/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 4/11/2012

Method: Post BWA notice on City web site & SC Alert Date: 4/11/2012

Method: Post drinking water problem corrected on city web site Date: 4/13/2012

Method: Notification via south Central Alert emergency system Date: 4/13/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 4/18/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 200 block of West Chestnut Street

Date of Violation: 5/30/2012

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 5/30/2012
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Notification via south Central Alert emergency system Date: 5/30/2012
  - Method: Post BWA notice on City web site & SC Alert Date: 5/30/2012
  - Method: Post drinking water problem corrected on city web site Date: 6/1/2012
  - Method: Notification via south Central Alert emergency system Date: 6/1/2012
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 6/13/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

*For DEP use only. Checked by:* \_\_\_\_\_ *Date:* \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 103, 104, 106, 111, 112, 119, 123, 201, 202, 203, 210, 218, 219, 220, 222, 223, 224, 226, 228, 229, 230, 232 Mackin Ave., 1829 & 1905 Willow Street Pike, 15, 16 & 101 Meadia Ave. and 1916 & 1920 Hill St.

Date of Violation: 6/27/2012

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 6/27/2012
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Notification via south Central Alert emergency system Date: 6/27/2012
  - Method: Post BWA notice on City web site & SC Alert Date: 6/27/2012
  - Method: Post drinking water problem corrected on city web site Date: 6/29/2012
  - Method: Notification via south Central Alert emergency system Date: 6/29/2012
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 6/29/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



**Public Notification (PN) Certification Form**

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Boil water issued for 1211, 1213 & 1215 Hillcrest Road

Date of Violation: 7/26/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 7/26/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 7/26/2012

Method: Post BWA notice on City web site & SC Alert Date: 7/26/2012

Method: Post drinking water problem corrected on city web site Date: 7/26/2012

Method: Notification via south Central Alert emergency system Date: 7/28/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 7/30/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 100 block of Hostetter Lane, 1789, 1791 & 1793 Booth Avenue and 148 South Eastland Drive

Date of Violation: 9/25/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 9/24&25/2012

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):  
Method: Notification via south Central Alert emergency system Date: 9/25/2012  
Method: Post BWA notice on City web site & SC Alert Date: 9/25/2012  
Method: Post drinking water problem corrected on city web site Date: 9/27/2012  
Method: Notification via south Central Alert emergency system Date: 9/27/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 9/28/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 412-597 Koser Rd., 1290 Fruitville Pk., 2772 Pendelton Dr., 101 Hammersmith Ln., 2-20 Silbury Hill, 3-27 Woodhenge Cr., 573-648 Randolph Dr.

Date of Violation: 10/17/2012

**Please check all that apply and provide information as indicated below:**

- 1.  Notified DEP within 1 hour (if required). Date: 10/17 & 20/2012
- 2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_
- 3.  Distributed the notice by the following method(s), and on the following date(s):
  - Method: Notification via south Central Alert emergency system Date: 10/17/2012
  - Method: Post BWA notice on City web site & SC Alert Date: 10/17/2012
  - Method: Post drinking water problem corrected on city web site Date: 10/20/2012
  - Method: Notification via south Central Alert emergency system Date: 10/20/2012
- 4.  Met content requirements.
- 5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 10/25/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_





### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

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Description of Violation: 501-563 East Orange Street

Date of Violation: 11/7/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 11/7 & 11/10/12

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 11/7/2012

Method: Post BWA notice on City web site & SC Alert Date: 11/7/2012

Method: Post drinking water problem corrected on city web site Date: 11/10/2012

Method: Notification via south Central Alert emergency system Date: 11/10/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 11/20/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 501-563 East Orange Street

Date of Violation: 12/4/2012

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 12/4 & 12/6/12

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 12/4/2012

Method: Post BWA notice on City web site & SC Alert Date: 12/4/2012

Method: Post drinking water problem corrected on city web site Date: 12/6/2012

Method: Notification via south Central Alert emergency system Date: 12/6/2012

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 12/11/2012

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



**Public Notification (PN) Certification Form**

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: 600 Block New Holland Avenue

Date of Violation: 6/4/2013

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 6/4 & 6/6/2013

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 6/4/2013

Method: Post BWA notice on City web site & SC Alert Date: 6/4/2013

Method: Post drinking water problem corrected on city web site Date: 6/6/2013

Method: Notification via south Central Alert emergency system Date: 6/6/2013

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 6/13/2013

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_



### Public Notification (PN) Certification Form

Name of PWS: City of Lancaster

PWSID Number: 7360058

I am a representative of the public water system (PWS) indicated above. I certify that public notification has been provided to consumers in accordance with the content, format and delivery requirements and deadlines found in Title 25 Pa. Code Chapter 109 Subchapter D of the Department of Environmental Protection (DEP)'s regulations.

Description of Violation: Hunter Lane & Country Club Drive

Date of Violation: 5/20/2013

**Please check all that apply and provide information as indicated below:**

1.  Notified DEP within 1 hour (if required). Date: 5/20 & 22/2013

2.  Consulted with DEP within 24 hours (if required). Date: \_\_\_\_\_

3.  Distributed the notice by the following method(s), and on the following date(s):

Method: Notification via south Central Alert emergency system Date: 5/20/2013

Method: Post BWA notice on City web site & SC Alert Date: 5/20/2013

Method: Post drinking water problem corrected on city web site Date: 5/22/2013

Method: Notification via south Central Alert emergency system Date: 5/22/2013

4.  Met content requirements.

5.  Attach a copy of the notice(s) to this certification form.

**Certified by:** Signature: \_\_\_\_\_

Print Name: Alexander Nagy

Title: Water Quality Supervisor

Phone Number: 717-291-4833 Date: 5/29/2013

Complete and submit this form to your local DEP office  
(see a list of DEP's regional offices on the back of this form).

**For DEP use only. Checked by:** \_\_\_\_\_ **Date:** \_\_\_\_\_

# 2011 ANNUAL DRINKING WATER QUALITY REPORT

**PWSID #: 7360058 -- NAME: CITY OF LANCASTER, PA**

*Este informe contiene información importante acerca de su agua potable. Haga que alguien lo traduzca para usted, ó hable con alguien que lo entienda. (This report contains important information about your drinking water. Have someone translate it for you, or speak with someone who understands it).*

## **WATER SYSTEM INFORMATION:**

This report shows our water quality and what it means. We want you to be informed about your water supply. If you have any questions about this report or concerning your water utility, please contact Al Nagy at 717-291-4833.

## **SOURCES OF WATER:**

Our sources of water are the Conestoga River and the Susquehanna River located in Lancaster County. A Source Water Assessment was completed in 2009 by the PA Department of Environmental Protection (PA DEP). The Assessment found our sources are potentially susceptible to agricultural activity, accidental spills along roads and urban development. Overall, our sources have a low risk of significant contamination. The assessment is available at: <http://www.elibrary.dep.state.pa.us/dsweb/Get/Document-59455/RS7360058001%20City%20of%20Lancaster%20BofW.pdf>. Complete reports were distributed to municipalities, water supplier, local planning agencies and PA DEP offices. Copies of the complete report are available at the DEP Regional Office, Records Management Unit at 484-250-5910.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as individuals with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the *Safe Drinking Water Hotline* (800-426-4791).

## **MONITORING YOUR WATER:**

We routinely monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2011. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

## **DEFINITIONS:**

**Action Level (AL)** - The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

**Maximum Contaminant Level (MCL)** - The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

**Maximum Contaminant Level Goal (MCLG)** - The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**Maximum Residual Disinfectant Level (MRDL)** - The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

**Maximum Residual Disinfectant Level Goal (MRDLG)** - The level of a drinking water disinfectant below which there is no known or expected risk to health.

**Minimum Residual Disinfectant Level (MinRDL)** - The minimum level of residual disinfectant required at the entry point to the distribution system.

**Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water

**ppb** = parts per billion, or micrograms per liter

**pCi/L** = picocuries per liter, measure of radiation

**ppq** = parts per quadrillion or picograms per liter

**mrem/year** = millirems per year

**ppm** = parts per million or milligrams per liter

**ppt** = parts per trillion or nanograms per liter

**DETECTED SAMPLE RESULTS: SUSQUEHANNA PLANT; ENTRY POINT 101**

Chemical Contaminants								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.04	0.03 – 0.04	ppm	2011	N	Erosion of natural deposits.
Fluoride	2	2	0.8	0.73 - 0.80	ppm	2011	N	Water additive that promotes strong teeth.
Nickel	100	0	3.2	1.5 - 3.2	ppb	2011	N	Corrosion of home plumbing.
Nitrate	10	10	0.99	---	ppm	2011	N	Erosion of natural deposits.
Combined Uranium	30	0	1.06	---	pCi/L.	2011	N	Erosion of natural deposits.

\* EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.

Turbidity						
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination
Turbidity	TT=1 NTU for a single measurement.	0	0.05	2011	N	Soil runoff.

Total Organic Carbon (TOC)					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 - 45	26-57	0	N	Naturally present in environment.

Entry Point Disinfectant Residual: Susquehanna and Conestoga Treatment Plants							
Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Date of Lowest Sample	Violation Y/N	Sources of Contamination
Susquehanna Plant Chlorine	0.2	0.35	0.35 – 3.1	ppm	4/29/11	N	Water additive used to control microbes.
Conestoga Plant Chlorine	0.2	0.15*	0.15 – 1.8	ppm	2/15/11	N	Water additive used to control microbes.

\*This low level was only momentary, and was not a violation.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER PLANT; ENTRY POINT 102**

Chemical Contaminants								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.05	Both samples 0.05	ppm	2011	N	Erosion of natural deposits.
Fluoride	2	2	0.94	0.73 - 0.94	ppm	2011	N	Water additive to promote strong teeth.
Nickel	100	0	1.1	Both samples 1.1	ppb	2011	N	Erosion of natural deposits.
Nitrate	10	10	7.4	Four samples 4.4-7.4	ppm	2011	N	Runoff from fertilizer use.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER PLANT; ENTRY POINT 102 (continued)**

Selenium	50	0	1.1	0 – 1.1	ppb	2011	N	Erosion of natural deposits.
Combined Uranium	30	0	1.48	---	pCi/L.	2011	N	Erosion of natural deposits.

\*EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.

Turbidity						
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination
Turbidity	TT=1 NTU for a single measurement	0	0.05	2011	N	Soil runoff.

Total Organic Carbon (TOC)					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 – 35	12-56	0	N	Naturally present in environment.

**DETECTED SAMPLE RESULTS: DISTRIBUTION SYSTEM**

Distribution Disinfectant Residual							
Contaminant	Minimum Disinfectant Residual	Highest Average Result	Range of Monthly Avg Results	Units	Month w/ Highest Avg Result	Violation Y/N	Sources of Contamination
Chlorine	0.2	1.4	1.0 – 1.4	ppm	Oct. 2011	N	Water additive used to control microbes.

Disinfection Byproducts								
Contaminant	MCL in CCR Units	MCLG	Avg Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Haloacetic Acids	60	n/a	43	13 - 90	ppb	2011	N *	By-product of disinfection
Trihalomethanes	80	n/a	47	9 -117	ppb	2011	N *	By-product of disinfection

\*Violation of MCL is based on running annual average

Lead and Copper							
Contaminant	Action Level (AL)	MCLG	90 <sup>th</sup> Percentile Value	Units	# of Sites Above AL of Total Sites	Violation Y/N	Sources of Contamination
Lead	15	0	4.8	ppb	0 of 50	N	Corrosion of home plumbing.
Copper	1.3	1.3	0.17	ppm	0 of 50	N	Corrosion of home plumbing

## DETECTED SAMPLE RESULTS: DISTRIBUTION SYSTEM (continued)

Microbial					
Contaminants	MCL	MCLG	Highest # or % of Positive Samples	Violation Y/N	Sources of Contamination
Total Coliform Bacteria	For systems that collect ≥ 40 samples/month:	0	0	N	Naturally present in environment.
Fecal Coliform Bacteria or E. coli	0	0	0	N	Human and animal fecal waste

### VIOLATIONS:

In 2011 we failed to test for volatile organic chemicals (VOC's) in water treated at the Conestoga and Susquehanna Water Plants. No VOC's were present in samples collected 1/26/2012. VOC's were not detected from 1995-2010.

### EDUCATIONAL INFORMATION:

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater run-off, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, EPA and DEP prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. FDA and DEP regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline (800-426-4791).

### INFORMATION ABOUT LEAD:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The City of Lancaster, Bureau of Water is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. Lead was not detected in City drinking water when it leaves our treatment plants and underground pipes. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>. For information about lead, go to the city web site: <http://www.cityoflanasterpa.com/lanastercity/lib/lanastercity/lead.pdf>. If you have questions about City drinking water, contact Al Nagy at 717-291-4833 or [anagy@cityoflanasterpa.com](mailto:anagy@cityoflanasterpa.com).



# 2012 ANNUAL DRINKING WATER QUALITY REPORT

PWSID #:7360058 -- NAME: CITY OF LANCASTER, PA

*Este informe contiene información importante acerca de su agua potable. Haga que alguien lo traduzca para usted, ó hable con alguien que lo entienda. (This report contains important information about your drinking water. Have someone translate it for you, or speak with someone who understands it).*

Our "2012 Annual Water Quality Report" is available on-line at:

[http://cityoflancasterpa.com/lancastercity/lib/lancastercity/2012\\_annual\\_drinking\\_water\\_quality\\_report\\_city\\_of\\_lancaster.pdf](http://cityoflancasterpa.com/lancastercity/lib/lancastercity/2012_annual_drinking_water_quality_report_city_of_lancaster.pdf)

## WATER SYSTEM INFORMATION:

This report shows our water quality and what it means. We want you to be informed about your water supply. If you have any questions about this report or concerning your water utility, please contact Al Nagy at 717-291-4833.

## SOURCES OF WATER:

Our sources of water are the Conestoga and Susquehanna Rivers. A Source Water Assessment was completed in 2009 by the PA Department of Environmental Protection (PA DEP). The assessments found that overall our river water sources have a low risk of contamination. However the assessments did find potential contamination of our water sources from agricultural activity, spills and urban development. The assessment is available at:

<http://www.elibrary.dep.state.pa.us>. Reports were distributed to municipalities, local planning agencies and PA DEP offices. Copies of the report are available at the DEP Regional Office, Records Management Unit at 484-250-5910.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as individuals with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the *Safe Drinking Water Hotline* (800-426-4791).

## MONITORING YOUR WATER:

We routinely monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2011. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act.

## DEFINITIONS:

**Action Level (AL)** - The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

**Maximum Contaminant Level (MCL)** - The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

**Maximum Contaminant Level Goal (MCLG)** - The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**Maximum Residual Disinfectant Level (MRDL)** - The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

**Maximum Residual Disinfectant Level Goal (MRDLG)** - The level of a drinking water disinfectant below which there is no known or expected risk to health.

**Minimum Residual Disinfectant Level (MinRDL)** - The minimum level of residual disinfectant required at the entry point to the distribution system.

**Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water

**ppb** = parts per billion, or micrograms per liter

**pCi/L** = picocuries per liter, measure of radiation

**ppq** = parts per quadrillion or picograms per liter

**mrem/year** = millirems per year

**ppm** = parts per million or milligrams per liter

**ppt** = parts per trillion or nanograms per liter

**DETECTED SAMPLE RESULTS: SUSQUEHANNA WATER TREATMENT PLANT: ENTRY POINT 101**

Chemical Contaminants								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.02	---	ppm	2012	N	Erosion of natural deposits.
Fluoride	2	2	0.6	0.6 - 0.8	ppm	2012	N	Water additive that promotes strong teeth.
Nickel	100	0	2.6	---	ppb	2012	N	Corrosion of home plumbing.
Nitrate	10	10	0.72	---	ppm	2012	N	Erosion of natural deposits.
Combined Uranium	30	0	1.06	---	pCi/L.	2011	N	Erosion of natural deposits.

\* EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.

Turbidity							
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination	
Turbidity	TT=1 NTU for a single measurement.	0	0.02	2012	N	Soil runoff.	

Total Organic Carbon (TOC)					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 - 35	4 - 45	0	N	Naturally present in environment.

Entry Point Disinfectant Residual: Susquehanna and Conestoga Treatment Plants							
Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Date of Lowest Sample	Violation Y/N	Sources of Contamination
Susquehanna Plant Chlorine	0.2	1.0	1.0 - 2.0	ppm	1/4/2012	N	Water additive used to control microbes.
Conestoga Plant Chlorine	0.2	1.0	1.0 - 1.4	ppm	1/20/2012	N	Water additive used to control microbes.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER TREATMENT PLANT: ENTRY POINT 102**

Chemical Contaminants								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.04	---	ppm	2012	N	Erosion of natural deposits.
Fluoride	2	2	0.7	---	ppm	2012	N	Water additive to promote strong teeth.
Nickel	100	0	0.001	---	ppb	2012	N	Erosion of natural deposits.
Nitrate	10	10	7.6	Four samples 5.5 - 7.6	ppm	2012	N	Runoff from fertilizer use.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER PLANT: ENTRY POINT 102 (continued)**

Selenium	50	0	0.0	---	ppb	2012	N	Erosion of natural deposits.
Combined Uranium	30	0	1.5	---	pCi/L.	2011	N	Erosion of natural deposits.

The EPA fluoride MCL is 4 ppm. Pennsylvania has set a lower MCL of 0.7 ppm to better protect human health.

Turbidity							
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination	
Turbidity	TT=1 NTU for a single measurement	0	0.06	2012	N	Soil runoff.	

Total Organic Carbon (TOC)					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 - 35	3 - 62	0	N	Naturally present in environment.

**DETECTED SAMPLE RESULTS: DISTRIBUTION SYSTEM**

Distribution Disinfectant Residual							
Contaminant	Minimum Disinfectant Residual	Highest Average Result	Range of Monthly Average Results	Units	Month with Highest Average Result	Violation Y/N	Sources of Contamination
Chlorine	0.2	1.1	0.8 - 1.1	ppm	Nov 2012	N	Water additive used to control microbes.

Disinfection Byproducts								
Contaminant	MCL in CCR Units	MCLG	Average Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Haloacetic Acids	60	n/a	41	0 - 94.6	ppb	2012	N *	By-product of disinfection
Trihalomethanes	80	n/a	51.5	9.5 - 124	ppb	2012	N *	By-product of disinfection

\*Violation of MCL is based on running annual average

Lead and Copper							
Contaminant	Action Level (AL)	MCLG	90 <sup>th</sup> Percentile Value	Units	# of Sites Above AL of Total Sites	Violation Y/N	Sources of Contamination
Lead	15	0	4.8	ppb	1 of 50	N	Corrosion of home plumbing.
Copper	1.3	1.3	0.17	ppm	0 of 50	N	Corrosion of home plumbing

## DETECTED SAMPLE RESULTS: DISTRIBUTION SYSTEM (continued)

Microbial					
Contaminants	MCL	MCLG	Highest # or % of Positive Samples	Violation Y/N	Sources of Contamination
Total Coliform Bacteria	For systems that collect ≥ 40 samples/month:	0	0	N	Naturally present in environment.
Fecal Coliform Bacteria or E. coli	0	0	0	N	Human and animal fecal waste

### VIOLATIONS:

No violations.

### EDUCATIONAL INFORMATION:

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater run-off, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, EPA and DEP prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. FDA and DEP regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline (800-426-4791).

### INFORMATION ABOUT LEAD:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The City of Lancaster, Bureau of Water is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. Lead was not detected in City drinking water when it leaves our treatment plants and underground pipes. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>. For information about lead, go to the city web site: <http://www.cityoflancafterpa.com/lancaftercity/lib/lancaftercity/lead.pdf>. If you have questions about City drinking water, contact Al Nagy at 717-291-4833 or [anagy@cityoflancafterpa.com](mailto:anagy@cityoflancafterpa.com).

# 2013 ANNUAL DRINKING WATER QUALITY REPORT

PWSID #: 7360058 -- NAME: CITY OF LANCASTER, PA

*Este informe contiene información importante acerca de su agua potable. Haga que alguien lo traduzca para usted, ó hable con alguien que lo entienda. (This report contains important information about your drinking water. Have someone translate it for you, or speak with someone who understands it).*

## WATER SYSTEM INFORMATION:

This report shows our water quality and what it means. We want you to be informed about your water supply. If you have any questions about this report or concerning your water utility, please contact the water quality lab at (717) 291 - 4818.

## SOURCES OF WATER:

Our sources of water are the Conestoga River and the Susquehanna River located in Lancaster County. A Source Water Assessment was completed in 2009 by the PA Department of Environmental Protection (PA DEP). The Assessment found our sources are potentially susceptible to agricultural activity, accidental spills along roads and urban development. Overall, our sources have a low risk of significant contamination. The assessment is available at: <http://www.elibrary.dep.state.pa.us/dsweb/Get/Document-59455/RS7360058001%20City%20of%20Lancaster%20BoW.pdf>. Complete reports were distributed to municipalities, water supplier, local planning agencies and PA DEP offices. Copies of the complete report are available at the DEP Regional Office, Records Management Unit at 484-250-5910.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as individuals with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the *Safe Drinking Water Hotline* (800-426-4791).

## MONITORING YOUR WATER:

We routinely monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2011. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

## DEFINITIONS:

**Action Level (AL)** - The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

**Maximum Contaminant Level (MCL)** - The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

**Maximum Contaminant Level Goal (MCLG)** - The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**Maximum Residual Disinfectant Level (MRDL)** - The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

**Maximum Residual Disinfectant Level Goal (MRDLG)** - The level of a drinking water disinfectant below which there is no known or expected risk to health.

**Minimum Residual Disinfectant Level (MinRDL)** - The minimum level of residual disinfectant required at the entry point to the distribution system.

**Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water

**ppb** = parts per billion, or micrograms per liter

**pCi/L** = picocuries per liter, measure of radiation

**ppq** = parts per quadrillion or picograms per liter

**mrem/year** = millirems per year

**ppm** = parts per million or milligrams per liter

**ppt** = parts per trillion or nanograms per liter

**DETECTED SAMPLE RESULTS: SUSQUEHANNA PLANT; ENTRY POINT 101**

Chemical Contaminants								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.025	---	ppm	2013	N	Erosion of natural deposits.
Fluoride	2	2	0.6	0.6- 0.80	ppm	2013	N	Water additive that promotes strong teeth.
Nickel	1000	0	2.2	1.5 - 3.2	ppb	2013	N	Corrosion of home plumbing.
Nitrate	10	10	0.84	---	ppm	2013	N	Runoff from fertilizer use.
Combined Uranium	30	0	1.06	---	pCi/L	2011	N	Erosion of natural deposits.

\* EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.

Turbidity						
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination
Turbidity	TT=1 NTU for a single measurement	0	0.08	7/22/13	N	Soil runoff.
	TT= at least 95% of monthly samples ≤0.3 NTU		≤0.3 NTU 100% of the time	Jan - Dec 2013	N	

Total Organic Carbon (TOC)					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 - 35	~ 7* - 55	0	N	Naturally present in environment.

\* The sample in August was out of range most likely due to a testing error, but the sample still met compliance by the running annual average being 1.0 or more and performance ratio is 1.0 or more.

Entry Point Disinfectant Residual: Susquehanna and Conestoga Treatment Plants							
Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Date of Lowest Sample	Violation Y/N	Sources of Contamination
Susquehanna Plant Chlorine	0.2	0.17*	0.17 – 2.48	ppm	2/5/13	N	Water additive used to control microbes.
Conestoga Plant Chlorine	0.2	0.6	0.6 – 2.16	ppm	4/21/13	N	Water additive used to control microbes.

\*This low level was only momentary, and was not a violation.



**DETECTED SAMPLE RESULTS: SUSQUEHANNA PLANT; ENTRY POINT 101 (continued)**

<b>Additional Monitoring*</b>				
Contaminant	Units	Reported Level	Low Range	High Range
chromium (total chromium)	ppb	0.34	NA	0.34
Chromium-6 (hexavalent chromium)	ppb	0.043	0.033	0.052
chlorate	ppb	253	153	352
strontium	ppb	128.1	99.2	157

\*As part of an on-going evaluation program the EPA has required us to monitor some additional contaminants/chemicals. Information collected through the monitoring of these contaminants/chemicals will help to ensure that future decisions on drinking water standards are based on sound science.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER PLANT; ENTRY POINT 102**

<b>Chemical Contaminants</b>								
Contaminant	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Barium	2	2	0.045	---	ppm	2013	N	Erosion of natural deposits.
Fluoride	2	2	0.51	0.51 - 0.80	ppm	2013	N	Water additive to promote strong teeth.
Nickel	100	0	1.3	---	ppb	2013	N	Erosion of natural deposits.
Nitrate	10	10	7.8	Four samples 4.1-7.8	ppm	2013	N	Runoff from fertilizer use.
Selenium	50	0	0.0	---	ppb	2012	N	Erosion of natural deposits.
Combined Uranium	30	0	1.48	---	pCi/L.	2011	N	Erosion of natural deposits.

\*EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health

<b>Turbidity</b>						
Contaminant	MCL	MCLG	Level Detected	Sample Date	Violation Y/N	Source of Contamination
Turbidity	TT=1 NTU for a single measurement	0	0.04	1/3/13	N	Soil runoff.
	TT= at least 95% of monthly samples ≤0.3 NTU		≤0.3 NTU 100% of the time	Jan - Dec 2013	N	

<b>Total Organic Carbon (TOC)</b>					
Contaminant	Range of % Removal Required	Range of percent removal achieved	Number of quarters out of compliance	Violation Y/N	Sources of Contamination
TOC	0 - 25	-0.6* - 57	0	N	Naturally present in environment.

\* The sample in August was out of range most likely due to a testing error, but the sample still met compliance by the running annual average being 1.0 or more and performance ratio is 1.0 or more.

**DETECTED SAMPLE RESULTS: CONESTOGA WATER PLANT; ENTRY POINT 102 (continued)**

**Additional Monitoring\***

Contaminant	Units	Reported Level	Low Range	High Range
chromium (total chromium)	ppb	0.30	0.25	0.35
Chromium-6 (hexavalent chromium)	ppb	0.069	0.042	0.096
chlorate	ppb	292	210	374
strontium	ppb	185.5	158	213

\*As part of an on-going evaluation program the EPA has required us to monitor some additional contaminants/chemicals. Information collected through the monitoring of these contaminants/chemicals will help to ensure that future decisions on drinking water standards are based on sound science.

**DETECTED SAMPLE RESULTS: DISTRIBUTION SYSTEM**

Distribution Disinfectant Residual							
Contaminant	Minimum Disinfectant Residual	Highest Average Result	Range of Monthly Avg Results	Units	Month w/ Highest Avg Result	Violation Y/N	Sources of Contamination
Chlorine	0.2	1.1	0.6 – 1.1	ppm	Oct. 2013	N	Water additive used to control microbes.

Disinfection Byproducts								
Contaminant	MCL in CGR Units	MCLG	Avg Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Haloacetic Acids	60	n/a	35.1	5 – 106	ppb	2013	N *	By-product of disinfection
Trihalomethanes	80	n/a	47.8	10 – 131	ppb	2013	N *	By-product of disinfection

\*Violation of MCL is based on running annual average

Lead and Copper							
Contaminant	Action Level (AL)	MCLG	90 <sup>th</sup> Percentile Value	Units	# of Sites Above AL of Total Sites	Violation Y/N	Sources of Contamination
Lead	15	0	4.5	ppb	0 of 52	N	Corrosion of home plumbing.
Copper	1.3	1.3	0.11	ppm	0 of 52	N	Corrosion of home plumbing

Microbial						
Contaminants	MCL	MCLG	Highest # or % of Positive Samples	Violation Y/N	Sources of Contamination	
Total Coliform Bacteria	For systems that collect ≥ 40 samples/month:	0	0	N	Naturally present in environment.	
Fecal Coliform Bacteria or E. coli	0	0	0	N	Human and animal fecal waste	



## **VIOLATIONS:**

The City of Lancaster had a reporting violation with the DEP. The turbidity data for August 2013 was reported with the year 2012 on the spreadsheet. All turbidity measurements were under regulatory levels, but we were unable to correct the date within the reporting time frame.

## **EDUCATIONAL INFORMATION:**

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity. Contaminants that may be present in source water include:

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## **INFORMATION ABOUT LEAD:**

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The City of Lancaster, Bureau of Water is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. Lead was not detected in City drinking water when it leaves our treatment plants and underground pipes. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>. For information about lead, go to the city web site: <http://www.cityoflanasterpa.com/lanastercity/lib/lanastercity/lead.pdf>. If you have questions about City drinking water, contact the water quality lab at 717-291-4818.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

2. Indicate whether the company is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.
  - a. Provide details on any water pressure problems, lasting longer than 5 days, which had occurred since the last rate proceeding in any part of the water transmission and distribution system.
  - b. Describe any action taken on a temporary basis, and the long term solutions developed to address any water pressure problems.

RESPONSE

There were no pressure problems lasting more than 24 hours since the last proceeding.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

3. Provide support to demonstrate that water or wastewater service is being furnished on a continuous basis by supplying a summary of the company's records of each service interruption greater than 24 hours since the last rate proceeding.

RESPONSE

There were no service interruptions greater than 24 hours since the last proceeding. Whenever main relining is taking place, the City runs temporary water lines, in compliance with all rules and regulations, which provide water.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

4. Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.
  - a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the recordkeeping requirements of such complaints.

RESPONSE

Included is a copy of the City of Lancaster's standard operating procedure for investigating and correcting drinking water complaints.

To demonstrate compliance with recordkeeping requirements, included are Drinking Water Complaint records for 2012-2013. The 2011 file was found to be corrupted on the City server. However, even though the full log is unavailable, the City was able to provide the Water Analysis Report Log which shows all City water samples that were taken during 2011 mostly due to customer complaints.

City of Lancaster  
Bureau of Water  
Water Quality Laboratory

## **SOP - WATER QUALITY SERVICE COMPLAINT:**

1. Water quality service complaints are received by telephone and email in to the Water Quality Lab from Conestoga Water Treatment Plant operations, Meter Shop, Mayors Office, Public Works Directors Office, Transmission & Distribution and Customer Service Departments.
2. If the call is transferred; ask customer which City department(s) he/she spoke with or left voice mail message(s).
3. If customer contacted the Mayor's Office, Public Works Directors Office or if the complaint is politically sensitive, explain to customer the Water Quality Supervisor or Water Analyst (in absence of supervisor) will call them back.
4. Record customer name, address, telephone number(s) and a description of the complaint in the "Water Service Complaint Log".
5. Water Quality Lab will promptly investigate the complaint, perform testing and/or contact other departments as necessary.
6. Water Quality Lab will inform customer (or ask another department) to notify the customer of follow up activity.
7. Water Quality Laboratory documents.
8. Do not report laboratory tests without prior permission from Water Quality Supervisor.
9. Electronic records of water quality service customer complaints are archived in the Water Quality Supervisor's PC and preserved in perpetuity.

13-May-2004  
10-June-2010 (revised)

cc: J.Barlow/B.Forrest/T.Covert  
c:\11labSOP's\SOP: Water Service Complaint

## 2011: WATER ANALYSIS REPORT LOG

DATE	ID #	NAME	ADDRESS	SUBJECT	INITIALS
6-Jan-11	war01~2011	National Pretzel	2060 Old Phil. Pike	January Sample	BJF
7-Jan-11	war02~2011	J.Weatheral	1618 Wiker Ave.	Compliant-odor	ACN
10-Jan-10	War03~2011	The Glen at Willow Valley	425 Willow valley lakes Dr.	Yellow spots on floors	TKC
11-Jan-11	war04~2011	Brunswick Hotel	E.Chesnut & N.Duke Sts.	brown water	ACN
13-Jan-11	war05~2011	Chaz Hiestand	315 Powell Dr.	customer request	JB
20-Jan-11	war06~2011	John Lamparter	2165 Old Philadelphia Pike	customer request	JB
21-Jan-11	war07~2011	J & J	1838 Colonial Village Lane	January Sample	BJF
24-Jan-11	war08~2011	Mark Leonard	16 Eagle Dr	extra distribution sample	JB
26-Jan-11	war09~2011	Warren Bingamen	Clipper Magazine- H-land Rd	customer request	JB
1-Feb-11	war10~2011	Marcia Kuntz	308 Ice Avenue	customer request	JB
1-Feb-11	war11~2011	Naomi Jimenez	467 High St	customer request	JB
3-Feb-11	war12~2011	Auntie Anne's	1135 Dillerville Road	February Sample	BJF
3-Feb-11	war13~2011	National Pretzel	2060 Old Phil. Pike	February Sample	BJF
3-Feb-11	war14~2011	Kegel's Produce	2851 Old Tree Drive	February Sample	BJF
10-Feb-11	war15~2011	Alcoa	1480 Manheim Pike	February Sample	BJF
10-Feb-11	war16~2011	J & J	1838 Colonial Village Lane	February Sample	BJF
2/9 & 22/2011	war17~2011	Chiropractic Associates	1361 Fruitville Pike	customer request	JB
15-Feb-11	war18~2011	Joe Logullo	15 Knollwood Dr	customer request	JB
18-Feb-11	war19~2011	W. V. Lakes Health Center	212 Willow Valley Lakes Drive	customer request: Johncey Matthew	BJF
22-Feb-11	war20~2011	Ann Hostetter	1286 Vikery Lane	customer request	JB
1-Mar-11	war21~2011	PPL (Walter Yoder)	651 Delp Rd	customer request	JB
3-Mar-11	war22~2011	National Pretzel	2060 Old Phil. Pike	March Sample	BJF
4-Mar-11	war23~2011	J & J	1838 Colonial Village Lane	March Sample	BJF
9-Mar-11	war24~2011	Jon Kauffman	104 Swedesford Lane	customer request	JB
15-Mar-11	war25~2011	Elm Ave. Development Ctr.	1325 Elm Ave.	customer request	JB
23-Mar-11	war26~2011	Luann Bucks	9 S. Cornell Ave	customer request	JB
24-Mar-11	war27~2011	Woodcrest Villa (Ron Young	2001 Harrisburg Pike	customer request	JB
25-Mar-11	war28~2011	Jim Frey	LPD	customer request	JB
7-Apr-11	war29~2011	National Pretzel	2060 Old Phil. Pike	April Sample	BJF
11-Apr-11	war30~2011	Terry Dickel	1057 Rawlinsville Road, Willow	Well Sample	BJF
13-Apr-11	war31~2011	Patty Hunter	1106 Sweetbrier Way	customer request	JB
20-Apr-11	war32~2011	J & J	1838 Colonial Village Lane	April Sample	BJF
27-Apr-11	war33~2011	Joyce Deiter	709 Lampeter Rd	customer request	JB
29-Apr-11	war34~2011	Andrew Ressel	535 W. Lemon St	customer request	JB
5-May-11	war35~2011	Norma Hopkins	124 N. Plum Street	customer request	BJF
6-May-11	war36~2011	Auntie Anne's	1135 Dillerville Road	May Sample	BJF
9-May-11	war37~2011	Elizabeth Johnson	691 Bent Creek Drive	customer request	BJF
11-May-11	war38~2011	Kegel's Produce	2851 Old Tree Drive	May Sample	BJF
12-May-11	war39~2011	Chiropractic Associates	1361 Fruitville Pike	customer request per R. Snyder	JB
13-May-11	war40~2011	National Pretzel	2060 Old Phil. Pike	May Sample	BJF
13-May-11	war41~2011	Alcoa	1480 Manheim Pike	May Sample	BJF
13-May-11	war42~2011	Fritz Elementary School	845 Hornig Rd.	customer request	JB
25-May-11	war43~2011	J & J	1838 Colonial Village Lane	May Sample	BJF
31-May-11	war44~2011	Fred Larson	1932 Mercers Mill	customer request	JB

8-Jun-11	war45~2011	National Pretzel	2060 Old Phil. Pike	June Sample	BJF
9-Jun-11	war46~2011	Chiropractic Associates	1361 Fruitville Pike	customer request	JB
9-Jun-11	war47~2011	Worede Imam	58 Browning Rd	customer request	JB
15-Jun-11	war48~2011	J & J	1838 Colonial Village Lane	June Sample	BJF
22-Jun-11	war49~2011	Dennis Ferdon	28 Blossom Hill Dr	customer request	JB
29-Jun-11	war50~2011	Sandy Groth	359 Buch Ave	customer request	JB
7-Jul-11	war51~2011	National Pretzel	2060 Old Phil. Pike	July Sample	BJF
19-Jul-11	war52~2011	Jack O'Donnell	1533 Hiemenz Rd	customer request	JB
19-Jul-11	war53~2011	Ted Nichols	460 Teddy Ave	customer request	JB
22-Jul-11	war54~2011	J & J	1838 Colonial Village Lane	July Sample	BJF
25-Jul-11	war55~2011	Elements Salon	10 Meadow Lane	North distribution sample	ACN
27-Jul-11	war56~2011	Linda Reis	401-A Eden Rd.	Customer complaint	ACN
28-Jul-11	war57~2011	Wendy Nelson	1823 Shelly Rd	customer request	JB
3-Aug-11	war58~2011	Auntie Anne's	1135 Dillerville Road	August Sample	BJF
3-Aug-11	war59~2011	National Pretzel	2060 Old Phil. Pike	August Sample	BJF
4-Aug-11	war60~2011	Keigel's Produce	2851 Old Tree Drive	August Sample	BJF
10-Aug-11	war61~2011	Lisa Hollow	626 S. West End Ave	customer request	JB
10-Aug-11	war62~2011	Lester Messner	11 Plank Ave., W. Street	customer request	JB
10-Aug-11	war63~2011	Doris Morrison	21 Plank Ave., W. Street	customer request	JB
10-Aug-11	war64~2011	J & J	1838 Colonial Village Lane	August Sample	BJF
11-Aug-11	war65~2011	Lou Danese	1413 Valley Rd	customer request	JB
12-Aug-11	war66~2011	Jason Lessig	134 N. George St., M-ville	customer request	JB
18-Aug-11	war67~2011	Anthony Fucito	1540 Lampeter Rd	customer request	JB
26-Aug-11	war68~2011	Alcoa	1480 Manheim Pike	August Sample	BJF
26-Aug-11	war69~2011	Capik	112 Eik Lane, W Street	customer request	JB
31-Aug-11	war70~2011	National Bedding	18 Prestige Lane	customer request	JB
2-Sep-11	war71~2011	Mean Cup Coffee	Central Market	customer request	JB
6-Sep-11	war72~2011	Gidget Farmer	2047 Pennwick Rd	customer request	JB
12-Sep-11	war73~2011	Grace Siino	2055 Stonecrest Dr	customer request	JB
12-Sep-11	war74~2011	Roger Nelson	504 Dorset St	customer request	JB
12-Sep-11	war75~2011	Baja Beach Tanning Club	1561 Manheim Pike	customer request	JB
14-Sep-11	war76~2011	National Pretzel	2060 Old Phil. Pike	September Sample	BJF
14-Sep-11	war77~2011	Doris Morrison	21 Plank Ave., W. Street	customer request	JB
20-Sep-11	war78~2011	Kathleen Dvorchak	20 Eshelman Rd	customer request	JB
20-Sep-11	war79~2011	Mike Ervin	Central Market	customer request	JB
21-Sep-11	war80~2011	Nitrauer Elem School	811 Ashbourne Ave	customer request	JB
22-Sep-11	war81~2011	J & J	1838 Colonial Village Lane	September Sample	BJF
26-Sep-11	war82~2011	Marie DiPietrantonio	1577 Putnam Drive	customer request	BJF
27-Sep-11	war83~2011	Jill Gresh	857 Willow Rd	customer request	JB
29-Sep-11	war84~2011	Elizabeth Buikema	77 Willow Valley Dr	customer request	JB
29-Sep-11	war85~2011	Bird in Hand Woodworks	3031 Industry Dr	customer request	JB
7-Oct-11	war86~2011	Clipper Magazine	3708 Hempland Road	October Sample	BJF
6-Oct-11	war87~2011	Karen Graham	1612 Oak Lane	customer request	TKC
12-Oct-11	war88~2011	Ara Seropian	104 Blossom Hill Dr.	customer request	JB
13-Oct-11	war89~2011	J & J	1838 Colonial Village Lane	October Sample	BJF
18-Oct-11	war90~2011	National Pretzel	2060 Old Phil. Pike	October Sample	BJF

21-Oct-11	war91~2011	High Trans. Off. C. Weyland	145 Greenfield Rd	customer request	JB
3-Nov-11	war92~2011	National Pretzel	2060 Old Phil. Pike	November Sample	BJF
3-Nov-11	war93~2011	Kegel's Produce	2851 Old Tree Drive	November Sample	BJF
4-Nov-11	war94~2011	Aunite Anne's	1135 Dillerville Road	November Sample	BJF
15-Nov-11	war95~2011	PPL	651 Delp Rd	Customer Request	BJF
15-Nov-11	war96~2011	Alcoa	1480 Manheim Pike	November Sample	BJF
15-Nov-11	war97~2011	McNeil (former J&J)	1838 Colonial Village Lane	November Sample	BJF
28-Nov-11	war98~2011	NA	Millersville Mart	November Sample	BJF
5-Dec-11	war99~2011	Martin Peak	335 College Manor Ave	customer request	JB
6-Dec-11	war100~2011	John Emmerich	633 Euclid Ave	customer request	JB
8-Dec-11	war101~2011	National Pretzel	2060 Old Phil. Pike	December Sample	BJF
8-Dec-11	war102~2011	McNeil (former J&J)	1838 Colonial Village Lane	December Sample	BJF
9-Dec-11	war103~2011	NA	Millersville Mart	December Sample	BJF
16-Dec-11	war104~2011	Tom Mason	21 Sunset Place	customer request	JB



WATER QUALITY COMPLAINTS - 2012

DATE	TIME	CUSTOMER NAME	ADDRESS	CONTACT INFO	WATER QUALITY COMPLAINT	RECORDED BY / DEPT.
1/4/12		Sara Kuhns	528 Jefferson St	203-7605	Strong chlorine odor	Jholden/ Tcovert
1/6/12	11:27 AM	Joyce Sauders	Restaurant @ 47 N. Prince St	393-9193	customer reporting brown water. Wants to know why.	JB/Lab
1/6/12	11:35 AM	Tim Carr, Carr's Restaurant	50 W. Grant St	299-7090	brown water	JB/Lab
1/6/12	11:00 AM	Carrs & Hager Arcad	50 W. Grant St	717-299-7090	Brown Water	Opha
			3710 Hempland Rd	717-285-4958	Brown Water	Opha
1/10/2012 & July 2013	2:07 PM	Jill Craven	113 Circle Rd	394-8421	Brown water	Tcovert/A.Nagy
1/12/12	2:28 PM	Connie Marso (via J. Taylor/P&P)	438-440 N. Mary St.	440-2018292 & 438-826-1874	Water in basement	A. Nagy/M. Shop/Cust Serv./T&D
3/19/2012 (also 1/20 & 2/3/2010)	12:32 PM	Ann Gantz	721 Wilderness Rd	468-3062	Yellow water	Tcovert
1/19/12	6:44:00 PM (from voice mail)	Robert Henry	as given in vm - 733 Stein St.; see info to the right	392-1954	no water in 2nd floor bathroom; 1st floor okay.	JB/Lab

1/20/12	11:47 AM	Andrea Lommen	225 N. Concord St	279-1877	chemical odor, wants water tested.	Lab will arrange sample pickup. Sample collected 1/25 and report mailed 1/29. No chemical odor, chlorine within average and/or expected test ranges at 0.99 mg/L.	JB/Lab
1/20/12	5:47 PM	Mrs Schmitt	249 Willow Valley Dr	435-8456	(from voice mail) yellow water	contractor working on water lines in the area around W. Valley Dr. on 1/20/12. Lab talked with her Monday am and her water has cleared up.	JB/Lab
1/23/12	10:59 AM	Frank Behlau	970 Pleasure Rd	672-0859	no complaint; he's pleased with his water quality.	he says he doesn't need to change his house filters as often as prviously.	JB/Lab
1/23/12	2:15 PM	Murphy	214 Willow Valley Drive	917-3230	Dirty Water	Problem from work being done on line from private contractor.	TC/lab
1/31/12	12:34 PM	Daniel Ramirez	300 block Lancaster Ave	951-3977	brown water at the outside spigot.	City not doing any work in the area; Lab called and left message including the lab phone number.	JB/Lab
1/31/12	1:45 PM	Phil Stover	of Oak tree Dev - Richmond Sq	405-9674	brown water issues on 1/30 in the pm.	Water has cleared up by 1/31/12. Will call back if problem persists.	JB/Lab
2/1/12	12:39 PM	Wayne Mayer	11025 Hager st		Yellow water	Lab will test water on 1/6/12. Water quality tests within average and/or expected test ranges. Report mailed 2/9.	TC/lab
2/1/12	12:46 PM	Analia Rodriguez	611 N. Market St	406-0217	discolored water	LGH flow testing near the hospital. Called her & left message. She called Lab 2/1 at 5:49 PM for more info. Lab returned her call 8:26 am on 2/2; cold water has cleared up but hot still off color. Suggested she drain her hot water heater.	JB/Lab
2/6/12	9:26 AM	Stephanie Czelti	53 Petersburg Rd	380-6185	has questions about a possible change in her water that could be causing problems with her African violets	lab offered to collect sample; probably late this week, early next week. Water tests within average and/or expected test ranges. Report mailed 2/13.	JB/Lab
2/7/12	12:25 PM	Barry Swavely	325 S. School Lane	394-4544	extremely muddy water	checked with T&D to find out if there's a problem in the area. They also got call about dirty water on Springside; same area. Someone from T&D was going to check.	JB/Lab
2/7/12	2:40 PM	Carol Vandenberg	104 Atkins Ave	396-9937	reported off-color, brown water	see above; Hamilton Park not too far from S. School Lane. Didn't hear back from T&D	JB/Lab
2/8/12	1:30 AM	Amy Altimare	999 Hamilton Park Drive	330-4694	via meter shop- yellow/brown water on 2/7	Yellow water prob caused by Lanc. Twp. Opening hydrant. Customer will call back to schedule sample.	TKC/BJF
2/13/12	9:06 AM	Richard Horner	216 Willow Valley Drive	464-0494	ongoing cloudy water, questioning water safety	Due to outside contractor tie in main on Millwood & work on pump station on Locust Lane. Lab will collect sample 2/14/12	BJF
2/13/12	9:18 AM	Joan Weer	215 Willow Valley Drive	464-1654	Yellow water	Due to outside contractor tie in main on Millwood & work on pump station on Locust Lane.	BJF
2/15/12	2:00 PM	Sarah Sellenn	306 Laurel St.	- - - -	Brown water	Caused by fire on West Vine St. Told her to run cold water and it will clear in several hours.	A. Nagy/Lab
2/21/12	1:40 AM	George Bechtold	218 N. Mulberry St	299-7231	Customer request Water test.	Water tested 2/22/12	TC/lab
2/22/12	9:00 AM	Rob Hironimus	1006 Wheatland Ave	538-5255	brown water	city not doing any work in the area.	JB/Lab
2/22/12	11:35 AM	Mrs James Hess (Joan)	210 N. President Ave AptB-8	393-0965	brown water	city not doing any work in the area; ruined laundry. Lab delivered RedBGone.	JB/Lab

2/22/12	3:55: PM (from voice mail)	A. Martinez	1337 Meadowcreek Lane	392-4825	customer says there's a "strange odor smell" in her water.	returned her call on 2/23 & left message. Customer called lab 2/23 @5:30 PM to let us know they found source of the smell.	JB/Lab
2/27/12	8:05 AM	Jane/Dr. Charles King dental	2534 Willow St. Pk.	283-8668	Wants info. about water shut off scheduled for 2/27	AI N. called Jane 8:05 AM and explained about shut off at 11:00 AM. Called again to notify customer boil water is rescinded until further notice due to mechanical problems(water is being shut off to Willow Valley shop ctr.) and should not be.	ACN/BJF
2/27/12	1:24 PM	Denise (Hair Salon)	2510 Willow Street Pike	464-440 1 & 573-5229	got notification about water shut off scheduled for 2/28; she runs hair salon.	Lab referred her to M.S to see if they could hook up temporary water.	JB/Lab
2/27/12	2:41 PM	Beth Cope	100 Woodfield	314-2909	off Willow St Pike; has no water or	T&D and contractor working to fix a	JB/Lab
2/27/12		Bonnie Moore	160 Winding Way	464-9079	says she was not notified of the water shut off or the BW advisory.	Lab suggested she call customer service to upgrade her info; couldn't get hold of anyone. Sent her new post card to fill out with the info we need.	JB/Lab
2/28/12	12:30 PM	Dawn from Remax (from voice mail)	property on Winding Way	587-2555	concerned about BW advisory	called & left message that the BW advisory would most likely be lifted 2/29 in the am and to call us if she has any questions.	JB/Lab
2/28/12	12:46 PM	Michael Pelosi (from voice mail)	416 Winding Way	575-7817	concerned about BW advisory	called & told him that the BW advisory would most likely be lifted 2/29 in the am.	JB/Lab
2/29/12	9:30 AM	Mike Brown	260 Blossom Hill Drive	629-7997	ongoing brown water	city will schedule to flush service from main to meter.3/1-M.Shop called customer, he stated no need to flush his line but if this should happen again he will call(the M.Shop).ASAP.	BJF/lab-ACN
3/5/12	11:53 AM	Frederick Wolf	1805 Windsong Lane	431-5936	question about hardness and an issue with low pressure.	filters on system before water softener getting brown in less than a month. Talked with operators 6/14/11.2/24-customer calle WQ Lab. AI N. asked T&D to flush on 2/27. and called customer back on 2/27. His house was built in 2003 and he had no problems with brown water until about 1-1/2 years ago. Now the filter is very brown after one month. He is at the end of a cul-de-sac. Customer will replace his filter on 2/27, wait one month and will call me back.He called back3/28-water still brown.M.Shop will flush meter and collect sample 3/30/12. water	Jbarlow/M.Shop/A.Nagy
3/6/12	1:38 PM	?	?	?	brown water.	Master meter at Willow Valley. They flushed because of brown water.Resident woman claims she is now sick. WQ Lab collected sample 3/7.	M.Shop/WQ Lab
3/7/12	9:32 AM	Ingnd Smith	336 W. James St.	203-0102	brown water	City not doing anything in area. Will call back if does not clear.	BJF/Lab
3/7/12	11:01 AM	Katerine Penn	329 W. Lemon St	330-2384	brown water.	T&D not doing any work in the area, but street sweepers used hydrant to refill truck.	JB/Lab

3/7/12	11:04 AM	Elizabeth Schott	423 N. Charlotte St	392-7885	brown water.	T&D not doing any work in the area, but street sweepers used hydrant to refill truck.	JB/Lab
3/7/12	1:20 PM	Farah Hodan	440 N.Mary St.	----	Brown water	City street sweepers filled water tanks on 3/6.	A.Nagy/Lab
3/7/12	2:19 PM	Carol Reidenbach	320 N. Mary St	393-5083	brown water.	T&D not doing any work in the area, but street sweepers used hydrant to refill truck.	JB/Lab
3/13/12	10:00 AM	Julie Taylor	630 Hamilton St.	----	Fishy odor in water.	No odor in water at plant. Perhaps odor is develops after 1-2 days in the distribution system. Noticed light green tint in Conestoga River water. Update 3/20-no odor.	A.Nagy/Lab
3/15/12	11:35 AM	John Watts - Gen. Mgr	Holiday Inn Expr. 24 S.Willowdale Dr.	344-1965	yellowish brown water, shut laundry down.	possible sm.fire at Kentucky Fried at Rockvale Shopping Ctr.. Ronks F.C.responded. Called him & left message with that info and to get back to us if he had any other questions.	JB/Lab
3/19/12	10:45 AM	Christina ?	1961 Heatherton Drive (near Overlook)	799-5870	brown water just happened	Will call back if does not clear up	BJF/Lab
3/19/2012 (also 1/20 & 2/9/2010)	3:45 PM	Rick & Karen Anderer	1518 Hillcrest Rd.	481-4881	Brown water.	Meter Shop dropped off four samples picked up by customer. One very brown and three cloudy(all iron/rust). T&D recommends flushing service line because flushing hydrant will cause brown water in the area.Customer located near end of main.3/22-W.Lab left message asking if customer wants to have the meter flushed.T&D will flush mains the week of 3/23.	A.Nagy/Lab
3/20/2012)	11:12 AM	Shawn Hackman	Barney's Grill - 605 Granite Run Dr	(570) 337-8325	brown water, could not serve lunch.	Lab spoke with Overlook GC maintenance; not using City water for any jobs. M-heim Twp started street sweeping program 3/19 and only uses hydrants on Buch Ave to fill trucks. Cause of brown water still undetermined as of 3/20 pm. Leak detection person to investigate further on 3/21.	JB/Lab
3/20/12	11:40 AM	Matt Pohle	172 Foxshire Dr	575-4490	Dirty Water	Will call back if does not clear up	TKC/lab
3/20/12	11:30 AM	Diana Rebert	744 Hamilton St.	----	Fishy odor in water.	No odor in water at plant. Perhaps odor is develops after 1-2 days in the distribution system. Noticed light green tint in Conestoga River water.Algae count of raw water higher than usual.Reported to production. Update 3/20-no odor.	A.Nagy/Lab
3/20/12	1:50 PM	Tim Smith	Barney's Grill - 605 Granite Run Dr	419-2473	Brown water - see Barney's Grill above.	see Barney's Grill above. Lab sampling from Barney's 3/21; will be used as distribution sample.	JB/Lab & TKC/Lab
3/21/12	1:54 PM	Carol Resh	1334 Glen Moore Circle	368-2795	brown water; ruined laundry.	City not doing any work in the area; other neighbors also have brown water. Lab delivered RedBcone.	JB/Lab
3/21/12	3:51 PM	Christina Frey	1323 Glen Moore Circle	392-3270	wanted to know why her water was brown.	Cause unknown, City not doing any work in the area.	JB/Lab
3/22/12	n/a	Karen Anderer(see line #37)	1518 Hillcrest Rd.	481-4881	see entry from 3/19/12	Lab called & left message that hydrants in her area will be flushed 3/23/12.Told her to call back if she has any questions.	JB/Lab

3/23/12	1:34 PM	Teresa Godfrey	35 Chesapeake St.	293-0382	"sickingly sweet odor" in and around her house.	Referred her to Waste water - Bryan Harner	JB/Lab
3/26/2012(rec'd 3/23?)	1:00 PM	Teresa Godfrey	35 Chesapeake St.	293-0382	Odor in the air in her home	3/23-customer spoke with WW Dept., they checked and nothing is out of order and pumpstation also OK. 3/26-She called Mayor's office and they referred her to AI N.Lab will test her water 3/27. AI called Brian H/Water Dept. and no problems with sewer pump station.Lab collected sample 3/27 and mail report 3/30.Water quality tests OK.	A.Nagy/Lab
3/27/12	9:25 AM	Bob Bowie	1957 Geraldson Drive	569-8462	Wants to know when City will flush Geraldson Dr.	AI N. sent customer email listing flushing date.	A.Nagy/Lab
3/28/12	10:14 AM	Susan Riley	706 State Street	299-4922	brown water	caused by flushing of hydrants near Long's Park	B.Forrest/Lab
3/28/12	10:47 AM	D. Stuart	601 State Street	NA	brown water	caused by flushing of hydrants near Long's Park	B.Forrest/Lab
4/2/12	9:00 AM	Teri Fredenck	560 Beaver Street	390-4724	When flush 560 Beaver Street?	Contacted T&D - will flush around week of 22-April (same as 2011). AI called customer 4/2.	A.Nagy/Lab - T&D
4/2/12	10:31 AM	Barbara Long	708 Emerald Dr	299-1053	chlorine odor and air bubbles, like carbonation.	Wexcon flushing hydrants near Dirty Old Tavern @ Engleaside. Suggested she run cold water at a trickle to help clear things up. Told her to get back to us if water qual. doesn't improve.	JBarlow/ Lab
4/2/12	11:32 AM	Miss Sweeny	610 Sterling Place	344-9394	chlorine odor and air bubbles, like carbonation.	Wexcon flushing hydrants near Dirty Old Tavern @ Engleaside. Suggested she run cold water at a trickle to help clear things up. Told her to get back to us if water qual. doesn't improve.	JBarlow/ Lab
4/3/12	8:00 AM (email)	John Homsher	888 Sterling Place	392-7229	Brown water	Caused by Wexcon flushing hydrants n Willow St. Pike.I called Mr. Homsher asked him to call Lab the next time he has brown water. Also asked him to be observant of anyone using our hydrants and construction in the area and to call us if he sees activity.	
4/3/12	1:39 PM	Lauren Bloom	160 Hamilton Rd	299-4378	wants water tested; two hamsters have died & the dog is sick.	Sent email to CK & Water 4/3.	JB/TKC-Lab
4/4/12	9:51 AM	Sue Derr	1839 Crystle Dr	393-1797	discolored water	Lab collecting sample Thursday, 4/5. T&D flushed the area overnight.	JB/Lab
4/4/12	11:46 AM	Misty/ Taco Bell	1340 Columbia Ave	295-4750	discolored water	Suggested she leave a faucet run at a trickle to help clear things up & to get back to us if it doesn't.	JB/Lab
4/4/12	1:50 PM	John Homsher	888 Sterling Place	392-7229	see above	T&D flushed the area overnight. Suggested she leave a faucet run at a trickle to help clear things up & to get back to us if it doesn't.	JB/Lab
4/16/12	1:40 PM	Mrs. Riahi	604 River Dr.	394-8006	brown water; ruined laundry.	Lab tried calling him three times 4/4/12; phone sounds like it's being answered & then cuts off.No check sample per customers request. Water OK.	JB/Lab
						T&D flushed the area overnight; Lab will deliver Red B Gone 4/17/12	JB/Lab

4/18/12	3:45 PM	Bob Minney	1309 Beacon Field Lane	-----	Brown stain inside dishwasher	Water is clear, he is going to check to see if neighbor has same problem. Offered to test his water, but he will call back if he wants it tested.	ANagy/Lab
4/19/12	Email	Art Stoner	St. Peters-12 Delp Rd.	Email	Question about sprinklers, water pressure & flow tests. Al N. referred to R. Ruth & D. Kirchner. R. Ruth referred to R. Warfel/ARRO.,	The NW pump station and new water lines will not significantly affect the water pressures in the Blossom Hill area.	ANagy/Lab
4/23/12	Email via C. Katzenm.	Jean Sontag/League of Women Voters	-----	394-7691	Wants Marcellus Shale info. to report to League of Women voters.	Called her a explained no presence of MS frack water in Susquehanna water source.	ANagy/Lab
4/25/12	9:00:00 AM via CWTP	Jean Lloyd	118 Spring Avenue	299-1447	Brown water. Demands clear water or will call attorney.	Customer called CWTP at 9am. Muddy water. T&D flushed in early morning (part of flush program) and WEXCON is working in area today. Al N. asked T&D to flush and they will do it tonight (4/25).	CWTP Oper/A. Nagy-Lab
4/25/12	1:02 PM	Jean Lloyd	118 Spring Avenue	299-1447	still dealing with brown water; says she's going to get a hotel room.	see above. T&D did reflux overnight 4/25-4/26.	JB/ Lab
4/25/12	1:26 PM	Maura Shangraw	358 Travis Lane	569-9560	water still discolored, esp. in toilets.	T&D flushed hydrants in the area 4/24 overnight.	JB/ Lab
4/25/12	1:29 PM	Brooke Livingston	6 Viscount	560-4094	discolored water.	T&D flushed hydrants in the area 4/24 overnight.	JB/ Lab
4/25/12	2:33 PM	Mark Maurer	7 Marquis Court		discolored water.	T&D flushed hydrants in the area 4/24 overnight.	JB/ Lab
4/25/12	3:09 PM	Dana Snyder/ Murray Mgmt.	for 2609 Sutton Place, Apt 13	569-0491	discolored water.	T&D flushed hydrants in the area 4/24 overnight.	JB/ Lab
4/26/12	7:07 AM	Charlie Yow	1524 Hillcrest Avenue	327-3396	Brown water	T&D flushing in area. Al N. called customer at 8:15am on 4/26 and explained.	A. Nagy/Lab
4/26/12	8:45 AM	Bob Bovie	1957 Geraldson Drive	569-8462	Wants to know when City will flush Bloomingdale development	Called customer and explained flushing will be the week of 4/29.	A. Nagy/Lab
4/25/12	8AM to 12PM		358 Travis Lane, 209 Kingsbridge Dr., 222 Kingsbridge Dr., 2818 Blacksmith Way, 509 Cobblestone Court, 432 Cobblestone Court.		Brown Water	T&D Flushing in the area.	B. Forrest/Lab
4/26/12	8:02 AM	Tim Lanza	1532 Hillcrest Ave	396-9993	discolored water.	T&D flushed hydrants in the area 4/25 overnight.	JB/ Lab
4/26/12	1:35 PM	Denise Schippon	389 Barclay Dr	606-2819	discolored water.	T&D flushed hydrants in the area 4/25 overnight.	JB/ Lab
4/27/12	8:38 AM	Ariene Everhart	220 Peach Bottom Rd	786-1526	discolored water.	T&D flushed hydrants in the area 4/26 overnight.	JB/ Lab
4/27/12	9:13 AM	Frank Behlau	970 Pleasure Rd	672-0859	brown water	T&D flushed area on or about 4/4/12	JB/ Lab
4/27/12	1:08 PM	Mrs Robt Lee	1406 Clayton Rd	397-2280	needs to have valve cap replaced.	Lab passed along info to Meter Shop.	JB/ Lab
4/27/12	1:45 PM	Carmen Alfonso	3122 Windon Ave	299-5929	brown water. T&D not in the area since 4/2 or 4/3 for flushing.	T&D offered to flush again overnight on 4/29.	JB/ Lab
5/7/12	8:15 AM	George Bechtold	1533 Valley Road	NA	brown Laundry.... Lab will deliver Red-B-Gone	T&D doing curb box work on Valley Rd.	B. Forrest/Lab
5/8/12	8:56 AM	Dorothy Tucci	55 Corry Ave	569-3982	water has a "soil like" taste and odor. Wants water tested.	Lab offered to collect a sample, possibly Fri., 5/11/12. Lab collected sample 5/14/12; see war40-2012	JB/ Lab

5/9/12	9:00 AM	Nancy Vandermollen	1175 Concord St.	- - - -	Questions about swimming pool water and nitrates	Pool company told her the city water she uses in her pool has high nitrates. I explained nitrates are not high and will not affect the pool water.	A. Nagy/Lab
5/9/12	10:44 AM	Scott Spencer	26 Oakhill Dr.	682-1082	yellow water, near Bent Creek G.C., water lines are privately owned.	lab suggested he call home owners group.	JB/ Lab
5/10/12	12:44 PM	Adam Schaaaf	1818 Putter Ave	725-1081	on going brown, "crappy" water. Wants problem dealt with. Also, a leak at a valve before his meter in the basement. Putter Ave in the area where Wexcon has been doing work on water lines and the new pumping station.	Called Tom, T&D about flushing. He's afraid flushing might make thing worse; he will talk with D. Kirchner to see what can be done. Lab called meter shop about the leaky valve ; customer needs to get a plumber to fix the problem. He also talked about being compensated for the bad water and potential damage it may do to his appliances. Lab will Contact J. Taylor for info. 5/14-M. Shop removed register head.	JB/ Lab
5/16/12	3:41 PM	Darrell Coyle	for the property at 113 St Georges Dr	203-3888	reporting a sulfur odor in the water; unsure if the property was on City water.	checked with meter shop who informed me that the property is for sale and probably vacant. Drain traps probably dry causing the odor. Called Darrell back with this information; he seemed okay with that explanation.	JB/ Lab
5/17/12	10:39 AM	Doris Morrison	21 Plank Ave., Willow Street	464-5872	ongoing brown water issues;says she called multiple times in April. No record of calls to the lab, will check operators logs.	work in progress. Lab contacted M. Shop so they could arrange to drop meter. Said they would keep the lab informed. Register head removed and reinstalled 5/24.	JB/ Lab
5/17/12	9:46 AM	Mrs.Beiler	534 East Orange St		No water. Customer called operator in evening of 5/16.	UGI working in area and turned off water. City notified customers on 5/15 via SC Alert.	A. Nagy-B. Forrest/WQ Lab
5/21/12	3:25 PM	Cathy Rommel	541 Stonehenge Drive, Litz	560-1948	Claims City water has high fluoride (0.8 instead of 0.7 mg/L.). Claims high fluoride cause mottling of children teeth. Wants option to not have fluoride.	AI N. spoke with her. Suggested she email Charlotte K.	T. Covert-A. Nagy/WQ Lab
5/29 & 7/19	2:35 PM	Gerald Book	1524 Robert Road	393-1920	Brown water.	City Water Dept. not working in area. Unable to determine cause of brown water. Asked customer to run cold water and call me or emergency number if water does not clear. 5/30-customer called-water OK. 7/20-asked T&D to flush. M. Shop bypass meter(to flush out service line) on 7/20. 7/20-customer refused to have meter register removed. AI N. notified T&D and requested flushing. T & D flushed 7/26.	A. Nagy/Lab
5/31/12	12:38 PM	Judy Jones	1916 Hill St	669-3961	ongoing issues with discolored water.	customer near W. Street Pike area close to Meadia Hgts G.C. (Wexcon Project) Lab talked with T&D and they recommended dropping her meter rather than flushing a hydrant and take the chance of stirring up the entire neighborhood. Gave customer info to the meter shop; they will schedule an appt.	JBarlow/ Lab

6/4/12	2:15 PM	Rob Dixon	460 S.Christian St.	---	Oil odor	WQ Lab to coordinate with M.Shop. Collect samples and M.Shop replace meter.Customer took apart meter.Water tested OK & report.mained 6/12.	M.Shop/WQ Lab-A.Nagy
6/5/12	9:15 AM	Mark	Red Lobster-East Town Mall	291-1147	customer reporting brown water. Wants to know why.	continuing calls about on going brown water issues from near Oakview Rd and east. Lab, T&D and operations trying to pinpoint problem. One possible factor may be the work being done on a 16" main extension along Rt 340 from near Buckwalter Rd toward Witmer Rd. Contractor had hydrants open earlier in the day for bacteria testing. Samples taken from hydrants @ 2287 & 2639 Rt 340.	JBarlow/Lab;CWTP Operator & T&D.
"	10:56 AM	Amanda	five guys-burgers - East Town Mall	299-4470	customer reporting brown water. Wants to know why.	"	"
"	11:09 AM	Glen Davies	Anderson/National Pretzels - 2060 Old Philadelphia Pike	299-2321 ext 301	customer reporting brown water. Wants to know why.See emails in A.Nagy-Archive.	"	"
"	11:40 AM	Rebecca Maufinta(?)	2071 Old Philadelphia Pike		customer reporting brown water. Wants to know why.	" ( and Nat.Pretzel flushing their fire lines)	"
"	11:47 AM	Edna Quay	57 Acom Blvd	291-1969	customer reporting brown water. Wants to know why.	"	"
"	12:05 PM	Dan Keysman	John E Landis, Inc. 1886 Commerce Park East Rd	299-8888 ext 306	customer reporting brown water. Wants to know why.	"	"
"	1:16 PM	Glen Davies	Anderson/National Pretzels - 2060 Old Philadelphia Pike	299-2321 ext 301	follow up call about brown water.	"	"
"	unknown	unknown	Humane League - 2195 LHE		brown water	"	"
"	1:53 PM	Narda	Sonic Burger - 2223 LHE	735-3991	customer reporting brown water. Wants to know why.	"	"
"	unknown	unknown	Continental Inn - 2285 LHE		brown water	"	"
"	3:12 PM	Liz (on voice mail)	Highland Acres	380-0333	customer reporting brown water. Wants to know why.	"	"
6/8/12	1:15 PM	Joe Mugavero	401 Atkins Ave	540-577-0196	Brown water	Brown water on and off. Lab will collect sample on 6/11/12.Water quality OK at time of sample collection-report mailed to customer 6/15.	TKC water lab
6/11/12	1:31 PM	Carol Cheng	4 Lampost Court, W. Street	464-5052	yellow water in toilet bowl & tank.	lab recommended she run cold water to help get it cleared up. Called back 6/12; water still yellow. Wants it tested. Also informed us that she has a softener. Told her the lab would need to have it bypassed for sampling. Said she would get back to us.	JBarlow/ Lab
6/12/12	11:00 AM	G. Hartwell	6 Lewiston Circle	---	Discolored water.	Advised customer to run cold water and call back if it is not clear by this afternoon.Could not determine cause .	A.Nagy/WQ Lab
6/15/12	9:19 AM	Norm/ JV Heidler Co.	209 Hazel St.	291-4405	Brown water	Steet sweeping.... Will call back if does not clear	B.Forrest/Lab
6/25/12	9:02 AM	Amanda	five guys-burgers - East Town Mall - 2090 LHE	607 316 8842	discolored water	per T&D, contractor filled new water main along Rt 340 over night 6/24-6/25 (with some flushing?) City personnel investigating further.	JBarlow/ Lab



6/25/12	9:36 AM	Emily	Country Inn - 2133 LHE	393-3413	discolored water	per T&D, contractor filled new water main along Rt 340 over night 6/24-6/25 (with some flushing?) City personnel investigating further.	JBarlow/ Lab
6/25/12	n/a	CWTP operators	Highland Dr. & across from Family Restaurant on Rt.340	----	discolored water	per T&D, contractor filled new water main along Rt 340 over night 6/24-6/25 (with some flushing?) City personnel investigating further.	JBarlow/ Lab
6/25/12	9:30 AM	Glenn Davies	National Pretzel	?	spoke with AN/ Lab; discolored water; bakery shut down.	per T&D, contractor filled new water main along Rt 340 over night 6/24-6/25 (with some flushing?). AI N. spoke with G.Daives/National Pretzel. Shut down production Monday, 6/25(don't know how long) because of brown water. City personnel investigating further.B.Hall contacted A.Nagy-contractor working on Rt.340 extension was filling water truck from a hydrant without a backflow preventer.	JBarlow/ Lab
6/25/12	?	Paul	WAWA - 2132 LHE	481-5240	discolored water, stopped selling "product"	per T&D, contractor filled new water main along Rt 340 over night 6/24-6/25 (with some flushing?) City personnel investigating further.	CWTP/ operators
6/25/12	11:08 AM	Joe Kealey	Brown Trans., 171 Greenfield Rd	295-9200	discolored water	see above.	JBarlow/ Lab
6/25/12	2:50 PM	Karen Edwards	Bentley Ridge	399-3277	discolored water	tenants at 53 Oxford Village & 72 Cambridge Village Rds reported discolored water. See above.	JBarlow/ Lab
6/27/12	3:58 PM	Mrs. Shipe	894 Hornig Rd.	397-0118	ongoing brown water problem; ruined laundry.	Delivered Red B Gone. New homes being built at Rt 23 & Hornig Rd. Contractor apparently using a hydrant near 894 Hornig Rd to fill tanker truck, often several times per day.	JBarlow/ Lab
7/9/12	10:07 AM	Barbara Wiseman	1948 Glendower Dr.	399-9888	brown water; ruined laundry.	city not doing any work in the area. Will deliver RedBGone.	JBarlow/ Lab
7/9/12	10:11 AM	Mrs Shipe	894 Hornig Rd.	397-0118	brown water, air in the lines	See entry above for Hornig Rd.; T&D notified; will contact B. Hall. Engineering contacted contractor 7/10-	Jbarlow- A.Nagy/ Lab
7/9/12	1:25 PM	Doris Morrison	21 Plank Ave., Willow Street	464-5872	Dirty Water on and off	Donnie K Will relocate service line .	T Covert
7/10/12	11:10 AM	Amanda Thompson	845 E. Orange St.	903-6930	Musty odor at all taps.	WQ lab collect sample 9/11.	A.Nagy/Lab
7/12/12	1:45 PM	Ken Brackbill	360 E Liberty St	397-1559	Brown water	T&D replacing water main on Litzitz Ave	T Covert
7/13/12	1:22 PM	Steve Hoak	952 Center Ave	293-1282	brown water	City not doing any work in the area.	JBarlow/ Lab
7/16/12	1:18 PM	Eric Moore	1002 Center Ave.	397-0204	brown water	City not doing any work in the area.	T covert/water lab
7/16/12	2:40 PM	Joanna	231 North Broad	----	Brown water	T&D relocated hydrant on South Broad Street. Asked customer to run cold water.	A.Nagy/WQ Lab
7/16/12	1:45 PM	----	900 & 1000 blocks Center Ave.	----	Brown water	total of 3 brown water calls. T&D will flush 7/25 or 26.	A.Nagy(via T.Covert)
7/16/12	3:35 PM	Cheryl Russell	----	892-3676	This is documentation of an insurance claim.	City shut of valve cover cut tire of her van and then put hole in the oil pan of the car behind her. Report filed with police.I asked her to file claim with Karen Kast.	A.Nag/WQ Lab

7/16/12	3:40 PM	Ms. Florey	368 Ice Avenue	717(?)253(?)951-7850	Brown water. Wants to be reimbursed.Called Customer Service and call referred to WQ Lab.	Asked her to run cold water and call me if not cleared up in the AM.8/1-customer called.brown water in afternoons.Lab will collect sample when customer is available(works different shifts). T&D will flush 8/2.Customer wants to be reimbursed for running water to try to clear up problem.I gave her J.Taylor'sP&P phone number.As of 8/1 customer did not call P&P 8/2 customer called at 12:15 PM, water worse now that yesterday, because T&D is flushing at 12:15 PM. Spoke with Tom and Donnie to confirm flushing.Called her back and explained water will clear up. If not we will flush again.Called at 3:41 pm on 8/2-no answer.	A.Nag/WQ Lab
7/16/12	3:04 AM	Rebecca Schiller	930 E. Walnut St	340-1079	Brown water : T&D replaced hydrant .	TKC / water lab	
7/19/12	2:25 PM	Dommic Sabella	303 Laurea Oak Rd.		Strong cl odor .	TKC/water lab	
7/23/12	8:35 AM	Ms. Montero	656 Clermont St	371-6323	yellow water	B. Forrest/Lab	
7/23/12	10:35 AM	Wendy Nelson	1823 Shelly Rd.	397-3260	Brown water clogging filter	B. Forrest/Lab	
7/25/12	10:30 AM	Nelson Hoover	241 Murry Hill Drive	581-1900	ongoing brown water and clogged filters (see 9/19/11)	B.Forrest/Lab	
7/25/12	1:15 PM	Brian Benton	1910 Pine Drive	575-6890	Brown water .	TKC/ lab	
7/26/12	9:12 AM	Louis Vogt	1764 Eden Road	391-0990	Brown/Yellow Water since last night	B.Forrest/Lab	
7/26/12	9:23 AM	Gerard Sowers	1450 Hollywood Drive	290-1965	Brown/Yellow Water since last night	B.Forrest/Lab	
7/26/12	9:26 AM	Alice Cannon	1505 Buffer Road	393-3314	Brown/Yellow Water since last night	B.Forrest/Lab	
7/27/12	12:11 PM	Allysia- Nxtouk	480 New Holland Ave	606-3867	Brown water	TKC/water lab	
7/27/12	12:35 PM	Doris Morrison	21 Plank Ave., Willow Street	464-5872	Brown water 15/16/18/27. Will pick up samples on Monday 7/30.	TKC/water lab	
7/30/12	8:37 AM	Aaron G.	229 N. Water Street	314-1344	Brown water	B.Forrest/Lab	
7/30/12	1:45 PM	Sandi Verviski	Wateredge Dr. Willow street	----	Black flakes in toilets.	TKC/water lab	
7/31/12	9:14 AM	Allison Grimm	1537 Queen Lane near Golden Triangle	435-9381	Brown water last night and this morning	B.Forrest/Lab	

7/31/12	1:30 PM	Ruta Goragandhi	34 Eastbrook Rd	732-533-3407	Brown water (Days Inn)	water lab will test water 8/01/12. City not doing any work in area. Sample collected 8/1 & 9/12 had excellent water quality.	TKC/water lab
8/1/12	12:45 PM	Brian Kreider/Michelle Michaels	125 Sundra Ave	278-0030	yellow water	will call back if does not clear up. Called back 8/7 lab will check water on 8/13.High iron, color & turbidity.8/14-M.Shop will make appt. to flush line and remove meter or register a couple of days.WQ Lab will call customer and check water quality after meter register is reinstalled.Flushed 20 min. on 8/20. T&D flush the hydrant for 25minutes on 21st of August(info from M.Shop). 8/17-Customer cancelled appointment to drop meter. Called owner she gave me Tenants phone + 20120830.BBO called had to leave a message about her water 8/30/12.	TKC/water lab
8/3/12	12:35 PM	Jennie	Nevin St	413-6735	Had brown water.	Water cleared up.	TKC/water lab
8/6/12	9:55 AM	Phillip Romanzi	804 Grandview Blvd.	397-2216	ongoing brown water and wants reimbursed for running water	Gave him customer service number to discuss billing issue	B.Forrest/Lab
8/6/12	11:08 AM	Samantha Seifried	872 Grandview Blvd.	468-9781	yellow water	A contractor working near Janet Ave. Will call back if does not clear up.	B.Forrest/Lab
8/8/12	9:02 AM	Sandra Holsinger	1972 Wilderness Road	NA	requested Red B Gone for ruined laundry	Lab will deliver RBG today	B.Forrest/Lab
8/8/12	11:55 AM	Vikie Harnish	177 Hostetter Lane (and 177 Hostetter Ln & 164 S.Eastland Ave- see CWTP log)	299-1826	Yellow water for weveral weeks and muddy water in AM of 8/8.	8/8 - Asked M.Shop to clean meter. 8/9-asked T&D to flush at night. Meter was clogged meter shop changed meter and flushed line 8/14/12. Water lab tested water for customer.Water quality OK, see DSCA0812.Flushed 8/20.	A.Nagy/T.Covert
8/14/12	11:05 AM	Frank Behlau	970 Pleasure Road	299-8333 email:behlauf@co.lanc.pa.us	Filter clogs in 2-3 weeks. Problem for several months.Also called 4/27/2012 with brown water.	8/14-Asked M.Shop to check meter for sediment.Informed T&D of settling around valve cover in the street.Customer collected sample 8/17-all tests OK.Hydrants flushed 8/20 & alot of rusty water stains on street.M.Shop will check meter 8/21.Customer gave us filter, it has too fine pore size, suggested he use a sediment filter instead.Email lab report 8/21 & 24. Email From Mr.Behlau on 9/15: "It appears that the taps are running clear. The meter was reconnected on Monday and I've installed a more coarse in-line sediment/rust filter, as you had recommended. I'll monitor its performance and let you know if there's any further problem. Again, thank you and the other City Water employees for your very diligent follow-up to my concerns. It's a pleasure to know that there are folks like you who are so responsive!"	A.Nagy/WQ Lab
8/16/12	12:45 PM	Long Community Home-600 E.Roseville Rd.	Rob McFadden/Dir. of Maintenance	381-4902	Brown water	Sample collected 14-August(re:war68-2012. Tests at sprinkler room and Apt. 2404 are OK. Art has 2310 has high color, turb.,pH & light tan tint.Report emailed 17-Aug.	TKC/A.Nagy-Water Lab

8/17/12	12:32 PM	Cynthia Bulgala	155 N. Broad Street	209-2206	Odor in water. Would like tested.	Lab will schedule a sample pick up.. Called customer back and left message.	B. Forrest/Lab
8/24/12	11:00 AM	Barb Johnson	1152 Oakmont Drive	207-8395	brown water	City not working in the area. Will call back if does not clear	B. Forrest/Lab
8/24/12	1:25 PM	Holly Pallen	817 Eden Road	581-0281	brown water	City not working in the area. Will call back if does not clear	B. Forrest/Lab
8/24/12	1:51 PM	Orlena Gonez	1039 E Orange St		brown water	T&D replaced fire line .	TKC/ water lab
8/24/12	2:20 PM	Margaret Dawson	1131 Jamaica Rd.	682-4394	brown water	City not working in the area. Will call back if does not clear	B. Forrest/Lab
8/29/12	9:55 AM	Davita Dialysis (Lorrie)	1412 E. King St	209-0432	yellow water in toilets.	Probably caused by Heisey Mechanical contractor on hydrant at Conestoga Blvd.Lab collect sample by 12 PM and report back to Davita.M.Shop informed at 10:05 am and they are sending out employee to check.D.Kirchner notified. At 10:40 AM, Al N. informed CWTP operator to document all water quality complaints.(investigated by CWTP Supervisor).The contractor Steve Hess (371-1956) will throttle his line to 1/3 the flow rate to fill up the line. I gave him permission to use the hydrant at Conestoga Pumping station for filling up a bypass sewer line for testing. He has a meter and backflow preventer on the line, he said he couldn't use the water out of the pumping station because they needed it for pump packing cooling. This new line is a bypass line that will bypass the pump station so they can demolish and rebuild.	A.Nagy/WQ Lab
8/29/12	9:43 AM	John/Joanne Duschl	83 Landis Drive	397-2149	brown water & brown sheets	See above & lab delivere Red B Gone.	B. Forrest/Lab
8/30/12	5:05 PM (answer machine)	See "Water Quality Complaint" column	See "Water Quality Complaint" column (Newport Road?)	(732) 533-3407	Questions about water quality?-could not contact customer because message hard to understand. Also called 8/31 and received message that number is discontinued.	See "Water Quality Complaint" column	A.Nagy/WQ Lab
8/31/12	11:00 AM	Pasquales Pizza	1657 Old Phil. Pk.	509-9921	brown water	City not working in the area. Will call back if does not clear	B. Forrest/Lab
9/4/12	12:45 PM	Noel Oldnel	670 Janet Ave.	519-9150	Brown water	City not working in the area. Will call back if does not clear	T. Covert/ water lab
9/5/12	8:50 AM	Gerald Book	1524 Robert Road	393-1920	Brown water.	T & D repairing main at 1609 Glenn Drive.	A.Nagy/WQ Lab
9/6/12	9:50 AM	Dawn Oswald	52 Homestead Drive-Highland Acres	295-9854	ongoing brown water and filter clogging	T&D will flush this area during their monthly flushing in September. Update: T&D repaired a main break on Glendale Drive the week of 9/17. They flushed Highland Acres night of 9/20.	B. Forrest/Lab
9/6/12	4:16 PM	Elaine Severein	53 Glendale Drive-Highland Acres	397-1272	ongoing brown water and filter clogging	T&D will flush this area during their monthly flushing in September. See update above.	B. Forrest/Lab
9/7/12	3:20 PM	Megan (Starbucks)	Stonemill Plaza	293-7168	Brown water	City not working in the area. Will call back if does not clear	T. Covert/ water lab

9/10/12	9:15:00 AM (via C.Katzenmoyer)	Luis Mendoza Sr.	826 Seymore St	392-8526	Brown water. Left message om Mayor Gray's answering machine. Also called on 8/1 & 9/12/2008 about T/O).	I left a message on Mr. Mendoza's answering machine at 10:24 AM today. Explained the cause of his brown water, asked him to call me if his water quality is not currently OK and gave him phone numbers to call in the unlikely event of a future occurrence.	A.Nagy/WQ Lab
9/10/12	10:15 AM	Marilyn Brubaker	179 Federal Way-Grandview Chase		Brown water	Contractor working in area	B. Forrest/Lab
9/10/12	10:22 AM	Karen Stausser	377 Meetinghouse Lane	917-1758	Brown water	"	"
9/10/12	10:50 AM	Shannon Bright	317 Meetinghouse Lane	392-5269	Brown water	"	:
9/10/12	11:15 AM	Samantha	Grandview Chase Property Mgt.	735-8407	Brown water in development	"	"
9/10/12	12:32 PM	Curt Aukamp	1996 Drexel Ave.-Highland Acres	293-9045	ongoing brown water and filter clogging	T&D will flush this area during their monthly flushing in September	B. Forrest/Lab
9/12/12	12:45 PM	Penny Falkin	108 Dornine Dr. Willow St.	464-6443	Getting brown water in filter. Meter shop and lab will collect sample 9/20/13.	T&D blew out curb box and replaced top. Found no leaks or problems. She thinks the city broke something when they blew out the curb box. T&D rechecked the box and found no problems.Meter Shop& lab will drop meter and check water entering house.WQ Lab collected/tested 9/20/2012.All tests within average and/or expected test ranges.Report mailed 9/20.	Tkc/lab
7/31 & 9/12/2012 & 9/19/12	10:03 AM	Ruta Goragandhi & Pat ( head maint man)	Days Inn 34 Eastbrook Rd.	732-533-3407 & Pat 301-395-4204	Brown water on and off	City not working in the area. Will call back if does not clear. SAMPLES COLLECTED ON 8/1 & 9/12 HAD EXCELLENT WATER QUALITY. 9/14-IT.Covert made arrangements with meter shop to drop her meter. They will keep me posted on what they find and update lab. Jim Godin made arrangements with Pat Mystery the head maintenance 301-395-4204 today to borrow a 2" flushing tool. He said he would take off the water meter and flush the incoming line and then later on install a flushing tee somewhere on his 2" line after the backflow preventer inside the building, for future flushing needs.We will deliver 9/14. Ruta Goragandhi, said she will be contacting Karen Kast to make a claim on damages associated with the dirty water. 9/19/12 Jim Godin called Pat(maint. man) to see if he was done with the flushing tool. He said he hasn't used it yet and was waiting until less people are in the hotel. He said he is still	Tc/lab, A.Nagy, J.Godin
9/13/12	8:15 AM	Liz Small	1704 Ridgeview Avenue	----	Toxic fumes from cold water tap burned her nose and hands. Went to emergency room to get treated.	Asked fir help determining cause of toxic fumes. I told her I did not know and to contact her Dr. and a plumber. A plumber will check the week of 17-Sept.	A.Nagy/WQ Lab
9/13/12	11:40 AM	Ann Amico	1525 Queen Lane	481-7878	Brown Water	Contractor doing work on Crown Ave./ Rutledge Ave. Contractor notified plant last night.	B.Forrest/Lab

9/13/12	4:55 PM (answer machine)	Gerald Book	1524 Robert Road	393-1920	Brown water.	Broken main at 56 Glendale Drive.	A. Nagy/WQ Lab
9/19/12	9:37 AM	Tood English-Maintenance Manager	Brethren Village	468-7222	Resident has pink stuff and would like water tested	Lab will sample water next week and will provide info on pink stuff in water	B. Forrest/Lab
9/19/12	8:00 AM	Marie	603 Cromwell Circle, Willow St		Cloudy water	Lab will sample water 9/20/12. All water quality tests are within average and/or expected test ranges. No high color, iron or turbidity. 9/25: email to A. Nagy- Thank you for your prompt follow through. I will discuss these results further with our team and the homeowner.	T covert/lab
9/24/12	2:55 PM	Brian Doulin	28 Village Square	405-5313	Via D. Kirchner; brown water	T&D will flush 9/25 and WQ Lab collect sample after flushing. Spoke to Mr. Doulin he said his water is clear now. He will call back to set up a time to have water tested	A. Nagy/WQ Lab
9/24/12	3:10pm	Jose tirado	401 eden road apt s5	7177250506	ongoing brown water	due to construction in area will call abck if doesn't clear up	ddk/lab
9/25/12	10:50am	Harold book	1524 robert road	3931920	brown water 2 weeks ago due to main repair placed complaint problem came up again and placed another complaint	t&d will flush 9/26. Probably caused by hydrant replacement on Hostetter Drive in the AM of 9/25.	ddk/lab
9/25/12	12:45 PM	Mike Humperville	900 E King St		Brown water on and off for past few weeks?	Will call back if they would like water tested.	Tk/water lab
9/25/12	1:00 PM	Joseph Ortega	60 N. Conestoga Dr.	- - - -	Brown water	Brown water could have been caused by water system maintenance work done late this morning at Hostetter Drive near the Lafayette Tower Park off Lincoln Highway East.	A. Nagy/WQ Lab
9/25/12	1:30 PM	Sandi Killian	1618 Princess Anne Dr.	'xray1999@aol.com'	Via email from C.K. Brown water	We think your brown water could have been caused by water system maintenance work done late this morning at Hostetter Drive near the Lafayette Tower Park off Lincoln Highway East. Our Transmission and Distribution Supervisor informed me he will have a crew flush brown water from the area, specifically at the end of Princess Ann Dr. Thank you for informing us about your water quality problem. I will contact you Thursday/27th.	A. Nagy/WQ Lab
9/26/12	10:00pm	matthew kogut	32 cottage ave	2993061	dirty water yesterday cleared up today but called to see if anything was going on	told him due to issue clearing up to just call back if any other problems come up	ddk-wq lab
9/28/12	9:35 AM	Deb Oaman	15 Highland Dr	299-6405	Dirty water	Hydrant opened 2200 block of Lincoln Hwy east. Meter shop will remove meter head so she can flush her line she had her water on for 25 min and still not clear.	TKC / water lab
9/28/12	10:20 AM	Tim Lynch	1121 Union St	824-3647	Strong cl odor.	Will call back to have water tested if odor does not go away.	TKC/water lab

10/2/2012 & continued, 12/18/12 entry cause correction(jg) clogged dishwasher again 5/1/2013 (jg)again emailed to get sample jg	2:30pm	Carol Cargile	21 cedar ln.	475-2276	dirty water, stones clog faucet filters, low pressure-dead end street , says that her dishwasher is clogged up and so is her washing machine ( 10/10/12 I talked to her again and she is still having the problem she can't run her dishwasher- jim godin). I think she needs a whole house filter ( 10/10/12 I talked to her about installing one and she said she doesn't want to pay for it, that the city should cover the cost). Will check with john holden to see what they did in the past ( 10/10/12 I talked to John and he told me to call Don Kirchner and ask him about a filter jim godin). 10/10/12 Carol said her dishwasher is clogged up and she has american home shield service for her home maintenance clean the dishwasher and washing machine filters last time. If she calls them out again their will be a charge of \$60 for a service call. This is much cheaper	tom slocum said flushes hydrant monthly, will talk to Kirchner see if can flush again, I will see if we can remove the register head so she can flush the internal lines ( 10/10/12 she doesn't want that she wants the problem fixed). T&D will flush 21 Cedar Ln. 10-3-12 between 9-12am (hydrant flush) 10/10/12 I talked to Don Kirchner about flushing at the end of the line on a old 2" service and he said he would look into it to see if it would work. I would loan him our flushing tool (j.godin) T&D put a blow off at the end of the line and the home owner was to get her dish washer unclogged and her washing machine and send us the bill. 12/18/12 I got a call that she had her dishwasher fixed but the washing machine wasn't covered. I am going to call her again and advise her to get it repaired and send us the bill. She said that we are the water purveyor and that we should provide quality water. jim godin	J Godin
10/2/12	2pm	phil Faust	2091 hollinger rd	666-5256	hears water running on new line ran to his home on hollinger rd	I called tom slocum and he said he would check out the line tomorrow and make sure its not our lines that were just put in.	J. GODIN
10/2/12	10am	Mike Hoffman(maint.)	900 E King St(conestoga view)	299-7900	Lower water pressure and brown water issues.Also said the Chlorine was high 1.28	JH is installing is checking pressure issues out told him to call back if brown water persists..Pressure 55-63 lbs. from 10/4-8 - all checks OK. Called Mr. Hoffman 10/11 to tell him pressure checks OK.He said the get brown water 2-3 times/week. I explained we have not had that many calls and he should check their plumbing system.A.NNagy email press. report to Mr.Hoffman.	ddk/lab
10/2/12	1pm	Loaf Of Bread	16 MCGovern Ave	569-6438	Discolored water for past 3 months	Lab tested water on 10-3-12 probably due to main break on pleasure road. Main break is being repaired told her to call back if problem persists	ddk/lab
10/3/12	1:15pm	Donna Brubaker	1012 Marashal Ave	No Phone	Discolored water for 2 days	I called dutch wonderland and they haven't had any dirty water. The billing is the same for 34 eastbrook rd. I talked to mr Gondi 10/8/12 and he said he talked to the hotels on lincoln hwy and they are all having dirty water issues. He said he would send me the email of complaints . He did state that it is happening around 5 to 8 pm in the evening.	ddk/lab
10/5/12	9:45 AM	Dave Gondi	2307 lincoln hwy east(red roof inn)	735-319-9976	dirty water for 1 month	it was told that they ran sprinkler tests at target. I said that could have stirred things up . The amish farm is fed off of the 10 inch master line with a 2" line.	oobooth/jg
10/8/12	1pm	Mark Andrews	2395 lincoln hwy east (target & amish farm)	808-7821	11-11:30 brown water today	Lab will collect sample on Monday 10/15	oobooth/jg
10/10/12	11:15 AM	Cherie Donovan	1153 S. Lefever Drive	314-5566	Discolored water...Green tint in bath tub...wants water tested		B.Forrest/Lab

10/10/12	noon	Diane Groves	1013 Center Ave 17601	717-291-1791	Discolored water	Calling about discolored water told her she was in the area where contractor was opening a main	ddk/lab
10/11/12	11:30am	Micheal Janbrone	1934 Haroldson Ave	717-723-5235	Changing filters in filter system frequently and dark H2O	Teresa will collect water sample 10/15/12 / Meter shop is going to drop meter and see if it is clogged. Orpha will send results .	ddk/lab
10/12/12	11:30 AM	Claudia Nielsen	39 E. Chestnut St.	717-239-7894	discolored water	City not doing work in area . Told to call back if water does not clear.	ddk/lab
10/12/12	12:45 PM	Perry Shelly (old country buffet)	Fruitville Pike	717-390-8800	Brown water city not in area called Jim Godin , told Perry to call his maint. Dept. They may be flushing fire lines.		tkc/lab
10/16/12	7:45 AM	Mrs. Gail Grey	? N. Phince St.	682-3343	Voice mail recorded 10/12). Brown water	I called Tom S. City not working in area and no construction. Could not determine cause.	A.Nagy/WQ Lab
10/16/12	9:00 AM	Celeste	? Weatherburn development	468-6908	Question about how long water will be shut off for BWA on 10/17	Informed her water shutoff from 8AM-4 PM.	D.Keen, A.Nagy/WQ Lab
10/17/12	12:30pm	beth holman	Bentcreek	8982292 ext 230	Brown water air in line	Informed her of water shutoff from 8am-4pm	DDk WQ/Lab
10/17/12	1:00pm	Frank Turcio	Bent Creek	569-6163	Brown water Air in line	Informed him of water shutoff and repair work from 8am-4pm	DDk WQ/Lab
10/19/12	1:20 PM			-----	Over 100 calls from customers about the boil water in the news paper .	Gave information out on how to sign up for the south central alert.	tkc/ddk/water lab
10/20/12	10:57 AM				Returned 6 calls for boil water .	Gave information out on how to sign up for the south central alert.	Tkc/lab
10/19/12	11:50 AM	Tim Wenger	823 N Duke Street	290-6948	Dirty Water		DDK/WQL
10/19/12	10:00am	Davies	101 Hammersmith	560-3802	Dirty Water		DDK/WQL
10/19/12	9:00am	Garnet Sofillas	609 Frame Ave	475-7854	Dirty Water		DDK/WQL
10/22/12	3:30 AM	Troy Heartman	463Persing Ave	380-5828	Dirty Water	Cause UGI hit water man in 400 block south shippen	DDK/WQL
10/31/12	10:00 AM	D.Beck	Bausman	-----	Chlorine T/O	Chlorine high at SWTP. Asked them to cut back to 1.1 mg/L.	A.Nagy/WQ Lab
10/31/12	1:00 PM	-----	Y&S, 400 Running Pump Rd, Lancaster	299-1216	Chlorine T/O	Chlorine high at SWTP. Asked them to cut back to 1.1 mg/L.	A.Nagy/WQ Lab
10/31/12	11:55am	Bernard Shire	29 Conestogawood Rd.	283-6408	Brown water complaint	Transferred call to Water Quality- Viv V.	
11/1/12	8:00 AM (email)	Tim McGarrity	71 Conestoga Blvd.	940-3944	Brown water.	Email 10/31 from B.Burkholder. Cause undetermined. No water line work or construction in area.	A.Nagy/WQ Lab
11/1/12	12:00pm	Louise Smith	429 Ferry Drive	569-1264	Complaint about brownish yellowish water	Louise asked if someone could return her call with an explanation. Thanks, V.Velazquez	
11/1/12		Donald Madhery	857 E Madison	290-8024	Brown Water	Remove Corporation from main on water street	DDK/WQ LAB
11/1/12		Kim Rentschler	437 Surrey Drive	371-4243	Brown water	Due to Repair broken main on Philimont Drive	DDK/WQ LAB
11/1/12		Vans Olinhouse	406 Surrey Drive	569-8262	brown water	Due to Repair broken main on Philimont Drive	DDK/WQ LAB
11/1/12		Sally Albert	Milport Road Crossing at Rocky Springs	569-0484	No Water to a few customers	Working On Check valve in area	DDK/WQ LAB
11/5/12	10:00 AM	Wendy County Commissioners Office	Koser & Pendelton Rd	569-6406 Ext 129	Water leak	T&D know about leak . Donnie called Wendy back. Leak will be fixed week of the 12th.	TKC/water lab
11/7/12	10:45 AM	Art Morris	434 W. Chestnut St.	394-2054	Brown water.	T&D working on 20 inch main on W. Orange. Called Amos he will flush to try and clear the water.	TKC/water lab



11/8/12	10:05 AM	Ed - Kunzlers	652 Manor St	390-2111	Brown water	T&D working on 20 inch main on W. Orange.	TKC/water lab
11/8/12	10:15 AM	Terry Moore	29 N. Charlotte St.	394-9285	Brown water	T&D working on 20 inch main on W. Orange.	TKC/water lab
11/8/12	11:30am	Jerry Wiznoski/owner-contact-Kyra Martin	539 W. Orange St. (Building)	495-1440	Building water turned on last night 11/07/12-Water is still kind of brownish-yellow color today 11/08/12		W
11/8/12	11:00am	Mary Lou Simmons	604 NorthField Road/Lititz, PA	569-4272	After overflow in upstairs bathroom-there is black buildup around kitchen faucet-dishwasher-and black flakes coming out of whirlpool.		W
11/9/12	2:00pm	Mary Underhill	1113 Wheatland Ave.	717-397-3097	Brown H2O	Told her it could be due to work being done on Mains	DDK/WQL
11/12/12	10:45 AM	John Woodward	1221 Pleasure Road	717-397-1238	Brown H2O	Due to valve work being done on New Holland Ave	DDK/WQL
	2:00pm	Dolores Washington	1959 Ursinus Ave	717-481-4903	Called about digging in front of her house and brown H2O sat. night	Due to broken main sat night	DDK/WQL
11/14/12	1:45 PM	Barbara Cavanaugh	565 Kosher Rd.	560-2139	No water ?	Water was turned back on and customer still has no water. Meter shop going out to check on why.	TKC/water lab
11/16/13	7:52 AM	Doug Henery-Neffsville school	21 Valley Road.	475-841	Brown water (hot only)	Lab tested water on 11/16/12.	BJF/waterlab
11/19/12	8:45 AM	Kim Kynock(MurryMgt)	Sutton Place	569-0491	Tenants complaining about brown water on 11/18	T&D repaired a broke main on Waverly Ave.	BJF/waterlab
11/19/12	9:30 AM	Richard Warner	369 Cobblestone Lane	341-5511	yellow water	T&D repaired a broke main on Waverly Ave.	BJF/waterlab
11/26/12	1:00pm	Larry Sheckler	1538 S Jefferson Court	9891919	High Pressure know about pressure reducers being put in asking on how far along the city is	Told him I would call around and see what I could find out whats going on. Waiting to hear back	DDK/WQL
11/29/12	12:30pm	Manhiem Township Police	1034 Marshal ave		At 12:30 pm on 11/29/30 I received a call from the Manheim Township Police asking if there was a water main break on Frances Ave (There was no water main break) . The reason why the officer was asking is on Tuesday, November 27, 2012 between 4:00pm-4:30pm, a white male 5'4" tall and weighing 280 lbs. knocked on the door of 1034 Marshal Ave. The white male was wearing a uniform and showed I.D. of some kind to the woman. He told the elderly woman that lives at the residence that he worked for the water company and had to check her basement for problems due to the water main break. He took the elderly woman to the basement and asked her to watch her meter while he did something up stairs. He then went upstairs, took a pillow case off her bed, filled it with money and jewelry and left the residence.		
12/3/12	8:00am	Groff Funeral Home	528 W Orange	394-5300	Water being shut off during funeral service	Called Tom he said give them his number and he will set up tempoary water for them	DDK/WQL
12/5/12	11am	Lanc Mitsubishi/ John Fogerty	1009 n Prince Street near LLM	295-5000	Called about water leaking into the road in the outbound lane before bridge	Called Tom he said it was a service line leak and they will get to it in week or two. Customer called again 3/12/11 mad why not done? Found out it was a fireline leak and it was repaired two times already by SA way. (dk)	DDK/WQL/jig
12/12/12	noon	Ass. For Blind	200 Queen Street		dirty Water	Flow testing in area	DDK/WQL
12/13/12	2pm	Lanish	1416 Hill Crest	717-295-1309	Dirty Water	Not doing anything in area told her to wait it out and see if clears if no call back	DDK/WQL
12/13/12	4:00 AM	Kevin	Alcoa 1480 Manhiem Pike	7173939641	Dirty water	Told him we are not doing anything in his area if the problem does not clear up in a few hours call back	DDK/WQL
12/14/12	4:40 PM	Patty Robinson	163 Foxshire Drive	824-4427	left message of brown water	lab returned her call 12/17 Mon. and water has cleared	BJF/waterlab

12/14/12	4:00 AM	kevin alcoa	1480 manhiem pike	3939641	Brown water	not doing anything in areatold him to wait a few hours to see if it clears if not call back	DDK/WQL
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**WATER QUALITY COMPLAINTS - 2013**

DATE	TIME	CUSTOMER NAME	ADDRESS	CONTACT INFO	WATER QUALITY COMPLAINT	RECORDED BY // DEPT.
1/3/13	2:10 PM	Bob YMCA	265 Harrisburg Pk	406-6811	no cold water no pressure	TKC/LAB
12/31/12		Chris Stump	163 Hamilton Road	717-397-2085	Brown Water	
12/31/12		Christine Hong	155 River Drive	717-581-1356	Brown Water	
1/2/13		Sarah Hernandez	915 Walbank rd	717-435-9580	Brown water	
1/2/13		Chris Gant	237 hazel Street	717-283-8342	Brown water	
1/10/13	11:13 AM	Karen Gifford	731 N. Shippen Street	397-1429	Brown Water	BJF/waterlab
1/10/13	11:40 AM	joanne High	716 n Lime Street	7179457472	Brown water rusty lanudry	DDK/WQL
1/11/13		Robin Brooks	343 East New Street	1713411083	Brown water	DDK/WQL
1/11/13		Dan Tufano	2129 Kent Wood Dr	717569-6730	High Cl2	DDK/WQL
1/11/13		Mr. Owens	1331 Fieldstead Lane		Brown water	DDK/WQL
1/18/13	11:30 AM	Marybeth Musser	619 W Chestnut St	299-4563	Brown Water	TKC/ waterlab
1/18/13	12:50 PM	Tonya: Neptune	924 N. Prince St.	399-8358	Brown Water	BJF/waterlab
1/18/13		Mike Kendig	645 W. Chesnut St.	717-587-6241	Brown H2O	DDK/WQL
1/23/13		Kim Weikert	128 Browning Rd	717-391-3046	Brown water	DDK/WQL
1/23/13		Kim Burkhardt	115 Browning Road	717-397-3583	Brown Water	DDK/WQL
1/23/13		Ronald Riehl	45 Keller Ave	717-392-2149	Brown water	DDK/WQL
1/22/13		Desirea Torres	465 E Strawberry Street	7173945936	Brown water	DDK/WQL
1/24/13	8:40 AM	Gerald Kelly	1320 Field Stand	392-0171	Drinking bottled water, wants his safe to drink.	A. CN
1/28/13	3:00 PM	Janelle Wengert	1729 Winsor Ave	201-0015	Metal odor in water	TKC/WQL
2/10/13	4:00 PM	cathline	517 twin leaf green 17543	7175695154	Cloudy white water	ddk/wql
2/11/13		Deanna Riccardelli	41 Pearl Street Lancaster PA 17603	7176870419-House 7177252536-Cell	Cloudy white water	ddk/wql
2/12/13	11:15 AM		27 Hoover Road Lancaster		leaky fire hydrant	ddk/wql
2/14/12		Mike Flick	240 Saint Thomas Rd	717-519-0321	Asking about water quality. Wants to put in RO filter	ddk/wql
2/19/12	10:30 AM	Alica Hurst	1107 New Holland Ave	717-468-2858	White water air in lines	ddk/wql
3/1/13	6:07pm	Jim Fox	1001 Hamilton Drive	7172019527	Orange water	DDK/WQL
3/1/13		Wheatland Middle school	Hamilton Drive	7173966827	Orange water	
3/7/13	09:00am	Jack McHugh	4 Overlook Ave		Brown water	ddk/wql
3/7/13	09:00am	Theresa Heer	110 Hess Blvd	717475-0414	Brown water	ddk/wql
3/4/13		Cindy Dickler	700 High Street	8725146	Rotten egg smell	ddk/wql
3/4/13		Dan Freiler	202-204 Prince Street	396-7833	Cloudy water	ddk/wql
3/7/13	9:55 AM	Bill Glessner	1737 Santa Barbra drive	717-569-3331	Brown water	ddk/wql
3/7/13	11:20 AM	Stephanie Fenlon	2314 Norwick Rd	717-560-6483	Brown water	
3/7/13	10:10 AM	Charles S Miller	1821 Santa Barbara Dr	717-569-6588	Brown Water	o Booth/jg
3/7/13		Harold W. Buch	9 Cory Ave	717-569-9826	Brown water, Also did laundry that with brown water	DDK/WQL
3/11/13	12:45 PM	Patrica Keith	1566 Crescent Ave	394-0997	Brown water	TKC

3/12/13	Beverly Myers		7174131280	shut water down to fix main owns salon asking if we brown water and low pressure	Called donnie who said he would get the contractor in contact with her. Called her back and let her know contractor would call	ddk
3/12/13	Jim Brener	426 Atkins Ave	7173925967	Brown water	called donnie who said he would flush the area this afternoon. And gave mr. brener jims number for pressure	ddk
3/13/13	Beth Durchin	175 Cready Ave Millersville	872-8241	Brown water	Donnie said brown water due to contractor tying into man "	ftc
3/13/13	McCurdy	N. George St	872-4413	Brown water	TC talked to him and got a water sample the water from their tap came out to be perfectly fine. Mailed WAR to them	ddk
3/13/13	James Bassett	645 Willow Valley square manor north j206		Bitter taste to the water		
				Water in basement possible due to rain or broken main in the area. Main was fixed 3/14/13		
				Water in basement resulted in damage		
3/18/13	Fran Keiser	1533 Cedar Ave	7172991390	Brown water	TC went and got a sample from the ladies basement resulting test confirmed at least partial city water. Cl2 .15 alk226 hard338 FI,27	DDK
3/26/13	Lauren Rice	856 Pleasure Rd		Brown water on toilet and form sinks for 2 days she said it cleaned up in the sink but	Water lab will test waster on 3/27/13. Water tested OK. Lab Told her the city isnt doing anything. The brown water in the toilets is from the tanks holding some brown water stills and that if she runs the sinks for 45 mins it should clear up and if it does not clear to call back	TKC/ACN
4/1/13	Kathy Mcgeehin	1649 Wilson Ave	7173976518	Brown water	Due to flushing	DDK
4/1/13	Kathy writtenhouse	1833 Wilson Ave	7175724617	Brown water	Due to flushing	ddk
4/2/13	Kathy Mcgeehin	1649 Wilson Ave	7173976518	Brown water reoccurred after it initially cleared up	I told her it was still due to left over from flushing and if it does not clear to call back again...this was her second call	DDK
4/2/13	Carol Cargile	1917 to 1963 fruitville pike / Foxshire plaza	717-475-2776 Carol Cargil	(Froze N'Café 1947 dirty water) / (1963 Little Cesars Dirty water) (Supercuts 1949 NO dirty water) (Neato water) (Neato Bunito 1917 No water has salty taste.....would like water tested	I check with entire plaza some stores dirty water others ok, emailed mr moretti maintenance manager of the store. Didn't get a response from. 4/3/13 checked with Carol and the water is OK today. (108 Foxshire ; they are before the plaza and they had clear water and I asked if they ran a sprinkler test and they said no) ( I called 120 foxshire since they have a sprinkler and left a message to see if they ran a	ig
4/4/13	Diane Grove	1013 Center Ave.	291-1791	Brown water	Lab called twice to set up sample pick up and got no answer.	BJF/waterlab
4/8/13	Josephine Calcaria	321 Pearl Street	----	Brown water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	A. Nagy
4/8/13	Kristy Jenkins	328 Sweet End Avenue	----	" "	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water. Salt City should put notice on WGAL TN TODAY!	A. Nagy
4/8/13	----	914 Maple Avenue	----	" "	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	A. Nagy
4/8/13	K Hower	1001 Maple Ave	775-790-9117	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	O. Booth
4/8/13	Pat Donley	605 S West End Ave	717-682-0641	Brown Water	"	O. Booth
4/8/13	John Resch	313 Pearl St		Broan Water	"	O. Booth
4/8/13	James Nerys	436 S West enf Ave	717-989-8029	Brown Water	"	O. Booth
4/8/13	William Burkland	632 Second St	717-299-0676	Brown Water	"	O. Booth
4/8/13	Nathaniel Schmidt	319 S West End Ave	717-826-8993	Brown Water	"	O. Booth
4/8/13	Ortiz Vanessa	23 Caroline St		Brown Water	"	O. Booth
4/8/13	Girray Mcfarlane	325 Ruby St	717-293-5748	Brown Water	"	O. Booth
4/8/13	Ronald Pollock	526 N President Ave	717-399-9288	Brown Water	"	O. Booth
4/8/13	James Jones	827 Prangley Ave	717-300-9288	Brown Water	"	O. Booth
4/8/13	C Ansel	1944 Glendower Dr	717-751-3085	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/8/13	Steve Cochran	846 Willow rd		Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK

4/8/13	Linda	207 South West end	717-392-3071	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/8/13	cathy Mast	1417 Newton Rd	717-3943017	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Russ Laudenberger	822 Second Street	717-394-6194	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Joe ogarzialek	1823 larchmont rd	7173979368	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Don Hess	832 Willow rd	717-3944442	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Margret Woodcock	743 State Street	717-393-2010	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Cunningham	1617 Vista Rd	295-7249	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/9/13	Seidmna	1606 Lambeth Rd	717-394-8187	Brown Water	Caused by annual main flushing. Explained cause and that water will clear today. Asked customer to not use hot water.	DDK
4/11/13	Ruben Sinopoli	837 George Street	717-575-3973 email:ringeorgeson@gmail.com	Water smells like mold	WQ Lab collect/test sample on 4/17.	A.Nagy
4/11/13	Kathy Calkins	2640 Duke Street	569-7516	Musty odor at all taps. Brown water	Due to flushing	DDK
4/11/13	Dan Lieberman	1353 Jazzman Lane	717-435-2672	Brown water	Due to flushing	DDK
4/11/13	Virginia Landis	546 Souteast ave	7172034903	Must smell and taste to water	Due to flushing	DDK
4/11/13	Stephaine Bradford	536 W James street	7177012651	Dirty water	Due to fire in area	DDK
4/9/13	Terry Micheal	140 Warren way	3337457	Dirty water	Due to flushing	DDK
4/10/13		2793 Cobble Stone lane	5986886	Dirty water	Due to flushing	DDK
4/10/13	Doug Nixon		5603516	Dirty water	Due to flushing	DDK
4/15/13	Tasha Country Inn Of Lanc	2133 LHE	7173933413	Odor to water	Due to flushing -Algae growth in Conestoga River	DDK
4/15/13	Beth Pyle	110 Princess Ave	717-397-4438	Musty taste and	Due to flushing -Algae growth in Conestoga River	DDK
4/15/13	Jim Godin	1555 Fruitville Pike	----	Musty odor	Algae growth in Conestoga River. Asked CWTP to start	A.Nagy
4/15/13	Kristin Mowrey	709 East Orange St.	371-7677. Email:kristinwithchgearsolutions@tdt.com	Bad odor since week of 4/8.	Algae growth in Conestoga River. Asked CWTP to start carbon feed. Collect sample 4/18 & email report 4/18. All tests OK, early odor at CWTP.	A.Nagy
4/14/13	Michael Sprunger	Plum St, Chestnut Hill area & 638 East End Avenue,	Michael.sprunger@hotmail.com	Owner of website "Lancaster City Living". Wants statement about algae "taste" in water. He has	Algae growth in Conestoga River. Asked CWTP to start carbon feed. Replied to his email, he will post my responses to his questions on the web site.	A.Nagy
4/16/13	Sara Johnson	44 Parkside Drive	----	Musty odor	Algae growth in Conestoga River. Asked CWTP to start carbon feed. started carbon 4/16.	A.Nagy
4/16/13	Devvie Owens	16 Cedar Lane	----	Earthy odor	Algae growth in Conestoga River. Asked CWTP to start carbon feed. started carbon 4/16.	A.Nagy
4/16/13	Craft	24 Homestead lane	717-295-1448	Earthy odor	Algae growth in Conestoga River. Asked CWTP to start carbon feed. started carbon 4/16.	DDK
4/16/13	Judy Jones		717-314-8992	odor and taste	Called her back no answer left message	DDK
4/16/13	Mara Pritchard	1022 Old Hickory Rd	717-723-8875	odor and taste	Explained due to algae growth	DDK
4/15/13	Barbra John	1650 Sunset Ave	717-397-9258	odor and taste	Explained due to algae growth	DDK
4/16/13	Glenn	517 N Prince	717-799-4396	odor and taste	Explained due to algae growth	DDK
4/16/13	Linda	105 Sherlan Court willow	717-464-4327	odor and taste	Explained due to algae growth	DDK
4/16/13	Margery Herbert		295-5775	odor and taste	Explained due to algae growth	ddk
4/17/13	Paul Deibler	93 Garden city Drive	717-397-2019	odor and taste	Explained due to algae growth	ddk
4/17/13	Glen Daives	Conagra Foods, 2060 Old Phila. Pk.	----	Earthy odor	Explained due to algae growth and email link to narrative on City web site about T/O.	A.Nagy/WQ Lab
4/18/13	Sadie Crills	2009 Meadow Ridge Drive	572-4696	taste and odor	Algae growth in Conestoga River. Carbon feed was started	BJF/waterlab

4/16/13	Charlotte Smith/ Fritz Elementary	845 Hornig Rd	717-	taste and odor	Explained taste and odor id due to seasonal alge growth did war report and mailed out 4/19/13	DDK
4/18/13	Cathy Frey	1987 Pine Drive	717-397-1523	Taste and odor	Explained taste and odor id due to seasonal alge growth	DDK
4/22/13	Connie ?	(?) Woglemuth Drive	----	Brown water	Explained flushing in area. Run cold water.	A.Nagy
4/22/13	Edwin Omari	3 Trexler Drive	----	Brown water	Explained flushing in area. Run cold water.	A.Nagy
4/22/13	-----	236 Woglemuth Drive	----	Brown water	Explained flushing in area. Run cold water.	A.Nagy
4/22/13	M.Long	36 Breez Way Rd	----	Brown Water	Explained flushing in area. Run cold water.	Obooth
4/22/13	R.Myers	1758 Windy Hill Rd	----	Air in Line Brown	Explained flushing in area. Run cold water.	OB
4/22/13	M.Odenthal	209 Coolcreek Way	717-368-6653	Brown Water	Explained flushing in area. Run cold water.	OB
4/22/13	S.Sills	44 Breez Way	717-295-5993	Brown Water	Explained flushing in area. Run cold water.	OB
4/22/13	R.Neumyer	2 Cricket Green	717-344-1100	Brown Water	Explained flushing in area. Run cold water.	OB
4/22/13						
4/22/13	Dave High	257 Heathbank Rd.	----	Brown Water	Explained flushing in area. Run cold water.	A.Nagy/WQ Lab
4/23/13	Evans	1738 Conrad Rd	717-464-2807	Brown water	Flushing	DDK
4/22/13	Ryan Numan	2 Cricket Green	717-344-1100	Called multiple times 2 days in a row brown water	Due to flushing	DDK
4/22/13	Daria Bria	246 Wolgenmuth Drive	717-397-9484	Brown water	due to flushing	DDK
4/22/13	Rebecca Leaman	806 n Plum	717-3428695	Musty smell and	Alge problem feeding carbon	DDK
4/22/13	Chuck Murray	248 Wolgumuth Drive	267-844-0318	Dirty water	Flushing	DDK
4/21/13	Bill Mead	546 chester street	570-497-9695	odor and taste	Alge adding carbon	DDK
4/21/13	emalie Schusko	1705 Ridge view	826-3270			
4/23/13	Lynn Snyder	100 Chateau Hill (Rosewood Terrace)	396-9000	Odor taste and discolored water.	Constrction on 340 and Alfe problem. Lab will test water on 4/24/13.	TKC
4/23/13	Dorothy Sellers	413 Homshire Drive	225-9259	Brown Water	Explained flushing in area. Run cold water.	A.Nagy/WQ Lab
4/24/13	Lisa Whitehead	507 Woodcrest Drive	299-0121	Brown Water	Explained flushing in area. Run cold water.	A.Nagy/WQ Lab
4/24/13	M.Odenthal	209 Coolcreek Way	717-368-6653	Brown Water	Explained flushed area 2 times,need to let settle.Only run cold water. Nicole called Opha AM4-25-13 still has brown water, appt 4-26-13 to drop meter to allow customer to flush	lw
4/24/13	Lori Keller	506 Woodcrest Dr	717-464-1036	brown water	Explained flushed area 2 times,need to let settle.Only run cold water, 4-25-13called Lori she says water is clearing, advised her to call AM if gets brown overnite, we will drop	lw
4/24/13	Achaecny Mazzola	103 Great Lawn CirIce	717-380-7366	Brown water	Flushing	DDK
4/24/13	Pat Martin	263 Whitechapple Road	393-7579	Brown water	Flushing	DDK
4/24/13	Linda carson		7176273502	Asking about dumping	Called back no answer	DDK
4/24/13	Robert Fisher	73 Blue Rock Rd	717-872-4598	High Cl2	Told him that a contractor was out putting in water mains and they add cl2 to the water to disinfect when hook up the main to the servce line. Told him that is probably the spike he sees when trying to make bathces for his dialysis Told	DDK
4/26/13	Samuel Schrum	314 Old Delp Rd	717-560-0525	Very dirty water	4-26-13Mr Schrum, called has dirty H2O, he was filling his pool and due to T&D Flushing Hydrant at 340 Old Delp Rd his pool water is dirty and in house. I talked with Tom Slocum and Jim Godin we will remove meter register to	lw
4/29/13	Rob McFadden: Long Community @ Highland	600 Roseville Road	381-4902	tenents are complaining about odor and color of	Lab will collect sample on Tuesday 4-30-13.	BJF/waterlab
4/29/13	Kenneth Konlande	1726 Hess Blvd.	560-7872	message via meter shop from Sat 4-27-13. Customer complaining about petroleum taste of	Lab called customer on 4/29 and left message. Customer returned call and water quality is good....will call back if happens again.	BJF/waterlab
5/1/13	Carol Cargile	21 cedar ln.	475-2776	dish washer inlet screen clogged up again, wants	called tom slocum to see about a whole house filter. Jg	Jg/see last yrs notes
5/1/13	kevin weaver	1714 Newport dr	464-1357	pressure reducing valve issues	I called him, left message, he is adjusting prv himself and may not be tightening the adj nut at the end of the bolt or	reported to me by Chris Bosley_Jg

5/3/13	email from D.Kirchner- 5/13	Ms. Cargile	21 Cedar Lane	475-2776	Dirty water	to contact the lab when she has dirty water so we can get some recent sampling on record. My plan is to add Cedar Ln. and Melody ln. to this years water main cleaning and lining project. I do not want to tell her that until I can confirm from Bill spangle that we can add it to this years list. Hopefully this will convince her that we are trying to help her	A.Nagy/WQ Lab
5/6/13	9:45 AM	Holly Heitmann	500 block State St	---	Brown water	T&D not wporking in area. Street sweeper filling up tank?	A.Nagy/WQ Lab
5/8/13	10:05 AM	Mary Ann Eckert	219 N.President Ave.	394-1813	No water	changed meter. Al N. called M.Shop and asked to investigate. T&D along with Meter Shop, blew out service house to meter pit. Customer is now with water.	A.Nagy
5/8/13		Luan Duong	126 City Mill Rd	717-314-3352	brown water	Told them its due to street cleaner or could be due to someone cleaning out a fire linee	DDK
5/8/13		Dennis Mateer	28 Blossom Hill Drive	717-581-9328	Sewer Smell	Told him we would sample called and no answer left	DDK
5/8/13		jay	1618 LHE	7172901131	Dirty H2O	Told him it could be due to street sweeper or construction runs dog groomer and said he would need to shut down for Street sweeper.	ddk
5/8/13		Mike Bower	934 E Orange	7175871020	brown water		DDK
5/8/13			132 Frances Ave.		asked for copy of war to prove water was tested due to getting a violation		DDK
5/3/13		Michele Moyer	28 TallGrass Rd	6104515451	Yellow water clogged filter	Tested water water all okay	DDK
5/9/13	2:55 PM	Gerald Bettz	159 Tanglewood Lane	569-9620	Water in basement sump pump. Line brake found on E Petersburg Rd & W Oregon Rd . T&D	Lab will test water 5/10. (Got call from Curt )	tkc
5/15/13	8:20 AM	Jeanie Tomkins	310 Little Hill	392-1990	brown muddy water, ruined	Contractor in area. Lab delivered Red B Gone.	BJF/waterfab
5/15/13		Dave Craig	5 Thicket Dr	717-945-7996	His home and the delvement has brown water	Donnie & John are going to check into it	OB
5/15/13	8:00 AM	Donald Tomkins	310 Little Hill	717-392-1990	Brown/Water	Donnie & John are going to check into it	OB
5/20/13	2:40 PM	Karen Shuey	Lancaster Newspapers	291-8716	Questions about	Referred to C.Kaizenmoyer.	A.Nagy/WQ Lab
5/21/13	8:00 AM	Ed Hines	1520 Misson Rd.	----	Brown water.	Question about BWA. Brown water 5/20, OK now.	A.Nagy/WQ Lab
5/21/13	10:20 AM	Mang Nguyen	1370 Park Dr.	----	Brown water.	Asked customer to run cold water. Not aware of work in	A.Nagy/WQ Lab
5/21/13	11:30 AM	Mary Ann Shepler	1020 Helen Ave.	----	Questions about	Answered questions.	A.Nagy/WQ Lab
5/21/13	12:56 AM	Glen Daives	2060 Old Philadelphia Pike	299-2321	Brown water.	Could not determine cause. No City or contractor work in	A.Nagy/WQ Lab
5/17/13		Joulious	35 South Willow Drive	392-3235	Brown water	Due to them having their fire lines tested	DDK
5/17/13		Evaline Lisi		397-7117	Brown water		DDK
5/20/13		Betty Blessing	228 n Duke	397-3580	Foul tasteing odor	Told her could be from algae or someone opening up a pipe if it doesn't clear call back	DDK
5/17/13		Jill Craven	113 Cridle Rd	394-8421	Low pressure dirty water	Due to her filter	
5/17/13		Kim Krawicki	1024 Marieta Ave	413-2061	Sulfate and Sulfitte alergy	Told her we test for sulfatesnot sulfites. Sulfittes are used in food processing.	OB
5/21/13	tracts	Shank Extracts	350 Richardson Dr	717-393-4441	Brown Water	Called TnD they are going out to open huydrant	OB
5/21/13	3:00 PM	Eric Moore	1002 Center Ave.	717-397-0204	Brown Water	TnD left for the day told her to run cold water	OB
5/22/13	3:21 AM	Vern	Plymouth Ave	471-1199	Brown water	City not doing anything in area told him could be do to fire company or open hydrant	ddk
5/22/13		Christine Cigin	1330 Hunter Drive	419-575-2393	Not notified of boil water	told her we issued the alert and notices were placed on doors about the shut off she might not have a land line or	DDK
5/22/13		Judy	Lancaster News paper	291-8875	Salty water	Called back no answer messaged said check her softner she is the only complaint with salty water	DDK
5/22/13		Brenda Keller Hampton inn	545 Greenfeild rf	2991200	Brown water	City not doing anything in area told him could be do to fire company or open hydrant	DDK
		Michelle	Day Care in greenfield	3930686	Brown water	City not doing anything in area told him could be do to fire company or open hydrant	DDK

5/23/13	2:30 PM	Leslie Yohn	231 N shippen st	676-1151	brown water-said still looking for	micminns in the area black topping, at fulton and chest /area	jg
5/23/13	2:00 AM	filter plant said	400 e orange st charles		brown water	micminns in the area black topping,	jg
5/29/13	7:08 AM	Jennifer Weimer	409 Fairway Drive	413-0153	brown water	City repairing broken main on Glen Oaks Drive	BJF/waterlab
5/29/13	8:05 AM	Jeff Daubert	257 Blue Rock Road	587-5595	brown water	City repairing broken main on Glen Oaks Drive	BJF/waterlab
5/29/13	8:35 AM	Millie Shenton	612 Millersville Rd.	393-1405	brown water	City repairing broken main on Glen Oaks Drive	BJF/waterlab
5/29/13	9:11 AM	Heidi Hruschka	33 Blue Rock Rd.,	808-3433	Brown water	City repairing broken main on Glen Oaks Drive	A.Nagy/WQ Lab
5/29/13	9:13 AM	Father Mark Fatel	227 N.George St,	-----	Brown water	City repairing broken main on Glen Oaks Drive	A.Nagy/WQ Lab
5/29/13	10:20 AM	Diane Shepheres	2700 Royal Rd.	-----	Brown water	City repairing broken main on Glen Oaks Drive	A.Nagy/WQ Lab
5/29/13	11:40 AM	Jan Jack	34 Sunrise Terrace	-----	Brown water	City repairing broken main on Glen Oaks Drive	OB
5/29/13		Mr. Blessing	120 Kent Ct	717-368-6399	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13		Mr.Rittenthouse	1599 Manor Blvd	717-699-0925	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13		Mr. Palmisano	1054 Moficello Ln	717-584-5511	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13		Mr. Simnora	414 W Charlotte St	717-872-8388	Yellow Water	City repairing broken main on Glen Oaks Drive	Ob
5/29/13	6:59 A.M	Mr. Crawford	259-Hawthorn	717-201-2328	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13	9:33 A.M	Mr.Yecker	396 W Charlotte St	717-872-7521	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13		Mrs.Pease	17 Freshmeadow	717-872-8744	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13	11:36 A.m	Mr.Moore	358 W Charloette St	817-475-8165	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13	11:57 A.M	MR. Wooding	33 Sunrise Terr	302-542-1839	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13	12:39 P.M	Mr. Snow	1019 Millersville Rd	717-475-2291	Brown Water	City repairing broken main on Glen Oaks Drive	OB
5/29/13	4:48 PM	Jennifer Avery	97 E.Charlotte St.	951-1546	Brown Water	City repairing broken main on Glen Oaks Drive	A.Nagy/WQ Lab
5/29/13	12:00 PM	George St. Café: Susan	304 N. George St., Millersville	872-0800	Brown Water	City repairing broken main on Glen Oaks Drive. Customer called WQ Lab and then A.Nagy. Brown water at George St. café.I asked T&D to flush A.Nagy called customer 5/30, left message with receptionist for customer to call me back if water quality not OK. Customer called back 5/30 at 1:50	BJF/waterlab
5/29/13		customer calls	N. George St., Williamsburg Rd., Fairway Dr., Wellington Rd., Armsstrong Lane, Chapel Rd, Banyan Circle, Sunrise Terrace, N. Prince St., W. Charlotte St.....all		Brown Water	City repairing broken main on Glen Oaks Drive	BJF/waterlab
5/30/13	7:20 AM	Carol Miller	2631 Chapel Road	419-0221	brown Laundry....Lab will	laundry turned brown because of main repair from 5/29 @ Glen Oaks Drive	BJF/waterlab
6/4/13	12:45 PM	Dr. Diamatoni Dr.	734 N.Franklin St.	-----	Brown water	City doing water maintenance water in 600 block New Holland	A.Nagy/WQ Lab
6/4/13	8:15 A.M	Customer Calls	629 N Marshall St,554 Hamilton St,108 E Liberty St,560 Reynolds Ave.		Brown Water	Brown Water -City doing water maintenance water in 600 block New Holland Ave.(boil water).	
6/4/13	3:am	rupa		732-533-3407	brown water started 6/3/13	sample taken lab out of bathroom at breakfast room, ok, I called Rupa and let them know water was fine Jg.	jim godin
6/6/13	P.M	Customers Call	1043 Clark St,1049 E King St,1655 Old Phil Pike,1524 Robert Rd		Brown Water	Flow testing in area	OB
6/7/13	9:08 AM	Ada Kimmich	1315 Fieldstead Lane	393-1058	brown Laundry....Lab will		BJF/waterlab
6/7/13	9:39 AM(email)	Kristina Wenger	823 N.Duke St.		Brown water.	See email to A.Nagy,6/7/2013. summary-cause unknown. No contractor on hydrant, no street sweeper & no water	A.Nagy/WQ Lab
6/13/13	10:20 AM	Kathy McCaskey	22 Cedar Lane	471-7531	ongoing brown	Emailed T&D 6/13/2013. T&D will flush 2" blow off 6/14/13.	BJF/waterlab-A.Nagy
6/14/13	9:50 AM	Kathy McCaskey	22 Cedar Lane	471-7531	requested Red B brown water	Lab delivered Red B Gone 6/14/13. For detailed updates, T&D doing system maintenance on Glenmoore Circle	BJF/ Waterlab
6/18/13	8:56 AM	Ron Riehl	45 Keller Ave.	475-6869	Brown Water	Due to T&D doing work in area?	BJF/Waterlab
6/18/13	11:30am	Dan Kohler	735 N Marshal Street		Brown Water		DDK
6/25/13	12:05 PM	Kevin McLaren	Nissin Foods, 2901 Hempland Rd.	-----	Cloudy water	Concrete work within about 1-2 miles mile of the area.	A.Nagy/WQ Lab
6/25/13	1:45 PM	Brian Murphy	Health Campus-2150 Harrisburg Pk.	-----	Cloudy water	Concrete work within about 1-2 miles mile of the area.	A.Nagy/WQ Lab
6/28/13	1:20 PM	Barb City hall	120 N. Duke St	-----	Brown water	Called Tom t&d city not working in area . Told Barb to run cold water to try and clear it up . Could be from contractors	



7/5/13			manor st	291-3291	brown water	customer failed to give me the address and I don't know when he called Lindas Phone. I left him a message to call me with the address. IN the mean time I checked with tom slorum and he didn't have any complaints of dirty water on	jim godin
7/11/13	11:00 AM	Mrs. Milliken	Pearl St.	295-2135	sporadic brown	Probably caused by Fire Dept. using hydrant to fight fire in	A.Nagy/WQ Lab
7/12/12	1:00 PM	Wendy Barley	130 E Walnut St	449-2706	Customer requested water	No issues. She just wanted to make sure water is safe. Water quality OK. Mailed WAR 7/18.	TKC/ACN
7/15/13	2:00pm	Paul Knower	1810 Rorhstown Road	286-4206	Brown Water	City not doing anything in area told them could be someone else. Call abck if the no improvement by am	DDK
7/16/13	11:45am	Stephanie Shafer	Hiemenz Rd	299-5742	Brown water	City not doing anything in area told her to wait it out if not	DDK
7/16/13	12:30 PM	Mark Jackson	362 Ruth Ridge Drive	717-824-3222	Brown water	City not doing anything in area told him to wait it out if not	TKC
7/16/13	2:20 PM	Leanne Bucks	9 Cornell Ave	826-0725	Brown water	City not doing anything in area told him to wait it out if not	TKC
7/16/13	2:22 PM	Anthony Santana	40 Princeton Ave	397-9971	Brown Water	City not doing anything in area told him to wait it out if not	TKC
7/18/13	10:29 AM	Rob	Long Home Community	381-4902	Brown Water	City not doing anything in area told him to wait it out if not	BJF
7/19/13	2:50 PM	Wendy Miller	347 Atkins Ave.	NA	Brown Laundry.....request Red B Gone.A.Nagy	Lab will deliver RBG today	BJF-ACN
7/22/13	10:05 AM	Jim Fox	1001 Hamilton Park Dr	201-9527	Water clogging filters	Tom will get in touch with customer to buy him replacement filter, fill the main repair work is done.	TKC
7/22/13	10:15 AM	J.Cunningham, DEP	Rec'd complaints from High Industrial Park area.	----	Brown water	City not working in area.	TKC/ACN
7/22/13	10:25 AM	Eli Williams	600 S. Marshall St	575-3725	Brown water	City not working in area.	TKc
7/22/13	11:10 AM	Kim Long	1853 Wm. Penn Way	209-4015	Brown water	City not working in area.	A.Nagy/WQ Lab
7/22/13	12:48 AM	Joe Cochran, Lanc. Co. Tax Office	1845 Wm. Penn Way	209-4015	Brown water	City not working in area.	A.Nagy/WQ Lab
1/10/2012 & July 2013	2:07 PM	Jill Craven	113 Circle Rd	394-8421	Brown water	Water main break 1/8 . Water lab will test water on 1/11 to assure her the water is safe .Bacteria test passed 1/13 Mail lab report 1/19. July 2013-explained city will replace main	T. Covert/A.Nagy
7/22/13	3:20 PM	Gerald Book	1524 Robert Road	393-1920	Brown water.	Brown water. City not working in area. Investigating cause. Asked customer to call me if still brown 7/23 AM. Customer	A.Nagy/Lab
7/23/13	8:03 AM	Gerald Book	1524 Robert Road	393-1920	Brown Water	Still has brown water. T&D will flush tonight.	B. Forrest/Lab
7/23/13	8:10 AM	Baozhi Cui	362 Darlington Court	850-274-1245	Water has blue tint. Would like water tested.	Lab will schedule a sample pick up.	B. Forrest/Lab
7/23/13	8:50 AM	Carano Dental	1670 LHE	NA	yellow water	City not doing anything in area. Will call back if does not	B. Forrest/Lab
7/23/13	7:55 AM	Irving Addison	527 East End Ave.	393-6270	brown water	Contractor working at Thaddeus Stevens College	B. Forrest/Lab
7/23/13	9:00 AM	Kathy Carey	County Courthouse,361 S. Queen St.	----	Brown water	Possible cause - T&D flushed S.Marshall St on 7/22. 7/24 - called back, water much better.	A.Nagy/WQ Lab
7/23/13	9:15 AM	Tara Ashford	1021 S. Duke Street	396-1005	Brown Water	Possible cause - T&D flushed S.Marshall St on 7/22.	B. Forrest/Lab
7/23/2013 & 7/30/13	7:45 AM	steve musser	901 Eden Rd-lanc bible college	560-8248	low pressure 20 psi, affecting several buildings in the complex.	unknown. I called Steve back on 7/30/13 and he said he found his pressure problems. it was on the fireline. They have a 55,000 gallon underground tank and the selonid valve to fill up the tank stuck open and the water was constantly running for 3 days and once filled it was going	ig
7/23/13	2:10 PM	Rob Schied	1621 Princessanne Dr	299-2199	Brown water clogging filters	Problem in area. Jim G will send a meter clerk to remove meter head so customer can run water until clear.	TKC
7/25/13	11:45 AM	Kristen Hottenstein	595 Greenfield Road	393-0668	Discolored water	Possible cause-T&D maintenance work at intersection of Franklin St./N.Holland Ave. customer read meter and flushed service line Friday, 7/26 at 3:30 PM and today still	A.Nagy/Lab
7/26/13	1:45 PM	Joan Esphanshade	Brockton Rd	569-6124	discolored water	T&D opened hydrant at park city .	TKC
7/29/13	8:33 AM	Jim Baik	1342 Meadow Creek Lane	(949)355-7674	Brown Water	City not doing anything in area. Will call back if does not	BJF
7/29/13	10:30 AM	Berit Fahs	154 Deerford Drive	393-3442	Brown Water	City not doing anything in area. Will call back if does not	BJF
7/30/13	3:10 PM	NA	1951 Temple Ave.	208-7620	Brown Water	City not doing anything in area. Will call back if does not	BJF
7/30/13	9:15 AM	Berit Fahs	154 Deerford Drive	393-3442	left message of brown water not clearing up on 7/29 evening. ....see	Lab called her back and water has cleared on 7/30	BJF

7/31/13	1:45 PM	Luanne Bucks	9 Cornell Ave (7/16)	826-0725	ongoing Brown water problem.	T&D will flush city not working in area.	tkc
8/1/13	9:45 AM	james baker	113 dunharrow dr	917-7087	low pressure	low pressure in am, can't take shower, can't run irrigation	ig
8/5/13	11:58 AM	Dolly's Wash House	574 New Holland Ave.	293-9413	brown water at laudromat & customers	City working on New Holland Ave., Lab will deliver Red B Gone	BJF
8/12/13	10:50 AM	Janet Babcock	19 Highland Ave.	394-5476	brown water	City not doing anything in area. Will call back if does not	BJF
8/12/13	11:34 AM	Rob Scheid	1621 Princess Anne Dr	299-2199	brown water, filter plugged, see 7/23	meter shop will drop meter and get sample	BJF
8/12/13	3:34 PM	Gerald Book	1524 Robert Road	393-1920	Brown water.	Main break, T&D will repair 8/14	A.Nagy/WQ Lab
8/13/13	11:00 AM	Glen Daives	2060 Old Philadelphia Pike	299-2321	Brown water.	Could not determine cause. State paving Old Phila Pike	A.Nagy/WQ Lab
8/14/13	9:30 AM	Mrs. Ortega	(No street #) Park Avenue	----	Brown water.	Could not determine cause. Called her back andy left	A.Nagy/WQ Lab
8/15/13	1:30 PM	Joe Crismer	Conagra Foods,2060 Old Phila. Pk.	299-2321	Brown water.	See email dated 8/15 to J.Crismer. T&D will flush midnight Sunday, 8/25. Mr.Krismer will contact A.Nagy as to effectiveness of the flushingWQ Lab and T&D could not	A.Nagy/WQ Lab
8/19/13	10:00 AM	Timothy Jones	11 Mylin Ave.	484-354-1824	yellow water	City not doing anything in area. Will call back if does not	BJF
8/21/13	2:20 PM	Jennifer Delutis	521 Brookshire Dr	517-8304	Brown water	City not doing anything in area will call back if does not	TKC
8/27/13	1:05 PM	Megan	114 E Lemon St	381-1074	Brown water	City not doing anything. T&D will check for leak in the AM.	TKC
8/27/13	2:50 PM	Lanc. Family Medicine- Victoria	2850 Willow St. Pike	464-9430	brown water	City not doing anything in area will call back if does not clear.	BJF
8/29/13	9:20 AM	Rob Scheid	1621 Princess Anne Dr	299-2199	brown water again	not sure what is up this time.	ig
8/29/13	12:05 PM	Laura Livingston	1033 Wheatland Ave.	945-3676	ongoing brown	brown water probably from Atkins Ave. Main refining	BJF/Lab
8/29/13	12:22 PM	Sandy Killian	1618 Princess Anne Dr.	393-1944	Brown water	T&D will flush	A.Nagy/WQ Lab
9/4/13	9:50 AM	Rob Scheid	1621 Princess Anne Dr	299-2199	Brown water	Called hem per request by J.Godin. Explained T&D will	A.Nagy/WQ Lab
9/5/13	2:15 PM	Brian Murphy-Maintenance	Health Campus-2150 Harrisburg Pk.	468-1443	brown water	City not doing anything in area. Possible road work nearby.	BJF
9/11/13	1:14 PM	Donald King	1650 Book Road, Lampeter	464-4567	yellow water	City not doing anything in area will call back if does not	BJF
9/12/2013 & 9/18/2013	8:15am	victor fernandea	306 Laurel St.	224-6846	black water smelly,	T&D fall flushing sample to lab, found 0.8 mgg/l ammonia, supposed to be 0.1/9/18/13 Jim godin &geri lopez checked for a crossconnection. Didn't find any, took 2 more samples, 1 before meter and 1 hot and 1 cold, looked clear. Neighbor at 308 said he had rusty water after fire truck was on fire hydrant at corner of laurel and Fremont. Wanted to know	A.Nagy
9/12/2013	10:40 AM	J Noel	1968 Glendower Dr	----	Brown water	T&D Flushing	TKC
"	11:39 AM	Arlene	Harmony Hill	394-3133	Brown water	T&D Flushing	TKC
"	12:01 PM	Edith	9 Fembrook Circle	394-4546	Brown water	T&D Flushing	TKC
"	12:50 PM	John Fudrow	845 Hornig Rd	587-8924	Fritz Elementary and he is irate he wasn't contacted about the flushing. He wants to know why he wasn't contacted		A.Nagy
9/13/13	10:20 AM	Joanne Pickle	250 N. Arch St	393-7006	yellow water	T&D Flushing	TKC
9/16/13	9:15 AM	John Fudrow	845 Hornig Rd	656-2601	brown water again and very	City not doing anything in area. Will call back if does not clear water	BJF
9/16/13	9:33 AM	Mrs. Mackenzie	873 Hornig Rd	397-7277	yellow water	City not flushing in area today but will flush today to try to	BJF
9/16/13			Basset, Meeting House, Mission Rd., Rachel Dr., Hillcrest Rd., Bellview Dr., Bonnie Dr., Sterling Place, Willow Rd., Homestead Ln., Carlton Place, Old Tree Dr., Nickelson Sq., Treena,	20+ calls Brown Water		Due to City Flushing	BJF
9/16/13	11:20 AM	Mrs. Burley	1920 Rachel Drive	569-8210	brown water, ruined white	Due to city flushing.....Lab delivered Red B Gone	BJF
9/17/13	----	----	149 E.Clay St.	394-8689	Yellow water	Cause undetermined	OB via A.Nagy

9/17/13	-----	-----	1919 Rachael Dr., 460 Teddy Ave., 362 Ruthridge	-----	Brown water	Due to City Flushing	OB via A.Nagy
9/17/13	Sandra Hoffman	2:40 PM	1326 Glen Moore Circle	393-8692	brown Laundry....Lab will	Due to City Flushing	BJF
9/17/13			Quail Dr., Sylvan Rd., Cobblestone Lane, Haskel Dr., Janet Ave., Litz PK., Princess Ave., Greenfield, Glen Moore Circle, Blossom		14 calls Brown Water	Due to City Flushing	BJF
9/18/13			Robert Rd., Eden Rd., Larchmont Ln., Grandview Blvd., Elizabeth, Edgemont		9 calls Brown Water	Due to City Flushing	BJF
9/19/13			Steinman Dr., Robert Rd., Center Ave., Lime, Park Circle Dr., Maple Ave.,		11 calls Brown Water	Due to City Flushing	BJF
9/23/13			Columbia Ave., Whitney Rd., Summitville Ct., Tulane Terrace, Wheatland Ave.		7 calls Brown Water	Due to City Flushing	BJF
9/24/13	Latte Nails	12:41 PM	715 Ols Hickrey RD		High cl	City will test water 9/25/13	TKC
9/25/13	Debbie Besnoff	10:40 AM	1834 N. Eden Road		brown Laundry....Lab will		BJF
9/30/13	Mark Mcquad	10:39 A.M	17 Greythorn Rd		Brown Water	Due to City Flushing	OB
9/1/13	Ron Fleming	12:27 P.M	1849 Wilderness Rd		Brown Water	Due to City Flushing	OB
10/1/13	Janell Nolt	9:23 A.M	38 Tumberge Dr		Brown Water	Due to City Flushing	OB
10/1/13	Steven Resch	10:00 A.M	2111 Mill Creek Dr		Brown Water	Due to City Flushing	OB
10/2/13	Melissa Laporte	9:16 AM	131 Pennshire Dr	481-7809	Brown water Laundry ruined . Gave customer Karen Kast phone number . Laundry was a comforter with colors in it so	Due to city flushing	tkc
10/9/13	Diane Feeser	11:23 AM	57 Laurel St. (Community Action - Head Start)	295-1441 ex. 320	brown water	City not doing anything. Kunzler flushed their hydrants. Will call back if does not clear. Lab will pick up sample on 10/11.	BJF
10/14/13		11:25 AM	400 block S.Plum St.	----	No water	Horst Construction changing water services. Water back on	A.Nagy
10/14/13	Gordon Richmond	11:40 AM	1024 Skyline Drive	293-1112	Brown water on and off for the last two weeks.	New water mains being put in , could of caused the problem. Water lab will test the water for customer on Wed 10/16/13. Customer requested to make sure water is safe. UPDATE: 10/15/13 Received message from Mr.	TKC/BJF
10/18/13	Arlene Zerr	11:14 AM	621 Northlawn Drive	735-7117	ongoing brown water for weeks. She is trying to seal the house and is	City not working in area. Meter shop will drop meter and check it.	BJF
10/28/13	Linda	12:06 PM	105 Chen Ann Court Willow St	464-4327	Brown water . White wash	City not working in the area. Water lab will deliver red b gone .	tkc
10/29/13	Bruce & Shirley Williams	11:45 AM	401 Eden Road Apt u-3	393-2681	film and white stuff in water (hardness). Customer upset and wants water	Lab will collect sample on 10/30/13	BJF
11/1/13	Toye Mehebatre	2:24 PM	87 Municipal Dr Millersville	309-807-4922	Brown water	Due to broken main . Meter shop will remove meter head and leave her flush her system.	TKC
11/5/13	Dave Helms	2:05 P.M	42 Apple Blossom Dr	717-464-4754	Brown Water	John Holdin is looking into the matter	OB
11/5/13	Curtis Hess	3:46 P.M	79 Apple Blossom Dr	717-413-8354	Brown Water	John Holdin is looking into the matter	OB
11/18/13	Greg & Mallia Duncan	12:50 PM	591 Prince George Street	468-8806	orange/ pink stins in toilets & sinks...wants water	Lab will collect sample on 11/25/13	BJF
12/4/13	Bob Schaffer	2:32 PM	150 Mallard Ave.	464-4063	Ongoing brown water....very upset.	Lab emailed T&D on 12/4 to flush area.	BJF

12/4/13	2:48 PM	Randy Kochel	3 Emerson Court	397-4828	brown water since 12/4 night....is finally clearing up	City not working in area. Customer will call back if does not clear	BJF
12/23/13	10:15 AM	Edna Rodon	650 W. Vine St	724-910-4317	Brown water	Contractor installing new main on Union St. could of caused	Tkc
12/31/13	9:03 AM	Melissa Griffith	1947 Ursinus Ave.	538-8291	milky, discolored, bad tasting water....would like	lab will collect sample	BJF

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution or collection system.

RESPONSE

Mapping of the distribution system is on an electronic geographical information system. In 2012 the City hired a GIS analyst to maintain the electronic mapping system. The City maintains hard copies of all system maps and records. Updates to the electronic mapping system are provided with each new addition to the system, and a hard copy is archived and maintained.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

RESPONSE

Spreadsheets showing the unaccounted for water are attached.

Unaccounted for water was calculated by using both the low service and high service sendout amount from both plants, and dividing the amount of water that was billed and the temporary water that the City has on record. The rest of the water was unaccounted for.

In 2011, the amount of unaccounted for water from high service was 2,155 million gallons or approximately 28.92% of the sendout from the treatment plants.

In 2012, the amount of unaccounted for water from high service was 2,550 million gallons or approximately 32.30% of the sendout from the treatment plants.

In 2013, the amount of unaccounted for water from high service was 2,268 million gallons or approximately 30.87% of the sendout from the treatment plants.

The City has several programs to help reduce the amount of unaccounted for water. For example, City has approximately 40 miles of waterline that is cast iron which is over 100 years old. Periodically, the City is taking out this water main and replacing it with brand new Ductile Iron Cement Lined Class 52 pipe. In addition, the City is in the beginning stages of implementing a radio read system that has a leak detection feature built into the units.

**CITY OF LANCASTER - CALCULATION OF UNACCOUNTED FOR WATER**

<b>2013</b>		
Total	46,005	5,295,760,000
<b>2012</b>		
All Water Customers		
	Accounts	Consumption
Total	44,393	5,345,969,000
<b>2011</b>		
All Water Customers		
		Consumption
Total		5,078,955,000

Amount of water produced			
HS 2011	7,450,879,000	LS 2011	8,132,589,000
HS 2012	7,896,387,000	LS 2012	8,401,150,000
HS 2013	7,347,161,000	LS 2013	8,016,315,000

	Amount of Unaccounted Water From High Service	Percentage of Unaccounted Water From High Service	Amount of Unaccounted Water From Low Service	Percentage of Unaccounted Water From Low Service	
2011	2,155,119,000	28.92%	2,836,829,000	34.88%	
2012	2,550,418,000	32.30%	3,055,181,000	36.37%	
2013					
		2,268,206,000	30.87%	2,937,360,000	36.64%

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO QUALITY OF SERVICE  
FILING REQUIREMENTS*

7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).
  - a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.
  - b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

RESPONSE

Copies of the fifty most recent meter tests are provided. The City of Lancaster's policy has a policy to replace all meters on a twenty year cycle. If a meter is removed from the system, it is tested and the test recorded before that meter is placed back into service. Meters larger than 2 inch are tested every 4 years to ensure there accuracy.

Meter test results taken during the last year did not find any fast or slow meters as defined in Chapter 65.9. As such, no billing adjustments were made for either situation. In situations where nonregistering meters were found, the customer was typically billed based on an average of their consumption for the previous four quarters.



CIRCLE ONE: ARB  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: 545 Pershing Ave REASON METER PULLED FOR TEST Test

M# 52638630 ID# 0052638630 MAKE Neptune

SIZE:  OR TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0286144.1 (RECORD ALL DIGITS)

TEST:

#1	0286244.3	%	100.2
#2	0286344.8	%	100.5
#3	0286355.0	%	100
#4	0286365.0	%	100

RE-TEST, TEST # \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE Feb 3rd 20 14 TESTER: Ruben  
CIRCLE ONE: ARB  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: 472 Atlantic Ave REASON METER PULLED FOR TEST Leaking oil - 21 Error

M# 45815170 ID# 0045815170 MAKE Neptune

SIZE:  OR TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 1118821.5 (RECORD ALL DIGITS)

TEST:

#1	1118922.8	%	101.3
#2	1118932.7	%	99
#3	1118942.8	%	101
#4	1118952.9	%	101

RE-TEST, TEST # \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE Feb 3rd 20 14 TESTER: Ruben  
CIRCLE ONE: ARB  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: 19 Pleasant View Ave REASON METER PULLED FOR TEST Test - Leaking oil

M# 41094315 ID# 0041094315 MAKE Neptune

SIZE:  OR TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0784621.2 (RECORD ALL DIGITS)

TEST:

#1	0784723.2	%	102
#2	0784733.3	%	101
#3	0784743.4	%	101
#4	0784753.5	%	101

RE-TEST, TEST # \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

CIRCLE ONE:  ARB  ECR  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 338 Higgins Ave REASON METER PULLED FOR TEST Test  
 M# 40951285 ID# 0040951285 MAKE Napue

SIZE:  CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1 (FFX100)	2 (PUC=6X10)	3 (2X10)	4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100)	2 (PUC=10X10)	3 (2X10)	4 (1/2X5)
1" OR 1.1/4"	1 (FFX100)	2 (PUC=20X100)	3 (5X10)	4 (1X10)
1.1/2"	1 (FFX100)	2 (PUC=30X100)	3 (10X100)	4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100)	2 (PUC=50X100)	3 (25X100)	4 (5X10)

READING AT BEGINNING OF TEST 1489720.7 (RECORD ALL DIGITS)  
 TEST:  
 #1 1489822.9 % 102.2%  
 #2 1489832.8 % 99  
 #3 1489843.0 % 100  
 #4 1489853.0 % 100

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/7/2014 TESTER: RM  
 CIRCLE ONE:  ARB  ECR  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 332 N. Charlotte REASON METER PULLED FOR TEST Test  
 M# 39069778 ID# 7056940467 MAKE Napue

SIZE:  CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1 (FFX100)	2 (PUC=6X10)	3 (2X10)	4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100)	2 (PUC=10X10)	3 (2X10)	4 (1/2X5)
1" OR 1.1/4"	1 (FFX100)	2 (PUC=20X100)	3 (5X10)	4 (1X10)
1.1/2"	1 (FFX100)	2 (PUC=30X100)	3 (10X100)	4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100)	2 (PUC=50X100)	3 (25X100)	4 (5X10)

READING AT BEGINNING OF TEST 2529220.7 (RECORD ALL DIGITS)  
 TEST:  
 #1 2529320.9 % 100.2%  
 #2 2529331.0 % 101%  
 #3 2529341.1 % 101%  
 #4 2529346.1 % 100%

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/12/2012 TESTER: Rubin  
 CIRCLE ONE:  ARB  ECR  ST RD OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 545 Pershing St REASON METER PULLED FOR TEST Test  
 M# 52638630 ID# 0050438630 MAKE Hept

SIZE:  CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1 (FFX100)	2 (PUC=6X10)	3 (2X10)	4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100)	2 (PUC=10X10)	3 (2X10)	4 (1/2X5)
1" OR 1.1/4"	1 (FFX100)	2 (PUC=20X100)	3 (5X10)	4 (1X10)
1.1/2"	1 (FFX100)	2 (PUC=30X100)	3 (10X100)	4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100)	2 (PUC=50X100)	3 (25X100)	4 (5X10)

READING AT BEGINNING OF TEST 0285921.5 (RECORD ALL DIGITS)  
 TEST:  
 #1 0286022.6 % 101.1  
 #2 0286122.5 % 99.9  
 #3 0286132.6 % 101  
 #4 0286142.5 % 100

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/16/13 TESTER: RV  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 317 Pershing REASON METER PULLED FOR TEST Test

M# 60063763 ID# 52072812 MAKE Packwell  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0681567 . 32 (RECORD ALL DIGITS)

TEST:

#1	<u>0681667</u>	<u>.49</u>	%	<u>100.17</u>
#2	<u>0681677</u>	<u>.53</u>	%	<u>100.4</u>
#3	<u>0681687</u>	<u>.55</u>	%	<u>100.2</u>
#4	<u>0681692</u>	<u>.50</u>	%	<u>99.0</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/8/13 TESTER: Rubay  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 522 Laurel St REASON METER PULLED FOR TEST test

M# 71418729 ID# 68752020 MAKE Packwell  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0027233 . 11 (RECORD ALL DIGITS)

TEST:

#1	<u>0027333</u>	<u>.88</u>	%	<u>100.77</u>
#2	<u>0027343</u>	<u>.89</u>	%	<u>101</u>
#3	<u>0027353</u>	<u>.86</u>	%	<u>97</u>
#4	<u>0027358</u>	<u>.82</u>	%	<u>96.2</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 10/17/13 TESTER: Rubay  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 344 E. 11th St REASON METER PULLED FOR TEST test

M# 36437545 ID# 1281910197 MAKE Neptac  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 1580811 . 6 (RECORD ALL DIGITS)

TEST:

#1	<u>1580911</u>	<u>.6</u>	%	<u>100.0</u>
#2	<u>1580921</u>	<u>.6</u>	%	<u>100.0</u>
#3	<u>1580931</u>	<u>.7</u>	%	<u>101.0</u>
#4	<u>1580936</u>	<u>.7</u>	%	<u>100.0</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

**COPY**  
 ✓

METER TEST REPORT DATE 10/17/2013 TESTER: RUBEN MALDONADO  
 CIRCLE ONE: (ARB) ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 29 W New St REASON METER PULLED FOR TEST: test  
 M# 45215053 ID# 1107030313 MAKE Neptune

**COPY**

SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 1239833.2 (RECORD ALL DIGITS)  
 TEST #1 1239914.2 % 81.0  
 #2 1239924.4 % 101.0  
 #3 1239934.5 % 101.0  
 #4 1239939.6 % 102.0  
1240040.3 % 100.7

RE-TEST, TEST # 1  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

(YR—MO—DAY)

METER TEST REPORT DATE 10-17-2013 TESTER: DANIEL CARABALLO / RUBEN MALDONADO  
 CIRCLE ONE: (ARB) ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST: UPGRADE  
 M# 36339754 ID# 2262910141 MAKE Neptune

SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 2779831.2 (RECORD ALL DIGITS)  
 TEST #1 2779931.3 % 100.1  
 #2 2779941.4 % 106.0  
 #3 2779951.0 % 96.0  
 #4 2779961.2 % 102.0

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 10/27/13 TESTER: Jim Smith  
 CIRCLE ONE: (ARB) ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 341 S Main St REASON METER PULLED FOR TEST \_\_\_\_\_  
 M# 36422860 ID# \_\_\_\_\_ MAKE Neptune

SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0969030.1 (RECORD ALL DIGITS)  
 TEST #1 0969130.1 % 100  
 #2 0969140.1 % 100  
 #3 0969150.1 % 100  
 #4 0969160.2 % 101

*no leaks detected*  
*alta*  
*205-5564*  
*mail box full*  
*called to her*  
*Not satisfied w/ test*

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 8/27/13 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 531 W. Orange REASON METER PULLED FOR TEST

# 39358871 ID# MAKE Apex 93

SIZE	CHECK ONE	TEST RATE
5/8"	OR 5/8x3/4"	1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4"	OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1"	OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1 1/2"		1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE		1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

no need test meter  
 each found or let  
 F13p  
 Tim: 203-7244  
 Computer  
 Fixed 8/27/13

READING AT BEGINNING OF TEST 1974630 (RECORD ALL DIGITS)

TEST:

#1	<u>1974730</u>	<u>.5</u>	<u>%</u>	<u>100.3</u>
#2	<u>1974740</u>	<u>.5</u>	<u>%</u>	<u>100</u>
#3	<u>1974750</u>	<u>.5</u>	<u>%</u>	<u>100</u>
#4	<u>1974760</u>	<u>.3</u>	<u>%</u>	<u>98</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 8/27/13 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 1017 E. Logan St REASON METER PULLED FOR TEST

# 39349165 ID# MAKE Apex 94

SIZE	CHECK ONE	TEST RATE
5/8"	OR 5/8x3/4"	1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4"	OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1"	OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1 1/2"		1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE		1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

Part # 610-384-721  
 x 3350  
 208-3489  
 Susan  
 8/27/13 in Computer  
 Flapper may have  
 shut open

READING AT BEGINNING OF TEST 0926030 (RECORD ALL DIGITS)

TEST:

#1	<u>0926130</u>	<u>.3</u>	<u>%</u>	<u>100.5</u>
#2	<u>0926140</u>	<u>.4</u>	<u>%</u>	<u>101</u>
#3	<u>0926150</u>	<u>.5</u>	<u>%</u>	<u>101</u>
#4	<u>0926160</u>	<u>.4</u>	<u>%</u>	<u>99</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 8/27/13 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 3879 Rance REASON METER PULLED FOR TEST

# 67930841 ID# MAKE 3 Bed

SIZE	CHECK ONE	TEST RATE
5/8"	OR 5/8x3/4"	1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4"	OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1"	OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1 1/2"		1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE		1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

no need test meter  
 2 - 3 bedroom  
 3/4 adults  
 Caplock

READING AT BEGINNING OF TEST 0616949 (RECORD ALL DIGITS)

TEST:

#1	<u>0617050</u>	<u>.0</u>	<u>%</u>	<u>100.9</u>
#2	<u>0617060</u>	<u>.1</u>	<u>%</u>	<u>101</u>
#3	<u>0617070</u>	<u>.3</u>	<u>%</u>	<u>101</u>
#4	<u>0617080</u>	<u>.1</u>	<u>%</u>	<u>99</u>

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 7/25 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 551 Hwyville REASON METER PULLED FOR TEST Diana 720  
 M#: 6001975 ID#

SIZE: CIRCLE ONE TEST RATE MAKE [Signature]

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1.1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 02329401 (RECORD ALL DIGITS)  
 TEST: Start  
 #1 02329500 % 99  
 #2 02329601 % 98  
 #3 02329611 % 100  
 #4 02329711 % 100

3 7/25/13  
Karl 399-7651  
 toilet - heard running noise - dressing area  
 \* Baby's milk tank fills under w/flow - Jan Soda

METER TEST REPORT DATE 5/2 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 970 Plaza Blvd REASON METER PULLED FOR TEST in comp  
 M#: 73641058 ID#

SIZE: CIRCLE ONE TEST RATE MAKE Rek

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1.1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 00084336.25 (RECORD ALL DIGITS) 2.5  
 TEST: #1 00084436.25 % 100 2.5  
 #2 00084536.50 % 100.2  
 #3 00084546.60 % 101  
 #4 00084646.6 % 100

METER TEST REPORT DATE 5/2 20 13 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: REASON METER PULLED FOR TEST  
 M#: 38520642 ID#

SIZE: CIRCLE ONE TEST RATE MAKE Rek

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1.1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 03450824 (RECORD ALL DIGITS)  
 TEST: #1 03450924 % 100  
 #2 03451024 % 100  
 #3 03451034 % 100  
 #4 03451134 % 100

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 5/13/13 20 13 TESTER Jim Sook  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 60058950 REASON METER PULLED FOR TEST

M# 60058950 ID# \_\_\_\_\_ MAKE rept  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 23520202 (RECORD ALL DIGITS)  
 TEST:  
 #1 23520302 % 100  
 #2 23520399 % \_\_\_\_\_  
 #3 23520399 % \_\_\_\_\_  
 #4 23520495 % 96

*Just*  
*Frozen / was const mtr*  
*leaks*

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 5/13/13 20 13 TESTER Jim Sook  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 2031 Staxwell Rd REASON METER PULLED FOR TEST

M# 42239555 ID# \_\_\_\_\_ MAKE rept  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0743940 (RECORD ALL DIGITS)  
 TEST:  
 #1 0744041 % 101.65  
 #2 0744052 % 102  
 #3 0744062 % 102  
 #4 0744067 % 100

*High bill*  
*customer watched test*  
*still wait fix*  
*flappers on toilet*  
*4/23/13 used 60000*

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 5/29/13 20 \_\_\_\_\_ TESTER Jim Sook  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 313 E. King St REASON METER PULLED FOR TEST High bill toilet running

M# 39318737 ID# 2124940516 MAKE rept apt 2  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 3838430 (RECORD ALL DIGITS)  
 TEST:  
 #1 3838531 % 101.3  
 #2 3838632 % 101.3  
 #3 3838643 % 103  
 #4 3838653 % 102

*Start 3838429.4*  
*6apts*

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/30 2013 TESTER Jim Sodun  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 441 N. George St REASON METER PULLED FOR TEST High bill

4/24/13  
replaced  
High bill

M# \_\_\_\_\_ ID# \_\_\_\_\_ MAKE next

SIZE: CIRCLE ONE	TEST RATE
8" OR <u>5/8x3/4</u>	1(65X100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
4" OR <u>3/4x1</u>	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR <u>1 1/4</u>	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3( <del>10X100</del> ) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0466620.2 (RECORD ALL DIGITS)

TEST:

#1	<u>0466720.9</u>	% <u>100.7</u>
#2	<u>0466730.9</u>	% <u>100.0</u>
#3	<u>0466741.1</u>	% <u>102</u>
#4	<u>0466746.1</u>	% <u>100</u>

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 4/30 2013 TESTER Jim Sodun  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 306 Donlon REASON METER PULLED FOR TEST High bill

replaced  
4/15/13  
Perfule

M# \_\_\_\_\_ ID# \_\_\_\_\_ MAKE next

SIZE: CIRCLE ONE	TEST RATE
<u>5/8</u> OR <u>5/8x3/4</u>	1(65X100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
<u>3/4</u> OR <u>3/4x1</u>	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR <u>1 1/4</u>	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3( <del>10X100</del> ) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 2167520.3 (RECORD ALL DIGITS)

TEST:

#1	<u>2167620.3</u>	% <u>100</u>
#2	<u>2167630.3</u>	% <u>100</u>
#3	<u>2167640.4</u>	% <u>101</u>
#4	<u>2167645.5</u>	% <u>102</u>

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 4/18/13 20 TESTER: B.M  
 CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 1774 Wilberness Rd REASON METER PULLED FOR TEST Customer Request

M# 39118437 ID# NA MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
<u>5/8</u> OR <u>5/8x3/4</u>	1(65X100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
<u>3/4</u> OR <u>3/4x1</u>	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR <u>1 1/4</u>	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3( <del>10X100</del> ) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 1954182.8 (RECORD ALL DIGITS)

TEST:

#1	<u>1954282.8</u>	% <u>100</u>
#2	<u>1954292.8</u>	% <u>100</u>
#3	<u>1954304.0</u>	% <u>102</u>
#4	<u>1954309.0</u>	% <u>100</u>

went over ran  
11 gal

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)



METER TEST REPORT DATE 4/18/2013 TESTER: KCM  
 CIRCLE ONE: ARB ECR ST RD OR OC CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 224 E Walnut St REASON METER PULLED FOR TEST Customer Request  
 M# 47319222 ID# 2274930215 MAKE Neptune  
 SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 1561432.0 (RECORD ALL DIGITS)  
 TEST: #1 1561533.0 % 101  
 #2 1561543.2 % 102  
 #3 1561554.5 % 103  
 #4 1561559.5 % 100

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 3/25/2013 TESTER: Ruben  
 CIRCLE ONE: ARB ECR ST RD OR OC CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 926 New Holland REASON METER PULLED FOR TEST TEST  
 M# 0037440718 ID# 1259920127 MAKE Nept  
 SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0728901.3 (RECORD ALL DIGITS) Minor Drip  
 TEST: #1 0729002.6 % 101.3  
 #2 0729012.7 % 101  
 #3 0729022.8 % 101  
 #4 0729032.9 % 101

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 3/25/2013 TESTER: Ruben  
 CIRCLE ONE: ARB ECR ST RD OR OC CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 522 S Duke St REASON METER PULLED FOR TEST Test  
 M# 0039757069 ID# 3290961008 MAKE Nept  
 SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0906771.4 (RECORD ALL DIGITS)  
 TEST: #1 0906872.4 % 101  
 #2 0906882.5 % 101  
 #3 0906892.6 % 101  
 #4 0906902.7 % 101

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 2-20 2013 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR STARD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 728 Alameda REASON METER PULLED FOR TEST \_\_\_\_\_  
 MAKE Neptune  
 M# 52038540 ID# \_\_\_\_\_  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 6977238 . 5 (RECORD ALL DIGITS)  
 TEST: #1 6977338 . 5 % 100  
 #2 6977348 . 5 % 100  
 #3 6977358 . 6 % 101  
 #4 6977368 . 6 % 100

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE February 11 2013 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR STARD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 203 N. Main St REASON METER PULLED FOR TEST \_\_\_\_\_  
 MAKE Neptune  
 M# 0038323080 ID# \_\_\_\_\_  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0137768 . 2 (RECORD ALL DIGITS)  
 TEST: #1 0137768 . 2 % 100  
 #2 0137778 . 3 % 101  
 #3 0137788 . 4 % 101  
 #4 0137798 . 3 % 99

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

*High bill:  
 Sound socket  
 leaking a while  
 Kenan said:  
 owner was aware*

METER TEST REPORT DATE February 11 2013 TESTER: [Signature]  
 CIRCLE ONE: ARB ECR STARD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 1320 Alameda REASON METER PULLED FOR TEST \_\_\_\_\_  
 MAKE Rockwell  
 M# 0026364137 ID# \_\_\_\_\_  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1 1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0224537 . 2 (RECORD ALL DIGITS)  
 TEST: #1 0224637 . 2 % 100  
 #2 0224647 . 3 % 101  
 #3 0224657 . 4 % 101  
 #4 0224667 . 7 % 100

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

*Had water pit think  
 of meter.*

CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)

ADDRESS: 1320 Fieldstead St REASON METER PULLED FOR TEST

M# 0006319737 ID# MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

pit meter

READING AT BEGINNING OF TEST 0224537 . 2 (RECORD ALL DIGITS)

TEST #	READING	%
#1	0224637 . 2	100
#2	0224647 . 3	101
#3	0224657 . 4	101
#4	0224667 . 4	100

RE-TEST, TEST #

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)

REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE February 11, 2013 TESTER: Reggie

CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)

ADDRESS: 3224th St REASON METER PULLED FOR TEST

M# 0038333080 ID# MAKE Neptune

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3(15X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0137668 . 2 (RECORD ALL DIGITS)

TEST #	READING	%
#1	0137768 . 2	100
#2	0137778 . 3	101
#3	0137788 . 4	101
#4	0137798 . 5	99

RE-TEST, TEST #

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)

REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/29/2013 TESTER: Ruben

CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)

ADDRESS: REASON METER PULLED FOR TEST Rebuild

M# 72198648 ID# 69787860 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1(EFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100) 3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 00572519 . 3 (RECORD ALL DIGITS)

TEST #	READING	%
#1	00572619 . 6	100.3
#2	00572720 . 25	100.65
#3	00572820 . 50	100.75
#4	00572830 . 6	101

RE-TEST, TEST #

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)

REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/29/13 TESTER: Ruben  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 510 Second St REASON METER PULLED FOR TEST: No Worker / Jammed  
 M# 69158100 ID# 62854503 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FPX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FPX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1x1/4"	1(FPX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FPX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FPX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 03978 233 .45 (RECORD ALL DIGITS)  
 TEST: #1 03978 332 .95 % 99.5  
 #2 03978 933 .4 % 100.45  
 #3 03978 529 .5 % 96.1  
 #4 \_\_\_\_\_ % \_\_\_\_\_

METER TEST REPORT DATE 11/29/13 TESTER: Ruben  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 510 Second St REASON METER PULLED FOR TEST: No Worker / Jammed  
 M# 69158100 ID# 62854503 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FPX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FPX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1x1/4"	1(FPX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FPX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FPX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 03977 7936 .1 (RECORD ALL DIGITS)  
 TEST: #1 03978 037 .3 % 101.2  
 #2 03978 137 .4 % 101  
 #3 03978 231 .0 % 93.6  
 #4 \_\_\_\_\_ % \_\_\_\_\_

RE-TEST, TEST # \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% to 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11/28/13 TESTER: Ruben  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST: \_\_\_\_\_  
 M# 62185043 ID# 55403527 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FPX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FPX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1x1/4"	1(FPX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FPX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FPX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0367 688 .305 (RECORD ALL DIGITS)  
 TEST: #1 0367 788 .01 % 99.705  
 #2 0367 798 .04 % 100.4  
 #3 0367 807 .86 % 98.2  
 #4 0367 816 .89 % 90.3

RE-TEST, TEST # 4  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% to 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST Pulled / Demolition  
 M# 66062306 ID# 58892095 MAKE Rockwell  
 SIZE:  CIRCLE ONE  TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0280273 . 14 (RECORD ALL DIGITS)

TEST:

#1	<u>0280373</u>	<u>.025</u> %	<u>99.89</u>
#2	<u>0280383</u>	<u>.07</u> %	<u>100.45</u>
#3	<u>0280393</u>	<u>.17</u> %	<u>101.00</u>
#4	<u>0280403</u>	<u>.19</u> %	<u>100.2</u>

E-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/28/2013 TESTER: Ruben  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_

M# 69506111 ID# 63201014 MAKE Rockwell  
 SIZE:  CIRCLE ONE  TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0001518 . 0 (RECORD ALL DIGITS)

TEST:

#1	<u>0001618</u>	<u>.1</u> %	<u>100.1</u>
#2	<u>0001628</u>	<u>.145</u> %	<u>100.45</u>
#3	<u>0001638</u>	<u>.28</u> %	<u>101.35</u>
#4	<u>0001648</u>	<u>.14</u> %	<u>98.16</u>

E-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/28/2013 TESTER: Ruben  
 CIRCLE ONE: ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_

M# 64490649 ID# 57318206 MAKE Rockwell  
 SIZE:  CIRCLE ONE  TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0531447 . 125 (RECORD ALL DIGITS)

TEST:

#1	<u>0531547</u>	<u>.645</u> %	<u>100.52</u>
#2	<u>0531557</u>	<u>.725</u> %	<u>100.8</u>
#3	<u>0531567</u>	<u>.97</u> %	<u>102.45</u>
#4	<u>0531577</u>	<u>.96</u> %	<u>99.9</u>

E-TEST, TEST # 3 053588 . 10 % 101.4  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS:  PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS:  PASSED  FAILED (CIRCLE ONE)

CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 60064137 ID# 35041050 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1 (FFX100) 2 (PUC=6X10) 3 (2X10) 4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100) 2 (PUC=10X10) 3 (2X10) 4 (1/2X5)
1" OR 1 1/4"	1 (FFX100) 2 (PUC=20X100) 3 (5X10) 4 (1X10)
1-1/2"	1 (FFX100) 2 (PUC=30X100) 3 (10X100) 4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100) 2 (PUC=50X100) 3 (25X100) 4 (5X10)

READING AT BEGINNING OF TEST 0062248 .98 (RECORD ALL DIGITS)

TEST:

#1	0062348	.96	%	99.98
#2	0062358	.97	%	100.1
#3	0062369	.08	%	101.1
#4	0062379	.03	%	99.5

RE-TEST, TEST #

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/22/2013 TESTER: Ruben  
CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST Noisy

M# 66780271 ID# 59690809 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1 (FFX100) 2 (PUC=6X10) 3 (2X10) 4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100) 2 (PUC=10X10) 3 (2X10) 4 (1/2X5)
1" OR 1 1/4"	1 (FFX100) 2 (PUC=20X100) 3 (5X10) 4 (1X10)
1-1/2"	1 (FFX100) 2 (PUC=30X100) 3 (10X100) 4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100) 2 (PUC=50X100) 3 (25X100) 4 (5X10)

READING AT BEGINNING OF TEST 0171594 .27 (RECORD ALL DIGITS)

TEST:

#1	0171693	.95	%	99.68
#2	0171703	.89	%	99.4
#3	0171713	.90	%	100.1
#4	0171723	.98	%	100.8

RE-TEST, TEST #

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/28/2013 TESTER: Ruben  
CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 66780193 ID# 59690737 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE
5/8" OR 5/8x3/4"	1 (FFX100) 2 (PUC=6X10) 3 (2X10) 4 (1/2X5)
3/4" OR 3/4x1"	1 (FFX100) 2 (PUC=10X10) 3 (2X10) 4 (1/2X5)
1" OR 1 1/4"	1 (FFX100) 2 (PUC=20X100) 3 (5X10) 4 (1X10)
1-1/2"	1 (FFX100) 2 (PUC=30X100) 3 (10X100) 4 (2X10) (15X100)
2" DISP OR 2" TURBINE	1 (FFX100) 2 (PUC=50X100) 3 (25X100) 4 (5X10)

READING AT BEGINNING OF TEST 0099834 .625 (RECORD ALL DIGITS)

TEST:

#1	0099934	.61	%	99.99
#2	0099956	.145	%	99.85
#3	0099966	.385	%	102.4
#4	0099971	.33	%	98.9

RE-TEST, TEST # 3

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

Leaky

CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 70008889 ID# 63682211 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
5/8" OR 5/8x3/4"		1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"		1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1" OR 1 1/4"		1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
1-1/2"		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)
2" DISP OR 2" TURBINE		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0430 006 . 95 (RECORD ALL DIGITS)

TEST:

#1	0430 107	. 35 %	100.4
#2	0430 129	. 14 %	101.05
#3	0430 139	. 3 %	101.6
#4	0430 149	. 3 %	100

RE-TEST, TEST # 3 0430 154 . 48 % 101.8

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED (CIRCLE ONE) FAILED

METER TEST REPORT DATE 1/28/ 2013 TESTER: Ruben  
CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST Nasty

M# 71418181 ID# 68751972 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
5/8" OR 5/8x3/4"		1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"		1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1" OR 1 1/4"		1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
1-1/2"		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)
2" DISP OR 2" TURBINE		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 000 8018 . 78 (RECORD ALL DIGITS)

TEST:

#1	000 8119	. 19 %	100.41
#2	000 8140	. 81 %	100.07
#3	000 8150	. 97 %	101.6
#4	000 8155	. 97 %	100

RE-TEST, TEST # 3 000 8165 . 90 % 99.3

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED (CIRCLE ONE) FAILED

METER TEST REPORT DATE 1/28/ 2013 TESTER: Ruben  
CIRCLE ONE: ARB (ECR) ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST leaky

M# 66369831 ID# 59187034 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
5/8" OR 5/8x3/4"		1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"		1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1" OR 1 1/4"		1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
1-1/2"		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)
2" DISP OR 2" TURBINE		1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0071217 . 46 (RECORD ALL DIGITS)

TEST:

#1	0071317	. 525 %	100.06
#2	0071339	. 21 %	99.6
#3	0071349	. 45 %	102.4
#4	0071354	. 39 %	98.8

RE-TEST, TEST # 3 0071364 . 41 % 100.2

CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED (CIRCLE ONE) FAILED

METER TEST REPORT DATE 1/28/12 TESTER: RUBEN  
CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 73001091 ID# 70499454 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR <u>5/8x3/4</u>	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR <u>3/4x1</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR <u>1.1/4</u>	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0001364 . 135 (RECORD ALL DIGITS)

TEST: #1 0001465 . 02 % 100.885  
#2 0001475 . 29 % 102.7  
#3 0001485 . 37 % 99.8  
#4 0001495 . 23 % 99.6

RE-TEST, TEST # 2 0001505 . 65 % 101.15

CUSTOMER SERVICE TESTING ALLOWANCES: (96% TO 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/28/12 TESTER: RUBEN  
CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 68901584 ID# 62612374 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR <u>5/8x3/4</u>	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR <u>3/4x1</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR <u>1.1/4</u>	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0027791 . 01 (RECORD ALL DIGITS)

TEST: #1 0027891 . 95 % 100.94  
#2 0027902 . 105 % 101.55  
#3 0027912 . 125 % 100.2  
#4 0027922 . 17 % 100.49

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% TO 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/28/12 TESTER: RUBEN  
CIRCLE ONE: ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
ADDRESS: REASON METER PULLED FOR TEST

M# 72199095 ID# 69787355 MAKE Rockwell

SIZE: CIRCLE ONE TEST RATE

5/8" OR <u>5/8x3/4</u>	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR <u>3/4x1</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR <u>1.1/4</u>	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0007345 . 16 (RECORD ALL DIGITS)

TEST: #1 0007445 . 91 % 100.75  
#2 0007456 . 055 % 101.45  
#3 0007466 . 075 % 100.2  
#4 0007475 . 94 % 98.65

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% TO 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)



METER TEST REPORT DATE 11/28/12 20 12 TESTER: 12M  
 CIRCLE ONE:  ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 511 High St. REASON METER PULLED FOR TEST No water  
 M# 41095907 ID# 0041095907 MAKE Neptune

SIZE: CIRCLE ONE	TEST RATE	MAKE
5/8" OR 5/8x3/4"	1(FFX100) 2(PUC=6X10)	3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10)	3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100)	3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100)	3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100)	3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 1021276 3 (RECORD ALL DIGITS)  
 TEST:  
 #1 1021388 0 % 111.7  
 #2 1021408 2 % 202.90  
 #3 1021408 5 % 390  
 #4 1021418 8 % 103

E-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/25/13 20 13 TESTER: RM  
 CIRCLE ONE:  ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 31 N. Line St REASON METER PULLED FOR TEST Test  
 M# 47099718 ID# 4317950070 MAKE Neptune

SIZE: CIRCLE ONE	TEST RATE	MAKE
5/8" OR 5/8x3/4"	1(FFX100) 2(PUC=6X10)	3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10)	3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100)	3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100)	3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100)	3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 4517331 35 (RECORD ALL DIGITS)  
 TEST:  
 #1 4517433 2 % 100.85  
 #2 4517534 7 % 101.5  
 #3 4517545 0 % 103  
 #4 4517555 2 % 102

E-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

METER TEST REPORT DATE 1/25/13 20 13 TESTER: RM  
 CIRCLE ONE:  ARB  ECR  ST RD  OR  CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 436 N. Mulberry St REASON METER PULLED FOR TEST Test  
 M# 66369615 ID# 59186818 MAKE Rockwell

SIZE: CIRCLE ONE	TEST RATE	MAKE
5/8" OR 5/8x3/4"	1(FFX100) 2(PUC=6X10)	3(2X10) 4(1/2X5)
3/4" OR 3/4x1"	1(FFX100) 2(PUC=10X10)	3(2X10) 4(1/2X5)
1" OR 1 1/4"	1(FFX100) 2(PUC=20X100)	3(5X10) 4(1X10)
1-1/2"	1(FFX100) 2(PUC=30X100)	3(10X100) 4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100) 2(PUC=50X100)	3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0,600,072.0 (RECORD ALL DIGITS)  
 TEST:  
 #1 0,600,172 9 % 100.9  
 #2 0,600,183 0 % 101  
 #3 0,600,193 2 % 102  
 #4 0,600,198 2 % 100

E-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED  FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED  FAILED (CIRCLE ONE)

Acct #  
178660

Acct #  
212940

METER TEST REPORT DATE 1/1/2013 TESTER Ray  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 412 W Marion REASON METER PULLED FOR TEST: High Count  
 M# 52042383 ID# \_\_\_\_\_ MAKE West  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
<u>3/4" OR 3/4x1"</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0536264 . 2 (RECORD ALL DIGITS)  
 TEST:  
 #1 0536364 . 2 % 100  
 #2 0536374 . 2 % 100  
 #3 0536384 . 2 % 100  
 #4 0536394 . 2 % 100

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE January 3, 2013 TESTER: Ray  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 1122 Fellowship REASON METER PULLED FOR TEST \_\_\_\_\_  
 M# 71419369 ID# \_\_\_\_\_ MAKE Rockwell  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
<u>3/4" OR 3/4x1"</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0022808 . 5 (RECORD ALL DIGITS)  
 TEST:  
 #1 0022908 . 5 % 100  
 #2 0022918 . 5 % 100  
 #3 0022928 . 5 % 100  
 #4 0022939 . 4 % 109

RE-TEST, TEST # 4 \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE January 3, 2013 TESTER: Ray  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 212 Thorn Ave REASON METER PULLED FOR TEST \_\_\_\_\_  
 M# BV 1000015 ID# \_\_\_\_\_ MAKE Rockwell  
 SIZE: CIRCLE ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
<u>3/4" OR 3/4x1"</u>	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1 1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0219107 . 5 (RECORD ALL DIGITS)  
 TEST:  
 #1 0219207 . 5 % 100  
 #2 0219217 . 5 % 100  
 #3 0219227 . 5 % 100  
 #4 0219238 . 8 % 113

RE-TEST, TEST # 4 \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 7/23 20 13 TESTER: J. Soden 56840  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 1007 Colan REASON METER PULLED FOR TEST Consumers  
 M# 47756886 ID# \_\_\_\_\_ MAKE reputable  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0331540.2 (RECORD ALL DIGITS)  
 TEST:  
 #1 0331641.2 % 101  
 #2 0331651.3 % 101  
 #3 0331661.4 % 101  
 #4 0331671.3 % 99

E-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

Meter in Ford Box

Called Anthony 392. 4574  
 toilet leak basement  
 Slapper - Jim Soden

METER TEST REPORT DATE 7/5/13 20 TESTER: Jim Soden  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: 2821 S. Atchafalaya REASON METER PULLED FOR TEST \_\_\_\_\_  
 M# 67743905 ID# 61439427 MAKE Polk  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 0529908.0 (RECORD ALL DIGITS)  
 TEST:  
 #1 0530007.3 % 99.3  
 #2 0530017.3 % 100  
 #3 0530021.2 % 99  
 #4 0530037.1 % 99

RE-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 7/16 20 13 TESTER: J. Soden  
 CIRCLE ONE ARB ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY, FILE ORIGINAL)  
 ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_  
 M# 60053261 ID# \_\_\_\_\_ MAKE \_\_\_\_\_  
 SIZE: CIRCLE ONE TEST RATE  
 5/8" OR 5/8x3/4" 1(FFX100) 2(PUC=6X10) 3(2X10) 4(1/2X5)  
 3/4" OR 3/4x1" 1(FFX100) 2(PUC=10X10) 3(2X10) 4(1/2X5)  
 1" OR 1.1/4" 1(FFX100) 2(PUC=20X100) 3(5X10) 4(1X10)  
 1-1/2" 1(FFX100) 2(PUC=30X100) 3(~~10X100~~) 4(2X10) (15X100)  
 2" DISP OR 2" TURBINE 1(FFX100) 2(PUC=50X100) 3(25X100) 4(5X10)

READING AT BEGINNING OF TEST 02539302 (RECORD ALL DIGITS)  
 TEST:  
 #1 02539402 % 100  
 #2 02539502 % 99  
 #3 02539601 % 99  
 #4 02539611 % 100

E-TEST, TEST # \_\_\_\_\_ %  
 CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
 BUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

For Terry Walker

METER TEST REPORT DATE 11-1 2010 TESTER: Reg  
CIRCLE ONE: ARR ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY FILE ORIGINAL)  
ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_

M# 13494632 ID# \_\_\_\_\_ MAKE Lept  
SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0137537 . 5 (RECORD ALL DIGITS)

TEST:

#1	<u>0137637</u>	<u>5</u>	% <u>100</u>
#2	<u>0137647</u>	<u>3</u>	% <u>98</u>
#3	<u>0137657</u>	<u>3</u>	% <u>100</u>
#4	<u>0137667</u>	<u>7</u>	% <u>104</u>

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11-7 2012 TESTER: Reg  
CIRCLE ONE: ARR ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY FILE ORIGINAL)  
ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_

M# 42835318 ID# \_\_\_\_\_ MAKE Lept  
SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0957712 . 3 (RECORD ALL DIGITS)

TEST:

#1	<u>0957812</u>	<u>3</u>	% <u>100</u>
#2	<u>0957822</u>	<u>3</u>	% <u>100</u>
#3	<u>0957832</u>	<u>3</u>	% <u>102</u>
#4	<u>0957842</u>	<u>3</u>	% <u>100</u>

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

METER TEST REPORT DATE 11-7 2012 TESTER: Reg  
CIRCLE ONE: ARR ECR ST RD OR CUSTOMER SERVICE TEST REQUEST (MAKE COPY FILE ORIGINAL)  
ADDRESS: \_\_\_\_\_ REASON METER PULLED FOR TEST \_\_\_\_\_

M# 33427500 ID# \_\_\_\_\_ MAKE Lept  
SIZE: CHECK ONE TEST RATE

5/8" OR 5/8x3/4"	1(FFX100)	2(PUC=6X10)	3(2X10)	4(1/2X5)
3/4" OR 3/4x1"	1(FFX100)	2(PUC=10X10)	3(2X10)	4(1/2X5)
1" OR 1 1/4"	1(FFX100)	2(PUC=20X100)	3(5X10)	4(1X10)
1-1/2"	1(FFX100)	2(PUC=30X100)	3(10X100)	4(2X10) (15X100)
2" DISP OR 2" TURBINE	1(FFX100)	2(PUC=50X100)	3(25X100)	4(5X10)

READING AT BEGINNING OF TEST 0624332 . 5 (RECORD ALL DIGITS)

TEST:

#1	<u>0624422</u>	<u>5</u>	% <u>100</u>
#2	<u>0624432</u>	<u>5</u>	% <u>100</u>
#3	<u>0624442</u>	<u>5</u>	% <u>100</u>
#4	<u>0624452</u>	<u>5</u>	% <u>100</u>

RE-TEST, TEST # \_\_\_\_\_ % \_\_\_\_\_  
CUSTOMER SERVICE TESTING ALLOWANCES: (96% to 104%) RESULTS: PASSED FAILED (CIRCLE ONE)  
REBUILT ALLOWANCES: (98% TO 101.5%) RESULTS: PASSED FAILED (CIRCLE ONE)

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

1. Provide a comparative balance sheet for the historic test year-end and the preceding year-end.

RESPONSE

See attached schedule for the balance sheets for the years ended 12/31/2012 and 12/31/2011. The balance sheet for the year ended 12/31/2013 will be available in July, 2014.

CITY OF LANCASTER - WATER FUND

BALANCE SHEET AS OF DECEMBER 31, 2012 and 2011

	<u>As of</u> 12/31/2012	<u>As of</u> 12/31/2011
<u>ASSETS</u>		
Current Assets:		
Cash and Equivalents	\$ 550	\$ 4,021
Cash and Equivalents - Restricted	13,055,361	16,473,897
Receivables		
Water Rents	1,676,760	1,336,866
Unbilled Water Rents	1,691,176	1,714,465
Other	21,920	43,815
Due from Other Governments	45,685	-
Prepaid Expenses	7,068	3,347
Total Current Assets	<u>\$ 16,498,520</u>	<u>\$ 19,576,411</u>
Long-term Assets		
Bond Issue Costs - Net	\$ 1,055,351	\$ 1,132,647
Capital Assets, not being depreciated	2,721,743	2,621,580
Capital Assets, being depreciated, net	136,277,991	134,848,006
Total Long-term Assets	<u>\$ 140,055,085</u>	<u>\$ 138,602,233</u>
 Total Assets	 <u>\$ 156,553,605</u>	 <u>\$ 158,178,644</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts Payable	\$ 1,372,960	\$ 848,394
Accrued Expenses	969,342	959,755
Due to City of Lancaster General Fund	5,188,043	5,035,000
Compensated Absences, Current Portion	17,954	27,197
Workers Compensation	5,197	6,265
Capital Lease, Current Portion	73,615	79,589
Notes Payable, Current Portion	959,549	933,373
Bonds Payable, Current Portion	956,200	420,400
Total Current Liabilities	<u>\$ 9,542,860</u>	<u>\$ 8,309,973</u>
Long-Term Liabilities:		
Compensated Absences	58,706	54,269
Workers' Compensation Liability	16,435	21,203
Net Other Post-Retirement Liability	3,339,429	3,379,726
Capital Lease	153,745	54,382
Notes Payable	12,423,469	13,383,019
Bonds Payable	105,826,443	106,604,924
Total Long-Term Liabilities	<u>\$ 121,818,227</u>	<u>\$ 123,497,523</u>
Total Liabilities	<u>\$ 131,361,087</u>	<u>\$ 131,807,496</u>
Net Position		
Net Investment in Capital Assets	31,899,187	33,241,144
Unrestricted	(6,706,669)	(6,869,996)
Total Net Assets	<u>\$ 25,192,518</u>	<u>\$ 26,371,148</u>
 Total Liabilities and Fund Equity	 <u>\$ 156,553,605</u>	 <u>\$ 158,178,644</u>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

2. Provide a detail of other physical property, investments in affiliated companies and other investments.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

3. Provide the amounts and purpose of special cash accounts as of the historic test year-end.

RESPONSE

Not applicable.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

4. Describe the nature and amounts of notes receivable, accounts receivable from associated companies, and any other receivables, other than customers' accounts, greater than 15% of the total. Limit the explanation to variances greater than \$10,000.

RESPONSE

None.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written-off in each of the last 3 years.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

6. Provide a list of prepayments and give an explanation of special prepayments.

RESPONSE

Please refer to attached schedule.

**City of Lancaster - Water Fund**  
**Prepaid Expense - Acct #562-1700**  
**December 31, 2012**

<u>DATE</u>	<u>TRANSACTION DESCRIPTION</u>	<u>TRANS #</u>	<u>AMOUNT</u>
<b>01/01/12</b>	<b>Beginning Balance</b>		<b>3,347.21</b>
01/31/12	Lancaster Parking Authority	1201259	(521.74)
	Pitney Bowes	1201262	(795.62)
	Postmaster Box 1599	1201264	(242.60)
	Postmaster Box 1020	1201265	(143.76)
	WorksRight Software	1201270	(1,108.92)
	Sunoco - Jan Charges	1204104	(311.10)
02/09/12	Home Depot Chgs	1201951	(223.47)
			(3,347.21)
12/04/12	WorksRight Software	1215746	1,128.05
	Postmaster Box 1020	1215746	171.46
	Postmaster Box 1599	1215746	293.29
12/18/12	Pitney Bowes	1216360	799.11
	Pitney Bowes	1216360	514.39
12/20/12	Delta Dental	1216408	3,573.76
	Lancaster Parking Auth	1216408	587.52
			7,067.58
<b>12/31/12</b>	<b>Ending Balance</b>		<b>\$ 7,067.58</b>

<i>Application in 2013</i>	
562-8-890-6202	
562-8-890-6203	3,573.76
562-8-890-6209	
562-8-890-6250	
562-8-890-7160	587.52
562-8-890-7230	
562-8-890-7340	464.75
562-8-890-7350	1,128.05
562-8-890-8200	1,313.50
	<i>7,067.58</i>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

7. Break down and explain in detail any significant items, greater than 15% of the total, in the current assets account listed on the balance sheet. Limit the explanation to variances greater than \$10,000.

RESPONSE

Cash and Equivalents – Restricted is 79% of current assets listed on the balance sheet for the year ended December 31, 2012. These restricted investments are bond related funds.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:
  - a. Origin of these accounts.
  - b. Probable changes to this account in the near future.
  - c. Amortization of these accounts currently charged to operations or to be charged in the near future.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

9. Explain the nature of accounts payable to associated companies. Provide a breakdown by category.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

10. Provide breakdown and explanation of other deferred credits as to their origin and disposition policy, for example, amortization.

RESPONSE

Not applicable.



CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

11. Provide an explanation and method of funding of any reserves, other than depreciation and bad debt appearing on historic balance sheet.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

12. Provide an analysis of unappropriated retained earnings for the historic test year and 2 preceding years.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO BALANCE SHEET  
FILING REQUIREMENTS*

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

RESPONSE

Not applicable.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.

RESPONSE

The City Water Fund does not prepare monthly balance sheets or income statements.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

2. Supply a copy of internal and independent audit reports of the historic test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

RESPONSE

Attached is the audit report for the Water Fund for the year ended December 31, 2012. The audit report for the historic test year will not be available until July of 2014.

# **City of Lancaster Water Fund**

Financial Statements and Required  
Supplementary Information

Years Ended December 31, 2012 and 2011  
with Independent Auditor's Report

# CITY OF LANCASTER WATER FUND

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### **Independent Auditor's Report**

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## Independent Auditor's Report

To the Honorable J. Richard Gray, Mayor  
and Members of City Council  
City of Lancaster, Pennsylvania

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Water Fund of the City of Lancaster, as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Water Fund of the City of Lancaster as of December 31, 2012 and 2011, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Water Fund and do not purport to, and do not, present fairly the financial position of the City of Lancaster, as of December 31, 2012 and 2011, the changes in its financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matters***

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules of funding progress and employer contributions on pages 27 and 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Maher Duessel***

Harrisburg, Pennsylvania  
July 25, 2013

# CITY OF LANCASTER WATER FUND

## BALANCE SHEETS

DECEMBER 31, 2012 AND 2011

	2012	2011
<b>Assets</b>		
<hr/>		
Current assets:		
Cash and cash equivalents	\$ 550	\$ 4,021
Cash and cash equivalents - restricted	13,055,361	16,473,897
Receivables:		
Water rents	1,676,760	1,336,866
Unbilled water rents	1,691,176	1,714,465
Other	21,920	43,815
Due from other governments	45,685	-
Prepaid expenses	7,068	3,347
Total current assets	16,498,520	19,576,411
Long-term assets:		
Debt issuance costs, net of accumulated amortization of \$291,301 and \$214,005 in 2012 and 2011, respectively	1,055,351	1,132,647
Capital assets, not being depreciated	2,721,743	2,621,580
Capital assets, being depreciated, net	136,277,991	134,848,006
Total long-term assets	140,055,085	138,602,233
<b>Total Assets</b>	\$ 156,553,605	\$ 158,178,644
<b>Liabilities and Net Position</b>		
<hr/>		
Liabilities:		
Current liabilities:		
Accounts payable	\$ 1,372,960	\$ 848,394
Accrued expenses	969,342	959,755
Due to City of Lancaster general fund	5,188,043	5,035,000
Compensated absences, current portion	17,954	27,197
Workers' compensation payable, current portion	5,197	6,265
Capital lease, current portion	73,615	79,589
Notes payable, current portion	959,549	933,373
Bonds payable, current portion	956,200	420,400
Total current liabilities	9,542,860	8,309,973
Long-term liabilities:		
Compensated absences, net of current portion	58,706	54,269
Workers' compensation payable, net of current portion	16,435	21,203
Net other post-employment liability	3,339,429	3,379,726
Capital lease, net of current portion	153,745	54,382
Notes payable, net of current portion	12,423,469	13,383,019
Bonds payable, net of current portion	105,826,443	106,604,924
Total long-term liabilities	121,818,227	123,497,523
Total Liabilities	131,361,087	131,807,496
Net Position:		
Net investment in capital assets	31,899,187	33,241,144
Unrestricted	(6,706,669)	(6,869,996)
Total Net Position	25,192,518	26,371,148
<b>Total Liabilities and Net Position</b>	\$ 156,553,605	\$ 158,178,644

The accompanying notes are an integral part of these financial statements.

**CITY OF LANCASTER WATER FUND**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES**  
**IN FUND NET POSITION**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**

	2012	2011
<b>Operating Revenues:</b>		
Water rents	\$ 20,307,303	\$ 15,141,484
Meter labor reimbursement	220,076	218,443
Miscellaneous revenue	449,248	424,384
	20,976,627	15,784,311
<b>Operating Expenses:</b>		
Susquehanna treatment plant	2,344,657	2,237,449
Conestoga treatment plant	2,064,395	2,154,524
Transmission and distribution	1,380,869	1,336,897
Meters and meter labor	628,789	624,124
Laboratory	246,233	243,596
Depreciation	3,408,732	3,212,930
Administration	4,720,204	4,901,227
Grounds maintenance	380,870	336,999
	15,174,749	15,047,746
<b>Operating Income</b>	<b>5,801,878</b>	<b>736,565</b>
<b>Non-Operating Revenues (Expenses):</b>		
State pension contribution	139,983	145,758
Grant income	15,115	-
Investment income	27,825	45,985
Amortization expense	(77,296)	(65,610)
Interest expense	(5,491,934)	(5,123,095)
	(5,386,307)	(4,996,962)
Income (loss) before transfers and capital contributions	415,571	(4,260,397)
Transfers out	(2,300,000)	(2,300,000)
Capital contributions	705,799	5,281,664
	(1,178,630)	(1,278,733)
<b>Change in Net Position</b>	<b>(1,178,630)</b>	<b>(1,278,733)</b>
<b>Net Position:</b>		
Beginning of year	26,371,148	27,649,881
End of year	<b>\$ 25,192,518</b>	<b>\$ 26,371,148</b>

The accompanying notes are an integral part of these financial statements.

# CITY OF LANCASTER WATER FUND

## STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
<b>Cash Flows From Operating Activities:</b>		
Cash received from users	\$ 20,681,917	\$ 14,779,931
Cash paid to suppliers	(7,187,142)	(7,784,076)
Cash paid to employees	(4,548,753)	(3,868,260)
	8,946,022	3,127,595
<b>Cash Flows From Investing Activities:</b>		
Investment income received	27,825	45,985
	27,825	45,985
<b>Cash Flows From Capital and Related Financing Activities:</b>		
Proceeds from bonds payable	-	11,354,600
Principal payments on capital lease	(125,996)	(85,460)
Principal payments on notes payable	(933,374)	(982,237)
Principal payments on bonds payable	(420,400)	(50,000)
Interest paid	(5,402,390)	(4,968,462)
Grant income received	15,115	235,297
Acquisition of capital assets	(3,521,835)	(6,845,872)
Payment for debt issuance costs	-	(170,464)
	(10,388,880)	(1,512,598)
<b>Cash Flows From Non-Capital Financing Activities:</b>		
Transfers out	(2,300,000)	(2,300,000)
Due to City of Lancaster General Fund	153,043	2,460,044
State pension contribution	139,983	145,758
	(2,006,974)	305,802
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(3,422,007)	1,966,784
<b>Cash and Cash Equivalents:</b>		
Beginning of year	16,477,918	14,511,134
End of year	\$ 13,055,911	\$ 16,477,918

(Continued)

# CITY OF LANCASTER WATER FUND

## STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

(Continued)

	<u>2012</u>	<u>2011</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>		
Operating income	\$ 5,801,878	\$ 736,565
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	3,408,732	3,212,930
Loss on disposal of capital assets	-	7,501
Changes in assets and liabilities:		
Receivables	(294,710)	(1,004,380)
Prepaid expenses	(3,721)	123,534
Accounts payable	65,627	(733,257)
Accrued expenses	19,155	8,070
Compensated absences	(4,806)	7,126
Workers' compensation payable	(5,836)	4,210
Net other post-employment liability	(40,297)	765,296
Total adjustments	<u>3,144,144</u>	<u>2,391,030</u>
Net cash provided by operating activities	<u>\$ 8,946,022</u>	<u>\$ 3,127,595</u>
<b>Noncash Capital Financing Activities:</b>		
Proceeds from capital lease	<u>\$ 219,385</u>	<u>\$ 112,838</u>
Developer contributions	<u>705,799</u>	<u>5,281,664</u>
		(Concluded)

The accompanying notes are an integral part of these financial statements.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements include the transactions of the Water Fund of the City of Lancaster, Pennsylvania (Water Fund). It does not include any other funds of the City of Lancaster (City) and, therefore, does not present fairly the financial position and the changes in financial position of the City in conformity with accounting principles generally accepted in the United States of America.

#### *Basis of Presentation and Accounting*

The Water Fund's financial statements are presented on the full accrual basis in accordance with accounting principles generally accepted in the United States of America. All activities of the Water Fund are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Water Fund is charges for water. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The accounting and financial reporting treatment applied to the Water Fund is determined by its measurement focus. The transactions of the Water Fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheets. Net position (i.e., total assets, net of total liabilities) is segregated into "net investment in capital assets," "restricted," and "unrestricted" components.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### *Cash and Cash Equivalents*

For the purposes of reporting cash flows, the Water Fund considers money market funds and all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

### *Capital Assets*

The water system's capital assets are recorded at their estimated historical cost.

Depreciation is computed on a straight-line basis utilizing the following estimated useful lives:

Water systems	50 years
Equipment and vehicles	5 - 30 years

The Water Fund capitalizes system assets valued over \$25,000 with a useful life longer than three years and general assets valued over \$10,000 with a useful life longer than three years.

### *Capitalization of Interest*

Interest expense that relates to the cost of acquiring or constructing capital assets by the City is capitalized. Interest capitalized for the years ended December 31, 2012 and 2011 totaled \$78,607 and \$94,697, respectively.

### *Restricted Assets*

The unexpended 2007 and 2011 bond proceeds as of December 31, 2012 and 2011 are included in the restricted assets.

### *Debt Issuance Costs/Deferred Loss on Refunding*

Debt issuance costs and deferred loss on refunding are amortized on the effective interest method over the life of the bonds.

### *Net Position*

Net position is classified in the following categories:

*Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category. Debt related to unspent proceeds or other restricted cash and investments is excluded from the determination.

***Restricted Net Position*** – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

***Unrestricted Net Position*** – This category represents the net position of the Water Fund, which is not restricted for any project or other purpose.

### ***Use of Estimates***

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

### ***Pension Plans***

The City sponsors and administers a defined benefit plan and defined contribution plan, which cover the Water Fund employees.

### ***Pending Changes in Accounting Principles***

The Governmental Accounting Standards Board (GASB) has issued Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” effective for periods beginning after December 15, 2012. This Statement reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, this Statement recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources. The effect of implementation of this Statement has not yet been determined.

The GASB has issued Statement No. 67, “*Financial Reporting for Pension Plans*,” effective for periods beginning after June 15, 2013, and has also issued Statement No. 68, “*Accounting and Financial Reporting for Pensions*,” effective for periods beginning after June 15, 2014. These Statements revise existing guidance for the financial reports of most pension plans, and establish new financial reporting requirements for most governments that provide their employees with pension benefits. The effect of implementation of these Statements has not yet been determined.



# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### 2. DEPOSITS

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury obligations, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for investment purposes.

The deposit and investment policy of the City adheres to state statutes, the Third Class City Code, and prudent business practice.

#### *A. Deposits*

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Water Fund does not have a deposit policy for custodial credit risk.

The Water Fund pools certain of its deposits and investments with the City. At December 31, 2012 and 2011, the book balance of the pooled deposits was \$48,374,435 and \$55,347,513, respectively, and the bank balance was \$48,645,882 and \$55,529,504, respectively. The Water Fund's position in the pooled deposits was \$13,055,361 and \$16,477,918 at December 31, 2012 and 2011, respectively. At December 31, 2012 and 2011, the entire balance was collateralized under Act No. 72 (Act) of the 1971 Session of the Pennsylvania General Assembly, in which financial institutions were granted the authority to secure deposits of public bodies by pledging a pool of assets, as defined in the Act, to cover all public funds deposited in excess of federal depository insurance limits.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

### 3. CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2012 and 2011 is as follows:

	<u>December 31,</u> <u>2011</u>	<u>Increase/</u> <u>Transfers In</u>	<u>Decrease/</u> <u>Transfers Out</u>	<u>December 31,</u> <u>2012</u>
Capital assets not being depreciated:				
Land	\$ 2,564,600	\$ -	\$ -	\$ 2,564,600
Construction-in-progress	<u>56,980</u>	<u>157,143</u>	<u>(56,980)</u>	<u>157,143</u>
Total capital assets, not being depreciated	<u>2,621,580</u>	<u>157,143</u>	<u>(56,980)</u>	<u>2,721,743</u>
Capital assets being depreciated:				
Water system	172,360,764	4,420,580	-	176,781,344
Equipment and vehicles	<u>3,731,121</u>	<u>418,137</u>	<u>(44,362)</u>	<u>4,104,896</u>
Total capital assets, being depreciated	<u>176,091,885</u>	<u>4,838,717</u>	<u>(44,362)</u>	<u>180,886,240</u>
Less accumulated depreciation for:				
Water system	(38,965,273)	(3,207,785)	-	(42,173,058)
Equipment and vehicles	<u>(2,278,606)</u>	<u>(200,947)</u>	<u>44,362</u>	<u>(2,435,191)</u>
Total accumulated depreciation	<u>(41,243,879)</u>	<u>(3,408,732)</u>	<u>44,362</u>	<u>(44,608,249)</u>
Capital assets being depreciated, net	<u>134,848,006</u>	<u>1,429,985</u>	<u>-</u>	<u>136,277,991</u>
Capital assets, net	<u><u>\$ 137,469,586</u></u>	<u><u>\$ 1,587,128</u></u>	<u><u>\$ (56,980)</u></u>	<u><u>\$ 138,999,734</u></u>

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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	December 31, 2010	Increase/ Transfers In	Decrease/ Transfers Out	December 31, 2011
Capital assets not being depreciated:				
Land	\$ 2,564,600	\$ -	\$ -	\$ 2,564,600
Construction-in-progress	502,766	56,980	(502,766)	56,980
Total capital assets, not being depreciated	3,067,366	56,980	(502,766)	2,621,580
Capital assets being depreciated:				
Water system	164,120,955	8,239,809	-	172,360,764
Equipment and vehicles	3,237,078	608,049	(114,006)	3,731,121
Total capital assets, being depreciated	167,358,033	8,847,858	(114,006)	176,091,885
Less accumulated depreciation for:				
Water system	(35,917,333)	(3,047,940)	-	(38,965,273)
Equipment and vehicles	(2,220,121)	(164,990)	106,505	(2,278,606)
Total accumulated depreciation	(38,137,454)	(3,212,930)	106,505	(41,243,879)
Capital assets being depreciated, net	129,220,579	5,634,928	(7,501)	134,848,006
Capital assets, net	\$ 132,287,945	\$ 5,691,908	\$ (510,267)	\$ 137,469,586

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

### 4. LONG-TERM LIABILITIES

A summary of long-term liabilities for the year ended December 31, 2012 is as follows:

Date of Issue/ Maturity	Amount of Original Issue	Description and Interest Rates	Balance Outstanding December 31, 2012
2007/2046	\$ 96,460,000	General Obligation Bonds, 4.00% - 5.00%	\$ 96,035,000
2002/2022	692,533	Note Payable to Financing Agency, 2.77%	378,018
2009/2030	15,785,000	General Obligation Notes, 2.50% - 4.875%	13,005,000
2010/2028	690,800	General Obligation Bonds, 2.00% - 4.00%	614,800
2011/2041	11,260,000	General Obligation Bonds, 1.75% - 5.00%	11,260,000
			<u>\$ 121,292,818</u>

#### ***Bonds Payable***

In 1998, the City issued \$61,915,000 of general obligation bonds. The portion allocable to the Water Fund amounted to \$26,185,000, bearing interest at rates ranging from 3.60% to 5.05%. The proceeds of the bond issuance were used to (i) finance the acquisition of the water system through the refunding of the Metropolitan Lancaster Authority's outstanding: (a) Water Revenue Bonds, Series of 1990; (b) Water Revenue Bonds, Series of 1992; (c) Water Project Notes, Series of 1997; and (d) Water Revenue Notes, Series of 1998. These bonds were currently refunded through the issuance of General Obligation Notes, Series of 2009.

In 2003, the City issued \$9,995,000 of general obligation bonds. The portion allocable to the Water Fund amounted to \$800,000, bearing interest at rates ranging from 2.00% to 4.45%. The proceeds of the bond issuance were used to fund transmission and distribution projects. These bonds were currently refunded through the issuance of General Obligation Bonds, Series of 2010.

In 2007, the City issued \$125,315,000 of general obligation bonds. The portion allocable to the Water Fund amounted to \$96,460,000, bearing interest at rates ranging from 4.00% to 5.00%. The proceeds of the bond issuance were used to fund the construction of the membrane filtration plant and refund the City's 2004 note payable.

In 2010, the City issued \$8,635,000 of general obligation bonds. The portion allocable to the Water Fund amounted to \$690,800. The bonds bear interest at rates ranging from 2.00% to

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

4.00%. The proceeds of the bond issuance were used to currently refund the General Obligation Bonds, Series of 2003.

In 2011, the City issued \$38,860,000 of general obligation bonds. The portion allocable to the Water Fund amounted to \$11,260,000, bearing interest rates ranging from 1.75% to 5.00%. The proceeds of the bond issuance were used for improvements and upgrades to the water plant and various miscellaneous capital projects.

### *Notes Payable*

In 2002, the City issued \$692,533 of notes, bearing interest at 2.77%. The proceeds of the note issuance were used to construct a water main in Manor Township and to reinforce the water supply to the Borough of Millersville.

In 2009, the City issued \$43,990,000 of general obligation notes. The portion allocable to the Water Fund amounted to \$15,875,000, bearing interest at rates ranging from 2.50% to 4.875%. The proceeds of the note issuance were used to currently refund the City's outstanding General Obligation Bonds, Series A of 1998, and to pay the termination costs of the Swaption agreement with Wachovia Bank.

Principal and interest maturities on the bonds and notes payable are as follows:

<u>Year Ended December 31,</u>	<u>Principal Maturity</u>	<u>Interest Maturity</u>	<u>Total</u>
2013	\$ 1,915,749	\$ 5,364,940	\$ 7,280,689
2014	1,972,367	5,309,692	7,282,059
2015	2,029,027	5,251,490	7,280,517
2016	2,096,132	5,183,056	7,279,188
2017	2,193,283	5,088,637	7,281,920
2018-2022	12,607,460	23,801,168	36,408,628
2023-2027	15,719,600	20,687,697	36,407,297
2028-2032	18,499,200	16,912,685	35,411,885
2033-2037	18,570,000	12,861,000	31,431,000
2038-2042	23,140,000	8,289,225	31,429,225
2043-2046	22,550,000	2,592,675	25,142,675
	<u>\$ 121,292,818</u>	<u>\$ 111,342,265</u>	<u>\$ 232,635,083</u>

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### *Capital Lease*

In 2008, the City purchased three trucks under long-term lease agreements that are classified as capital leases, with one of the truck leases being paid in full during 2011 and the remaining trucks being paid in full in 2012. As of December 31, 2012 and 2011, the Water Fund includes these vehicles at a cost of \$231,419 and \$272,905 and accumulated depreciation of \$61,766 and \$58,500, respectively.

In 2011, the City purchased multiple vehicles and equipment under long-term lease agreements that are classified as capital leases. As of December 31, 2012 and 2011, the Water Fund includes these vehicles and equipment at a cost of \$123,370 and accumulated depreciation of \$13,184 and \$4,560, respectively.

In 2012, the City purchased two vehicles and two dump trucks under long-term lease agreements that are classified as capital leases. As of December 31, 2012, the Water Fund includes these vehicles and equipment at a cost of \$219,385 and accumulated depreciation of \$8,894.

The future minimum payments under these capital leases and the present value of the minimum lease payments at December 31, 2012 are as follows:

Year Ended December 31,	Total
2013	\$ 84,134
2014	64,896
2015	54,325
2016	47,835
Total minimum lease payments	251,190
Less amount representing interest	(23,830)
Present value of future minimum lease payments	<u>\$ 227,360</u>

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

Changes in long-term liabilities for the years ended December 31, 2012 and 2011 are as follows:

	December 31, 2011	Increase	Decrease	December 31, 2012	Amount Due Within One Year
Bonds payable	\$ 108,330,200	\$ -	\$ (420,400)	\$ 107,909,800	\$ 956,200
Unamortized premium	1,130,734	-	(61,656)	1,069,078	-
Deferred loss on refunding	(2,435,610)	-	239,375	(2,196,235)	-
Notes payable	14,316,392	-	(933,374)	13,383,018	959,549
Capital lease	133,971	219,385	(125,996)	227,360	73,615
Compensated absences	81,466	477,391	(482,197)	76,660	17,954
Workers' compensation payable	27,468	-	(5,836)	21,632	5,197
	<u>\$ 121,584,621</u>	<u>\$ 696,776</u>	<u>\$ (1,790,084)</u>	<u>\$ 120,491,313</u>	<u>\$ 2,012,515</u>

	December 31, 2010	Increase	Decrease	December 31, 2011	Amount Due Within One Year
Bonds payable	\$ 97,120,200	\$ 11,260,000	\$ (50,000)	\$ 108,330,200	\$ 420,400
Unamortized premium	1,091,152	94,600	(55,018)	1,130,734	-
Deferred loss on refunding	(2,685,370)	-	249,760	(2,435,610)	-
Notes payable	15,298,629	-	(982,237)	14,316,392	933,373
Capital lease	106,593	112,838	(85,460)	133,971	79,589
Compensated absences	74,340	517,623	(510,497)	81,466	27,197
Workers' compensation payable	23,258	11,309	(7,099)	27,468	6,265
	<u>\$ 111,028,802</u>	<u>\$ 11,996,370</u>	<u>\$ (1,440,551)</u>	<u>\$ 121,584,621</u>	<u>\$ 1,466,824</u>

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

In conjunction with the Basis Swap transaction described in Note 5, the City received an upfront cash payment. This upfront cash payment received by the City was considered to be a borrowing at a rate of 4.4%. As of December 31, 2012 and 2011, the borrowing had an outstanding balance of \$1,565,850 and \$1,742,590, respectively, which is reflected in the governmental activities portion of the City's financial statement. Payments on the borrowing commenced on May 1, 2009, the date the Basis Swap became effective, and are scheduled to mature on May 1, 2028. Interest is currently being accreted to the principal amount annually. Accreted interest on the borrowing was \$650,261 and \$580,405 at December 31, 2012 and 2011, respectively.

A summary of principal and interest maturities on the borrowing at December 31, 2012 is as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 166,053	\$ 61,174	\$ 227,227
2014	152,758	54,564	207,322
2015	138,245	48,582	186,827
2016	122,402	43,286	165,688
2017	116,794	38,234	155,028
2018-2022	526,211	120,835	647,046
2023-2027	328,330	22,346	350,676
2028	15,057	-	15,057
	<u>\$ 1,565,850</u>	<u>\$ 389,021</u>	<u>\$ 1,954,871</u>

As noted above, this borrowing is reflected in the governmental activities section of the City's financial statement, and as such, the Water Fund does not report a portion of the City's borrowing.

## 5. DERIVATIVE AGREEMENTS

**Objective of the interest rate swap agreements.** During the year ended December 31, 1998, the City issued its \$61,915,000, aggregate principal amount, General Obligation Bonds, Series A of 1998 (the "Series A Bonds"). During the year ended December 31, 2004, because of the market conditions, the City entered into a forward interest rate swap agreement (Basis Swap) in connection with the Series A Bonds commencing May 1, 2009 through the final maturity of the Series A Bonds (May 1, 2028).



# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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**Terms.** With respect to its Series A Bonds, the City entered the Basis Swap with PNC Bank, N.A., as the counterparty. Beginning on May 1, 2009 and ending on the final maturity date of May 1, 2028, the City will pay a variable interest rate equal to the SIFMA index based on the notional amount remaining on the Series A Bonds and receive a variable interest rate equal to 67% of the 1-Month LIBOR rate. The Basis Swap agreement contains an embedded interest rate cap, providing that the floating rate to be paid by the City shall not exceed 25%. PNC Bank, N.A. paid a premium to the City in the amount of \$1,715,700 for the Basis Swap.

The Basis Swap became effective on May 1, 2009 and has been assigned to a proportionate share of the City's General Obligation Notes, Series of 2009, which refunded the Series A Bonds. The final maturity date of May 1, 2028 remains unchanged.

**Fair value.** As of December 31, 2012, the Basis Swap had a fair value of (\$777,304). As the Basis Swap is considered to be an investment type derivative instrument per accounting standards, it is reported as a derivative asset and as a borrowing on the City's government-wide statement of net position. The change in fair market value of \$333,149 during the year ended December 31, 2012 is recorded as a component of investment income on the City's government-wide statement of activities. The fair value is calculated using the zero-coupon method.

**Credit risk.** The City solicited competitive bids in connection with the Basis Swap agreement. The City solicited bids only from counterparties with an excellent credit rating (see – The City's Interest Rate Management Plan). PNC Bank, N.A. is rated A+ by Fitch Ratings, A by Standard & Poor's, and A2 by Moody's Investors Service as of December 31, 2012. To mitigate the potential for credit risk, if PNC Bank's credit rating falls below A-/A3 (threshold ratings) the counterparty will be obligated to post a certain amount of collateral or the City will have the right to terminate the swap agreement; PNC Bank negotiated a credit support annex with the City at the time the transaction was entered into, which would require PNC Bank to collateralize its obligations with direct obligations guaranteed by the United States of America if its respective credit ratings fell below the predetermined threshold ratings.

**Termination risk.** The City or the counterparty may terminate the Basis Swap agreement if the other party defaults under the terms of the Agreement. In addition, the City may terminate the Basis Swap Agreement without cause at any time with notice to the counterparty of not less than two days. The termination value would be determined by the Calculation Agent (counterparty) using commercially reasonable judgment, or if disputed, the Calculation Agent shall seek bids from Reference Market-makers consistent with Section 6 of the Agreement. If the Basis Swap is terminated and has a negative fair value, the City would be liable to the counterparty for the termination payment. If the Basis Swap

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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Agreement is terminated and has a positive fair value, the counterparty would be liable to the City for the termination payment.

**Basis risk.** The City is subject to basis risk because the interest index on the variable rate receipt arm of the swap is based on one-month LIBOR and the variable interest rate payment arm is based on a different index. Although expected to correlate, the relationships between different indexes vary and that variance could adversely affect the City's calculated payments and, as a result, cost savings or synthetic interest rates may not be realized. As of December 31, 2012, the interest rate the City is paying under the Basis Swap was .13%, whereas the interest the City is receiving at 67% of the one-month LIBOR rate was .14%.

**Contingent feature.** If the City's credit rating is below A- by Standard & Poor's or A3 by Moody's Investors Service, as well as fails to deliver eligible collateral, then the swap transaction may be terminated. In the event that the collateral is called, the City would have to post eligible collateral up to the fair value of the Basis Swap at that time. Eligible collateral includes cash, negotiable debt obligations issued by the U.S. Treasury Department, securities guaranteed by the Government National Mortgage, Federal National Mortgage Association, or Federal Home Loan Mortgage Corporation, and agency notes issued directly by any of the Federal Home Loan Banks, Federal National Mortgage Association, or Federal Home Loan Mortgage Corporation. As of December 31, 2012, the City's rating is not below the rating threshold and, therefore, the City had not posted any collateral due to a ratings trigger.

## 6. PENSION PLANS

The City administers a single-employer defined benefit pension plan for its nonuniformed employees – the Cash Balance Pension Plan (CBPP).

The CBPP does not issue stand-alone financial reports.

### A. *Summary of Significant Accounting Policies*

#### Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair values.

### ***B. Plan Description and Contribution Information***

#### Cash Balance Pension Plan

Membership of CBPP consisted of the following at January 1, 2012, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	44
Terminated employees entitled to benefits	<u>33</u>
	<u>77</u>
Active plan participants:	
Fully-vested	180
Non-vested	<u>117</u>
	<u>297</u>
Total	<u><u>374</u></u>

#### Plan Description

CBPP is a single-employer defined benefit pension plan that covers all full-time, nonuniformed employees of the City. CBPP provides retirement, disability, and death benefits to plan members and their beneficiaries. Plan provisions are established and may be amended by the Nonuniformed Pension Board.

#### Contributions

Plan members are not required to contribute to the CBPP. The City is required to make actuarial determined periodic contributions at rates that for individual employees increases over time so that sufficient assets will be available to pay benefits when due.

The annual required contribution is determined annually during the budgeting process. The results of actuarial valuations are used in budgeting for future years.

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

The City contributed \$516,512 and \$504,280 to the CBPP for the years ended December 31, 2012 and 2011, respectively. Of the amount contributed by the City, the Water Fund contributed \$139,983 and \$145,758 for the years ended December 31, 2012 and 2011, respectively.

### **C. Annual Pension Cost and Net Pension Obligation**

The City's annual pension cost and net pension obligation (asset) for the CBPP for the years ended December 31, 2012 and 2011 were as follows:

	<u>2012</u>	<u>2011</u>
Annual required contribution	\$ 516,512	\$ 504,280
Interest on net pension obligation (asset)	(6,357)	(6,520)
Adjustment to annual required contribution	<u>8,476</u>	<u>8,693</u>
Annual pension cost	518,631	506,453
Contributions	<u>516,512</u>	<u>504,280</u>
Change in net pension obligation (asset)	2,119	2,173
Net pension obligation (asset), beginning of year	<u>(84,756)</u>	<u>(86,929)</u>
Net pension obligation (asset), end of year	<u><u>\$ (82,637)</u></u>	<u><u>\$ (84,756)</u></u>

The Water Fund does not report a portion of the City's net pension asset.

The January 1, 2012 actuarial valuation used the entry age normal actuarial cost method. The actuarial assumptions included a) 7.50% investment rate of return, b) a projected salary increase of 5%, c) level dollar closed amortization method, and d) 16-year amortization period. The actuarial value of assets from the prior valuation report (reduced for benefits paid and increased for contributions) is projected forward at an artificial investment return of 6.50% (interest rate assumption minus 1%). In no event is the actuarial value of assets allowed to be greater than 130% or less than 70% of market value.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

### Three-Year Information

#### CBPP:

<u>Calendar Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
2010	\$ 501,354	99.6%	\$ (86,929)
2011	506,453	99.6%	(84,756)
2012	518,631	99.6%	(82,637)

### Funded Status and Schedule of Funding Progress:

The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
1/1/2012	\$ 9,583,121	\$ 11,273,769	\$ 1,690,648	85.0%	\$ 12,365,380	13.7%

### ***Defined Contribution Plan***

The City administers a single-employer defined contribution plan, the Supplemental Savings Plan (SSP), in which all eligible, full-time, nonuniformed employees of the City may elect to participate. As of December 31, 2012 and 2011, there were 187 and 190 plan participants, respectively. Plan participants may elect to contribute up to 10% of their after-tax pay. The City will match 25% of the participant's contribution, on the first 5% contributed by each participant. Participant contributions in excess of 5% of compensation will not be matched. The plan provisions are established and may be amended by the Nonuniformed Pension Board. During the year ended December 31, 2012, plan participants and the City made contributions of \$375,290 and \$81,386, respectively. During the year ended December 31, 2011, plan participants and the City made contributions of \$376,004 and \$83,053, respectively. Of the amount contributed by the City, the Water Fund contributed \$27,425 and \$29,713 for the years ended December 31, 2012 and 2011, respectively.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

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The SSP uses the same basis of accounting and methods to value investments as the City's defined benefit plans.

### 7. OTHER POST-EMPLOYMENT BENEFITS

#### Plan Description

In addition to the retirement benefits described in Note 6, the City provides single-employer health care benefits for all retired employees, their spouses, and dependents. These benefit provisions and all other requirements are established under the various union contracts and City policy for non-organized employees. Those employees are required to pay a portion of the cost of the plan, which generally ranges from approximately 20% to 100% of the annual premiums.

Nonuniformed employees are eligible to retire after completion of 10 years of service and attainment of age 55.

Any nonuniformed employee who elects coverage will make monthly contributions. Once any retiree or spouse becomes eligible for Medicare, he/she must apply for Medicare Part A and Part B. For those eligible for Medicare coverage, medical insurance provided by the City will supplement Medicare.

A nonuniformed employee will be eligible for \$7,000 of life insurance upon 10 years of service and attainment age of 55.

The union labor contract establishes the post-retirement health care plan provisions for nonuniformed union employees. The union contract does not require City Council approval and may be amended through future negotiations. The post-retirement health care plan provisions for non-union employees are established through the City's human resources policies, which are approved by the Mayor.

#### Funding Policy and Annual OPEB Costs

The City's contribution is based on projected pay-as-you-go financing requirements through the General Fund. For the years ended December 31, 2012 and 2011, respectively, the City's net cost of providing health benefits and life insurance for retired employees was \$4,448,641 and \$3,685,450. Of the amount contributed by the City, the Water Fund contributed \$1,052,524 and \$383,584 for the years ended December 31, 2012 and 2011, respectively. A portion of the contribution made during the year ended December 31, 2012, in the amount of \$675,515, was made directly to the City's OPEB trust fund by the City's Water Fund. Plan

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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members receiving benefits contributed \$90,157 and \$117,907 through their contributions as required by the cost sharing provisions of the plans for the years ended December 31, 2012 and 2011, respectively.

The nonuniformed union labor contract and the City's human resource policies establish and amend the obligations of the plan members and the City to contribute to the plan.

Any nonuniformed employee who elects coverage will make monthly contributions. For eligible nonuniformed individuals under the age of 65, the monthly costs for the retiree, spouse, and eligible dependent children are \$65, \$110, and \$60, respectively. For eligible nonuniformed individuals over the age of 65, the monthly costs for the retiree and spouse are \$50 and the monthly costs for eligible dependent children is \$65.

The City pays the entire cost of the life insurance benefits.

The City's annual OPEB costs (expense) for the plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARC are subject to continual revision as actual results are compared to past expectations and new estimate are made about the future.

### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of the valuation and on the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculation. The projections of benefits for financial reporting purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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Information as of the latest actuarial valuation follows:

Valuation date	1/1/2012
Actuarial cost method	Entry age normal, level dollar
Actuarial assumptions	
Interest rate	4.5%
Salary increases	5% per year
Medical inflation	7.5% in 2012, decreasing by 0.5% per year to 5.5% in 2016. Rates gradually decrease from 5.3% in 2017 to 4.2% in 2089 and later
Amortization period	30 years, open period

### Annual OPEB Cost and Net OPEB Obligation

The Water Fund portion of the City's annual OPEB costs and net OPEB obligations to the plan for the years ended December 31, 2012 and 2011 were as follows:

	2012	2011
Annual required contribution	\$ 1,067,625	\$ 1,191,735
Interest on net OPEB obligation	152,088	117,649
Adjustment to annual required contribution	(207,486)	(160,504)
Annual OPEB cost	1,012,227	1,148,880
Contribution made	(1,052,524)	(383,584)
Change in Net OPEB obligation	(40,297)	765,296
Net OPEB obligation, beginning	3,379,726	2,614,430
Net OPEB obligation, ending	<u>\$ 3,339,429</u>	<u>\$ 3,379,726</u>

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

### Three-Year Trend Information

Year	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
2010	\$ 1,162,377	27.4%	\$ 2,614,430
2011	1,148,880	33.4%	3,379,726
2012	1,012,227	104.0%	3,339,429

### Funded Status and Schedule of Funding Progress

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2012	\$ -	\$ 10,700,060	\$ 10,700,060	0.00%	\$ 3,079,389	347.47%

## 8. RISK MANAGEMENT

The City maintains both insurance contracts and self-funded arrangements to deal with the risk of loss arising from the following events: torts; theft of, damage to, or destruction of assets; business interruptions; errors and omissions; job-related illnesses or injuries to employees; acts of God; and losses resulting from providing fringe benefits to employees and their dependents.

Insurance contracts cover public officials, law enforcement, automobile, excess workers' compensation, excess health claims, and umbrella liabilities. The contracts also provide employee, tax collector/treasurer, mayor, controller, city engineer, and employee blanket bonds.

### *Self-Insurance-Workers' Compensation*

The City has a self-funded third-party administered workers' compensation arrangement through Murray Risk Management and Insurance. During 2012, the City was limited to

# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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\$500,000 per each accident and \$500,000 per each employee for disease. Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

A summary of workers' compensation claims for the Water Fund for the years ended December 31, 2012 and 2011 is as follows:

Unpaid claims as of January 1, 2011	\$ 23,258
Incurred claims during 2011	11,309
Payments during 2011	<u>(7,099)</u>
Unpaid claims as of January 1, 2012	27,468
Incurred claims during 2012	-
Payments during 2012	<u>(5,836)</u>
Unpaid claims as of December 31, 2012	<u>\$ 21,632</u>

### 9. CONTINGENCIES

#### *Litigation*

In the normal course of business, there are various claims and lawsuits pending against the City. In the opinion of City management, after consultation with legal counsel, the potential loss, if any, on all claims and lawsuits will not materially affect the City's financial position. With the exception of workers' compensation and health insurance, the City purchases commercial insurance for all risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in insurance coverage in 2012.

### 10. CONTRACT COMMITMENTS

In 2012, the Water Fund contracted to make necessary capital improvements to the water system. As a result of this, the City entered into contracts with construction contractors totaling \$2,275,947. At December 31, 2012, \$818,238 was included in accounts payable. The commitment remaining on the contracts at December 31, 2012 was \$1,402,943.

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# CITY OF LANCASTER WATER FUND

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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### **11. NEGATIVE UNRESTRICTED NET POSITION**

A series of inside City water rate increases, as well as a nearly 75% increase in rates for outside City customers approved by the PA Public Utility Commission (PUC) in July 2011, have greatly improved cash flow. The need for cash borrowing from the General Fund was reduced from \$2.46 million during the year ended December 31, 2011 to \$153,000 during the year ended December 31, 2012. The City is currently in the process of reviewing proposals for PUC rate case attorneys to begin another rate case for outside City water rates in late 2013

**Required Supplementary  
Information**

# CITY OF LANCASTER WATER FUND

## REQUIRED SUPPLEMENTARY INFORMATION

### SCHEDULE OF FUNDING PROGRESS - PENSION PLAN (UNAUDITED)

Cash Balance Pension Plan:

Actuarial Valuation January 1,	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2007	\$ 8,428,386	\$ 9,052,319	\$ 623,933	93.1%	\$ 10,644,441	5.9%
2008	8,747,557	9,591,825	844,268	91.2%	10,905,822	7.7%
2009	8,802,470	9,815,584	1,013,114	89.7%	10,853,541	9.3%
2010	9,311,791	10,448,552	1,136,761	89.1%	12,022,604	9.5%
2011	8,974,375	10,432,429	1,458,054	86.0%	11,972,809	12.2%
2012	9,583,121	11,273,769	1,690,648	85.0%	12,365,380	13.7%

The following changes affect the comparability of costs:

Actuarial Valuation Date	Reason	Change in Unfunded Actuarial Accrued Liability
1/1/2009	Assumption change	\$ (2,031,339)
1/1/2011	Assumption change	252,898

### SCHEDULE OF EMPLOYER CONTRIBUTIONS - PENSION PLAN (UNAUDITED)

Calendar Year	Annual Required Contribution	Contributions From Employer	Percentage Contributed
2007	\$ 410,346	\$ 410,346	100.0%
2008	459,603	459,603	100.0%
2009	475,248	475,248	100.0%
2010	499,125	499,125	100.0%
2011	504,280	504,280	100.0%
2012	516,512	516,512	100.0%

Note: Contributions include state pension aid.

**CITY OF LANCASTER WATER FUND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS - OPEB (UNAUDITED)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2008	\$ -	\$ 8,834,931	\$ 8,834,931	0.0%	\$ 2,914,972	303.1%
1/1/2010	-	11,365,848	11,365,848	0.0%	3,814,064	298.0%
1/1/2012	-	10,700,060	10,700,060	0.0%	3,079,389	347.5%

Note: Valuation as of 1/1/08 represent the initial valuation of the plan.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB (UNAUDITED)**

Year	Annual Required Contribution	Percentage Contributed
2008	\$ 1,019,581	10.6%
2009	1,019,581	14.3%
2010	1,191,735	26.8%
2011	1,191,735	32.2%
2012	1,067,625	98.6%

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

3. Provide all monthly or quarterly, or both, budget variance reports to management, or the board of directors, or both, submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

RESPONSE

Please refer to attached reports.

CITY OF LANCASTER

April 30, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>												
562-4077	WATER RENTS	22,792,338	22,792,338	1,518,216	1,596,100	1,459,277	1,989,737	6,563,330		6,563,330	28.80	28.45
	TOTAL FEES FOR SERVICE	22,792,338	22,792,338	1,518,216	1,596,100	1,459,277	1,989,737	6,563,330	0	6,563,330	28.80	28.45
<u>MISCELLANEOUS REVENUE</u>												
562-4009	LIEN INTEREST & COSTS	3,500	3,500	0	0	0	0	0		0	0.00	49.73
562-4044	RENTAL INCOME	317,404	317,404	26,220	26,460	26,460	26,460	105,601		105,601	33.27	30.79
562-4054	REFUND PRIOR YEAR EXPENDITURES	0	0	0	0	0	0	0		0	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0	0	0	0	0	0	0		0	0.00	0.00
562-4063	INTEREST INCOME	1,000	1,000	0	1	1	5	7		7	0.66	0.00
562-4078	METERS	2,500	2,500	171	495	84	0	749		749	29.97	11.27
562-4079	REIMB - METER LABOR	367,017	367,017	8,968	13,606	28,851	12,693	64,118		64,118	17.47	17.95
562-4080	MISC. REVENUE	110,000	110,000	3,217	10,263	5,455	11,686	30,622		30,622	27.84	39.98
562-4147	TAPPING FEES	0	0	0	0	0	0	0		0	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421	801,421	38,576	50,825	60,851	50,844	201,096	0	201,096	25.09	25.59
<u>OTHER INCOME</u>												
562-4070	INSURANCE RECOVERY	0	0	50	9,925	0	555	10,530		10,530	0.00	0.00
562-4071	PENSION STATE AID	168,041	168,041	0	0	0	0	0		0	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0	0	0	0	0	0	0		0	0.00	0.00
	TOTAL OTHER INCOME	168,041	168,041	50	9,925	0	555	10,530	0	10,530	6.27	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800</b>	<b>23,761,800</b>	<b>1,556,842</b>	<b>1,656,850</b>	<b>1,520,127</b>	<b>2,041,136</b>	<b>6,774,956</b>	<b>0</b>	<b>6,774,956</b>	<b>28.51</b>	<b>28.18</b>



CITY OF LANCASTER

May 31, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>													
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	7,968,328.56		7,968,328.56	34.96	37.28
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	7,968,328.56	0.00	7,968,328.56	34.96	37.28
<u>MISCELLANEOUS REVENUE</u>													
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	150.00		150.00	4.29	59.78
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	132,060.62		132,060.62	41.61	38.53
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	4,906.10		4,906.10	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	6.56		6.56	0.66	0.00
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	236.48	985.80		985.80	39.43	17.60
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	88,102.98		88,102.98	24.01	22.05
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	43,981.05		43,981.05	39.98	50.30
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,097.02	270,193.11	0.00	270,193.11	33.71	31.85
<u>OTHER INCOME</u>													
562-4070	INSURANCE RECOVERY	0.00	0.00	50.00	9,924.58	0.00	452.11	0.00	10,426.69		10,426.69	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	50.00	9,924.58	0.00	452.11	0.00	10,426.69	0.00	10,426.69	6.20	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,842.48</b>	<b>1,656,849.82</b>	<b>1,520,127.32</b>	<b>2,041,033.29</b>	<b>1,474,095.45</b>	<b>8,248,948.36</b>	<b>0.00</b>	<b>8,248,948.36</b>	<b>34.72</b>	<b>36.89</b>

CITY OF LANCASTER

June 30, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>														
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	9,595,306.48		9,595,306.48	42.10	44.29
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	9,595,306.48	0.00	9,595,306.48	42.10	44.29
<u>MISCELLANEOUS REVENUE</u>														
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	150.00		150.00	4.29	59.78
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	158,520.74		158,520.74	49.94	46.29
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	4,906.10		4,906.10	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	6.56		6.56	0.66	0.00
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	236.48	86.35	1,072.15		1,072.15	42.89	23.69
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	122,232.93		122,232.93	33.30	27.70
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	55,452.78		55,452.78	50.41	60.81
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,097.02	72,148.15	342,341.26	0.00	342,341.26	42.72	38.83
<u>OTHER INCOME</u>														
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	9,332.12	0.00	0.00	0.00	0.00	9,332.12		9,332.12	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	9,332.12	0.00	0.00	0.00	0.00	9,332.12	0.00	9,332.12	5.55	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,656,257.36</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,095.45</b>	<b>1,699,126.07</b>	<b>9,946,979.86</b>	<b>0.00</b>	<b>9,946,979.86</b>	<b>41.86</b>	<b>43.85</b>

CITY OF LANCASTER

July 31, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>															
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	11,571,542.01		11,571,542.01	50.77	51.21
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	11,571,542.01	0.00	11,571,542.01	50.77	51.21
<u>MISCELLANEOUS REVENUE</u>															
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	480.74		480.74	13.74	68.36
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	184,980.86		184,980.86	58.28	54.24
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	4,906.10		4,906.10	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	6.56		6.56	0.66	0.00
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	236.48	86.35	124.72	1,196.87		1,196.87	47.87	23.22
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.95	135,912.88		135,912.88	37.03	31.68
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	66,609.81		66,609.81	60.55	75.39
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,097.02	72,148.15	51,752.56	394,093.82	0.00	394,093.82	49.17	45.54
<u>OTHER INCOME</u>															
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,455.95	11,788.07		11,788.07	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,455.95	11,788.07	0.00	11,788.07	7.01	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,656,257.36</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,095.45</b>	<b>1,699,126.07</b>	<b>2,030,444.04</b>	<b>11,977,423.90</b>	<b>0.00</b>	<b>11,977,423.90</b>	<b>50.41</b>	<b>50.71</b>

CITY OF LANCASTER

August 31, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>																
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	13,136,966.34		13,136,966.34	57.64	61.46
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	13,136,966.34	0.00	13,136,966.34	57.64	61.46
<u>MISCELLANEOUS REVENUE</u>																
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	0.00	480.74		480.74	13.74	68.36
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	211,440.98		211,440.98	66.62	62.13
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	0.00	4,906.10		4,906.10	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	(0.00)	6.56		6.56	0.66	0.00
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	230.32	0.00	0.00	0.00	979.64		979.64	39.19	20.42
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.95	17,471.43	153,384.31		153,384.31	41.79	36.19
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	9,397.13	76,006.94		76,006.94	69.10	101.70
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,090.86	72,061.80	51,627.84	53,328.68	447,205.27	0.00	447,205.27	55.80	53.61
<u>OTHER INCOME</u>																
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,202.15	0.00	11,534.27		11,534.27	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,202.15	0.00	11,534.27	0.00	11,534.27	6.86	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,656,257.36</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,089.29</b>	<b>1,699,039.72</b>	<b>2,030,065.52</b>	<b>1,618,753.01</b>	<b>13,595,705.88</b>	<b>0.00</b>	<b>13,595,705.88</b>	<b>57.22</b>	<b>60.83</b>

CITY OF LANCASTER

September 30, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>																	
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	14,611,893.67		14,611,893.67	64.11	68.84
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	14,611,893.67	0.00	14,611,893.67	64.11	68.84
<u>MISCELLANEOUS REVENUE</u>																	
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	0.00	641.27	1,122.01		1,122.01	32.06	90.29
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	237,901.10		237,901.10	74.95	70.30
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	0.00	3,539.20	8,445.30		8,445.30	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	0.00	(0.00)	6.56		6.56	0.66	1.05
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	230.32	0.00	0.00	0.00	72.11	1,051.75		1,051.75	42.07	32.27
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.99	17,471.43	22,479.99	175,864.30		175,864.30	47.92	44.88
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	9,397.13	10,707.78	86,714.72		86,714.72	78.83	112.39
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,090.86	72,061.80	51,627.84	53,328.68	63,900.47	511,105.74	0.00	511,105.74	63.77	62.35
<u>OTHER INCOME</u>																	
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,128.00	0.00	0.00	11,460.12		11,460.12	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	168,044.00		168,044.00	100.00	100.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	9,332.12	0.00	0.00	0.00	0.00	2,128.00	0.00	168,044.00	179,504.12	0.00	179,504.12	106.82	100.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,656,257.36</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,089.29</b>	<b>1,699,039.72</b>	<b>2,029,991.37</b>	<b>1,618,753.01</b>	<b>1,706,871.80</b>	<b>15,302,503.53</b>	<b>0.00</b>	<b>15,302,503.53</b>	<b>64.40</b>	<b>68.88</b>

CITY OF LANCASTER

October 31, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>																		
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	16,855,992.55		16,855,992.55	73.95	78.07
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	16,855,992.55	0.00	16,855,992.55	73.95	78.07
<u>MISCELLANEOUS REVENUE</u>																		
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	0.00	641.27	612.44	1,734.45		1,734.45	49.56	91.34
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	264,361.22		264,361.22	83.29	78.53
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	0.00	3,539.20	0.00	8,445.30		8,445.30	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	0.00	0.00	1.15	7.71		7.71	0.77	2.76
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	230.32	0.00	0.00	0.00	72.11	109.81	1,161.56		1,161.56	46.46	23.66
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.95	17,471.43	22,479.99	13,894.00	189,758.30		189,758.30	51.70	51.44
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	9,397.13	10,707.78	7,699.75	94,414.47		94,414.47	85.83	120.73
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,090.86	72,061.80	51,627.84	53,328.68	63,900.47	48,777.27	559,883.01	0.00	559,883.01	69.86	69.69
<u>OTHER INCOME</u>																		
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	9,332.12	0.00	0.00	0.00	0.00	356.75	0.00	0.00	0.00	9,688.87		9,688.87	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	0.00	168,044.00		168,044.00	100.00	100.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	9,332.12	0.00	0.00	0.00	0.00	356.75	0.00	168,044.00	0.00	177,732.87	0.00	177,732.87	105.77	100.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,656,257.36</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,089.29</b>	<b>1,699,039.72</b>	<b>2,028,220.12</b>	<b>1,618,753.01</b>	<b>1,706,871.80</b>	<b>2,292,876.15</b>	<b>17,593,608.43</b>	<b>0.00</b>	<b>17,593,608.43</b>	<b>74.04</b>	<b>77.99</b>

CITY OF LANCASTER

November 30, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>																			
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	1,238,328.44	18,094,320.99		18,094,320.99	79.39	85.03
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	1,238,328.44	18,094,320.99	0.00	18,094,320.99	79.39	85.03
<u>MISCELLANEOUS REVENUE</u>																			
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	0.00	641.27	612.44	126.70	1,861.15		1,861.15	53.18	91.34
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,526.20	290,887.42		290,887.42	91.65	86.52
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	0.00	3,539.20	0.00	0.00	8,445.30		8,445.30	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	0.00	0.00	1.15	0.00	7.71		7.71	0.77	3.02
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	230.32	0.00	0.00	0.00	72.11	109.81	0.00	1,161.56		1,161.56	46.46	29.07
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.95	17,471.43	22,479.99	13,894.00	20,320.03	210,078.33		210,078.33	57.24	55.40
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	9,397.13	10,707.78	7,699.75	7,285.36	101,699.83		101,699.83	92.45	139.72
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,090.86	72,061.80	51,627.84	53,328.68	63,900.47	48,777.27	54,258.29	614,141.30	0.00	614,141.30	76.63	76.83
<u>OTHER INCOME</u>																			
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	8,516.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,516.87		8,516.87	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	0.00	0.00	168,044.00		168,044.00	100.00	100.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	8,516.87	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	0.00	0.00	176,560.87	0.00	176,560.87	105.07	100.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,655,442.11</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,089.29</b>	<b>1,699,039.72</b>	<b>2,027,863.37</b>	<b>1,618,753.01</b>	<b>1,706,871.80</b>	<b>2,292,876.15</b>	<b>1,292,586.73</b>	<b>18,885,023.16</b>	<b>0.00</b>	<b>18,885,023.16</b>	<b>79.48</b>	<b>84.90</b>

CITY OF LANCASTER

December 31, 2013

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2012 % OF BUDGET
<u>FEES FOR SERVICE</u>																				
562-4077	WATER RENTS	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	1,238,328.44	2,004,459.93	20,098,780.92		20,098,780.92	88.18	93.15
	TOTAL FEES FOR SERVICE	22,792,338.00	22,792,338.00	1,518,216.18	1,596,100.20	1,459,276.66	1,989,737.09	1,404,998.43	1,626,977.92	1,976,235.53	1,565,424.33	1,474,927.33	2,244,098.88	1,238,328.44	2,004,459.93	20,098,780.92	0.00	20,098,780.92	88.18	93.15
<u>MISCELLANEOUS REVENUE</u>																				
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00	0.00	0.00	150.00	0.00	330.74	0.00	641.27	612.44	126.70	0.00	1,861.15		1,861.15	53.18	91.34
562-4044	RENTAL INCOME	317,404.00	317,404.00	26,220.14	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,460.12	26,526.20	26,526.20	317,413.62		317,413.62	100.00	94.64
562-4056	AUCTION INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,278.32		2,278.32	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	4,906.10	0.00	0.00	0.00	3,539.20	0.00	0.00	0.00	8,445.30		8,445.30	0.00	0.00
562-4063	INTEREST INCOME	1,000.00	1,000.00	0.00	0.68	1.29	4.59	0.00	0.00	0.00	0.00	0.00	1.15	0.00	0.00	7.71		7.71	0.77	3.02
562-4078	METERS	2,500.00	2,500.00	170.99	494.82	83.51	0.00	230.32	0.00	0.00	0.00	72.11	109.81	0.00	0.00	1,161.56		1,161.56	46.46	25.46
562-4079	REIMB - METER LABOR	367,017.00	367,017.00	8,967.94	13,606.01	28,850.78	12,693.38	23,984.87	34,129.95	13,679.95	17,471.43	22,479.99	13,894.00	20,320.03	16,630.85	226,709.18		226,709.18	61.77	59.27
562-4080	MISC. REVENUE	110,000.00	110,000.00	3,217.23	10,263.41	5,454.96	11,686.00	13,359.45	11,471.73	11,157.03	9,397.13	10,707.78	7,699.75	7,285.36	29,478.53	131,178.36		131,178.36	119.25	171.63
562-4147	TAPPING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	801,421.00	801,421.00	38,576.30	50,825.04	60,850.66	50,844.09	69,090.86	72,061.80	51,627.84	53,328.68	63,900.47	48,777.27	54,258.29	74,913.90	689,055.20	0.00	689,055.20	85.98	85.46
<u>OTHER INCOME</u>																				
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	8,516.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,985.11	16,501.98		16,501.98	0.00	0.00
562-4071	PENSION STATE AID	168,041.00	168,041.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	0.00	0.00	0.00	168,044.00		168,044.00	100.00	100.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	168,041.00	168,041.00	0.00	8,516.87	0.00	0.00	0.00	0.00	0.00	0.00	168,044.00	0.00	0.00	7,985.11	184,545.98	0.00	184,545.98	109.82	100.00
	<b>GRAND TOTAL REVENUE</b>	<b>23,761,800.00</b>	<b>23,761,800.00</b>	<b>1,556,792.48</b>	<b>1,655,442.11</b>	<b>1,520,127.32</b>	<b>2,040,581.18</b>	<b>1,474,089.29</b>	<b>1,699,039.72</b>	<b>2,027,863.37</b>	<b>1,618,753.01</b>	<b>1,706,871.80</b>	<b>2,292,876.15</b>	<b>1,292,586.73</b>	<b>2,087,358.94</b>	<b>20,972,382.10</b>	<b>0.00</b>	<b>20,972,382.10</b>	<b>88.26</b>	<b>93.00</b>



**CITY OF LANCASTER**

January 31, 2014

**WATER FUND REVENUE**

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2013 % OF BUDGET
	<u>FEEES FOR SERVICE</u>								
562-4077	WATER RENTS	23,371,526.00	23,371,526.00	1,526,103.61	1,526,103.61		1,526,103.61	6.53	6.66
	TOTAL FEES FOR SERVICE	23,371,526.00	23,371,526.00	1,526,103.61	1,526,103.61	0.00	1,526,103.61	6.53	6.66
	<u>MISCELLANEOUS REVENUE</u>								
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	0.00		0.00	0.00	0.00
562-4044	RENTAL INCOME	320,242.00	320,242.00	26,526.20	26,526.20		26,526.20	8.28	8.26
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4063	INTEREST INCOME	500.00	500.00	0.00	0.00		0.00	0.00	0.00
562-4078	METERS	2,500.00	2,500.00	581.64	581.64		581.64	23.27	6.84
562-4079	REIMB - METER LABOR	363,565.00	363,565.00	11,191.50	11,191.50		11,191.50	3.08	2.44
562-4080	MISC. REVENUE	110,000.00	110,000.00	6,968.30	6,968.30		6,968.30	6.33	2.92
562-4147	TAPPING FEES				0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	800,307.00	800,307.00	45,267.64	45,267.64	0.00	45,267.64	5.66	4.81
	<u>OTHER INCOME</u>								
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4071	PENSION STATE AID	182,707.00	182,707.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	182,707.00	182,707.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>24,354,540.00</b>	<b>24,354,540.00</b>	<b>1,571,371.25</b>	<b>1,571,371.25</b>	<b>0.00</b>	<b>1,571,371.25</b>	<b>6.45</b>	<b>6.55</b>

CITY OF LANCASTER

February 28, 2014

WATER FUND REVENUE

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2013 % OF BUDGET
<u>FEES FOR SERVICE</u>										
562-4077	WATER RENTS	23,371,526.00	23,371,526.00	1,526,103.61	1,672,039.71	3,198,143.32		3,198,143.32	13.68	13.66
	TOTAL FEES FOR SERVICE	23,371,526.00	23,371,526.00	1,526,103.61	1,672,039.71	3,198,143.32	0.00	3,198,143.32	13.68	13.66
<u>MISCELLANEOUS REVENUE</u>										
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	494.94	494.94		494.94	14.14	0.00
562-4044	RENTAL INCOME	320,242.00	320,242.00	26,526.20	26,526.20	53,052.40		53,052.40	16.57	16.60
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4063	INTEREST INCOME	500.00	500.00	0.00	0.00	0.00		0.00	0.00	0.07
562-4078	METERS	2,500.00	2,500.00	581.64	313.94	895.58		895.58	35.82	26.63
562-4079	REIMB - METER LABOR	363,565.00	363,565.00	11,191.50	23,199.65	34,391.15		34,391.15	9.46	6.15
562-4080	MISC. REVENUE	110,000.00	110,000.00	6,968.30	3,429.42	10,397.72		10,397.72	9.45	12.26
562-4147	TAPPING FEES					0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	800,307.00	800,307.00	45,267.64	53,964.15	99,231.79	0.00	99,231.79	12.40	11.16
<u>OTHER INCOME</u>										
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4071	PENSION STATE AID	182,707.00	182,707.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	182,707.00	182,707.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>24,354,540.00</b>	<b>24,354,540.00</b>	<b>1,571,371.25</b>	<b>1,726,003.86</b>	<b>3,297,375.11</b>	<b>0.00</b>	<b>3,297,375.11</b>	<b>13.54</b>	<b>13.53</b>

**CITY OF LANCASTER**

**March 31, 2014**

**WATER FUND REVENUE**

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JANUARY	FEBRUARY	MARCH	RECEIVED YTD	ADJ	RECEIVED YTD	% OF BUDGET	2013 % OF BUDGET
	<u>FEEES FOR SERVICE</u>										
562-4077	WATER RENTS	23,371,526.00	23,371,526.00	1,526,103.61	1,672,039.71	1,522,713.28	4,720,856.60		4,720,856.60	20.20	20.07
	TOTAL FEES FOR SERVICE	23,371,526.00	23,371,526.00	1,526,103.61	1,672,039.71	1,522,713.28	4,720,856.60	0.00	4,720,856.60	20.20	20.07
	<u>MISCELLANEOUS REVENUE</u>										
562-4009	LIEN INTEREST & COSTS	3,500.00	3,500.00	0.00	494.94	0.00	494.94		494.94	14.14	0.00
562-4044	RENTAL INCOME	320,242.00	320,242.00	26,526.20	26,526.20	26,526.20	79,578.60		79,578.60	24.85	24.93
562-4054	REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4057	SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4063	INTEREST INCOME	500.00	500.00	0.00	0.00	0.00	0.00		0.00	0.00	0.20
562-4078	METERS	2,500.00	2,500.00	581.64	313.94	1,113.88	2,009.46		2,009.46	80.38	36.81
562-4079	REIMB - METER LABOR	363,565.00	363,565.00	11,191.50	23,199.65	21,423.91	55,815.06		55,815.06	15.35	14.01
562-4080	MISC. REVENUE	110,000.00	110,000.00	6,968.30	3,429.42	15,926.50	26,324.22		26,324.22	23.93	17.21
562-4147	TAPPING FEES						0.00		0.00	0.00	0.00
	TOTAL MISCELLANEOUS REVENUE	800,307.00	800,307.00	45,267.64	53,964.15	64,990.49	164,222.28	0.00	164,222.28	20.52	18.77
	<u>OTHER INCOME</u>										
562-4070	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4071	PENSION STATE AID	182,707.00	182,707.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
562-4990	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL OTHER INCOME	182,707.00	182,707.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>GRAND TOTAL REVENUE</b>	<b>24,354,540.00</b>	<b>24,354,540.00</b>	<b>1,571,371.25</b>	<b>1,726,003.86</b>	<b>1,587,703.77</b>	<b>4,885,078.88</b>	<b>0.00</b>	<b>4,885,078.88</b>	<b>20.06</b>	<b>19.92</b>

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

4. Provide a copy of the company's most recent operating and capital budgets.

RESPONSE

Please refer to attached document.

# CITY of LANCASTER,

Pennsylvania

## Proposed 2014 Budget



General Fund  
Stormwater Management Fund  
Sewer Fund  
Water Fund  
Solid Waste & Recycling Fund

---

J. Richard Gray  
Mayor

**2014 BUDGET ADDRESS**  
**J. Richard Gray, Mayor -- City of Lancaster**  
**November 26, 2013**

The City of Lancaster boasts the highest credit rating of the state's 20 largest cities and is among the most fiscally healthy cities in Pennsylvania. Thus, I am pleased to report that our 2014 Budget proposal recommends no tax increase for 2014.

The City's fiscal condition is the result of having made difficult decisions that have gotten us through a period of the most challenging economic turmoil since the Great Depression. City taxpayers and the City's workforce deserve our gratitude and our recognition for having supported these decisions and for working with us to weather this economic storm. Because of their support, we managed to produce back-to-back budget surpluses of \$2 million in 2011 and 2012 and restored our reserves to 25 percent of the annual budget.

Some of our success can also be attributed to specific policy changes. The shift from providing third-party medical insurance coverage to self-insurance has allowed us to build a substantial reserve fund for future claims and, at the same time, will allow us to reduce our medical benefit expenditures in 2014.

City Council has also adopted a Right-of-Way Ordinance that is being used as a model by other Third Class Cities. That ordinance is currently being challenged by utility companies. Next month, City Council will be asked to consider some technical amendments to our Right-of-Way Ordinance so as to eliminate any objections that the PUC would have to imposing a Right-of-Way fee. When implemented as amended, the Right-of-Way Ordinance will assess fees to utility companies to recover the costs to manage public rights-of-way and to recoup the costs of damage caused by street openings and other excavation in the public right-of-way. These costs are currently borne by City taxpayers. Our proposed budget includes an estimated half million dollars of revenue that will be generated when the Right-of-Way Ordinance is fully implemented next year.

Our move to a single-hauler system continues to provide reliable and cost-effective solid waste and recycling collection services. Last month, we began a five year contract with a new private hauler, Penn Waste. The contract provides for increased recycling service and no increase in collection fees. We have also established a recycling drop-off center on New Holland Avenue, and will focus on increasing our recycling outreach to commercial customers in the coming year.

As reflected in our 2014 Budget proposal, services provided by the Mayor's Office of Special Events will continue to expand next year to include marketing and promotion of arts, culture and tourism initiatives for the City. The Office currently manages all permitting of community organization or neighborhood-sponsored events, and is responsible for all social media

initiatives. This year, MOOSE launched a new website for the City and continues to manage the site and its content. The MOOSE secures tax-deductible contributions through a sponsorship program to help produce and promote City-sponsored special events.

Looking ahead, City Council will be asked to consider adopting a stormwater ordinance next year. As we've reported, the City faces EPA fines of \$37,500 per day, retroactive to 2008, if we fail to comply with stormwater regulations and reduce our stormwater overflows. Our Green Infrastructure Plan provides the most cost effective approach to stormwater management, -- less than half the cost of the more traditional "gray infrastructure" approach. If adopted, the ordinance would establish a stormwater fee that would apply to all property owners, including non-profit institutions, and governmental units, such as County government. A stormwater fee would help finance green infrastructure investments and, at the same time, shift approximately a half-million dollars in street cleaning costs from the General Fund Budget to a stormwater fund. This would more equitably distribute the cost of reducing stormwater runoff by assessing a fee based on the amount of impervious surface area that exists on a property.

Our workforce is the City's most valuable resource. They get the job done in a professional and innovative manner and strive to deliver the highest level of service to our residents and visitors. We are currently engaged in collective bargaining with our police union and with AFSCME. Those negotiations appear close to resolution on compensation levels for 2014. Our contract with Firefighters will be negotiated next year, and our current relationship with the Firefighters Union bodes well for a contract that can be negotiated without the necessity of Arbitration.

The need for on-going capital investment in our aging water system will require an increase in water rates sometime next year. Even with a rate increase planned for all customers of the City's water system, water rates for City residents will continue to remain lower than rates charged to water customers living outside of the City. It is also likely that we will need to replace our water main on Lititz Pike from Roseville Road to the Lititz Pike bridge early next year. The cost to replace that water main will necessitate the issuance of bond payable out of our water fund. It is obvious that our aging infrastructure is in need of constant repair and replacement. Experience has shown that deferring these investments results in far greater problems with more costly solutions in the future. Should a bond be issued for water infrastructure improvements, we will assess the need for infrastructure investments Citywide.

For the long term, the City's progress and financial stability continues to be hampered by policies established by County and State government officials, and by inaction at the Federal level. The County's decision to delay reassessment until 2017 has proven costly to both the City and School District. In spite of strong private investment in the City over the past few years, successful assessment appeals have quashed the revenue benefits of our economic development efforts such that we are, at best, in a holding pattern with respect to expanding our tax base. Our hope is that the Commissioners will move forward quickly with reassessment rather than delay the process for another three years.

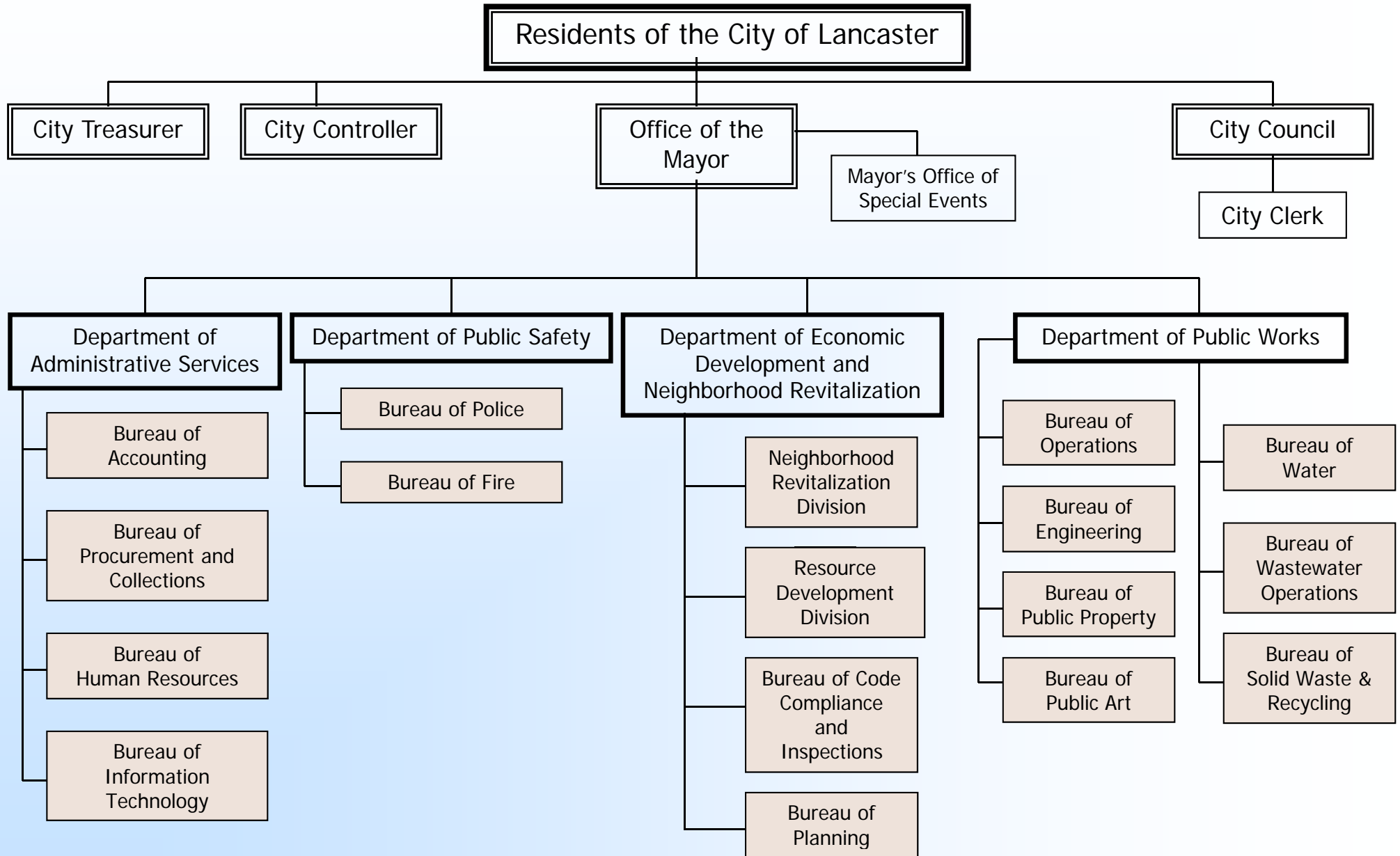
On the State level, until the General Assembly deals with the systemic problems created by an over-reliance on property taxes to finance local government services; reduces costly and unfunded mandates; and lifts restrictions on the authority of local governments to generate revenue, the financial stability we have achieved will be short-lived. I encourage our business community and our residents to join me in asking candidates where they stand on these issues in next year's election, and in holding them accountable for their actions or inaction.

Thank you for your attention and your consideration. We look forward to further review and discussion of our proposed 2014 Budget.

###



# City of Lancaster Organizational Chart



## **EXECUTIVE DEPARTMENT**

### **OFFICE OF THE MAYOR**

The Mayor is responsible for assuring the implementation of all City Council policy decisions, efficiently directing the city's operations, and creating an organizational culture that results in the delivery of excellent municipal services to residents of the City of Lancaster.

The Office of the Mayor is the primary source of direction and coordination for all City operations and services. Department Directors including Economic Development & Neighborhood Revitalization, Administrative Services, and Public Works report directly to the Mayor. In addition, as Director of Public Safety, the Mayor serves as the top elected official presiding over the Bureaus of Police and Fire.

Two employees staff the Office of the Mayor: the Executive Secretary provides direct administrative support to the Mayor; and the Chief of Staff advances the Mayor's policy agenda and directives.

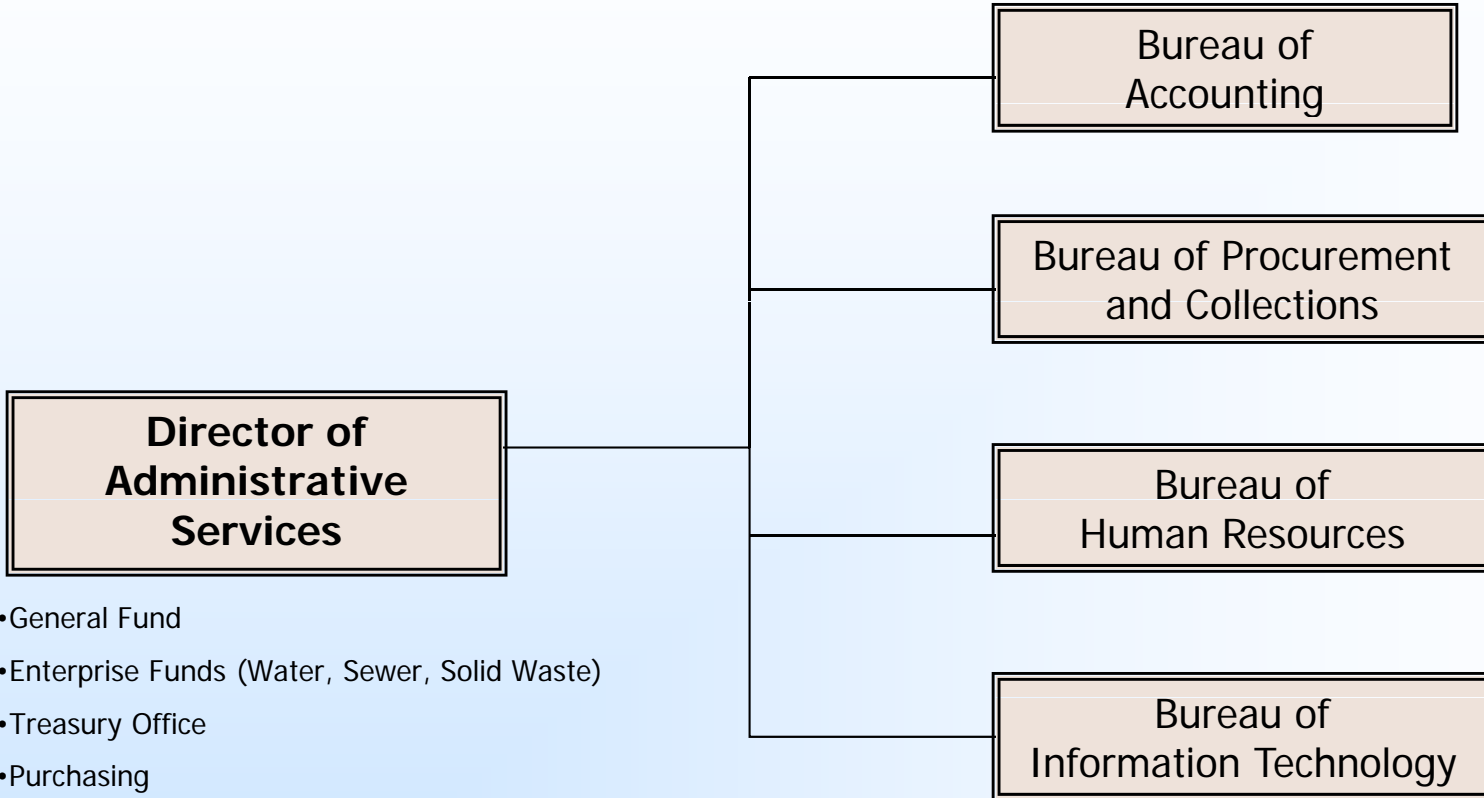
## **MAYOR'S OFFICE OF SPECIAL EVENTS**

The Mayor's Office of Special Events is committed to enhancing the quality of life, building community pride, and increasing civic participation in the City of Lancaster through the development and promotion of cultural celebration, special events, and the arts. In addition, this office oversees the management of the City's social media initiatives including development and management of the City's web site, Facebook and Twitter social media channels.

The Mayor's Office of Special Events produces and supports events that enhance the quality of life and image of the City of Lancaster. Through the development and promotion of a variety of special events, this Office fosters public participation in the arts and advances tourism for the City of Lancaster.

The Mayor's Office of Special Events is incorporated as a 501(c)3 organization. As such, the Office is authorized to secure charitable contributions through a sponsorship program that helps finance staffing and the functions of the office including: production and promotion of City-sponsored special events; permitting of community organization or neighborhood-sponsored events; marketing and promotion of arts, culture and tourism initiatives for the City of Lancaster through social media and other traditional media outlets.

###



- General Fund
- Enterprise Funds (Water, Sewer, Solid Waste)
- Treasury Office
- Purchasing
- County Information Technology (Shared Services)
- Labor Contract Negotiations (Uniformed & AFSCME)

# Department of Administrative Services

## **DEPARTMENT OF ADMINISTRATIVE SERVICES**

The Department of Administrative Services provides fiscal management and operational support for all City departments. In addition, the Department of Administrative Services is responsible for managing the City's Community Involvement, Insurance, Fringe Benefits and Debt Service budgets. The Department of Administrative Services includes the Bureau of Accounting, the Bureau of Procurement and Collection, the Bureau of Human Resources, and Information Services.

### **BUREAU OF ACCOUNTING**

The Accounting Bureau uses a voucher system to review and authorize the processing and track the disbursement of more than 9,000 checks each year. The Bureau of Accounting processes payments for all of the City's fund types and account groups. In addition, the Bureau prepares payroll for nearly 600 employees, and processes benefit payments to more than 200 uniformed retirees.

The Bureau maintains accounting records for the City's General Fund, 3 Enterprise Funds (Sewer, Water, and Solid Waste and Recycling) and nearly 40 Capital Project, Special Revenue, and Trust and Agency funds. The Accounting Bureau prepares billings and adjustments of about 1,000 annual invoices, including those for various Police services, bulk sewage and industrial waste surcharge.

The Accounting Bureau prepares the City's monthly financial statements, posts monthly journal entries, and reconciles bank statements and general ledger accounts on a monthly basis. This Bureau also provides work papers to the independent auditors.

### **BUREAU OF PROCUREMENT AND COLLECTIONS**

The Bureau of Procurement and Collections manages approximately 350,000 utility and tax accounts for city property taxes, Water & Sewer usage, and Solid Waste & Recycling services. Account management responsibilities include data entry, billing, collection and documentation of payments, and pursuing collection of delinquent accounts.

Each year, Bureau personnel respond to more than 70,000 telephone inquiries and process some 100,000 payment transactions made via mail delivery, through online credit/debit card payments or by walk-in customers. The Bureau of Procurement and Collections is responsible for securing payments for an estimated 60,000 parking tickets each year. The Bureau also operates the mailroom, processes all incoming mail and nearly 6,000 pieces of outgoing mail each week.

Finally, the Bureau coordinates purchasing for all City Bureaus and administers the formal City contracts program. Large and major purchases are presented to this Bureau for input regarding vendor sourcing, competitive bidding and compliance with the Third Class City Code.

### **BUREAU OF HUMAN RESOURCES**

The Bureau of Human Resources provides administrative support and management of benefits and issues that relate to City personnel. In addition to maintaining individual personnel records, the Bureau is responsible for administering all employee wage and benefit programs including pension benefits, life and medical insurance benefits, worker's compensation, and deferred compensation.

The Bureau of Human Resources recruits new employees, and processes newly employed or retired personnel. Finally, the Bureau manages all labor relations including contract negotiations with two uniformed unions and one non-uniformed union. The Bureau ensures adherence to labor contract provisions and utilizes a grievance procedure to resolve disputes.

#### **INFORMATION TECHNOLOGY SERVICES**

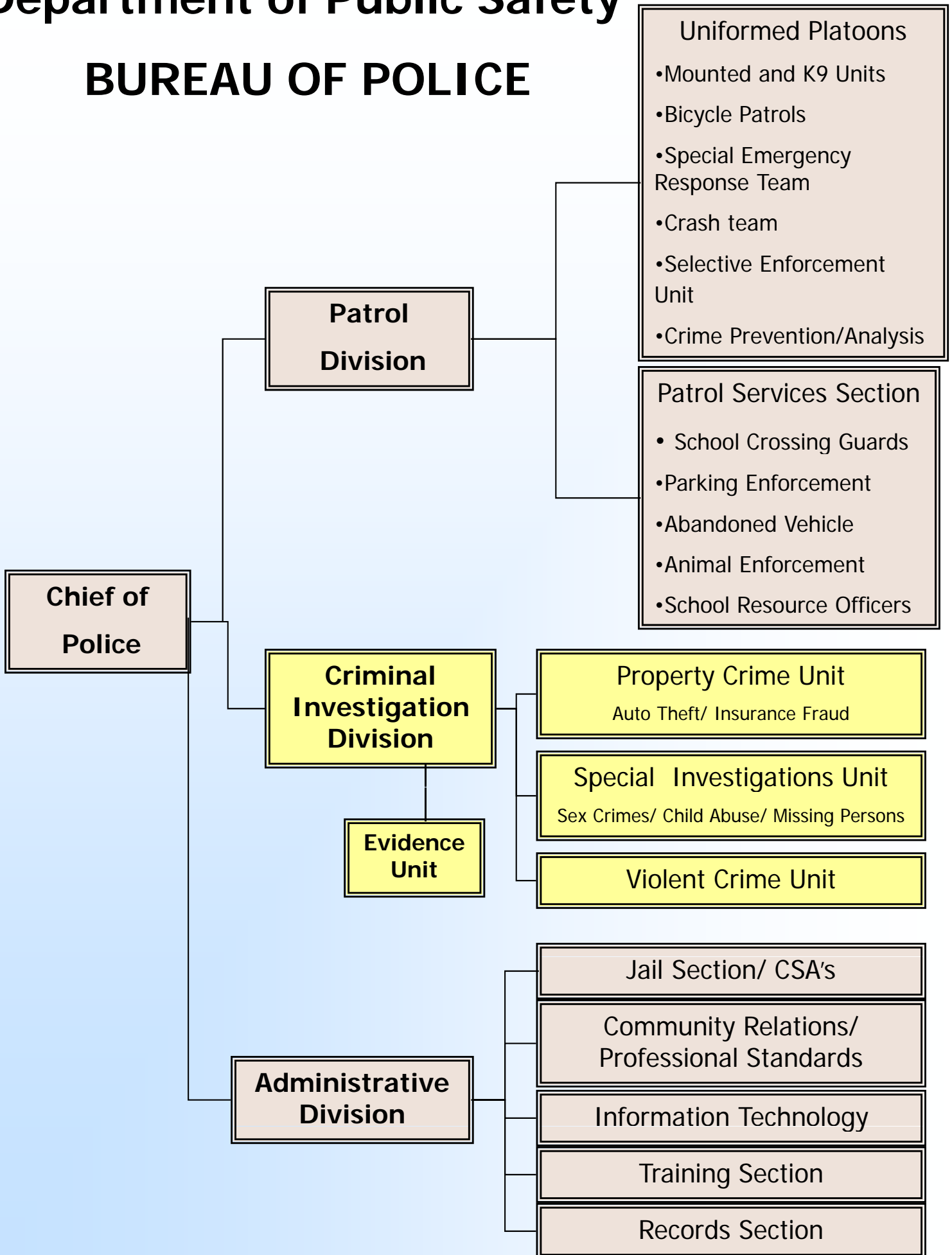
Information Technology Services provides technology support to all City operations; develops and maintains custom software programs; and supports and administers New World Systems Municipal software. In late 2009, Bureau of Information Technology staff began working in partnership with Lancaster County Information Technology staff to implement the sharing of IT services and resources through the Shared Services Agreement signed by Mayor Gray and the County Commissioners in October 2009. This agreement has improved technology services provided to City Departments and employees at an overall reduced cost to City taxpayers.

Information Technology staff also generate reports, payments, billings, and mailings that require use of the City's databases. Information Technology Services works with Lancaster County to update the City's real estate tax database, and with the Pennsylvania Department of Transportation to generate warning notices for delinquent traffic violations.

###

# Department of Public Safety

## BUREAU OF POLICE



## BUREAU OF POLICE

The Lancaster Bureau of Police is a full service police agency supplying police service to the City of Lancaster. The Police Bureau is responsible for a jurisdiction covering 7.3 square miles containing a population of nearly 60,000 residents. The Police Bureau is divided into three Divisions: the Patrol Division, the Criminal Investigation Division and the Administrative Services Division. Each Division is further divided into Sections and Units.

### PATROL DIVISION

The Patrol Division is responsible for primary service delivery principally through four uniformed platoons. At the present time, platoon personnel work a fixed twelve-hour shift. Officers work 2 to 3 twelve-hour days and then have two to three days off. In addition to the uniformed platoons, the Patrol Division includes the Mounted and K9 Units and encompasses the community oriented policing effort, which includes officers on bicycles.

- The **Special Emergency Response Team (SERT)** is trained to respond to high-risk situations. The teams are composed of officers assigned to each of the platoons and various other sections of the Police Bureau. The team's primary duty is to contain and defuse dangerous situations. In 2002, the Lancaster City SERT team became the Lancaster County SERT team, adding members from various municipalities and completing joint training and exercises.
- The **Selective Enforcement Unit** addresses quality of life violations such as drug dealing, prostitution, noise complaints, littering, and disorderly persons. The unit varies its hours and tactics, tackling tough problems to address disorder in neighborhoods
- **Motor Carrier Enforcement** (commercial vehicle regulation) has been incorporated into the Patrol Division. Officers with special PENNDOT certification enforce commercial vehicle regulations. This activity is designed to remove unsafe and overweight commercial vehicles that endanger the public and damage our streets.
- **Crime Prevention Section:** The Crime Prevention Section works with neighborhood groups to develop and provide crime prevention education for the community; and with the local media to develop public service advertisements and programming related to the role the public can play in the fight against crime. In addition, the Crime Prevention Unit compiles crime statistics used by other divisions and sections to help determine resource allocation and identify crime trends.
- **Patrol Services Section:** The Patrol Services Section includes the **School Crossing Guard Unit, Parking Enforcement, Abandoned Vehicle Enforcement, and Animal Enforcement.** The Patrol Services Section manages the City Residential Parking Permit Program, issues Load Zone and Handicap Parking Permits and prepares and schedules Traffic Commission business.

Finally, the Patrol Services Section spearheads the planning for special events; arranges for street closings and the posting of sworn officers and support staff at intersections and event locations to help insure the safety and security of various parades, festivals, shows, and other events. This unit manages in excess of twenty-five events every year.



## CRIMINAL INVESTIGATION DIVISION

The Criminal Investigation Division is responsible for the follow-up investigation of crimes committed in Lancaster City. The Criminal Investigative Division has also undertaken proactive, investigative efforts to aggressively pursue and remove serial and habitual offenders from our streets.

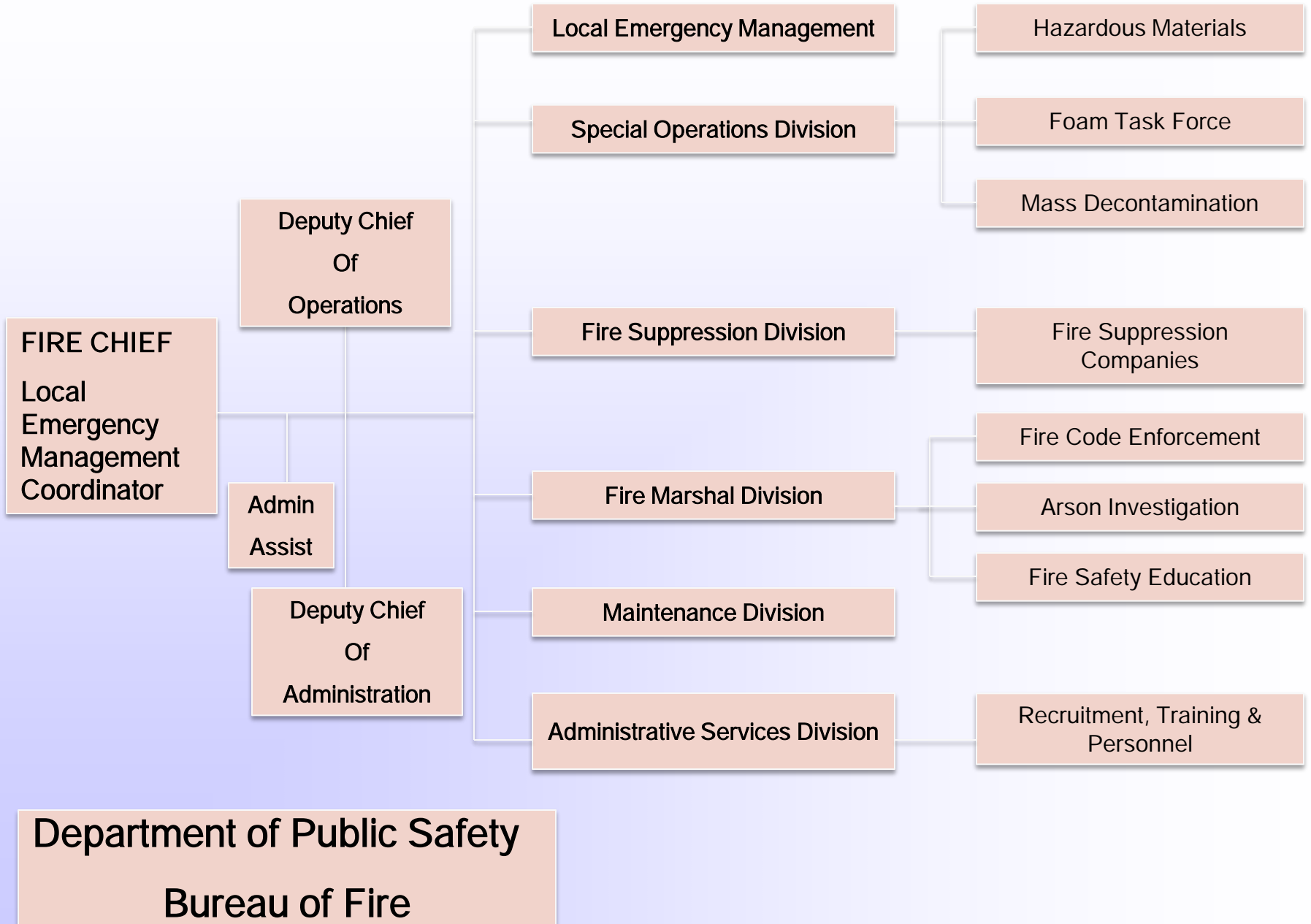
- **Property Crimes Unit:** The Property Crimes Section investigates crimes concerning the theft or destruction of property including burglary, auto theft, fraud, and other property crimes. A grant from the Pennsylvania Auto Theft and Insurance Fraud Authority provides funds for 3 officers who specialize in automobile theft and insurance fraud. In addition to solving these crimes, they engage in prevention and community awareness activities.
- **Special Investigations Unit:** The Special Investigations Unit investigates sex crimes, crimes against children, missing persons and some crimes committed by persons who are seventeen years of age and younger. This section works closely with all units of the department. Additionally, this unit is tasked with administering Pennsylvania Megan's Law, an initiative to track sexual offenders and ensure that those living in close proximity to such an offender are aware of their presence.
- **Violent Crime Unit:** This Unit consists of two sections: the ***Gang and Violent Crimes Section*** and the ***Pattern Crimes Section***. The Gang and Violent Crime Section investigate gang-related and violent crime; the Pattern Crime Section investigates crimes committed by violent, serial offenders. The Violent Crime Unit's major responsibility is to investigate crimes such as homicide, aggravated assault and robbery. This Unit also reviews and analyzes crime data to identify patterns of criminal activity, potential suspects, and strategies to apprehend serial offenders.

## ADMINISTRATIVE SERVICES DIVISION

- **Records Section:** The Administrative Services Division provides support services for the other functions of the Police Bureau. The Records Section maintains the largest repository of Criminal History Information in Lancaster County. In addition to maintaining criminal history information, the Records Section records and maintains offense and accident reports, traffic citations, parking tickets and compiles the statistical information reported under the Uniform Crime Report.
- **Community Service Aides:** Community Service Aides are civilians employed to perform tasks once performed by police officers. CSA's are assigned to communications and jail functions where they attend to in-house dispatching duties and prisoner processing. When possible, Community Service Aides also answer non-priority calls for police service and take reports on minor crimes and problems both in the field and by telephone. This has helped the Bureau of Police improve its overall response times.
- **Community Relations Section:** The Community Relations Section serves as the Police Bureau's formal liaison with the community. The Community Relations Section is responsible for the investigation of civilian complaints of police misconduct in accordance with a court mandated complaint procedure. While directly reporting to the Administrative Services Captain, the Community Relations Section personnel also have direct access to the Chief of Police.

- **Training Section:** All training provided to Police Bureau personnel is coordinated through the Training Section. In addition to developing ongoing in-service training curriculums, the Training Section ensures that officers attend mandated state in-service training necessary to maintain police officer certification. The Training Section seeks out specialized training for personnel, provides all firearms training, and qualifies officers to use the various weapons maintained by the Police Bureau. The Training Section helps coordinate regular training for the SERT Team and also conducts recruitment and testing of police officer candidates, under the direction of the Civil Service Board.
- **Information Service Section:** The Information Services Section administers the Police Bureau's Local Area Network (LAN) and the Bureau's connection with Lancaster County's Wide Area Network (WAN).

###



## **BUREAU OF FIRE**

The Fire Bureau includes the Office of Emergency Management. This Office is responsible for developing comprehensive emergency plans, coordinating emergency response efforts and acting as liaison with the county Emergency Management Coordinator.

### **FIRE SUPPRESSION DIVISION**

In addition to structure fires, the Fire Suppression Division responds to a wide variety of emergency calls including: vehicle accidents, industrial and residential rescue, automatic external defibrillator calls, storm related emergencies, natural gas leaks, police incidents, and automatic fire alarms.

- **Fire Suppression Companies** conduct pre-incident survey visits to target hazardous properties in the city. The information gathered during these surveys is downloaded onto laptop computers that are carried on all front line apparatus to provide necessary information at an emergency incident.
- **In-Service Companies** conduct fire drills at every city school each year and provide fire prevention education programs in school district classrooms and with neighborhood-based groups and organizations. The Bureau's smoke detector program secures grant funds to purchase smoke detectors for installation at no cost to the resident and firefighters visit residences and provide voluntary home inspections when requested.

### **FIRE MARSHAL DIVISION**

The Fire Marshal Division is responsible for fire code enforcement, building plan review, arson investigations, and public fire education. The Fire Marshal Division responds to complaints of Fire Code violations. Each complaint requires an initial inspection and a follow-up inspection to ensure code compliance. This Division also performs joint inspections with housing and building inspectors to deal with problem properties in the City.

The Fire Marshal Division is responsible for collecting, maintaining, and analyzing data for the Bureau of Fire. In order to maintain eligibility for Federal grant funds, all fire reports must be checked for quality control and reported to the county. Data is also used at the local level to identify problems and to formulate strategies for fire safety, prevention, education, and response. Fire Marshals are responsible for determining the cause and origin for all fires in the city.

When a fire results in a fatality or in extensive property damage, or if an incendiary device is employed in the fire, state police fire marshals are requested for the criminal investigation. A city police officer has also been trained in arson investigation.

### **SPECIAL OPERATIONS DIVISION**

- **Emergency Medical Services** – In 2009 the fire bureau expanded the partnership with LEMSA (Lancaster Emergency Medical Services Assoc.). The nearest fire apparatus is dispatched to trauma calls to initiate emergency medical care in support of LEMSA paramedics. This expanded emergency response enhances public safety and, at the same time, increases productivity and better utilizes trained staff with the technical skills needed to respond. The City and Fire Bureau also benefit by receiving free training and supplies from LEMSA.

- **Hazardous Materials** – The Bureau has firefighters certified as Haz-Mat Technicians, allowing them to enter the hot zone of a chemical emergency. The entire bureau is certified at the Haz-Mat operations level enabling them to assist at the emergency scene.
- **Terrorism Task Force** - The Lancaster Bureau of Fire is a member of the Central Pennsylvania Terrorism Task Force. The focus of this organization is to prepare the region for the possibility of terror attacks. Specialties that have emerged from this effort are the Foam Task Force, the Mass Decontamination Task Force, the Incident Management Team, and the Urban Search and Rescue Team.
- **Foam Task Force** – Members of Engine #2, housed on Fremont Street, have received specialized training and equipment that will enable them to use firefighting foam to mitigate flammable liquid emergencies.

### **MAINTENANCE DIVISION**

All Fire Bureau fleet and equipment are serviced and maintained by the Maintenance Officer. Vendors do major repairs requiring specialized equipment. The Maintenance Officer also responds to fire calls.

###

**Director of Economic Development & Neighborhood Revitalization**

- Redevelopment Authority of Lancaster City
- Lancaster Industrial Development Authority
- Lancaster Vacant Property Reinvestment Board
- Lancaster City Planning Commission
- Zoning Hearing Board
- Historic Architectural Review Board
- Historical Commission
- Downtown Investment District Authority
- Plumbing Examiners Board

Neighborhood Revitalization Division

Housing Revitalization and Development

Residential Lead Paint Remediation Program

Resource Development Division

CDBG/ESG/DCED/RACP Grants

Bureau Code Compliance & Inspections

Property Maintenance

Health

Building Code/Permitting Residential/Commercial Construction Inspection

Bureau of Planning

Zoning

Historic Preservation

Land Development/Subdivisions

**DEPARTMENT OF ECONOMIC DEVELOPMENT & NEIGHBORHOOD REVITALIZATION**

## **DEPARTMENT OF ECONOMIC DEVELOPMENT and NEIGHBORHOOD REVITALIZATION**

The Department of Economic Development and Neighborhood Revitalization is charged with implementing an **economic development strategy** that:

- promotes the establishment, stabilization, and expansion of small businesses and micro-enterprises in the City;
- increases access to capital and credit financing for development activities, job creation and retention efforts;
- promotes minority and women-owned business development and participation;
- expands employment opportunities for City residents; and
- develops vacant and under-utilized residential, commercial, industrial and manufacturing sites to attract new investment in the City.
- assists developers through the City's zoning, land development, subdivision, historical, construction and other City approval processes.

The Department Director provides management support for development of the City Revitalization and Improvement Zone and the City's Keystone Opportunity Zone, Enterprise Zone, and Lancaster Redevelopment Area Plan. The Director also staffs the City Revitalization and Improvement Authority, the Redevelopment Authority of the City of Lancaster and the Lancaster Industrial Development Authority. The Director serves on the Board of the Downtown Investment District Authority and the Lancaster City Alliance.

The Department's **neighborhood revitalization strategy** focuses on enhancing the quality of life in our neighborhoods with:

- improved City parks and recreational facilities;
- pro-active property code enforcement to confront nuisance crimes and other neighborhood disruptions;
- maintenance of the city's housing stock and to ensure the availability of housing opportunities for all income levels;
- restoration and preservation of properties including those with historic or architectural significance;
- housing rehabilitation and maintenance, and promotion of homeownership; and
- facilitating the active participation of neighborhood residents in the improvement of their neighborhoods.

The Department also provides staff support for the Lancaster Property Reinvestment Board and the Redevelopment Authority of the City of Lancaster's Vacant and Blighted Property Disposition Program. Through the auspices of these two Boards, the City is able to acquire, rehabilitate, and resell properties that have been condemned for more than sixty days and blighted residential properties that have been vacant for more than three months.

The Department of Economic Development and Neighborhood Revitalization includes the Neighborhood Revitalization Division, the Resource Development Division, the Bureau of Code Compliance and Inspections and the Bureau of Planning.

## **NEIGHBORHOOD REVITALIZATION DIVISION**

This Division works closely with non-profit organizations, neighborhood-based community development entities, individual block associations, businesses, churches and civic groups to develop and implement a neighborhood planning and assessment process that will identify strategies to enhance the quality of life in every neighborhood.

The Neighborhood Revitalization Division works with the **RESOURCE DEVELOPMENT DIVISION** to identify public and private sector funds to support neighborhood revitalization efforts, and to ensure the efficient and equitable allocation of these resources. The division serves as a liaison to maintain positive relationships and on-going communication between residents, neighborhood groups, community organizations, and government.

The Division partners with agencies, community leaders and residents to promote home improvement and rehabilitation, healthy homes, community gardening, eliminate blight, and increase home ownership. This Division promotes neighborhood revitalization and ensures the availability of safe and affordable housing through the Homeowner Rehabilitation Assistance Program, the Critical Repair Program, the ACCESS grant program, and the Lead Poison Prevention Program. The Division also manages the City's Small Business Loan Fund and works closely with other economic development organizations such as the Community First Fund, the Economic Development Finance Company, ASSETS and SCORE to assist small neighborhood businesses to obtain financing for new projects or expansion.

## **RESOURCE DEVELOPMENT DIVISION**

The Resource Development Division administers the City's Community Development Block Grant Program, the Emergency Shelter Grant Program and State grants provided through DCED and the Commonwealth's Redevelopment Assistance Capital Program. The Division is also responsible for researching and applying for other grant opportunities to assist the Department finance programs and projects focused on community, economic and housing development. The Division assists city non-profit organizations in applying for and administering State grants where the City must act as a pass through for the grant to the non-profit.

## **BUREAU OF CODE COMPLIANCE AND INSPECTIONS**

The Bureau of Code Compliance and Inspections provides for the safety, health and welfare of the general public who live, work and seek recreation in the City of Lancaster. The Bureau conducts inspections to assure compliance with applicable codes and ordinances adopted by the City of Lancaster and the Commonwealth of Pennsylvania through three operating units: Property Maintenance, Health and Building Code.

- The **PROPERTY MAINTENANCE UNIT** performs inspections to ensure that the City's housing stock is suitable for habitation.
- The **HEALTH UNIT** inspects eateries, tattoo businesses and other public facilities to ensure compliance with State health and food safety standards.



- The **BUILDING CODE UNIT** reviews construction plans and conducts inspections to ensure compliance with the State Uniform Construction Code and applicable local ordinances. The Bureau reviews and evaluates structural, electrical, plumbing and mechanical plans for new construction as well as for renovation or remodeling of existing buildings. The Bureau issues all building permits in the City and manages the use of third-party plan review and inspection firms in the City.

These units work with other City Departments and Bureaus including the Bureau of Planning, Bureau of Fire, Bureau of Police, Department of Public Works and the Pennsylvania Department of Labor and Industry, as well as the City's Building Codes Board of Appeals, Housing Appeals Boards, Plumbing Board of Examiners, Historical Architectural Review Board (HARB), Historical Commission, and Property Reinvestment Board. This interaction serves to protect the health, safety and welfare of the community.

## **BUREAU OF PLANNING**

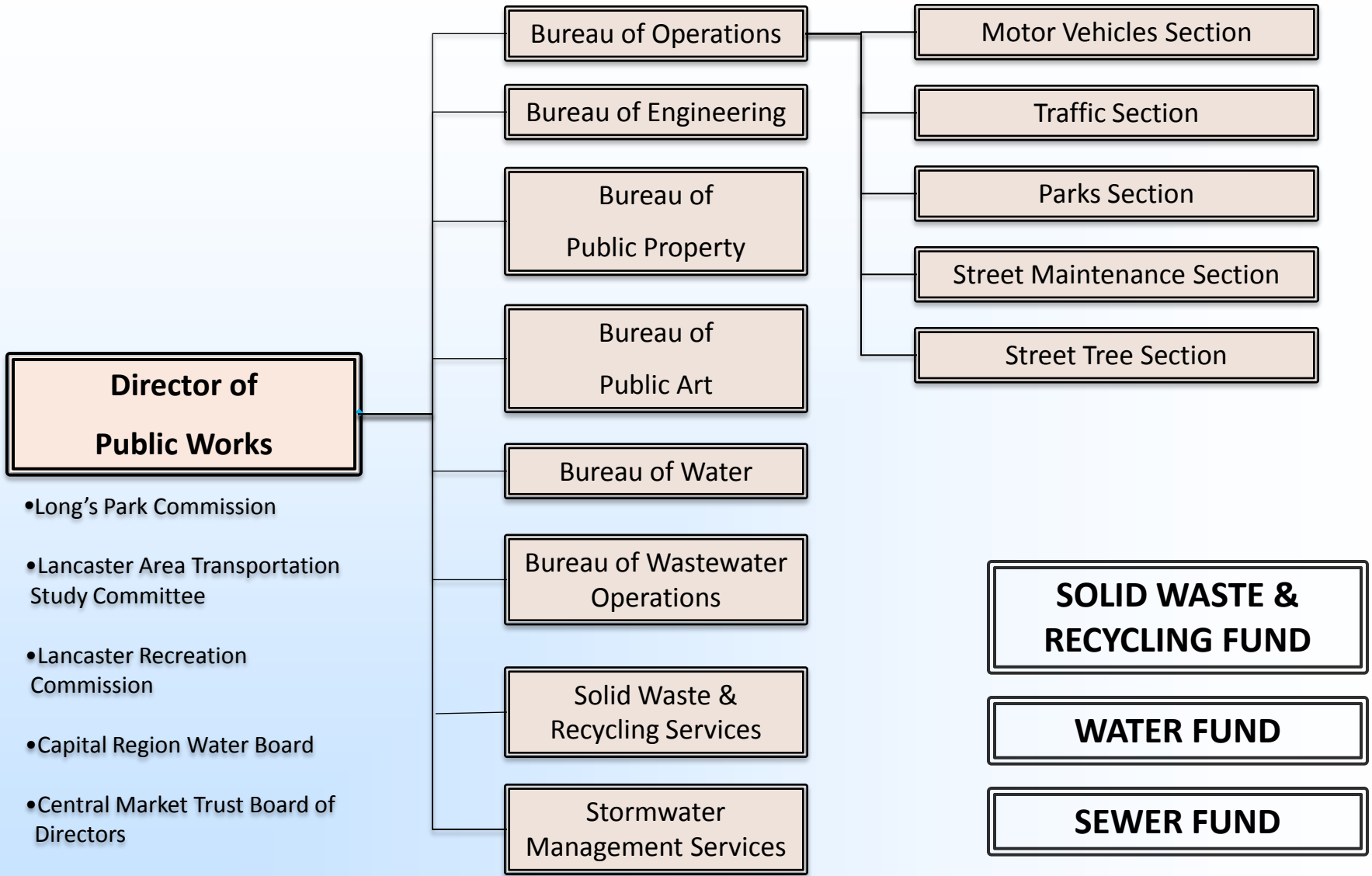
The Bureau of Planning is charged with implementing the City's Comprehensive Plan through zoning, land development planning and development of new ordinances or programs governing land development and subdivision practices guiding the growth and development of the City.

The Bureau of Planning also administers Lancaster's City's Certified Local Government Program -- the Federal grant program that provides financial and technical assistance to implement Lancaster's Historic District and Heritage Conservation District Ordinances. This grant program also supports the work of the Historic Preservation Specialist who provides technical assistance to contractors and property owners who are rehabilitating older properties.

The Bureau provides technical assistance to property owners, contractors and developers regarding zoning, land development, use of buildings, property site improvements, rehabilitation of historic structures, and the requirements of City land use, development and subdivision regulations.

Finally, the Bureau of Planning coordinates interdepartmental reviews of applications for major housing, commercial, and neighborhood development projects; provides technical staff support to the City Planning Commission; ensures the City's compliance with the Pennsylvania Municipalities Planning Code on matters related to the City's Official Plan and land use/development ordinances; provides mapping services and technical assistance to other City departments and bureaus; and participates in transportation and traffic control planning with the County of Lancaster and Lancaster City Traffic Commission.

###



- Long’s Park Commission
- Lancaster Area Transportation Study Committee
- Lancaster Recreation Commission
- Capital Region Water Board
- Central Market Trust Board of Directors
- Public Art Advisory Committee
- EDC Finance Board

# Department of Public Works

## DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is charged with maintaining the City infrastructure including water and wastewater facilities for the City and ten municipalities; providing safe and clean streets; maintaining and improving public buildings and other public facilities; enhancing recreational opportunities in the City's parks and open spaces for residents and for use by the Lancaster Recreation Commission; managing and coordinating the single hauler trash and recycling program; and a vibrant public art program. These services combine to ensure public health and safety and enhance the quality of life in the City. The Director of Public Works relies on roughly 200 full-time employees to fulfill the Department's mission.

The Director of Public Works administers the City's Capital Improvement Plan projects and serves as the chief technical advisor and liaison with the community on behalf of the Mayor and Council. The Director represents the City on several Boards and Commissions including:

- Long's Park Commission
- Lancaster Area Transportation Study Committee (County MPO)
- Lancaster Recreation Commission
- American Public Works Association
- Water Utility Council (American Water Works Assoc. – Pennsylvania seat)
- Central Market Trust Board of Directors
- Public Arts Advisory Committee
- Lancaster County Clean Water Consortium
- The Green Infrastructure Advisory Committee
- EDC Finance Board

The Department of Public Works is comprised of six operating bureaus under the direction of six managers and a Deputy Director:

- Bureau of Operations (Street Maintenance, Motor Vehicles, Traffic, Parks)
- Bureau of Engineering (including Capital Programs)
- Bureau of Public Property
- Bureau of Water
- Bureau of Wastewater Operations
- Solid Waste and Recycling Program
- Public Art Program
- Bureau of Stormwater Management

### BUREAU OF OPERATIONS

The Operations Bureau is responsible for maintaining approximately 100 miles of city streets and 13 miles of public alleys. These responsibilities include reconstruction, resurfacing, maintenance, and snow and ice control. The Bureau is also responsible for snow and ice control for an additional 20 miles of state roads within the City limits.

The Bureau cleans 250 lane miles of streets, plus public alleys and City-owned parking lots twice a month with Central Business District streets cleaning on a weekly basis. Each year, the **Streets Section** responds to an average of 300 police calls, 50 calls to remove dead animals in the street, 200 calls for debris in the street, 250 street-condition calls and approximately 2,000 calls from the general public.

The Streets Section also repairs an average of 150 water trenches, 30 sewer trenches, 30 sinkholes and approximately 3,000 potholes per year.

The Bureau's **Motor Vehicles Section** performs Pennsylvania State Inspections, State-mandated emissions testing, tune-up services, vehicle repairs and maintenance for the City's Vehicle Fleet. This includes more than 115 over-the-road vehicles, 15 off-the-road units, 4 street sweepers, and 50 miscellaneous pieces of equipment such as lawn mowers, generators, snow blowers, leaf pickers and trailers.

The Bureau's **Traffic Section** is responsible for the maintenance of over 17,000 traffic signs; traffic signals at 123 intersections; flashers for 15 school safety zones; pavement markings; new sign manufacturing; and maintenance of decorative street lights. Traffic Section personnel evaluate loading zone, handicap space and other parking restriction requests, and advise the Traffic Commission accordingly. Traffic Section staff collect field data, such as traffic counts and measurements, required for traffic signal and stop sign warrant evaluation. The Traffic Section implements rulings of the City Traffic Commission in coordination with the Bureau of Police.

The Bureau's **Parks Section** is responsible for the maintenance of 22 City parks and playgrounds including the 70-acre Long's Park, Petting Zoo and rental facilities; City Water and Wastewater Department grounds; public rest rooms; and 6 City swimming or wading pools.

The Bureau's **Tree Crew** also administers the City's Shade Tree Ordinance and street tree planting program; trash removal for City-owned properties and the Downtown Investment District; graffiti removal; custodial services and supplies; snow removal for City buildings and parking lots; seasonal decorations and downtown banners; and staffing for City-sponsored special events and activities.

## **BUREAU OF ENGINEERING**

The Bureau of Engineering performs several mandated functions including maintenance of the Official City Plan, assignment of street addresses, and preparation of construction plans and specifications for various Public Works projects, and review of subdivisions and land development plans as required by the Municipalities Planning Code (MPC), Inspection services covering these projects are also provided, along with the maintenance of Public Works project drawings.

Engineering staff administers PA One-Call utility location requests and data by collecting the requests and distributing them to the proper response Bureau. Engineering staff also review and analyze subdivision and land development plans and, if necessary, the City Engineer coordinates the activities of design and construction consultants when plans are implemented.

The Bureau of Engineering issues permits and collects applicable fees for curb and sidewalk work, street excavations, driveway installations, utilization of public right-of-ways and water service connections (for West Lampeter Township residents). The Bureau provides operational assistance and record drawings in association with the Bureau of Water and Bureau of Wastewater.

## **BUREAU OF PUBLIC PROPERTY**

The Bureau of Public Property is responsible for the maintenance and improvement of 16 City-owned buildings including City Hall, the Police Administration Building, Southern Market Center, Fire Stations and Central Market. This Bureau is also responsible for operating and maintaining the City's wading pools and Conestoga Pines Pool.

## **BUREAU OF WATER**

The mission of the Bureau of Water is to efficiently provide the highest quality products and services to our water customers through team effort while protecting public health and the environment. The Water Bureau staff of about 84 people keeps the City's water system working 24 hours per day, seven days per week. The Bureau of Water continues to meet the ever-changing requirements established by current, proposed, and future governmental regulations and industry standards.

The Bureau of Water operates and maintains a water system that serves approximately 44,750 metered connections in the City of Lancaster and ten neighboring municipalities. The system includes over 800 miles of major pipeline, four booster pumping stations, six storage tanks, Oyster Point Reservoir and two filtration plants (one on the Susquehanna River and one on the Conestoga River). Water production averages approximately 21 million gallons per day, and all water meets or exceeds Federal and State standards. Approximately 33,000 water quality tests are performed annually to ensure water quality.

The Bureau also evaluates water capacity requests and reviews proposed water system extension plans for compliance with specifications and regulations. To assure field compliance, construction inspection services and proper documentation are provided. The coordination of field activities among the various water sub-bureaus is important as a matter of public health and safety. The Water Bureau also coordinates with the Fire Bureau concerning flow tests and fire suppression system installations.

## **BUREAU OF WASTEWATER OPERATIONS**

The City of Lancaster operates an Advanced Secondary Wastewater Treatment Facility with a design flow capacity of 30 million gallons per day. (Current flow rates average 20 MGD.) The facility is authorized to discharge to the Conestoga River under Federal EPA Permit Requirements.

The City Wastewater Treatment Facility utilizes 48 employees to maintain the collection system, pumping stations and treatment facilities. The Bureau's staff also manages the Federal Industrial Waste Discharge requirements and works closely with approximately 51 industrial customers to promote growth within the service area while maintaining discharge requirements in a fair and efficient manner.

The Bureau also provides contract services to the Suburban Lancaster Sewer Authority for maintenance of their collection system and pumping stations. Also, through Inter-municipal agreements, the facility provides treatment services for the Lancaster Area Sewer Authority, Manor Township, East Lampeter Township, Suburban Lancaster Sewer Authority, Lancaster Township, the Borough of Strasburg, and the Leola Sewer Authority.

## **BUREAU OF SOLID WASTE AND RECYCLING**

The Solid Waste and Recycling Bureau manages the City's Single Hauler Solid Waste and Recycling Services. The Bureau is responsible for ensuring solid waste and recycling collections for more than 17 thousand residential units throughout the City. The Bureau is also responsible for providing public education and outreach to private citizens and organizations, public schools, and neighborhood associations. In addition, the Program partners with other bureaus within Public Works to secure recycling grant monies from the Commonwealth of PA that allow the City to expand its recycling efforts and to provide additional innovative recycling services.

## **BUREAU OF PUBLIC ART**

The City's Public Art Program was pilot-funded through a three-year grant from the Lancaster County Community Foundation which ended in 2012. The Public Art Program works to develop sound public art policies and infrastructure that can become a model for similar communities across the country. The goals of the public art program are to:

- create a centralized resource for public art in Lancaster;
- develop opportunities for a variety of public art projects;
- identify public art funding sources;
- implement national public art best practices that will work locally;
- create a greater appreciation of the value of public art; and
- build capacity of local and regional artists who work in the field of public art.

## **BUREAU OF STORMWATER MANAGEMENT**

New in 2014, the City's Stormwater Management Services comes in response to USEPA Federal regulations for the City's combined storm sewer system (CSS) together with stricter regulations on municipal separate storm sewer systems (MS4) that will meet the Chesapeake Bay clean up requirements. Pending City Council approval, a new impervious-area based fee or Stormwater Management Fee (SWMF) will take effect in the first quarter of 2014.

The Bureau of Stormwater Management works to develop the Nationally-recognized green infrastructure (GI) program through both public projects and private retrofit projects through grants and PENNVEST funding through the Pennsylvania State Revolving Loan Fund. The Green Infrastructure Plan of 2011 set forth the following goals:

- strengthen the City's economy and improve the health and quality of life for its residents by linking clean water solutions to community improvements (e.g. green streets);
- create green infrastructure programs that respond comprehensively to the multiple water quality drivers (e.g. TMDL, CSO and stormwater regulations) to maximize the value of City investments;
- use GI to reduce pollution and erosive flows from urban stormwater and combined sewer overflows to support the attainment of the Watershed Implementation Plan for the Chesapeake Bay and to improve water quality in the Conestoga River;
- achieve lower cost and higher benefit from the City's infrastructure investments; and

- establish Lancaster City as a national and statewide model in green infrastructure implementation.

Based on the five goals, a series of policy objectives were developed emphasizing a results-oriented, inclusionary process that involved partnerships of government, residents and businesses in effectively planning and implementing GI strategies and demonstration projects. Additional policies addressed the need to further reduce nutrient and sediment loads that ultimately flow into the Chesapeake Bay, and incorporate GI as a component of the City's Long Term CSO control plan and SWM programs.

###

CITY OF LANCASTER  
**GENERAL FUND**



2014 BUDGET



**CITY OF LANCASTER**  
**GENERAL FUND REVENUE SUMMARY**  
**2013 BUDGET vs. 2014 BUDGET**

<b><u>DESCRIPTION</u></b>	<b><u>2013 BUDGET</u></b> (as amended)	<b><u>2014 BUDGET</u></b> (proposed)	<b><u>\$ INCREASE</u></b> <b><u>(DECREASE)</u></b>	<b><u>% INCREASE</u></b> <b><u>(DECREASE)</u></b>
Taxes	\$33,284,994	\$33,682,937	\$397,943	1%
Regulatory Licenses	\$549,000	\$565,000	\$16,000	3%
EDNR Licenses/Permits	\$1,190,000	\$1,235,000	\$45,000	4%
Public Safety Fees	\$3,816,000	\$3,724,500	(\$91,500)	-2%
Public Works Fees	\$4,307,917	\$4,691,410	\$383,493	9%
Miscellaneous Revenue	\$346,750	\$379,550	\$32,800	9%
Other Income	\$4,520,543	\$4,432,258	(\$88,285)	-2%
Use of Fund Balance Reserves	\$2,797,057	\$1,689,975	(\$1,107,082)	-40%

<b>TOTAL GENERAL FUND REVENUES &amp; SOURCES OF FUNDS</b>	<b>\$50,812,261</b>	<b>\$50,400,630</b>	<b>(\$411,631)</b>	<b>-1%</b>
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**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>DEPARTMENT</u> <u>BUREAU</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
<b>EXECUTIVE</b>	<b>\$556,193</b>	<b>\$582,411</b>	<b>\$26,218</b>	<b>5%</b>
Office of the Mayor	\$206,193	\$207,411	\$1,218	1%
City Solicitor	\$350,000	\$375,000	\$25,000	7%
<b>LEGISLATIVE</b>	<b>\$117,685</b>	<b>\$118,203</b>	<b>\$518</b>	<b>0%</b>
City Council	\$57,000	\$57,000	\$0	0%
City Clerk	\$60,685	\$61,203	\$518	1%
<b>CITY CONTROLLER/ CITY TREASURER</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$0</b>	<b>0%</b>
<b>ADMIN. SERVICES</b>	<b>\$9,181,530</b>	<b>\$8,721,312</b>	<b>(\$460,218)</b>	<b>-5%</b>
Director	\$326,996	\$292,883	(\$34,113)	-10%
Accounting	\$356,929	\$402,572	\$45,643	13%
Procurement & Collections	\$138,413	\$142,154	\$3,741	3%
Human Resources	\$269,715	\$289,411	\$19,696	7%
Information Technology	\$420,373	\$430,195	\$9,822	2%
Community Involvement	\$461,781	\$513,156	\$51,375	11%
Insurance	\$668,587	\$703,500	\$34,913	5%
Fringe Benefits	\$3,276,336	\$2,689,581	(\$586,755)	-18%
Debt Service	\$3,262,400	\$3,257,860	(\$4,540)	0%
<b>PUBLIC SAFETY</b>	<b>\$32,507,059</b>	<b>\$33,280,292</b>	<b>\$773,233</b>	<b>2%</b>
Police	\$22,080,604	\$22,565,349	\$484,745	2%
Fire	\$10,426,455	\$10,714,943	\$288,488	3%

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>DEPARTMENT</u> <u>BUREAU</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
<b>ECONOMIC DEVELOPMENT &amp; NEIGHBORHOOD REVITALIZATION</b>	<b>\$2,299,404</b>	<b>\$2,409,576</b>	<b>\$110,172</b>	<b>5%</b>
Director	\$928,661	\$1,038,446	\$109,785	12%
Planning	\$256,598	\$253,385	(\$3,213)	-1%
Code Compliance & Inspections	\$996,779	\$997,287	\$508	0%
Neighborhood Revitalization	\$117,366	\$120,458	\$3,092	3%
<b>PUBLIC WORKS</b>	<b>\$6,133,390</b>	<b>\$5,271,836</b>	<b>(\$861,554)</b>	<b>-14%</b>
Director	\$1,024,749	\$978,841	(\$45,908)	-4%
Engineering	\$386,123	\$349,592	(\$36,531)	-9%
Streets	\$1,555,496	\$739,885	(\$815,611)	-52%
Traffic Section	\$956,493	\$965,901	\$9,408	1%
Motor Vehicles Section	\$199,720	\$204,793	\$5,073	3%
Parks & Public Property	\$2,010,809	\$2,032,824	\$22,015	1%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$50,812,261</b>	<b>\$50,400,630</b>	<b>(\$411,631)</b>	<b>-1%</b>

**CITY OF LANCASTER**  
**FUND BALANCE PROJECTION**  
**GENERAL FUND**

Fund Balance 12/31/2012		\$ 12,408,643
Projected Revenues: 2013	47,772,806	
Projected Expenditures: 2013	<u>(50,055,141)</u>	
Projected Current Operating Surplus/(Deficit) 2013 (Reduction to Fund Balance)		<u>(2,282,335)</u>
Projected Fund Balance 12/31/2013		10,126,308
Proposed Revenues: 2014	48,710,655	
Proposed Expenditures: 2014	<u>(50,400,630)</u>	
Proposed Current Operating Surplus/(Deficit) 2014 (Reduction to Fund Balance)		<u>(1,689,975)</u>
Use of Fund Balance Reserves		
Projected Fund Balance 12/31/2014		<u>\$ 8,436,333</u>

**CITY OF LANCASTER  
2014 GENERAL FUND BUDGET  
FILLED POSITIONS**

<u>Department</u> <u>Bureau</u>	<u>Full-Time</u> <u>Employees</u>	<u>Part-Time</u> <u>Employees</u>
<b>Executive</b>	<b>3</b>	<b>0</b>
Mayor's Office	3	
<b>Legislative</b>	<b>1</b>	<b>7</b>
City Council		7
City Clerk	1	
<b>Administrative Services</b>	<b>16</b>	<b>0</b>
Director	3	
Accounting	6	
Procurement & Collection	2	
Information Services	1	
Human Resources	4	
<b>Controller/Treasurer</b>		<b>2</b>
<b>Public Safety</b>	<b>271</b>	<b>32</b>
Police	195	32
Fire	76	
<b>Econ Dev &amp; Neigh Revit</b>	<b>32</b>	
Director	5	
Planning	4	
Code Compliance & Inspections	20	
Neighborhood Revitalization	3	
<b>Public Works</b>	<b>51</b>	<b>1</b>
Director	3	
Engineering	5	
Streets	13	
Traffic	4	
Motor Vehicles	4	
Parks & Public Property	22	1
<b>Total General Fund Employees</b>	<b>374</b>	<b>42</b>

CITY OF LANCASTER  
**GENERAL FUND**  
REVENUES



2014 BUDGET

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>TAXES</b>									
101 4000	CITY REAL ESTATE TAX	21,659,112	21,739,159	21,855,788	23,446,950	23,446,950	23,491,711	23,675,000	23,825,000
101 4001	OCCUP & PER CAPITA TAX	2,135	2,165	1,316	0	0	340	400	0
101 4002	REAL ESTATE TRANSFER	551,812	496,620	469,748	500,000	500,000	390,729	520,300	510,000
101 4003	EARNED INCOME TAX	4,249,810	4,470,791	5,808,710	4,200,000	4,900,000	3,004,851	4,900,000	4,900,000
101 4004	LOCAL SERVICES TAX	1,724,985	1,736,356	2,011,983	1,625,000	1,625,000	890,309	1,635,000	1,650,000
101 4005	PENALTY CURRENT TAX	89,214	84,849	93,529	85,000	85,000	57,761	87,500	90,000
101 4007	DELIQ OCC&PER CAPITA	37	0	0	0	0	1,525	1,525	0
101 4008	DISCOUNTS EARNED	1,412	754	1,165	1,500	1,500	1,126	1,500	1,500
101 4009	LIEN INTEREST & COSTS	8,311	5,134	11,775	7,500	7,500	7,779	8,000	8,000
101 4010	PAYMENT IN LIEU OF TAXES	1,627,255	1,785,674	1,691,302	1,720,000	1,720,000	1,194,296	1,700,000	1,710,000
101 4011	UTILITY TAX REFUND	34,651	39,603	39,043	39,044	39,044	38,437	38,437	38,437
101 4012	REAL ESTATE TAX LIEN PROCEEDS	793,368	892,286	955,294	960,000	960,000	938,091	938,091	950,000
<b>TOTAL TAXES</b>		<b>30,742,102</b>	<b>31,253,391</b>	<b>32,939,653</b>	<b>32,584,994</b>	<b>33,284,994</b>	<b>30,016,955</b>	<b>33,505,753</b>	<b>33,682,937</b>

# GENERAL FUND REVENUE

**CATEGORY: TAXES**

**101 4000 City Real Estate Tax**

Revenue is derived from the annual real estate tax collections of the City of Lancaster.

**101 4001 Per Capita Tax**

The Per Capita Tax was eliminated in 2008. Previously, revenue was derived from the annual \$10 per capita tax. Approximately 26,000 residents received these tax bills each year. All uncollected billings were referred for collection and current revenues are derived from delinquent collections.

**101 4002 Real Estate Transfer Tax**

Revenue is derived from the 1% tax on real estate transfers collected by the County of Lancaster for property sold within the City. The tax is allocated on a 50/50 basis with the School District. The revenue in this account represents the City's share of total collections, net of fees deducted by the County.

**101 4003 Earned Income Tax**

Revenue is derived from the Earned Income Tax of 1.1% collected by the Lancaster County Tax Collection Bureau (LCTCB). The revenue is allocated on a .6%/.5% basis with the School District of Lancaster. The revenue in this account represents the City's share of total collections, net of costs deducted by LCTCB.

**101 4004 Local Services Tax**

Effective January 1, 2008 the Emergency & Municipal Services Tax (EMST) was renamed the Local Services Tax. The \$52 tax is collected from each individual employed within the City, less a collection fee retained by the Lancaster County Tax Collection Bureau. \$5 of each \$52 account collected is allocated to the appropriate school district.

**101 4005 Penalty Current Tax**

Revenue is derived from the penalty assessed on delinquent real estate billings collected by the City.



**101 4006**

**Interest Net Commission Delinquent Tax**

Revenue is derived from interest assessed on delinquent real estate taxes collected by Lancaster County and netted against the commission of 5% charged by the County for this service. These accounts are turned over to the County for collection on January 15 for the previous year.

**101 4007**

**Delinquent Occupation & Per Capita Tax**

Revenue is derived from outside collections of delinquent occupation and per capita tax billings.

**101 4008**

**Discounts Earned**

Revenue (savings) is earned by early payment of invoices to City vendors.

**101 4009**

**Lien Interests & Costs**

Revenue is derived from interest assessed and costs associated with liening real estate for delinquent taxes, trash clean-up, and other services.

**101 4010**

**Payment in Lieu of Taxes**

Revenue is derived from contributions received from tax-exempt organizations that own property in the City. Major contributors include Lancaster General Hospital, Franklin and Marshall College and the Lancaster City Housing Authority.

**101 4011**

**Utility Tax Refund**

Revenue is derived from the Commonwealth of Pennsylvania for payment in lieu of real estate taxes for property owned by public utilities (PURTA).

**101 4012**

**Real Estate Tax Lien Proceeds**

Revenue is derived from the sale of prior year real estate tax claims to a third party.

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>REGULATORY LICENSES/ PERMITS</b>									
101 4013	MECH AMUSEMENT LICENSE	9,500	9,500	150	0	0	50	50	0
101 4014	CABLE FRANCHISE FEE	517,240	508,487	514,332	515,000	515,000	266,165	532,300	530,000
101 4015	BEVERAGE LICENSES	34,100	34,300	33,900	34,000	34,000	35,900	35,900	35,000
<b>TOTAL REGULATORY LICENSES</b>		<b>560,840</b>	<b>552,287</b>	<b>548,382</b>	<b>549,000</b>	<b>549,000</b>	<b>302,115</b>	<b>568,250</b>	<b>565,000</b>

# GENERAL FUND REVENUE

**CATEGORY: REGULATORY LICENSES/PERMITS**

**101 4013 Mechanical Amusement Licenses**

Revenue was derived from the license fees of \$50 for each amusement device and juke box located within the City. These fees were eliminated in 2011.

**101 4014 Cable Franchise Fee**

Revenue is derived from the Comcast cable television franchise fee.

**101 4015 Beverage Licenses**

Revenue is derived from liquor licenses issued within the City. The fees are collected by the Commonwealth, and the number of licenses is controlled by the Pennsylvania Liquor Control Board.

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>EDNR LICENSES/PERMITS</b>									
101 4017	BUILDING PERMITS	416,193	402,089	370,412	425,000	425,000	231,066	300,000	400,000
101 4019	PLUMBING LICENSES	36,582	42,749	37,510	25,000	25,000	16,847	27,500	28,000
101 4022	HOUSING LICENSES	615,190	651,000	675,640	625,000	625,000	623,320	690,000	690,000
101 4024	ZONING PERMITS	28,475	32,248	27,595	25,000	25,000	25,645	28,600	27,000
101 4025	HEALTH LICENSES & PERMITS	33,959	115,221	108,267	90,000	90,000	50,572	88,700	90,000
<b>TOTAL DECD LICENSES</b>		<b>1,130,399</b>	<b>1,243,307</b>	<b>1,219,424</b>	<b>1,190,000</b>	<b>1,190,000</b>	<b>947,450</b>	<b>1,134,800</b>	<b>1,235,000</b>

# GENERAL FUND REVENUE

**CATEGORY: EDNR LICENSES/PERMITS**

**101 4017 Building Permits**

Revenue is derived from building permit fees based on the cost of each building project within the City boundaries. This account also reflects fees collected for plumbing permits, fixtures and piping fees, and fees collated for electrical permits.

**101 4019 Plumbing Licenses**

Revenue is derived from the fees collected for plumbing licenses.

**101 4022 Housing Licenses**

Revenue is derived from fees collected by the City for housing licenses for multi-unit, and 1 and 2 unit dwellings.

**101 4024 Zoning Permits**

Revenue is derived from the fee collected for zoning permits.

**101 4025 Health Licenses and Permits**

Revenue is derived from the license fee for food inspection.

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>PUBLIC SAFETY FEES</b>									
101 4026	DISTRICT JUDGE FINES	945,283	1,019,356	983,483	1,000,000	1,000,000	639,243	930,000	980,000
101 4027	PARKING VIOLATIONS	1,501,701	1,451,725	1,511,986	1,600,000	1,600,000	1,223,157	1,475,000	1,500,000
101 4028	REPRODUCING POLICE REPORTS	32,833	31,307	33,518	28,000	28,000	28,332	32,500	30,000
101 4029	BURGLAR ALARM SERV FEE	37,155	32,525	21,425	25,000	25,000	54,020	56,000	56,000
101 4030	POLICE - LANCASTER TWP	1,982	0	0	0	0	0	0	0
101 4031	POLICE - SCHOOL DISTRICT OF LANC	110,664	108,308	110,328	110,000	110,000	110,082	112,300	110,000
101 4033	DRUG TASK FORCE-REIMB	149,242	146,606	162,781	145,000	145,000	73,176	151,100	150,000
101 4034	DRUG TASK FORCE O/T	7,313	8,609	5,454	8,000	8,000	7,464	8,866	8,500
101 4038	WARRANT SQUAD SERVICE	30,003	16,748	15,630	20,000	20,000	14,727	18,500	20,000
101 4041	POLICE - MISC OVERTIME REIMB.	55,731	81,295	71,266	55,000	55,000	61,618	70,100	65,000
101 4042	FIRE INSPECTION	245,707	208,354	218,140	225,000	225,000	205,295	235,200	235,000
101 4154	POLICE - F&M	31,119	34,120	30,701	30,000	30,000	5,848	5,848	0
101 4167	POLICE - SDL - SRO	540,428	556,268	596,094	570,000	570,000	407,032	561,500	570,000
<b>TOTAL PUBLIC SAFETY FEES</b>		<b>3,689,161</b>	<b>3,695,221</b>	<b>3,760,806</b>	<b>3,816,000</b>	<b>3,816,000</b>	<b>2,829,994</b>	<b>3,656,914</b>	<b>3,724,500</b>

# GENERAL FUND REVENUE

**CATEGORY: PUBLIC SAFETY FEES**

**101 4026 District Judge Fines**

Revenue is derived from fines and restitution collected by the Magisterial District Judge offices, the Commonwealth and Lancaster County and remitted to the City.

**101 4027 Parking Violations**

Revenue is derived from fees for parking violations issued by the Police Bureau.

**101 4028 Reproduction of Police Reports**

Revenue is derived from fees charged for the reproduction of police reports and is collected by the Police Bureau.

**101 4029 Burglar Alarm Service Fee**

Revenue is derived from the fee collected for alarm monitoring by the Police Bureau.

**101 4030 Police-Lancaster Township**

Revenue is derived from services provided by the Police Bureau to Lancaster Township. The City's contract with Lancaster Township was not renewed for 2010.

**101 4031 Police-School District**

Revenue is derived from the services provided by the Police Bureau to the School District of Lancaster for school crossing guards and uniformed police officers at various locations before and after school.

**101 4033 Drug Task Force Reimbursement**

Revenue is derived from the reimbursement of salaries from the District Attorney's office for three officers assigned to the Drug Task Force (DTF).

**101 4034**

**Drug Task Force-Overtime**

Revenue is derived from the reimbursement for overtime from the District Attorney's office for three police officers assigned to the Drug Task Force.

**101 4038**

**Warrant Squad Service**

Revenue is derived from the Warrant Squad service fee received from the Magisterial District Judges for the serving of warrants by the Bureau of Police.

**101 4041**

**Police - Overtime Reimbursements**

Revenue is derived from other sources, not specifically listed above, for reimbursement to the City for overtime services of the Bureau of Police.

**101 4042**

**Fire Inspection**

Revenue is derived from the fees collected by the Fire Bureau for each fire hazard inspection.

**101 4154**

**Police-F&M**

Revenue is derived from a contract with F&M College for policing services.

**101 4166**

**Police - SDL - SRO**

Revenue is derived from the services provided by the Police Bureau to the School District of Lancaster for School Resource Officers assigned to School District of Lancaster Middle and High Schools located in the City of Lancaster.



**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>PUBLIC WORKS FEES</b>									
101 4043	REVENUE FROM UTILITY FUNDS	2,300,000	2,300,000	2,300,000	2,500,000	2,500,000	2,083,333	2,500,000	2,750,000
101 4044	RENT CITY PROPERTY	251,419	258,416	324,901	300,400	300,400	138,734	275,000	250,000
101 4045	SF-ADMIN.-INDIRECT COST	328,805	384,231	374,708	374,490	374,490	312,075	374,490	424,224
101 4046	WF-ADMIN.-INDIRECT COST	559,663	559,087	614,372	610,127	610,127	508,439	610,127	632,431
101 4179	SOLID WASTE-ADMIN.-INDRCT COST	90,542	97,594	89,826	99,400	99,400	82,833	99,400	110,255
101 4127	DEGRADATION FEES	0	0	0	0	0	0	0	0
101 4047	POLE INSPECTION	871	871	0	0	0	0	0	0
101 4048	RIGHT OF WAY PERMIT FEES	10,583	12,013	14,353	400,000	400,000	75,879	121,175	500,000
101 4050	SEWER VEHICLE MAINTENANCE	6,009	6,865	7,393	7,500	7,500	6,589	8,000	8,000
101 4051	WATER VEHICLE MAINTENANCE	17,472	13,594	15,289	16,000	16,000	13,239	16,500	16,500
<b>TOTAL PUBLIC WORKS FEES</b>		<b>3,565,364</b>	<b>3,632,671</b>	<b>3,740,842</b>	<b>4,307,917</b>	<b>4,307,917</b>	<b>3,221,121</b>	<b>4,004,692</b>	<b>4,691,410</b>

# GENERAL FUND REVENUE

**CATEGORY: PUBLIC WORKS FEES**

**101 4043 Revenue Transferred from Utility Funds**

Revenue is derived from interfund transfers to the General Fund from the Sewer Fund and the Water Fund. For 2014, the interfund transfer is only from the Water Fund.

**101 4044 Rent of City Property**

Revenue is derived from the reimbursement for use of space by Community Development Block Grant Fund at City Hall and Southern Market, the rental of other Southern Market space, and polling place rental. This line also reflects rental income from Lancaster County Detectives for rental space in the police station.

**101 4045 Sewer -Administrative Indirect Costs**

Revenue is derived from indirect costs applicable to the Sewer Fund, as per the full cost allocation plan for 2012, which is applicable to fiscal year 2014.

**101 4046 Water-Administrative Indirect Costs**

Revenue is derived from indirect costs applicable to the Water Fund, as per the full cost allocation plan for 2012, which is applicable to fiscal year 2014.

**101 4179 Solid Waste-Administrative Indirect Costs**

Revenue is derived from indirect costs applicable to the Solid Waste & Recycling Fund, as per the full cost allocation plan for 2012, which is applicable to fiscal year 2014.

**101 4127 Degradation Fees**

Revenue is derived from street degradation fees charged to utilities as part of the City's Right of Way management program.

**101 4047 Pole Inspection**

Revenue was derived from the pole inspection and utility license from Verizon Telephone. This fee was eliminated in 2012 to be replaced with Right of Way Permit fees.

**101 4048**

**Right of Way Permit Fees**

Revenue is derived from the fees collected for Right of Way fees charged to various utilities. The budget includes additional revenues anticipated from a proposed change to the Right of Way Permit fees.

**101 4050**

**Sewer-Vehicle Maintenance**

Revenue is derived from the reimbursement from the Sewer Fund for manpower, gas, diesel, oil and vehicle maintenance charged by the Motor Vehicles Section for Sewer Fund vehicles.

**101 4051**

**Water-Vehicle Maintenance**

Revenue is derived from the reimbursement by the Water Fund for manpower, gas, diesel, oil and vehicle maintenance charged by the Motor Vehicles Section for Water Fund vehicles.

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>MISCELLANEOUS REVENUE</b>									
101 4053	EXECUTIVE SUNDRY	750	750	750	750	750	750	750	750
101 4054	REFUND OF PRIOR YEAR EXP.	0	0	26,124	0	0	0	0	0
101 4055	ADMINISTRATIVE SUNDRIES	7,149	9,350	3,247	2,000	2,000	3,930	5,000	3,500
101 4056	AUCTION	877	3,651	5,909	0	0	11,447	11,447	0
101 4057	SALE CITY PROPERTY & SERVICES	19,386	14,314	362,181	8,000	8,000	23,249	24,000	25,000
101 4058	POLICE SUNDRY	225,309	166,134	179,897	160,000	160,000	106,928	155,000	160,000
101 4059	FIRE SUNDRY	970	2,472	440	500	500	210	300	300
101 4059-01	FIRE ADMINISTRATIVE TICKETS	5,665	520	387	500	500	0	0	0
101 4060	EDNR SUNDRY	27,780	28,910	54,185	35,000	35,000	40,028	44,700	40,000
101 4060-01	EDNR ADMINISTRATIVE TICKETS	51,133	50,847	42,667	45,000	45,000	32,062	38,100	40,000
101 4061	PUBLIC WORKS SUNDRY	39,929	47,805	82,656	35,000	35,000	59,238	60,635	45,000
101 4181	TAX CERTIFICATION FEES	65,169	52,217	59,912	60,000	60,000	55,900	66,500	65,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>444,117</b>	<b>376,970</b>	<b>818,355</b>	<b>346,750</b>	<b>346,750</b>	<b>333,742</b>	<b>406,432</b>	<b>379,550</b>

# GENERAL FUND REVENUE

**CATEGORY: MISCELLANEOUS REVENUE**

**101 4053 Executive Sundry**

Revenue is derived from miscellaneous items in the Mayor's and City Clerk's office, e.g. notary services.

**101 4054 Refund of Prior Years' Expenditures**

Reimbursements received in the current year for expenditures made in prior years for insurance, legal, etc.

**101 4055 Administrative Sundries**

Revenue is derived from miscellaneous reimbursements and fees charged by bureaus within the Department of Administrative Services.

**101 4056 Auction**

Revenue is derived from the sale of obsolete property, salvage equipment, and other miscellaneous items at the annual City auction and County auction.

**101 4057 Sale of City Property & Services**

Revenue is derived from the sale of miscellaneous items and services.

**101 4058 Police Sundry**

Revenue is derived from the reimbursement for miscellaneous police receipts, such as witness fees.

**101 4059 Fire Sundry**

Revenue is derived from reimbursements for miscellaneous fire receipts, such as the sale of fire code books.

**101 4059 01 Fire Property Violations**

Revenue is derived from fines paid by residents and property owners for violations of the City's Fire Code.

**101 4060**

**EDNR Sundry**

Revenue is derived from City code letters, the sale of City code books, land development ordinances and filing fees for land development and subdivision plans.

**101 4060 01**

**EDNR Property Violations**

Revenue is derived from fines paid by residents and property owners for violations of the City's property maintenance code.

**101 4061**

**Public Works Sundry**

Revenue is derived from the reimbursement of labor costs for accident repairs, clean-up and other miscellaneous fees. This line also reflects minor rebates from the Lancaster County Solid Waste Management Authority, and access parking at Central Market.

**101 4181**

**Tax Certification Fees**

Revenue is derived from a \$20 fee charged for tax certifications provided to settlement companies for real estate sale closings.

**CITY OF LANCASTER  
GENERAL FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OTHER INCOME</b>									
101 4063	INTEREST ON INVESTMENT	6,274	5,623	1,793	200	200	341	350	350
101 4064	INTEREST- RESERVED	5,321	0	0	0	0	0	0	0
101 4065	FULTON OPERA HOUSE LOAN	63,417	0	0	0	0	0	0	0
101 4066	FEDERAL REIMB. - SALARIES	353,101	389,620	415,424	340,000	340,000	339,909	340,000	340,000
101 4067	FEDERAL REIMB. - FRINGES	187,964	205,544	216,428	177,481	177,481	179,512	212,680	177,481
101 4069	FEDERAL REIMB. - INDIRECT COSTS	82,643	70,245	56,444	40,000	40,000	0	40,000	40,000
101 4188	RACL REIMB. - SALARIES/FRINGE	0	0	90,770	100,000	100,000	0	100,000	0
101 4070	INSURANCE RECOVERY	7,616	25,524	4,392	0	0	9,608	2,442	0
101 4071	PENSION STATE AID	2,340,371	3,852,040	2,277,595	2,425,381	2,425,381	2,382,254	2,382,254	2,742,261
101 4074	CLG GRANT (HARB)	14,166	14,728	14,742	14,000	14,000	8,013	15,000	15,000
101 4075	REIM-STATE GASOLINE	577,690	524,396	436,559	535,000	535,000	383,059	469,180	525,000
101 4151	AUTO THEFT GRANT	170,943	115,615	168,181	152,379	152,379	166,506	180,913	180,729
101 4155	MISCELLANEOUS GRANTS & GIFTS	44,586	413,318	400,845	415,000	415,000	424,064	440,000	230,000
101 4157	INSURANCE FRAUD GRANT	102,217	102,130	54,739	0	0	0	0	0
101 4193	FIRE SAFER GRANT	0	0	75,159	321,102	321,102	264,869	313,146	181,437
101 4166	FEDERAL REIMB - RDS	6,500	5,207	0	0	0	0	0	0
101 4990	USE OF FUND BALANCE RESERVES	0	0	0	2,307,057	2,797,057	0	0	1,689,975
<b>TOTAL OTHER INCOME</b>		<b>3,962,809</b>	<b>5,723,990</b>	<b>4,213,071</b>	<b>6,827,600</b>	<b>7,317,600</b>	<b>4,158,135</b>	<b>4,495,965</b>	<b>6,122,233</b>
<b>TOTAL REVENUES</b>		<b>44,094,792</b>	<b>46,477,837</b>	<b>47,240,533</b>	<b>49,622,261</b>	<b>50,812,261</b>	<b>41,809,512</b>	<b>47,772,806</b>	<b>50,400,630</b>

# GENERAL FUND REVENUE

**CATEGORY: OTHER INCOME**

**101 4063 Interest on Investment**

Revenue is derived from interest earned on General Fund cash invested on a short term basis during the fiscal year.

**101 4064 Interest – Reserved**

Revenue is derived from interest earned on the proceeds of the sale of sewer capacity to Suburban Lancaster Sewer Authority in 1996. This line reflects that portion of interest earnings which is reserved in accordance with local legislation. The account was closed in 2010.

**101 4065 Fulton Opera House Loan**

Revenue is derived from the reimbursement of annual bond payments from the Fulton Opera House Foundation for the \$1,000,000 loan made by the City in August of 1992. This loan was paid in full during 2010.

**101 4066 Federal Reimbursement-Salaries**

Revenue is derived from the reimbursement of Federal funds to the General Fund for Federally-funded activities performed by General Fund employees.

**101 4067 Federal Reimbursement-Fringe**

This line represents the amount of fringe benefits, correlative to salaries, that are reimbursed to the General Fund by Federal program funds.

**101 4069 Federal Reimbursement-Indirect Costs**

Revenue is derived from indirect costs applicable to the CDBG program, as per the cost allocation plan for 2012, which is applicable to fiscal year 2014.

**101 4188 RACL Reimbursement – Salaries/Fringes**

Revenue is derived from payment by the Redevelopment Authority of the City of Lancaster for staffing services provided by the Director and various staff of the Department of Economic Development and Neighborhood Revitalization.



**101 4070 Insurance Recovery**

Revenue is derived from insurance recovery reimbursements for damages caused to City-owned property and equipment by accidents, etc.

**101 4071 Pension State Aid**

Revenue is derived from the Commonwealth of Pennsylvania, under Act 205, to offset the City's contributions to the Police, Fire and Non-uniform pension plans on an annual basis.

**101 4074 Certified Local government (CLG) Grant**

Revenue is derived from a grant from the Commonwealth of Pennsylvania. The purpose of this grant is to provide technical assistance to the Historical Architecture Review Board and other measures to preserve the historical integrity of the City.

**101 4075 Reimbursement-State Gasoline**

Revenue is derived from the reimbursements by the Liquid Fuels Fund for General Fund expenditures for patching, snow removal, tool repair, street reconstruction and street lighting.

**101 4151 Anti-Car Theft Grant**

The Pennsylvania Auto Theft Prevention Authority has continued a grant to assist Lancaster's Auto Theft Unit. The grant funds 2 investigators, training and related equipment.

**101 4155 Miscellaneous Grants & Gifts**

This account reflects revenue from a Federal COPS and Federal AFG grant.

**101 4157 Insurance Fraud Grant**

The Pennsylvania Insurance Fraud Prevention Authority has continued a grant to maintain Lancaster's Insurance Fraud Unit. This grant funded an investigator, training and related equipment, and expired in 2012.

**101 4166 Federal Reimbursement - RDS**

This line reflects revenue from the City's participation in the Medicare Retiree Drug Subsidy program. The City's involvement in the RDS program ended in 2010.

**101 4193**

**Fire SAFER Grant**

Federal Department of Homeland Security grant for the retention of 5 firefighter positions. The grant period is August 2012 to August 2014.

**101 4990**

**Fund Balance Reserve**

The City is required by law to adopt a balanced (revenue = expenditure) budget. When excess fund balance is available, it may be used as a source of “revenue” to balance the budget.

CITY OF LANCASTER  
**GENERAL FUND**  
EXPENSES



2014 BUDGET

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF THE MAYOR</b>									
101 1 101 6105	ELECTED OFFICIAL	77,236	77,932	77,932	77,932	77,932	62,945	77,932	77,932
101 1 101 6115	SALARIED PERSONNEL	111,976	118,023	121,061	121,711	121,711	95,776	122,250	122,929
101 1 101 7320	DUES & SUBSCRIPTIONS	307	160	175	300	185	185	185	300
101 1 101 7340	POSTAGE	502	715	622	700	700	415	700	700
101 1 101 7350	PRINTING	125	137	221	250	250	127	250	250
101 1 101 7360	TELEPHONE	4,099	3,605	3,077	3,300	3,300	2,087	3,300	3,300
101 1 101 7370	TRAVEL	1,365	149	264	550	836	796	836	550
101 1 101 7445	TRAINING & SCHOOL	680	335	374	250	79	79	79	250
101 1 101 7603	OFFICE SUPPLIES	920	1,189	1,432	1,200	1,200	448	1,200	1,200
101 1 101 8200	MINOR EQUIPMENT	0	0	944	0	0	0	0	0
<b>TOTAL</b>		<b>197,210</b>	<b>202,245</b>	<b>206,102</b>	<b>206,193</b>	<b>206,193</b>	<b>162,858</b>	<b>206,732</b>	<b>207,411</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**OFFICE OF THE MAYOR**

101 1 101 6105	F	M	1.0000 Mayor	77,932
<b>TOTAL 6105 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 77,932</b>
101 1 101 6115	F	M	1.0000 Secretary to the Mayor	46,736
101 1 101 6115	F	M	1.0000 Chief of Staff	75,258
			Available for Merit	935
<b>TOTAL 6115 EMPLOYEES</b>			<b>2.0000</b>	<b>\$ 122,929</b>
<b>TOTAL EMPLOYEES</b>			<b>3.0000</b>	<b>\$ 200,861</b>

# OFFICE OF THE MAYOR

**101 1 101 6105                      Elected Official**

Salary of the Mayor. The Mayor's salary is established by City Ordinance (Article 123.06)

**101 1 101 6115                      Salaried Personnel**

The salary of the Chief of Staff and Mayor's secretary.

**101 1 101 7320                      Dues & Subscriptions**

Subscriptions to professional publications and dues to professional organizations.

**101 1 101 7340                      Postage**

Postage costs incurred in routine office mailings.

**101 1 101 7350                      Printing**

Photocopying costs of the Mayor's Office.

**101 1 101 7360                      Telephone**

Line and call charges for phone and fax lines, and the Mayor's cellular phone.

**101 1 101 7370                      Travel**

Travel expenses relating to the Mayor's attendance at various meetings and conferences.

**101 1 101 7445                      Training and School**

Expenses for registrations and training.

**101 1 101 7603                      Office Supplies**

Cost of general office supplies for the Mayor's Office.

**101 1 101 8200                      Minor Equipment**

This line is used to purchase furnishings and computer equipment.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF THE CITY SOLICITOR</b>									
101 1 102 7410	PROFESSIONAL SERVICES	295,836	374,149	359,509	350,000	350,000	341,216	380,000	375,000
<b>TOTAL</b>		<b>295,836</b>	<b>374,149</b>	<b>359,509</b>	<b>350,000</b>	<b>350,000</b>	<b>341,216</b>	<b>380,000</b>	<b>375,000</b>
<b>TOTAL EXECUTIVE DEPARTMENT</b>		<b>493,046</b>	<b>576,394</b>	<b>565,611</b>	<b>556,193</b>	<b>556,193</b>	<b>504,074</b>	<b>586,732</b>	<b>582,411</b>

# **OFFICE OF THE SOLICITOR**

**101 1 102 7410**

## **Professional Services**

The cost of legal services provided to the City by the City Solicitor, Assistant City Solicitor, and various other law firms. The City Solicitor handles all general legal matters of the City including reviews of proposed ordinances, defense of the City against lawsuits and maintenance of the City's lien docket. Various other law firms provide services to the City for specific issues, or where a conflict of interest exists with the City Solicitor.



**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF CITY COUNCIL</b>									
101 2 201 6105	ELECTED OFFICIAL	56,500	56,500	56,500	56,500	56,500	45,633	56,500	56,500
101 2 201 7380	MISCELLANEOUS EXPENSE	125	376	402	500	500	484	500	500
<b>TOTAL</b>		<b>56,625</b>	<b>56,876</b>	<b>56,902</b>	<b>57,000</b>	<b>57,000</b>	<b>46,117</b>	<b>57,000</b>	<b>57,000</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**OFFICE OF CITY COUNCIL**

101	2	201	6105	P	E	1.0000	Council President	8,500
101	2	201	6105	P	E	1.0000	Councilperson	8,000
101	2	201	6105	P	E	1.0000	Councilperson	8,000
101	2	201	6105	P	E	1.0000	Councilperson	8,000
101	2	201	6105	P	E	1.0000	Councilperson	8,000
101	2	201	6105	P	E	1.0000	Councilperson	8,000
101	2	201	6105	P	E	1.0000	Councilperson	8,000
<b>TOTAL 6105 EMPLOYEES</b>						<b>7.0000</b>		<b>\$ 56,500</b>

# OFFICE OF CITY COUNCIL

**101 2 201 6105**

## **Elected Official**

Salaries of the seven City Council members. These salaries are set by City Ordinance (Article 111.03)

**101 2 201 7380**

## **Miscellaneous Expense**

Costs of plaques for retiring members of City Council as well as awards to various organizations and individuals honored by City Council are charged to this line. Funds are also used for attendance at PA League of Cities functions.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF THE CITY CLERK</b>									
101 2 202 6115	SALARY CITY CLERK	43,338	44,492	45,991	46,735	46,735	35,943	45,988	47,203
101 2 202 6120	TEMPORARY SALARY	0	0	932	750	470	0	0	750
101 2 202 7310	ADVERTISING	5,636	4,945	3,745	5,000	4,950	4,004	4,300	5,000
101 2 202 7340	POSTAGE	393	450	467	400	400	335	400	400
101 2 202 7350	PRINTING	251	205	353	700	700	305	500	700
101 2 202 7360	TELEPHONE	806	704	714	750	750	595	750	750
101 2 202 7370	TRAVEL	0	0	0	0	280	280	280	0
101 2 202 7380	MISCELLANEOUS EXPENSE	35	22	13	100	100	13	100	100
101 2 202 7425	ORDINANCE CODIFICATION	5,046	6,188	3,707	6,000	6,000	5,014	6,000	6,000
101 2 202 7603	OFFICE SUPPLIES	406	234	211	300	300	176	300	300
<b>TOTAL</b>		<b>55,911</b>	<b>57,240</b>	<b>56,133</b>	<b>60,735</b>	<b>60,685</b>	<b>46,665</b>	<b>58,618</b>	<b>61,203</b>
<b>TOTAL LEGISLATIVE DEPT.</b>		<b>112,536</b>	<b>114,116</b>	<b>113,035</b>	<b>117,735</b>	<b>117,685</b>	<b>92,782</b>	<b>115,618</b>	<b>118,203</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**OFFICE OF THE CITY CLERK**

101 2 202 6115	F	M	1.0000 City Clerk Available for Merit	46,277 926
<b>TOTAL 6115 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 47,203</b>

# OFFICE OF THE CITY CLERK

**101 2 202 6115                      Salary - City Clerk**

Salary of the City Clerk.

**101 2 202 6120                      Temporary Salary**

Salary for temporary help for the City Clerk.

**101 2 202 7310                      Advertising**

Costs of newspaper advertising for all public meetings of City Council, City Council committee meetings, and proposed ordinances.

**101 2 202 7340                      Postage**

Postage costs for general office mailings.

**101 2 202 7350                      Printing**

Photocopying costs for the City Clerk, and the cost of binding minute books.

**101 2 202 7360                      Telephone**

Line and call charges for phone lines of the City Clerk and City Controller.

**101 2 202 7370                      Travel**

Travel expenses incurred by City Council members for attendance at PA Municipal League meetings.

**101 2 202 7380                      Miscellaneous Expense**

Miscellaneous expenses incurred by the City Clerk.

**101 2 202 7425                      Ordinance Codification**

Each year, the City Clerk has the City's Codified Ordinances updated to reflect legislation enacted. This line reflects the cost to update both hard-copy and computerized versions, during the year, of the City's Codified Ordinances.

**101 2 202 7603**

**Office Supplies**

General office supplies for the City Clerk.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>ADMINISTRATIVE SERVICES OFFICE OF THE DIRECTOR</b>									
101 4 400 6109	SALARY - DIRECTOR	83,788	84,302	92,354	92,920	92,920	72,906	93,277	95,708
101 4 400 6115	SALARIED PERSONNEL	68,532	114,349	137,192	159,754	125,989	103,817	150,693	109,054
101 4 400 6120	SALARY TEMPORARY	2,267	12,116	2,851	0	9,870	7,695	9,870	5,000
101 4 400 6185	OVERTIME	0	0	397	0	0	13	13	0
101 4 400 7141	PC LEASE	11,435	11,435	11,435	11,435	39,741	21,741	21,741	21,741
101 4 400 7320	DUES & SUBSCRIPTIONS	13,516	7,076	6,692	7,000	7,000	6,893	6,900	7,000
101 4 400 7340	POSTAGE	51	20	0	30	30	0	0	30
101 4 400 7350	PRINTING	144	412	806	900	900	237	300	500
101 4 400 7360	TELEPHONE	629	843	886	900	1,015	870	1,015	950
101 4 400 7370	TRAVEL	475	484	1,433	500	580	573	575	500
101 4 400 7410	PROFESSIONAL SERVICES	33,442	29,027	34,227	40,000	46,746	37,261	40,000	50,000
101 4 400 7445	TRAINING	494	170	545	400	205	205	205	400
101 4 400 7603	OFFICE SUPPLIES	1,000	1,960	1,842	2,000	2,000	1,134	1,900	2,000
101 4 400 8200	MINOR EQUIPMENT	0	2,986	0	0	0	0	0	0
<b>TOTAL</b>		<b>215,773</b>	<b>265,180</b>	<b>290,660</b>	<b>315,839</b>	<b>326,996</b>	<b>253,345</b>	<b>326,489</b>	<b>292,883</b>



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**DIRECTOR OF ADMINISTRATIVE SERVICES**

101	4	400	6109	F	M	1.0000	Director-Administrative Services	95,708
<b>TOTAL 6109 EMPLOYEES</b>						<b>1.0000</b>		<b>\$ 95,708</b>
101	4	400	6115	F	M	1.0000	Administrative Assistant	45,692
101	4	400	6115	F	M	0.5400	Communications Specialist	17,828
101	4	400	6115	F	M	1.0000	Clerk Receptionist Available for Merit	31,442 14,104
<b>TOTAL 6115 EMPLOYEES</b>						<b>2.5400</b>		<b>\$ 109,066</b>
<b>TOTAL EMPLOYEES</b>						<b>3.5400</b>		<b>\$ 204,774</b>

# **DEPARTMENT OF ADMINISTRATIVE SERVICES**

**BUREAU:                   OFFICE OF THE DIRECTOR**

**101 4 400 6109                   Salary-Director**

Salary of the Business Administrator.

**101 4 400 6115                   Salaried Personnel**

Salaries of the City Hall Receptionist and Administrative Assistant to the Business Administrator as well as the General Fund portion of the Communications Specialist in MOOSE. For 2014, the salary of the Development Administrator has been moved to the Bureau of Accounting due to a change in the reporting structure in Administrative Services.

**101 4 400 6120                   Salary Temporary**

Costs of temporary personnel to fill in during extended absence of City Hall Receptionist or other Director's Office personnel.

**101 4 400 6185                   Overtime**

Overtime required to be paid in accordance with the Fair Labor Standards Act.

**101 4 400 7141                   PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for Administrative Services staff.

**101 4 400 7320                   Dues and Subscriptions**

Dues for the US Conference of Mayors, PML PELRAS, Lancaster County Boroughs Association, Government Finance Officers Association and subscriptions to professional journals and publications.

**101 4 400 7340                   Postage**

Postage and express mail sent by the Director's Office.

**101 4 400 7350                   Printing**

Photocopying expenses of the Director's office.

**101 4 400 7360 Telephone**

Line and call charges for the Director's Office phones.

**101 4 400 7370 Travel**

Costs associated with travel to various PML conferences.

**101 4 400 7410 Professional Services**

Professional services to include consultant fees related to implementation of Information Technology software changes as well as various legal services relating to labor relations.

**101 4 400 7445 Training**

Costs of various PML conferences.

**101 4 400 7603 Office Supplies**

Office supplies for the Office of the Director

**101 4 400 8200 Minor Equipment**

Purchase of office and/or computer equipment.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF ACCOUNTING</b>									
101 4 401 6110	SALARY-BUREAU CHIEF	66,842	68,752	69,785	68,603	70,203	57,273	71,415	75,750
101 4 401 6115	SALARIED-PERSONNEL	127,524	133,480	136,241	187,518	211,001	145,929	218,297	247,512
101 4 401 6120	SALARY-TEMPORARY	3,990	0	0	0	0	0	0	0
101 4 401 7310	ADVERTISING	1,580	1,169	3,965	1,500	2,383	2,382	2,382	2,500
101 4 401 7320	DUES & SUBSCRIPTIONS	1,207	1,247	1,307	1,400	1,308	1,307	1,307	1,400
101 4 401 7340	POSTAGE	3,757	4,462	3,846	5,425	5,425	3,399	4,106	5,000
101 4 401 7350	PRINTING	1,506	1,319	1,545	1,800	1,800	1,439	1,830	1,900
101 4 401 7360	TELEPHONE	1,236	1,191	1,218	1,300	1,300	1,086	1,278	1,310
101 4 401 7411	AUDITOR SERVICES	47,008	32,036	49,632	45,000	41,359	30,287	42,210	45,000
101 4 401 7430	BANK SERVICE CHARGE	6,229	6,322	7,401	8,000	11,850	8,624	11,345	10,000
101 4 401 7431	CREDIT CARD FEES	4,510	4,329	3,466	4,800	4,800	3,678	5,058	5,200
101 4 401 7445	TRAINING & SCHOOL	700	1,499	1,179	2,000	1,000	284	1,000	2,500
101 4 401 7603	OFFICE SUPPLIES	3,490	3,825	3,900	4,000	4,000	3,027	3,884	4,000
101 4 401 8200	MINOR EQUIPMENT	850	13	408	500	500	337	337	500
<b>TOTAL</b>		<b>270,429</b>	<b>259,644</b>	<b>283,893</b>	<b>331,846</b>	<b>356,929</b>	<b>259,052</b>	<b>364,449</b>	<b>402,572</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF ACCOUNTING**

101 4 401 6110	F	M	1.0000 Chief Accountant	75,750
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 75,750</b>
101 4 401 6115	F	M	1.0000 Accountant II	49,417
101 4 401 6115	F	M	1.0000 Accountant I	44,925
101 4 401 6115	F	M	1.0000 Development Administrator	56,906
101 4 401 6115	F	M	1.0000 Accounting Supervisor	54,743
101 4 401 6115	F	M	1.0000 Payroll Specialist	41,521
<b>TOTAL 6115 EMPLOYEES</b>			<b>5.0000</b>	<b>\$ 247,512</b>
<b>TOTAL EMPLOYEES</b>			<b>6.0000</b>	<b>\$ 323,262</b>

# DEPARTMENT OF ADMINISTRATIVE SERVICES

## **BUREAU:            ACCOUNTING**

### **101 4 401 6110            Salary - Bureau Chief**

Salary of the Chief Accountant.

### **101 4 401 6115            Salaried Personnel**

Salaries of the staff of the Bureau of Accounting

### **101 4 401 6120            Salary - Temporary**

Payments to an employment agency to fill temporary accounting positions.

### **101 4 401 7310            Advertising**

Funds are required in order to publish the results of the annual City audit in the Lancaster City newspaper, and advertise open positions.

### **101 4 401 7320            Dues and Subscriptions**

Dues for the Government Finance Officers Association, (CCH) Commerce Clearing House Payroll Registers, and other miscellaneous dues.

### **101 4 401 7340            Postage**

This code is used to record postage expenses related to accounts payable mailings, miscellaneous invoice mailing and other financial operations mailings.

### **101 4 401 7350            Printing**

Copying charges for the Accounting office. The printing of the City's annual budget is also charged to this line item.

### **101 4 401 7360            Telephone**

Line and call charges for the Accounting Office.

### **101 4 401 7411            Audit Services**

This code is used to record the charges for professional services rendered to perform the annual audit of the City and program audits. This line item also includes the cost of the annual cost allocation study.

**101 4 401 7430                      Bank Service Charges**

This code is used to record the General Fund's share of bank service charges for the City's central depository account.

**101 4 401 7431                      Credit Card Fees**

This account reflects the General Fund's share of credit card company fees.

**101 4 401 7445                      Training and School**

This code is used to record training expenses and the cost of educational materials for the Accounting Office staff.

**101 4 401 7603                      Office Supplies**

General office supplies for the Accounting office.

**101 4 401 8200                      Minor Equipment**

This line is used to record the purchase of miscellaneous small equipment and furnishings for the Accounting Office.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PROCUREMENT &amp; COLLECTIONS</b>									
101 4 402 6110	SALARY-BUREAU CHIEF	11,781	11,143	11,390	11,220	11,450	9,033	11,493	11,494
101 4 402 6115	SALARIED-PERSONNEL	101,839	90,119	81,462	89,150	89,485	71,044	88,793	92,637
101 4 402 6120	SALARY - TEMPORARY	1,760	1,251	0	0	0	0	0	0
101 4 402 7180	RENTAL OF UNIFORMS	0	0	0	88	88	0	0	54
101 4 402 7230	MAINTENANCE- EQUIPMENT	3,252	3,913	3,676	4,263	4,263	3,672	4,200	4,469
101 4 402 7290	VEHICLE MAINTENANCE	0	0	0	265	265	0	0	269
101 4 402 7320	DUES & SUBSCRIPTIONS	633	712	623	730	730	548	600	655
101 4 402 7340	POSTAGE	8,947	10,096	8,802	13,719	13,719	9,731	10,800	14,078
101 4 402 7350	PRINTING	3,214	2,507	2,759	2,973	2,973	2,643	2,900	2,988
101 4 402 7360	TELEPHONE	1,010	894	976	1,018	1,018	709	900	957
101 4 402 7370	TRAVEL	0	0	76	250	250	0	0	250
101 4 402 7380	MISCELLANEOUS EXPENSE	167	248	203	250	250	56	151	250
101 4 402 7410	PROFESSIONAL SERVICES	0	1,306	0	0	0	0	0	0
101 4 402 7445	TRAINING & SCHOOL	50	0	0	239	239	22	23	179
101 4 402 7603	OFFICE SUPPLIES	1,572	1,892	1,660	1,767	1,767	1,109	1,700	1,792
101 4 402 7654	GASOLINE	0	0	0	177	177	96	177	179
101 4 402 8200	MINOR EQUIPMENT	6,241	8,215	13,643	11,739	11,739	10,496	11,639	11,903
<b>TOTAL</b>		<b>140,466</b>	<b>132,296</b>	<b>125,270</b>	<b>137,848</b>	<b>138,413</b>	<b>109,159</b>	<b>133,376</b>	<b>142,154</b>



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PROCUREMENT AND COLLECTION**

101	4	402	6110	F	M	0.1792	Bureau Chief	11,494
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.1792</b>		<b>\$ 11,494</b>
101	4	402	6115	F	M	0.1792	Customer Service Supervisor	8,294
101	4	402	6115	F	M	0.1792	Admin Support Supervisor	7,552
101	4	402	6115	F	A	0.1792	Admin Support Clerk	5,938
101	4	402	6115	F	A	0.1792	Property Maintenance Coordinator	7,892
101	4	402	6115	F	A	0.1792	Billing Coordinator	6,680
101	4	402	6115	F	A	0.1792	Customer Care Coordinator	7,441
101	4	402	6115	F	A	0.1792	Customer Care Coordinator	7,664
101	4	402	6115	F	A	0.1792	Customer Care Coordinator	6,848
101	4	402	6115	F	A	0.1792	Customer Care Coordinator	6,848
101	4	402	6115	F	A	0.1792	Cashier/Service Clerk	6,846
101	4	402	6115	F	A	0.1792	Cashier/Service Clerk	6,051
101	4	402	6115	F	A	0.1792	Revenue Clerk	6,647
101	4	402	6115	F	A	0.1792	Mail & Print Operator	5,614
Subtotal Full-Time						2.3301		
101	4	402	6115	P	A	0.1792	Data Entry	2,321
Subtotal Part-Time						0.1792		
<b>TOTAL 6115 EMPLOYEES</b>						<b>2.5094</b>		<b>\$ 92,637</b>
<b>TOTAL EMPLOYEES</b>						<b>2.6886</b>		<b>\$ 104,131</b>

# DEPARTMENT OF ADMINISTRATIVE SERVICES

## BUREAU:                   PROCUREMENT & COLLECTION

### **101 4 402 6110                   Salary - Bureau Chief**

This line covers a prorated share of the salary of the Bureau Chief of Procurement and Collection.

### **101 4 402 6115                   Salaried Personnel**

This line represents the General Fund's share of all other personnel in the Bureau of Procurement and Collection.

### **101 4 402 6120                   Temporary Salary**

Expenses for temporary employees in the Treasury office.

### **101 4 402 7230                   Maintenance of Equipment**

Annual amount for maintenance contracts on the following: telephone system, remittance processor, copiers, check endorser, time clock, calculators, folder/insert mail machine, and the drive-in window mechanism.

### **101 4 402 7290                   Vehicle Maintenance**

This line covers the cost of annual vehicle inspections, repairs, and general maintenance for the Mail Clerk's vehicle.

### **101 4 402 7320                   Dues & Subscriptions**

This line covers the cost of dues to various professional organizations.

### **101 4 402 7340                   Postage**

Postage and permits required to mail tax billings, etc., and for charges to be made by the Postal Service for undeliverable, returned mail.

### **101 4 402 7350                   Printing**

Mailing and return envelopes and forms used in various billings and copy machine use.

**101 4 402 7360 Telephone**

Line and call charges for phone, fax, cellular, and Internet lines.

**101 4 402 7370 Travel**

Travel expenses for seminars, auctions, and meetings attended by employees of the Bureau.

**101 4 402 7380 Miscellaneous Expenses**

Petty cash items used for miscellaneous office operations.

**101 4 402 7410 Professional Services**

This line covers expenses for professional services such as the Employee Assistance Program.

**101 4 402 7445 Training & School**

Schools and seminars for Bureau employees.

**101 4 402 7603 Office Supplies**

Paper tapes used by the cash registers, calculators, and the remittance processor, printer toner cartridges, file storage boxes, bond paper, etc.

**101 4 402 7654 Vehicle Fuel**

This line item covers the cost of fuel for the Mail Clerk's vehicle.

**101 4 402 8200 Minor Equipment**

This line reflects the purchase of printers and other small equipment. In 2014, this line reflects the continued costs for lease-purchase costs for the remittance processor, which is used to process customer payments on utility and tax accounts; a mail folder/insert machine to process city billings; cost for a mandatory shaped-based mail/digital postage meter; the annual cost for an automatic call distribution module for the customer service/cashier group; and an add-on mail stream enhancement module.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF INFORMATION TECHNOLOGY</b>									
101 4 404 6110	SALARY BUREAU CHIEF	4,462	0	0	0	0	0	0	0
101 4 404 6115	SALARIED PERSONNEL	44,034	34,126	34,643	34,302	34,902	27,514	35,034	34,645
101 4 404 7220	MAINTENANCE - COMMUNICATION	11,952	10,158	10,001	12,000	12,000	7,936	10,000	12,000
101 4 404 7230	MAINTENANCE- EQUIPMENT	114,441	131,270	101,599	115,000	115,000	94,616	110,000	115,000
101 4 404 7340	POSTAGE	1	0	50	500	500	63	100	500
101 4 404 7350	PRINTING	0	0	0	50	50	0	0	50
101 4 404 7360	TELEPHONE	4,216	2,544	2,985	2,800	2,800	1,296	2,000	2,800
101 4 404 7370	TRAVEL	0	0	0	200	200	0	0	200
101 4 404 7410	PROFESSIONAL SERVICES	283,796	94,784	82,589	100,000	100,000	55,976	80,000	100,000
101 4 404 7440	CONTRACT SERVICES	66,000	68,909	82,876	86,000	86,000	82,876	86,000	86,000
101 4 404 7445	TRAINING - SCHOOL	81	149	0	5,000	5,000	149	149	5,000
101 4 404 7603	OFFICE SUPPLIES	13	0	63	500	500	0	100	500
101 4 404 7606	OPERATING SUPPLIES	17,511	12,918	18,247	25,000	25,000	12,271	20,000	25,000
101 4 404 8200	MINOR EQUIPMENT	334	1,114	1,220	6,000	6,000	2,586	3,500	6,000
101 4 404 8205	MIS PROJECTS	25,900	13,856	2,440	42,500	32,421	22,112	30,000	42,500
<b>TOTAL</b>		<b>572,741</b>	<b>369,828</b>	<b>336,713</b>	<b>429,852</b>	<b>420,373</b>	<b>307,395</b>	<b>376,883</b>	<b>430,195</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF INFORMATION TECHNOLOGY**

101 4 404 6115	F	M	0.5000 Information Services Manager	34,645
<b>TOTAL 6115 EMPLOYEES</b>			<b>0.5000</b>	<b>\$ 34,645</b>
<b>TOTAL EMPLOYEES</b>			<b>0.5000</b>	<b>\$ 34,645</b>

# DEPARTMENT OF ADMINISTRATIVE SERVICES

**BUREAU: INFORMATION TECHNOLOGY**

**101 4 404 6115 Salaried Personnel**

This line covers a prorated share of the employee in Information Technology. The Solid Waste, Water and Wastewater Fund Budgets also cover proportional shares of these salaries.

**101 4 404 7220 Maintenance – Communication**

This line item covers the cost of the Metro-Ethernet connection for County/Internet connectivity and the DNS cost for ci.lancaster.pa.us which is used for the Housing, Billing, Email, Intranet sites and 5250 emulation.

**101 4 404 7230 Maintenance of Equipment**

This line covers the lease and service contracts on the IBM AS/400 ISeries and peripherals as well as the New World Systems support contract. Also covered are service contracts on the CISCO switches. Software support contracts from vendors on the ISeries. The SSL certificates and VISA compliance scan are also funded by this line item.

**101 4 404 7340 Postage**

This line covers general mailings and shipping costs for returning equipment for repair.

**101 4 404 7350 Printing**

This line covers photocopying and any special printing needs.

**101 4 404 7360 Telephone**

Line and call charges for Information Technology office phones and cell phones. The lines connecting the AS/400 to IBM and New World Systems to dial into the AS/400 System for maintenance.

**101 4 404 7370 Travel**

This line covers transportation to and from job-related projects and schools.

**101 4 404 7410 Professional Services**

This line covers expenses for specialty technology vendors as well as outside services that are not covered under warranty or contracts on computer equipment. Also the IBM AS400 ISeries contracted programmers.

**101 4 404 7440 Contract Services**

This line covers shared services agreement charges from Lancaster County for Information Technology services.

**101 4 404 7445 Training School**

This line covers training seminars for Information Technology personnel who are required to stay abreast of ever-changing technology. Funding is also provided to purchase training materials for new software, which this Bureau uses to train all City employees.

**101 4 404 7603 Office Supplies**

General office supplies needed for Information Technology.

**101 4 404 7606 Operating Supplies**

This line covers purchasing of all forms, paper, and printing supplies. This also covers media used for backup purposes of the ISeries and Servers.

**101 4 404 8200 Minor Equipment**

Upgrades to hardware and software required because of failure or new version releases used by Information Technology.

**101 4 404 8205 MIS Projects**

This line item covers the cost of replacement or new application software and hardware upgrades. This also covers consulting fees for new projects led by Information Technology.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF HUMAN RESOURCES</b>									
101 4 405 6110	SALARY-BUREAU CHIEF	61,978	76,900	78,051	77,221	78,621	61,989	78,918	77,993
101 4 405 6115	SALARIED PERSONNEL	116,496	110,554	119,668	121,968	123,289	91,576	114,630	146,998
101 4 405 6120	SALARY TEMPORARY	396	15,910	6,420	7,000	11,756	10,559	18,000	11,000
101 4 405 6185	OVERTIME	259	75	232	200	200	0	200	200
101 4 405 6220	EMPLOYEE RECOGNITION	7,043	7,070	6,935	7,220	7,220	2,482	7,220	7,550
101 4 405 7230	MAINTENANCE- EQUIPMENT	0	35	13	100	100	13	50	50
101 4 405 7310	ADVERTISING	0	0	135	2,000	664	221	1,000	1,000
101 4 405 7320	DUES & SUBSCRIPTIONS	375	2,068	714	2,200	1,800	1,233	1,800	1,975
101 4 405 7340	POSTAGE	1,400	1,976	1,881	1,800	1,800	1,464	1,850	1,900
101 4 405 7350	PRINTING	1,533	786	1,432	2,000	1,100	721	1,100	2,000
101 4 405 7360	TELEPHONE	1,953	1,611	1,463	1,900	1,900	1,357	1,900	2,000
101 4 405 7370	TRAVEL	500	846	3,217	2,050	588	588	1,050	2,745
101 4 405 7410	PROFESSIONAL SERVICES	21,423	24,682	21,077	23,000	22,470	12,136	21,000	21,000
101 4 405 7435	LABOR RELATIONS EXPENSE	5,559	7,024	6,006	6,650	12,316	12,316	12,316	7,000
101 4 405 7445	TRAINING - SCHOOL	1,398	1,330	4,040	2,935	1,641	1,641	2,000	2,000
101 4 405 7603	OFFICE SUPPLIES	2,425	2,285	1,948	2,000	2,500	2,451	2,500	2,500
101 4 405 7606	OPERATING SUPPLIES	248	437	700	700	700	394	700	1,000
101 4 405 8200	MINOR EQUIPMENT	318	1,710	234	1,050	1,050	0	0	500
<b>TOTAL</b>		<b>223,304</b>	<b>255,299</b>	<b>254,166</b>	<b>261,994</b>	<b>269,715</b>	<b>201,141</b>	<b>266,234</b>	<b>289,411</b>



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF HUMAN RESOURCES**

101 4 405 6110	F	M	1.0000 Chief-Human Resources	77,993
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 77,993</b>
101 4 405 6115	F	M	1.0000 Human Resource Generalist	50,000
101 4 405 6115	F	M	1.0000 Human Resource Tech/Rep	36,398
101 4 405 6115	F	M	1.0000 Assistant Bureau Chief	60,600
<b>TOTAL 6115 EMPLOYEES</b>			<b>3.0000</b>	<b>\$ 146,998</b>
<b>TOTAL EMPLOYEES</b>			<b>4.0000</b>	<b>\$ 224,991</b>

# DEPARTMENT OF ADMINISTRATIVE SERVICES

**BUREAU: HUMAN RESOURCES**

**101 4 405 6110 Salary - Bureau Chief**

Salary of the Bureau Chief of Human Resources.

**101 4 405 6115 Salaried Personnel**

Salary of the Human Resources Office staff, consisting of three HR Staff: Assistant Bureau Chief and 2 HR Generalists.

**101 4 405 6120 Salary - Temporary**

Pay to an employment agency for temporary services required by the Bureau of Human Resources.

**101 4 405 6185 Overtime**

This line reflects overtime pay to staff members of the bureau.

**101 4 405 6220 Employee Recognition**

Expenses for annual employee picnic, annual December holiday party/employee recognition event to honor employees' years of service; United Way expenses and service awards.

**101 4 405 7230 Maintenance of Equipment**

This line is used to record expenses for the maintenance of office equipment in the Bureau of Human Resources.

**101 4 405 7310 Advertising**

Expenses incurred to advertise position vacancies within Human Resources, in newspapers and employment magazines.

**101 4 405 7320 Dues & Subscriptions**

Expenses for professional association dues for HR staff and additional reference materials.

**101 4 405 7340**                      **Postage**

This line covers expenses for mailings from the Bureau of Human Resources.

**101 4 405 7350**                      **Printing**

Photocopy charges for the Human Resource Office are charged to this line; includes cost for printing training materials.

**101 4 405 7360**                      **Telephone**

This line covers expenses for telephone usage within the Bureau.

**101 4 405 7370**                      **Travel**

This line covers travel expenses for the Human Resources staff.

**101 4 405 7410**                      **Professional Services**

This line covers expenses for professional services for the Employee Assistance Program and Third Party Administrator services for the Flexible Spending Account.

**101 4 405 7435**                      **Labor Relations Expense**

Expenses for labor relations with the non-uniformed bargaining unit (AFSCME). This line is also used to record PELRAS dues, arbitrators expenses and the cost to print collective bargaining agreements.

**101 4 405 7445**                      **Training-School**

This line covers expenses for the training of staff in the Human Resources Bureau, in-house training programs provided to management and supervisors, and tuition reimbursements to HR staff.

**101 4 405 7603**                      **Office Supplies**

This line covers expenses of miscellaneous office supplies used on a daily basis.

**101 4 405 7606**                      **Operating Supplies**

Expenses associated with training, meetings and office expenses not covered by office supplies.

**101 4 405 8200**

**Minor Equipment**

Cost of for scanner/printer/copier and large file cabinet for Human Resources.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>COMMUNITY INVOLVEMENT</b>									
101 4 406 8120	CONTRIBUTIONS - LEMSA	30,000	15,000	15,000	20,000	20,000	20,000	20,000	25,000
101 4 406 8125	LANC INTERMUNI COMMITTEE	9,090	9,502	10,266	13,000	10,900	5,447	10,900	11,000
101 4 406 8135	PA LEAGUE OF CITIES DUES	22,648	22,088	23,254	23,254	23,254	23,254	23,254	24,000
101 4 406 8140	PUBLIC LIBRARY	100,000	50,000	62,000	50,000	50,000	37,500	50,000	60,000
101 4 406 8143	COMMUNITY COMMUNICATIONS	6,017	1,776	28,440	5,000	9,471	9,471	9,500	10,000
101 4 406 8145	RECREATION COMMISSION	295,656	295,656	295,656	296,000	295,656	295,656	295,656	305,656
101 4 406 8175	HUMAN RELATIONS COMMISSION	2,145	989	1,920	2,500	2,500	1,754	2,000	2,500
101 4 406 8513	MOOSE	50,000	50,000	50,000	50,000	50,000	0	50,000	75,000
<b>TOTAL</b>		<b>515,556</b>	<b>445,011</b>	<b>486,536</b>	<b>459,754</b>	<b>461,781</b>	<b>393,082</b>	<b>461,310</b>	<b>513,156</b>

# **DEPARTMENT OF ADMINISTRATIVE SERVICES**

**BUREAU: COMMUNITY INVOLVEMENT**

**101 4 406 8120 Contributions - LEMSA**

Operating support contribution to the Lancaster Emergency Medical Services Association (LEMSA) for the life-saving services LEMSA provides in the City of Lancaster.

**101 4 406 8125 Lancaster Intermunicipal Committee**

Dues for the Lancaster Intermunicipal Committee.

**101 4 406 8135 PA Municipal of Cities Dues**

This line item is for the City's membership in the Pennsylvania Municipal League. The PML aids the City through educational programs and lobbying at the state government level on behalf of cities. PML also provides educational meetings and training seminars for City employees and elected officials.

**101 4 406 8140 Public Library**

Operating support contribution to the Lancaster County Public Library.

**101 4 406 8143 Community Communications**

Costs to design, print and mail newsletters and other informational materials to City residents, including hosting fees for the City website.

**101 4 406 8145 Recreation Commission**

City share of the annual funding for the Lancaster Recreation Commission. The balance is funded by the School District of Lancaster and Lancaster Township by written agreement.

**101 4 406 8175 Human Relations Commission**

Costs incurred by the City's Human Relations Commission including contract labor charges.

**101 4 406 8513 MOOSE**

Funds appropriated from the Lancaster General Hospital in-lieu-of-taxes contribution to support City special events.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>INSURANCE</b>									
101 4 407 7720	INSURANCE PACKAGE PLAN	519,141	553,077	581,236	560,000	665,087	646,842	625,777	700,000
101 4 407 7740	PUBLIC OFFICIALS' BOND	3,438	2,919	2,919	3,500	3,500	2,667	3,500	3,500
<b>TOTAL</b>		<b>522,579</b>	<b>555,996</b>	<b>584,155</b>	<b>563,500</b>	<b>668,587</b>	<b>649,509</b>	<b>629,277</b>	<b>703,500</b>

# **DEPARTMENT OF ADMINISTRATIVE SERVICES**

**BUREAU: INSURANCE**

**101 4 407 7720 Insurance Package Plan**

General Fund expenditures for various insurance policies (auto, liability, etc.) held by the City of Lancaster.

**101 4 407 7740 Public Officials Bond**

Bonds required under the Third Class City Code for the Treasurer, Controller, Health Officer, Engineer and Mayor.



**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>FRINGE BENEFITS</b>									
101 4 408 6202	MEDICAL INSURANCE	652,053	613,667	753,960	779,039	661,952	622,837	661,952	716,716
101 4 408 6203	DENTAL/VISION	3,710	6,037	8,129	11,680	11,680	9,393	11,278	11,850
101 4 408 6208	SOCIAL SECURITY	681,646	687,608	714,188	776,112	776,112	584,805	774,217	810,547
101 4 408 6209	LIFE INSURANCE	57,745	60,563	58,421	60,187	60,187	54,067	57,634	59,375
101 4 408 6230	PENSION CONTRIBUTION	300,742	297,663	315,322	413,013	413,013	403,812	413,013	434,093
101 4 408 6240	UNEMPLOYMENT COMPENSATION	89,171	62,623	31,539	50,000	23,747	21,798	35,000	25,000
101 4 408 6250	WORKERS' COMP - SELF-INSURED	265,298	110,037	416,193	500,000	1,297,645	1,118,520	1,350,000	600,000
101 4 408 7160	RENTAL OF PARKING LOT	31,063	28,490	27,426	32,000	32,000	24,228	30,050	32,000
<b>TOTAL</b>		<b>2,081,428</b>	<b>1,866,688</b>	<b>2,325,178</b>	<b>2,622,031</b>	<b>3,276,336</b>	<b>2,839,460</b>	<b>3,333,144</b>	<b>2,689,581</b>

# **DEPARTMENT OF ADMINISTRATIVE SERVICES**

## **BUREAU: FRINGE BENEFITS**

### **101 4 408 6202 Medical Insurance**

Costs for health care costs for Mayor's Office, Legislative and all Administrative Services employees, and all General Fund retirees.

### **101 4 408 6203 Dental/Vision**

Costs for dental/vision care for Mayor's Office, Legislative and all Administrative Services employees.

### **101 4 408 6208 Social Security**

The General Fund share of FICA and Medicare taxes for all employees.

### **101 4 408 6209 Life Insurance**

Expense of life insurance coverage for General Fund employees.

### **101 4 408 6230 Pension Contribution**

This code is used to record the General Fund pension costs for non-uniformed employees, for both the Cash Balance and Supplemental Plans.

### **101 4 408 6240 Unemployment Compensation**

Unemployment compensation claims paid to the Commonwealth of Pennsylvania for General Fund employees.

### **101 4 408 6250 Workers' Compensation-Self Insured**

This insurance expenditure is mandated by the Commonwealth of PA to cover the wages and medical expenses for workers injured on the job. This line also reflects various assessments paid to the Commonwealth under this program, and premiums for the excess claims policy.

### **101 4 408 7160 Rental of Parking Lot**

Expenses for parking or bus passes for General Fund employees.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>DEBT SERVICE</b>									
101 4 409 9230	PAYING AGENT/ADMIN. FEES	1,754	1,755	1,821	2,500	2,500	754	2,200	2,500
101 4 409 9240	INTEREST-BONDS	1,418,181	1,483,981	1,446,690	1,644,100	1,644,100	1,626,559	1,644,100	1,589,961
101 4 409 9260	PRINCIPAL - BONDS	1,178,552	1,352,000	1,391,600	1,615,800	1,615,800	1,615,800	1,615,800	1,665,399
<b>TOTAL</b>		<b>2,598,487</b>	<b>2,837,736</b>	<b>2,840,111</b>	<b>3,262,400</b>	<b>3,262,400</b>	<b>3,243,113</b>	<b>3,262,100</b>	<b>3,257,860</b>
<b>TOTAL ADMIN. SERVICES DEPT.</b>		<b>7,140,763</b>	<b>6,987,678</b>	<b>7,526,682</b>	<b>8,385,064</b>	<b>9,181,530</b>	<b>8,255,256</b>	<b>9,153,262</b>	<b>8,721,312</b>

# **DEPARTMENT OF ADMINISTRATIVE SERVICES**

**BUREAU: DEBT SERVICE**

**101 4 409 9230 Paying Agent/Administrative Fees**

This account represents payments to banks for maintenance of bond registration, and payments of interest and principal.

**101 4 409 9240 Interest-Bonds**

This account represents interest payments to be made on all general obligation debt of the City: the General Fund portion of the 2007, 2009, 2010 and 2011 General Obligation Bonds.

**101 4 409 9260 Principal-Bonds**

This account represents principal redemption on all general obligation debt of the City: the General Fund portion of 2007, 2009, 2010 and 2011 General Obligation Bonds.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF THE CITY CONTROLLER</b>									
101 4 403 6105	ELECTED OFFICIAL	8,500	8,500	8,500	8,500	8,500	6,865	8,500	8,500
<b>TOTAL</b>		<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>6,865</b>	<b>8,500</b>	<b>8,500</b>

# **OFFICE OF THE CITY CONTROLLER**

**101 4 403 6105**

**Elected Official**

Salary of the City Controller. This salary is set by the Third Class City Code.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>OFFICE OF THE CITY TREASURER</b>									
101 4 403 6105	ELECTED OFFICIAL	8,500	8,500	8,500	8,500	8,500	6,866	8,500	8,500
<b>TOTAL</b>		<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>6,866</b>	<b>8,500</b>	<b>8,500</b>

# **OFFICE OF THE CITY TREASURER**

**101 4 403 6105**

**Elected Official**

Salary of the City Treasurer. This salary is set by the Third Class City Code.



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**CITY TREASURER/CONTROLLER**

101	4	403	6105	P	E		1.0000	Treasurer	8,500
101	4	403	6105	P	E		1.0000	Controller	8,500
<b>TOTAL 6105 EMPLOYEES</b>							<b>2.0000</b>		<b>\$ 17,000</b>

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF POLICE</b>									
101 5 501 6110	SALARY BUREAU CHIEF	97,920	98,899	102,258	112,885	112,885	88,571	113,319	116,271
101 5 501 6115	SALARIED PERSONNEL	808,911	826,734	833,886	905,087	905,087	713,949	898,431	1,039,716
101 5 501 6131	POLICE-CAPTAINS	292,533	306,125	298,893	310,443	310,443	243,620	311,626	325,152
101 5 501 6132	POLICE-LIEUTENANTS	821,530	587,980	778,185	821,593	821,593	639,217	818,353	850,933
101 5 501 6133	POLICE-SERGEANTS	3,214,337	3,142,497	3,326,512	3,558,425	3,548,833	2,684,304	3,431,154	3,676,472
101 5 501 6140	POLICE-PATROLMEN	5,467,476	5,195,341	5,444,947	5,586,802	5,534,797	4,192,952	5,344,830	5,746,174
101 5 501 6150	SALARY-SCH CROSS GUARDS&PEA'S	412,238	408,652	391,478	511,867	495,807	335,845	471,955	525,783
101 5 501 6152	SALARY-COMMUNITY SERVICE AIDES	513,409	548,070	549,934	590,148	590,148	455,673	573,503	607,135
101 5 501 6180	ACTING OFFICERS	15,895	20,572	23,567	25,000	25,000	15,551	23,000	25,000
101 5 501 6185	OVERTIME	489,561	501,915	542,662	460,229	460,229	331,609	450,000	460,000
101 5 501 6188	CADET TRAINING PROGRAM	0	23,138	0	0	12,744	12,744	12,744	0
101 5 501 6190	SICK LEAVE BONUS	25,750	21,600	25,350	24,250	24,250	24,100	24,100	25,150
101 5 501 6201	EDUCATIONAL INCENTIVE	49,080	47,744	50,648	50,000	50,000	40,635	50,000	51,000
101 5 501 6202	MEDICAL INSURANCE - ACTIVE	2,997,727	2,853,092	2,957,024	3,119,655	3,087,160	2,599,713	3,087,160	2,870,083
101 5 501 6202	MEDICAL INSURANCE - RETIREES	1,210,290	1,123,506	1,220,710	1,245,124	1,245,124	1,037,603	1,245,124	1,245,124
101 5 501 6203	DENTAL-VISION	145,354	131,596	131,578	162,860	162,860	138,533	155,236	163,500
101 5 501 6210	UNIFORM MAINT. ALLOWANCE	66,225	72,675	72,750	72,750	72,750	73,075	73,075	73,075
101 5 501 6230	PENSION CONTRIBUTION	2,588,199	1,732,970	1,718,841	2,427,282	2,427,282	2,427,282	2,427,282	2,439,350
101 5 501 7141	PC LEASE	0	0	15,540	23,390	59,277	55,886	55,886	55,886
101 5 501 7160	RENTAL OF PARKING LOT	95,761	93,627	92,962	100,000	100,000	81,133	97,975	100,000
101 5 501 7220	MAINTENANCE- COMMUNICATION	22,542	13,523	9,879	30,000	30,000	5,897	20,000	30,000
101 5 501 7230	MAINTENANCE- EQUIPMENT	92,323	58,816	61,929	106,443	106,443	80,482	106,443	106,443
101 5 501 7290	MAINTENANCE- VEHICLES	109,325	126,259	101,501	110,000	110,000	94,737	110,000	110,000
101 5 501 7295	MAINTENANCE - BICYCLES	0	70	479	500	500	236	500	500
101 5 501 7320	DUES & SUBSCRIPTIONS	3,685	5,425	5,205	4,700	5,800	4,575	4,700	4,700
101 5 501 7340	POSTAGE	19,464	20,964	20,568	24,300	24,300	16,805	22,500	24,300
101 5 501 7350	PRINTING	15,241	22,236	10,427	25,000	25,000	13,280	17,000	25,000
101 5 501 7360	TELEPHONE	74,196	75,022	75,230	95,000	95,000	61,699	80,000	95,000
101 5 501 7370	TRAVEL	10,882	7,335	15,950	14,850	14,850	8,842	14,850	14,850
101 5 501 7380	MISCELLANEOUS EXPENSE	895	2,898	1,006	5,000	5,050	1,388	5,000	5,000

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
101 5 501 7410	PROFESSIONAL SERVICES	22,457	16,827	12,619	20,000	17,034	13,194	20,000	20,000
101 5 501 7435	LABOR RELATIONS	3,648	68,253	4,682	40,000	40,000	8,484	10,000	15,000
101 5 501 7437	LABORATORY-TESTS	1,105	2,507	5,139	7,500	7,500	3,434	7,500	7,500
101 5 501 7440	COUNTY COMPUTER SYSTEM FEE	5,635	5,635	5,932	5,932	8,898	8,898	8,898	8,898
101 5 501 7445	TRAINING - SCHOOL	17,440	24,849	34,620	30,000	30,000	27,558	30,000	46,200
101 5 501 7472	K-9 PATROL	4,181	6,175	4,652	5,000	5,000	4,980	5,000	5,000
101 5 501 7603	OFFICE SUPPLIES	10,282	10,564	11,059	12,000	12,000	6,210	12,000	12,000
101 5 501 7606	OPERATING SUPPLIES	16,346	14,589	11,141	18,000	18,000	8,676	16,000	18,000
101 5 501 7612	UNIFORMS	80,809	66,504	46,186	85,000	83,115	33,579	70,000	85,000
101 5 501 7624	PHOTOGRAPHY	1,000	1,000	833	1,000	1,000	172	1,000	1,000
101 5 501 7627	EVIDENCE SUPPLIES	5,622	4,551	4,335	6,000	6,000	4,466	6,000	9,000
101 5 501 7630	AMMUNITION	20,211	26,926	26,606	30,000	28,900	5,685	30,000	30,000
101 5 501 7633	LESS THAN LETHAL EQUIPMENT	2,390	2,194	1,763	3,000	3,000	2,335	3,000	3,000
101 5 501 7634	WEAPONS	4,455	6,059	9,000	11,000	11,000	3,708	10,000	11,000
101 5 501 7654	GASOLINE	156,753	206,219	206,938	180,000	180,000	138,306	180,000	185,000
101 5 501 8150	SHELTER EXPENSE	33,809	34,936	46,432	150,000	150,000	113,658	150,000	150,000
101 5 501 8160	DRUG TASK FORCE ASSESSMENT	56,348	56,348	59,322	59,322	59,322	59,322	59,322	59,322
101 5 501 8161	COMMUNITY SAFETY COALITION	0	25,000	100,000	100,000	100,000	100,000	100,000	100,000
101 5 501 8200	MINOR EQUIPMENT	6,059	6,130	58,317	85,511	110,848	29,662	85,511	133,000
101 5 501 8201	BICYCLES & ACCESSORIES	174	1,000	538	1,000	1,000	914	1,000	1,000
101 5 501 8270	VEHICLES	74,271	31,150	77,999	145,000	146,885	133,183	145,000	255,330
101 5 501 9240	PENSION DEBT - INTEREST	411,433	402,071	392,180	381,852	381,852	381,852	381,852	370,942
101 5 501 9260	PENSION DEBT - PRINCIPAL	187,233	195,874	204,515	216,038	216,038	216,038	216,038	227,560
<b>TOTAL</b>		<b>20,782,410</b>	<b>19,284,642</b>	<b>20,204,707</b>	<b>22,116,738</b>	<b>22,080,604</b>	<b>17,784,250</b>	<b>21,593,867</b>	<b>22,565,349</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF POLICE**

101	5	501	6110	F	P	1.0000	Chief Of Police	116,271
<b>TOTAL 6110 EMPLOYEES</b>							<b>1.0000</b>	<b>\$ 116,271</b>
101	5	501	6115	F	M	1.0000	Sr. Staff Assistant - Police	45,450
101	5	501	6115	F	M	1.0000	Records Supervisor	46,688
101	5	501	6115	F	M	1.0000	Crime Analyst	51,566
101	5	501	6115	F	A	1.0000	Administrative Assistant - Patrol Division	44,030
101	5	501	6115	F	A	1.0000	Administrative Assistant	42,450
101	5	501	6115	F	A	1.0000	Evidence Specialist	45,826
101	5	501	6115	F	A	1.0000	Evidence Specialist	45,826
101	5	501	6115	F	A	1.0000	Network IT System Adm.	47,316
101	5	501	6115	F	A	1.0000	Network IT System Adm.	45,826
101	5	501	6115	F	A	1.0000	Animal Enforcement Officer	40,485
101	5	501	6115	F	A	1.0000	Hazardous/Abandoned Vehicles	39,440
101	5	501	6115	F	A	1.0000	Administrative Assistant	38,203
101	5	501	6115	F	A	1.0000	Records Processor Specialist	37,270
101	5	501	6115	F	A	1.0000	Records Processor	37,084
101	5	501	6115	F	A	1.0000	Records Processor	36,004
101	5	501	6115	F	A	1.0000	Records Processor	36,004
101	5	501	6115	F	A	1.0000	Records Processor	36,004
101	5	501	6115	F	A	1.0000	Records Processor	36,004
101	5	501	6115	F	A	1.0000	Records Processor	35,854
101	5	501	6115	F	A	1.0000	Records Processor	35,854
101	5	501	6115	F	A	1.0000	Records Processor	34,208
101	5	501	6115	F	A	1.0000	Records Processor	34,208

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	501	6115	F	A	1.0000	Records Processor	32,323
101	5	501	6115	F	A	1.0000	Mail Clerk	33,136
101	5	501	6115	F	A	1.0000	Police Bureau Receptionist	35,037
101	5	501	6115	F	A	1.0000	Police Bureau Receptionist Available for Merit	32,940 2,874
Subtotal Full-Time						26.0000		
101	5	501	6115	P	A	1.0000	Police Patrol Clerk	11,806
Subtotal Part-Time						1.0000		
<b>TOTAL 6115 EMPLOYEES</b>						<b>27.0000</b>		<b>\$ 1,039,716</b>
101	5	501	6131	F	P	1.0000	Police Captain	108,971
101	5	501	6131	F	P	1.0000	Police Captain	108,933
101	5	501	6131	F	P	1.0000	Police Captain	107,248
<b>TOTAL 6131 EMPLOYEES</b>						<b>3.0000</b>		<b>\$ 325,152</b>
101	5	501	6132	F	P	1.0000	Police Lieutenant	95,040
101	5	501	6132	F	P	1.0000	Police Lieutenant	93,254
101	5	501	6132	F	P	1.0000	Police Lieutenant	93,254
101	5	501	6132	F	P	1.0000	Police Lieutenant	93,254
101	5	501	6132	F	P	1.0000	Police Lieutenant	93,175
101	5	501	6132	F	P	1.0000	Police Lieutenant	93,175
101	5	501	6132	F	P	1.0000	Police Lieutenant	92,826
101	5	501	6132	F	P	1.0000	Police Lieutenant	92,686
101	5	501	6132	F	P	1.0000	Police Lieutenant	90,792

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	501	6132				Shift Differential	13,477
<b>TOTAL 6132 EMPLOYEES</b>						<b>9.0000</b>		<b>\$ 850,933</b>
101	5	501	6133	F	P	1.0000	Detective	76,811
101	5	501	6133	F	P	1.0000	Detective	75,740
101	5	501	6133	F	P	1.0000	Detective	75,687
101	5	501	6133	F	P	1.0000	Detective	75,687
101	5	501	6133	F	P	1.0000	Detective	75,627
101	5	501	6133	F	P	1.0000	Detective	74,409
101	5	501	6133	F	P	1.0000	Detective	74,175
101	5	501	6133	F	P	1.0000	Detective	73,994
101	5	501	6133	F	P	1.0000	Detective	73,773
101	5	501	6133	F	P	1.0000	Detective	73,746
101	5	501	6133	F	P	1.0000	Detective	73,532
101	5	501	6133	F	P	1.0000	Detective	73,077
101	5	501	6133	F	P	1.0000	Detective	73,077
101	5	501	6133	F	P	1.0000	Detective	72,903
101	5	501	6133	F	P	1.0000	Detective	72,903
101	5	501	6133	F	P	1.0000	Detective	72,903
101	5	501	6133	F	P	1.0000	Detective	72,756
101	5	501	6133	F	P	1.0000	Detective	72,756
101	5	501	6133	F	P	1.0000	Detective	72,555
101	5	501	6133	F	P	1.0000	Detective	72,555
101	5	501	6133	F	P	1.0000	Detective	72,555
101	5	501	6133	F	P	1.0000	Detective	75,740
101	5	501	6133	F	P	1.0000	Police Sergeant	82,646
101	5	501	6133	F	P	1.0000	Police Sergeant	82,367

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
101	5	501	6133	F	P	1.0000	Police Sergeant	82,081
101	5	501	6133	F	P	1.0000	Police Sergeant	81,093
101	5	501	6133	F	P	1.0000	Police Sergeant	81,093
101	5	501	6133	F	P	1.0000	Police Sergeant	81,028
101	5	501	6133	F	P	1.0000	Police Sergeant	81,028
101	5	501	6133	F	P	1.0000	Police Sergeant	80,971
101	5	501	6133	F	P	1.0000	Police Sergeant	80,907
101	5	501	6133	F	P	1.0000	Police Sergeant	80,907
101	5	501	6133	F	P	1.0000	Police Sergeant	80,907
101	5	501	6133	F	P	1.0000	Police Sergeant	80,720
101	5	501	6133	F	P	1.0000	Police Sergeant	80,599
101	5	501	6133	F	P	1.0000	Police Sergeant	80,413
101	5	501	6133	F	P	1.0000	Police Sergeant	80,155
101	5	501	6133	F	P	1.0000	Police Sergeant	80,126
101	5	501	6133	F	P	1.0000	Police Sergeant	79,353
101	5	501	6133	F	P	1.0000	Police Sergeant	79,296
101	5	501	6133	F	P	1.0000	Police Sergeant	78,981
101	5	501	6133	F	P	1.0000	Police Sergeant	78,895
101	5	501	6133	F	P	1.0000	Police Sergeant	78,666
101	5	501	6133	F	P	1.0000	Police Sergeant	78,437
101	5	501	6133	F	P	1.0000	Police Sergeant	78,437
101	5	501	6133	F	P	1.0000	Police Sergeant	78,036
101	5	501	6133	F	P	1.0000	Police Sergeant	78,021
101	5	501	6133				Shift Differential	44,348
<b>TOTAL 6133 EMPLOYEES</b>						<b>47.0000</b>		<b>\$ 3,676,472</b>
101	5	501	6140	F	P	1.0000	Police Officer IV	70,510

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	501	6140	F	P	1.0000	Police Officer IV	70,510
101	5	501	6140	F	P	1.0000	Police Officer IV	70,460
101	5	501	6140	F	P	1.0000	Police Officer IV	70,460
101	5	501	6140	F	P	1.0000	Police Officer IV	70,460
101	5	501	6140	F	P	1.0000	Police Officer IV	70,460
101	5	501	6140	F	P	1.0000	Police Officer IV	70,404
101	5	501	6140	F	P	1.0000	Police Officer IV	70,348
101	5	501	6140	F	P	1.0000	Police Officer IV	70,187
101	5	501	6140	F	P	1.0000	Police Officer IV	70,187
101	5	501	6140	F	P	1.0000	Police Officer IV	70,155
101	5	501	6140	F	P	1.0000	Police Officer IV	69,919
101	5	501	6140	F	P	1.0000	Police Officer IV	69,695
101	5	501	6140	F	P	1.0000	Police Officer IV	69,695
101	5	501	6140	F	P	1.0000	Police Officer IV	69,695
101	5	501	6140	F	P	1.0000	Police Officer IV	69,645
101	5	501	6140	F	P	1.0000	Police Officer IV	69,620
101	5	501	6140	F	P	1.0000	Police Officer IV	68,730
101	5	501	6140	F	P	1.0000	Police Officer IV	68,730
101	5	501	6140	F	P	1.0000	Police Officer IV	68,674
101	5	501	6140	F	P	1.0000	Police Officer IV	68,674
101	5	501	6140	F	P	1.0000	Police Officer IV	68,599
101	5	501	6140	F	P	1.0000	Police Officer IV	68,400
101	5	501	6140	F	P	1.0000	Police Officer IV	68,400
101	5	501	6140	F	P	1.0000	Police Officer IV	68,400
101	5	501	6140	F	P	1.0000	Police Officer IV	68,201
101	5	501	6140	F	P	1.0000	Police Officer IV	67,977
101	5	501	6140	F	P	1.0000	Police Officer IV	67,977
101	5	501	6140	F	P	1.0000	Police Officer IV	67,977



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	501	6140	F	P	1.0000	Police Officer IV	67,927
101	5	501	6140	F	P	1.0000	Police Officer IV	67,815
101	5	501	6140	F	P	1.0000	Police Officer IV	67,815
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,678
101	5	501	6140	F	P	1.0000	Police Officer IV	67,647
101	5	501	6140	F	P	1.0000	Police Officer IV	67,647
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,491
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,410
101	5	501	6140	F	P	1.0000	Police Officer IV	67,006
101	5	501	6140	F	P	1.0000	Police Officer IV	67,006
101	5	501	6140	F	P	1.0000	Police Officer IV	66,682
101	5	501	6140	F	P	1.0000	Police Officer IV	66,682
101	5	501	6140	F	P	1.0000	Police Officer IV	66,682
101	5	501	6140	F	P	1.0000	Police Officer IV	66,682
101	5	501	6140	F	P	1.0000	Police Officer IV	66,682

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	501	6140	F	P	1.0000	Police Officer IV	66,607
101	5	501	6140	F	P	1.0000	Police Officer IV	66,607
101	5	501	6140	F	P	1.0000	Police Officer IV	66,607
101	5	501	6140	F	P	1.0000	Police Officer IV	66,607
101	5	501	6140	F	P	1.0000	Police Officer IV	66,514
101	5	501	6140	F	P	1.0000	Police Officer IV	66,514
101	5	501	6140	F	P	1.0000	Police Officer IV	66,464
101	5	501	6140	F	P	1.0000	Police Officer IV	66,445
101	5	501	6140	F	P	1.0000	Police Officer IV	66,439
101	5	501	6140	F	P	1.0000	Police Officer IV	66,358
101	5	501	6140	F	P	1.0000	Police Officer IV	66,358
101	5	501	6140	F	P	1.0000	Police Officer IV	66,277
101	5	501	6140	F	P	1.0000	Police Officer IV	66,277
101	5	501	6140	F	P	1.0000	Police Officer IV	66,277
101	5	501	6140	F	P	1.0000	Police Officer IV	66,234
101	5	501	6140	F	P	1.0000	Police Officer IV	66,171
101	5	501	6140	F	P	1.0000	Police Officer IV	66,171
101	5	501	6140	F	P	1.0000	Police Officer IV	66,171
101	5	501	6140	F	P	1.0000	Police Officer IV	65,935
101	5	501	6140	F	P	1.0000	Police Officer IV	65,935
101	5	501	6140	F	P	1.0000	Police Officer III	54,531
101	5	501	6140	F	P	1.0000	Police Officer III	54,531
101	5	501	6140	F	P	1.0000	Police Officer III	47,707
101	5	501	6140	F	P	1.0000	Police Officer III	47,717
101	5	501	6140	F	P	1.0000	Police Officer III	47,707
101	5	501	6140	F	P	1.0000	Police Officer II	46,135
101	5	501	6140	F	P	1.0000	Police Officer II	46,135
101	5	501	6140	F	P	1.0000	Police Officer I	45,318



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
101	5	501	6150	P	A	1.0000	School Crossing Guard	6,807
						31.0000	Subtotal Part-Time	
<b>TOTAL 6150 EMPLOYEES</b>						<b>39.0000</b>		<b>\$ 525,783</b>
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	41,616
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	39,521
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	39,227
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	39,227
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	39,227
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	39,227

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,271
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	37,173
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	36,097
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	36,097
101	5	501	6152	F	A	1.0000	Community Service Aide - Cert	36,097
<b>TOTAL 6152 EMPLOYEES</b>						<b>16.0000</b>		<b>\$ 607,135</b>
Total Full -Time						195.00		
Total Part-Time						32.00		
<b>TOTAL EMPLOYEES</b>						<b>227.0000</b>		<b>\$ 12,887,636</b>

# **DEPARTMENT OF PUBLIC SAFETY**

## **BUREAU: POLICE**

### **101 5 501 6110 Salary Bureau Chief**

This line covers the salary of the Chief of Police.

### **101 5 501 6115 Salary Civilian Personnel**

This line covers the salaries of civilian personnel which include Administrative Assistants, Clerk/Typists, Records Supervisor, Dog Law Enforcement Officer, Computer System Administrators, Crime Analyst, Hazardous and Abandoned Vehicle Officer, Evidence Specialist, and Receptionists.

### **101 5 501 6131 Salary Captains**

This line covers the salaries of the three Division Captains.

### **101 5 501 6132 Salary Lieutenants**

This line covers the salaries of lieutenants.

### **101 5 501 6133 Salary Sergeants and Detectives**

This line covers the salaries of sergeants and detectives.

### **101 5 501 6140 Salary Patrol Officers**

This line covers the salaries of patrol officers.

### **101 5 501 6150 Salary School Crossing Guards, Parking Enforcement Aides**

This line covers the salaries of the School Crossing Guards and the Parking Enforcement Aides. The School District of Lancaster reimburses a portion of the salaries of the School Crossing Guards to the City.

### **101 5 501 6152 Salary Community Service Aides**

This line covers the salaries of Community Service Aides.

**101 5 501 6180                      Salary Acting Officer**

This line covers payments for officers who serve in acting supervisory or staff capacity.

**101 5 501 6185                      Overtime**

This line covers all overtime, including overtime for which reimbursement is reflected as General Fund Revenue.

**101 5 501 6188                      Cadet Training Program**

This line covers the salaries of cadets and the reimbursement of a cadet's college expenses.

**101 5 501 6190                      Sick Leave Bonus**

This line covers payments for the sick leave incentive bonus program.

**101 5 501 6201                      Educational Incentive**

This line covers payments for the college educational incentive program.

**101 5 501 6202                      Medical Insurance**

This line covers the costs for health insurance for all Police Bureau employees and uniformed police retirees.

**101 5 501 6203                      Dental and Vision**

This line covers the premium costs associated with dental and vision insurance coverage for police officers and non-uniformed personnel.

**101 5 501 6210                      Uniform Maintenance Allowance**

This line covers the cost of uniform maintenance allowance for uniformed officers, shoe allowances for all personnel, and clothing allowance for non-uniformed officers as provided for by collective bargaining agreements.

**101 5 501 6230                      Pension Contribution**

This line item represents the Minimum Municipal Obligation, which the City is required to make to the Police Pension Fund. The Minimum Municipal Obligation is the amount required annually such that sufficient assets are available to pay all active officers' pension benefits upon

retirement. The cost is determined by an actuary, and adjusted annually to reflect actual payroll.

**101 5 501 7141                      PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for Police Department staff and City Computer Training room.

**101 5 501 7160                      Rental of Parking**

This line covers the rental of parking spaces in the Water Street Garage.

**101 5 501 7220                      Communication Maintenance**

This line covers the costs associated with maintaining all radio communication equipment, police vehicle emergency lighting/sirens, and in-car computers (MDTs) utilized by the Police Bureau.

**101 5 501 7230                      Equipment Maintenance**

This line covers the costs associated with maintaining all other non-communications related equipment including computers, fax machines, audio recording and logging equipment, speed enforcement certification and maintenance, polygraph, breath testing devices, automated fingerprint device and other equipment requiring state mandated maintenance contract (i.e. Live Scan/CPIN and AFIS terminal). Includes (6) copier and (2) fax lease with toner and ink and (1) fax maintenance. Also includes lead abatement and maintenance for the indoor police firearms range.

**101 5 501 7290                      Vehicle Maintenance**

This line covers the costs associated with maintaining all vehicles utilized by the Police Bureau including inspection, general maintenance, repairs, and bodywork. This line item also covers the cost of towing police vehicles and those needed for police investigations.

**101 5 501 7295                      Maintenance - Bicycles**

This line covers the costs associated with maintaining bicycles and related equipment.

**101 5 501 7320                      Dues and Subscriptions**

This line covers the cost of dues for various professional organizations IPMBA, IACP, PA Chiefs of Police and subscriptions to various



professional publications IACP NET as well as the cost of yearly updates to the Pennsylvania Crimes Code and Vehicle Code.

**101 5 501 7340                      Postage**

This line covers all postage costs incurred by the Police Bureau including but not limited to crime prevention, block watch, neighborhood surveys and warrant service mailings. Includes UPS and Fed Ex. Also additional expenditures vouchered by Bureau of Procurement for printing needs.

**101 5 501 7350                      Printing**

This line covers costs associated with both in-house and commercial printing which includes parking tickets, handheld computer paper, assignment cards, citations, and warning notices, brochures, pamphlets and surveys.

**101 5 501 7360                      Telephone**

This line covers all telephone costs including local and long distance calling, cellular fees, the C.L.E.A.N. computer terminal, and Lancaster County Data Processing T-1 communications line costs. Includes phone switch maintenance contract fees, MDT cellular card fees, and video conferencing fee.

**101 5 501 7370                      Travel**

This line covers all travel related expenses including expenses incurred by recruit officers during training, investigations, and seminars and fuel costs for the police chaplain.

**101 5 501 7380                      Miscellaneous Expenses**

This line covers miscellaneous expenses such as awards and trophies for the annual "Crime Stoppers" luncheon, advertising for contracts, hiring, ordinances and hazardous vehicles, Crime Prevention programs, petty cash, and prisoner meal costs.

**101 5 501 7410                      Professional Services**

This line covers legal and other costs associated with the Civil Service Board for the recruitment and promotion processes (credit reports, med and psych evaluation), grant writing fees, LMA fees, court approved interpretation services for deaf and non-English speaking suspects, victims, and witnesses, and employee counseling.

**101 5 501 7435                      Labor Relations**

This line covers the cost of contract negotiations and grievance arbitration.

**101 5 501 7437                      Laboratory Testing**

This line covers costs incurred in the testing of blood by an independent medical laboratory for drug related D.U.I. investigations, DNA testing and random employee testing and reasonable suspicion testing.

**101 5 501 7440                      County Police Computer System Maintenance**

This line covers the subscription fee, maintenance fee and communications line charges for the Lancaster County computer system. This is a per capita based fee charged by Lancaster County.

**101 5 501 7445                      Training**

This line covers the cost of all training attended by Police Bureau personnel including yearly state mandated in-service training and specialized training for the canine, mounted and SERT officers, and Police Academy for new recruit officers.

**101 5 501 7472                      Canine Unit Expenses**

This line covers costs associated with the care and feeding of the Police Bureau's canines, and other expenses associated with the Canine Program.

**101 5 501 7603                      Office Supplies**

This line covers all costs for general office and paper supplies.

**101 5 501 7606                      Operating Supplies**

This line covers the cost of general operating supplies, Automatic Defibrillator Unit Batteries and rental vehicles used by the Police Bureau undercover operations.

**101 5 501 7612                      Uniforms and Clothing**

This line covers the cost of all uniforms, clothing, ballistic armor, badges, and duty accessories used by Police Bureau personnel.

**101 5 501 7624                      Photography**

This line covers the cost of film, photo paper, ink cartridges and any items used in production or reproduction of all photographs, 35mm, digital and video.

**101 5 501 7627                      Evidence Supplies**

This line covers the cost of specialty films, the cost of all digital cameras used by the Bureau for photographing of crime scenes. The cost of latent and inked fingerprint processing supplies and crime scene processing supplies and chemicals as well as "BEAST" evidence software and maintenance fees.

**101 5 501 7630                      Ammunition**

This line covers the cost of all ammunition used by the Police Bureau for service and training including ammunition and cartridges for specialty weapons.

**101 5 501 7633                      Less Lethal Equipment**

This line covers the cost of maintaining all supplies for less lethal weapons to include Taser cartridges and batteries, and oleoresin capsicum, less lethal shotgun ammunition.

**101 5 501 7634                      Weapons**

This line covers the cost of the periodic replacement of obsolete or damaged weapons, accessories and the cost of parts and weapon repairs.

**101 5 501 7654                      Gasoline**

This account provides for Fuels to include gasoline and oil and natural gas needed to operate the vehicles used by the Bureau of Police.

**101 5 501 8150                      LCSPCA Shelter**

This line reflects costs related to the Lancaster County SPCA animal shelter and to cover the cost of stray animals taken to the shelter by Police Bureau personnel.

**101 5 501 8160**

**Lancaster County Drug Task Force Assessment**

This line covers the per capita contribution of the City toward the operation of the Lancaster County Drug Task Force.

**101 5 501 8161**

**Community Safety Coalition**

This line represents the City's contribution to the Lancaster Community Safety Coalition (LCSC) in recognition of the services provided by the LCSC to the Lancaster Bureau of Police. Additional contributions to the LCSC are anticipated from the Lancaster County District Attorney's Office and from private contributors.

**101 5 501 8200**

**Minor Equipment**

This line covers the cost of minor equipment used by the Police Bureau including radio equipment and weapon cases, firing range hearing and eye protection, flares and other equipment. Yearly Maintenance fees for "CODY" Records Management System and lease purchase.

**101 5 501 8201**

**Bicycles and Accessories**

This line covers the cost of purchasing and replacing bicycles and related equipment.

**101 5 501 8270**

**Vehicles**

This line covers the cost of replacing vehicles and accessories installed in marked vehicles such as security screens, emergency lighting and sirens, push bars, computer mounts.

**101 5 501 9240**

**Pension Debt – Interest**

This line reflects the interest payment for the 2006 Pension Bonds issued to cover the plan's unfunded actuarial liability.

**101 5 501 9260**

**Pension Debt – Principal**

This line reflects the principal payment for the 2006 Pension Bonds issued to cover the plan's unfunded actuarial liability.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF FIRE</b>									
101 5 502 6110	SALARY BUREAU CHIEF	89,871	90,456	93,331	94,096	94,096	78,065	94,655	106,611
101 5 502 6115	SALARIED PERSONNEL	82,340	84,631	123,634	92,015	142,015	93,921	142,015	93,797
101 5 502 6130	SALARY DEPUTY CHIEF	81,092	116,964	166,169	169,662	169,662	137,927	176,695	184,832
101 5 502 6131	FIRE-CAPTAINS	631,614	582,901	434,783	407,925	407,925	332,444	408,425	422,394
101 5 502 6132	FIRE-LIEUTENANTS	1,312,830	1,268,139	1,206,139	1,383,382	1,332,354	1,000,378	1,277,360	1,356,022
101 5 502 6141	FIREFIGHTERS	2,765,422	2,700,684	2,746,199	2,946,209	2,791,435	2,141,104	2,797,206	3,100,581
101 5 502 6180	ACTING OFFICERS	51,000	28,791	25,725	35,000	35,000	17,265	23,000	35,000
101 5 502 6185	OVERTIME	161,586	215,887	221,082	180,000	205,000	203,375	277,482	250,000
101 5 502 6190	SICK LEAVE BONUS	7,200	6,300	5,800	8,650	8,100	8,100	8,100	7,200
101 5 502 6201	EDUCATIONAL INCENTIVE	23,575	20,820	20,650	21,000	21,000	20,225	20,225	23,000
101 5 502 6202	MEDICAL INSURANCE - ACTIVE	1,328,127	1,299,556	1,386,480	1,465,210	1,416,922	1,212,542	1,424,810	1,347,993
101 5 502 6202	MEDICAL INSURANCE - RETIREES	891,619	996,506	1,042,695	1,063,549	1,063,549	886,291	1,063,549	1,063,549
101 5 502 6203	DENTAL-VISION	117,429	105,007	106,380	135,320	135,136	114,656	127,331	133,700
101 5 502 6210	UNIFORM MAINT. ALLOWANCE	25,080	24,771	24,167	25,000	28,400	28,400	28,400	28,400
101 5 502 6230	PENSION CONTRIBUTION	1,183,751	1,154,230	1,075,765	1,623,453	1,623,453	1,623,453	1,623,453	1,623,658
101 5 502 7141	PC LEASE	8,933	8,933	8,933	8,933	17,005	17,005	17,005	17,005
101 5 502 7160	RENTAL OF PARKING LOT	1,830	1,098	1,134	1,500	1,500	1,259	1,300	1,000
101 5 502 7220	MAINTENANCE- COMMUNICATION	2,853	4,598	9,587	12,000	12,000	10,960	12,000	12,000
101 5 502 7230	MAINTENANCE- EQUIPMENT	4,966	4,754	3,341	7,500	7,500	6,414	7,000	7,500
101 5 502 7290	MAINTENANCE- VEHICLES	50,187	29,918	24,734	25,000	31,000	22,418	22,418	25,000
101 5 502 7340	POSTAGE	2,705	2,141	2,957	2,700	2,700	2,736	3,800	3,800
101 5 502 7350	PRINTING	0	48	107	200	200	85	86	200
101 5 502 7360	TELEPHONE	10,288	9,937	11,745	12,000	12,000	9,069	11,500	16,000
101 5 502 7370	TRAVEL	823	1,860	562	1,000	1,000	360	360	1,000
101 5 502 7380	MISCELLANEOUS EXPENSE	1,230	2,289	2,199	2,500	7,500	3,020	3,500	3,500
101 5 502 7410	PROFESSIONAL SERVICES	382	2,432	1,898	2,000	17,120	16,622	17,000	2,000
101 5 502 7435	LABOR RELATIONS	1,500	26,942	107,183	8,000	18,000	15,236	16,500	8,000
101 5 502 7445	TRAINING - SCHOOL	6,782	10,304	34,880	50,000	45,000	27,644	37,000	30,000
101 5 502 7490	CIVIL SERVICE BOARD	117	647	10,918	8,000	16,000	12,403	14,000	8,000
101 5 502 7603	OFFICE SUPPLIES	5,586	5,435	5,865	6,000	6,000	3,218	5,500	5,500

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
101 5 502 7606	OPERATING SUPPLIES	5,537	5,056	5,947	6,000	6,000	5,111	5,800	6,000
101 5 502 7612	UNIFORMS	16,265	26,545	26,265	27,000	27,000	18,465	27,000	30,000
101 5 502 7642	FIRE PREVENTION SUPPLIES	2,814	1,395	2,009	3,000	3,000	2,678	3,000	3,000
101 5 502 7645	PROTECTIVE CLOTHING	44,112	40,071	81,319	80,000	80,000	31,949	80,000	80,000
101 5 502 7654	GASOLINE	31,596	39,699	37,209	40,000	40,000	31,772	40,000	40,000
101 5 502 7672	MISC-VEHICLE PARTS	21,417	24,589	20,003	25,000	28,000	25,040	28,000	25,000
101 5 502 8200	MINOR EQUIPMENT	35,802	61,945	83,963	67,000	82,400	19,573	66,000	67,000
101 5 502 8202	SAFETY EQUIPMENT	515	1,359	1,239	3,000	3,000	76	3,000	3,000
101 5 502 8220	COMMUNICATION EQUIPMENT	10,192	7,034	4,443	21,000	21,000	16,104	19,000	21,000
101 5 502 8230	FURNITURE/EQUIPMENT	0	600	80	0	0	0	0	0
101 5 502 8271	VEHICLE LEASE	0	12,082	18,854	27,000	27,550	26,318	26,318	32,318
101 5 502 9240	PENSION DEBT - INTEREST	302,736	295,848	288,570	280,970	280,970	280,970	280,970	272,942
101 5 502 9260	PENSION DEBT - PRINCIPAL	137,768	144,126	150,485	158,963	158,963	158,963	158,963	167,441
101 5 502 9400	GRANTS MATCH	0	0	0	0	0	0	0	50,000
<b>TOTAL</b>		<b>9,459,472</b>	<b>9,467,328</b>	<b>9,625,428</b>	<b>10,536,737</b>	<b>10,426,455</b>	<b>8,663,614</b>	<b>10,399,726</b>	<b>10,714,943</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>30,241,882</b>	<b>28,751,970</b>	<b>29,830,135</b>	<b>32,653,475</b>	<b>32,507,059</b>	<b>26,447,864</b>	<b>31,993,593</b>	<b>33,280,292</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF FIRE**

101 5 502 6110	F	F	1.0000 Fire Chief	106,611
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 106,611</b>
101 5 502 6115	F	A	1.0000 File Clerk III	40,522
101 5 502 6115	F	M	1.0000 Sr. Staff Assistant - Fire Available for Merit	48,606 4,669
<b>TOTAL 6115 EMPLOYEES</b>			<b>2.0000</b>	<b>\$ 93,797</b>
101 5 502 6130	F	F	0.0000 Fire Deputy Chief	92,416
101 5 502 6130	F	F	1.0000 Fire Deputy Chief	92,416
<b>TOTAL 6130 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 184,832</b>
101 5 502 6131	F	F	1.0000 Fire Captain (BC)	87,508
101 5 502 6131	F	F	1.0000 Fire Captain	84,008
101 5 502 6131	F	F	1.0000 Fire Captain	84,008
101 5 502 6131	F	F	1.0000 Fire Captain	82,862
101 5 502 6131	F	F	1.0000 Fire Marshall	84,008
<b>TOTAL 6131 EMPLOYEES</b>			<b>5.0000</b>	<b>\$ 422,394</b>
101 5 502 6132	F	F	1.0000 Fire Lieutenant	77,007
101 5 502 6132	F	F	1.0000 Fire Lieutenant	77,007
101 5 502 6132	F	F	1.0000 Fire Lieutenant	77,007

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	502	6132	F	F	1.0000	Fire Lieutenant	77,007
101	5	502	6132	F	F	1.0000	Fire Lieutenant	75,957
101	5	502	6132	F	F	1.0000	Fire Lieutenant	75,432
101	5	502	6132	F	F	1.0000	Fire Lieutenant	75,432
101	5	502	6132	F	F	1.0000	Fire Lieutenant	75,432
101	5	502	6132	F	F	1.0000	Fire Lieutenant	74,206
101	5	502	6132	F	F	1.0000	Fire Lieutenant	74,206
101	5	502	6132	F	F	1.0000	Fire Lieutenant	73,506
101	5	502	6132	F	F	1.0000	Fire Lieutenant	72,456
101	5	502	6132	F	F	1.0000	Fire Lieutenant	72,281
101	5	502	6132	F	F	1.0000	Fire Lieutenant	71,581
101	5	502	6132	F	F	1.0000	Fire Lieutenant	71,231
101	5	502	6132	F	F	1.0000	Assistant Fire Marshall	79,178
101	5	502	6132	F	F	1.0000	Assistant Fire Marshall	77,918
101	5	502	6132	F	F	1.0000	Maintenance Officer	79,178
<b>TOTAL 6132 EMPLOYEES</b>						<b>18.0000</b>		<b>\$ 1,356,022</b>
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	71,756
101	5	502	6141	F	F	1.0000	Driver Operator	70,615
101	5	502	6141	F	F	1.0000	Driver Operator	70,289



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION		POSITION	SALARY
101	5	502	6141	F	F	1.0000	Driver Operator	69,147
101	5	502	6141	F	F	1.0000	Driver Operator	69,147
101	5	502	6141	F	F	1.0000	Driver Operator	69,147
101	5	502	6141	F	F	1.0000	Driver Operator	68,984
101	5	502	6141	F	F	1.0000	Driver Operator	68,984
101	5	502	6141	F	F	1.0000	Driver Operator	67,516
101	5	502	6141	F	F	1.0000	Firefighter III	70,006
101	5	502	6141	F	F	1.0000	Firefighter III	67,461
101	5	502	6141	F	F	1.0000	Firefighter III	66,983
101	5	502	6141	F	F	1.0000	Firefighter III	66,824
101	5	502	6141	F	F	1.0000	Firefighter III	66,824
101	5	502	6141	F	F	1.0000	Firefighter III	66,824
101	5	502	6141	F	F	1.0000	Firefighter III	65,869
101	5	502	6141	F	F	1.0000	Firefighter III	65,074
101	5	502	6141	F	F	1.0000	Firefighter III	65,074
101	5	502	6141	F	F	1.0000	Firefighter III	65,074
101	5	502	6141	F	F	1.0000	Firefighter III	65,074
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,915
101	5	502	6141	F	F	1.0000	Firefighter III	64,756
101	5	502	6141	F	F	1.0000	Firefighter III	64,756
101	5	502	6141	F	F	1.0000	Firefighter III	64,756
101	5	502	6141	F	F	1.0000	Firefighter III	64,756

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
101	5	502	6141	F	F	1.0000	Firefighter III	64,756
101	5	502	6141	F	F	1.0000	Firefighter I	50,914
101	5	502	6141	F	F	1.0000	Firefighter I	50,914
101	5	502	6141	F	F	1.0000	Firefighter I	50,914
101	5	502	6141	F	F	1.0000	Firefighter I	50,914
101	5	502	6141	F	F	1.0000	Firefighter Recruit	44,551
101	5	502	6141	F	F	1.0000	Firefighter Recruit	43,045
101	5	502	6141	F	F	1.0000	Firefighter Recruit	43,045
101	5	502	6141	F	F	1.0000	Firefighter Recruit	43,045
101	5	502	6141	F	F	1.0000	Firefighter Recruit	43,045
101	5	502	6141	F	F	1.0000	Firefighter Recruit	43,045
<b>TOTAL 6141 EMPLOYEES</b>						<b>49.0000</b>		<b>\$ 3,100,581</b>
<b>TOTAL EMPLOYEES</b>						<b>76.0000</b>		<b>\$ 5,264,237</b>

# DEPARTMENT OF PUBLIC SAFETY

**BUREAU: FIRE**

**101 5 502 6110 Salary - Bureau Chief**

Salary of the Fire Chief.

**101 5 502 6115 Salaried Personnel**

Salaries of the 2 non-uniformed personnel assigned to the Bureau of Fire.

**101 5 502 6130 Salary - Deputy Chief**

Salary of the Deputy Chiefs.

**101 5 502 6131 Fire - Captains**

Salaries of Fire Marshal and Captains.

**101 5 502 6132 Fire - Lieutenants**

Salaries of Assistant Fire Marshals, Maintenance Officer and Lieutenants.

**101 5 502 6141 Firefighters**

Salaries of Firefighters I, II and III.

**101 5 502 6180 Acting Officers**

This code is used to record expenditures of personnel serving out of rank when they are required to assume additional, substantially different duties and responsibilities than required by their normal rank. This incremental pay is required by the contract with the uniformed firefighter's union.

**101 5 502 6185 Overtime**

This code is used to record expenditures to provide a reasonable level of personnel for operations in fire suppression, rescue, and other emergencies that occur regularly within the City, and special operations such as SERT, Foam Task Force and Haz Mat. In addition, personnel working fireworks detail and the recall of off-duty personnel for major incidents are covered by this account. Holiday pay for several holidays that firefighters work is funded from this account as per contract.

**101 5 502 6190                      Sick Leave Bonus**

This account provides for the payment of incentive bonuses to personnel who have taken no more than three days sick leave within the prior calendar year.

**101 5 502 6201                      Educational Incentive**

This code is used to record the costs of incentive pay to personnel who have achieved certification of an Associate Degree in a fire related field, certificate of Fire Science Technology, Emergency Medical Technicians (EMT) and/or First Aid Instructors, Haz Mat Techs and personnel holding Bachelor degrees.

**101 5 502 6202                      Medical Insurance**

Costs for health care for all Fire Bureau employees and uniformed retirees.

**101 5 502 6203                      Dental - Vision**

This code is used to record the cost of dental and vision coverage for Bureau of Fire personnel. This coverage is mandated by a contract between the City of Lancaster and Lancaster Uniformed Firefighters Association Local 319.

**101 5 502 6210                      Uniform Maintenance Allowance**

This code is used to record payment, under provisions of the collective bargaining agreement, of \$250 per year per firefighter as a clothing maintenance allowance, and \$80 per year per firefighter as a shoe allowance.

**101 5 502 6230                      Pension Contribution**

This line represents the Minimum Municipal Obligation which the City must pay to the Fire Pension Fund. The Minimum Municipal Obligation is the amount which must be deposited into the Fund by the City, adjusted annually for pay increases, for all firefighters such that there are sufficient assets in the Fund, upon an employee's retirement, to pay benefits. The amount is calculated by an actuary.

**101 5 502 7141                      PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for Fire Department staff.

**101 5 502 7160                      Rental of Parking Lot**

This line item is used to cover expenses for parking spaces in the Central Parking Garage.

**101 5 502 7220                      Maintenance of Communication Equipment**

This code is used to record expenditures to maintain the fire radio system of remote, vehicle, portable and alerting units and cell phones.

**101 5 502 7230                      Maintenance of Equipment**

This code is used for maintenance of equipment such as copier, computers, printers, fax machines, and FireHouse maintenance.

**101 5 502 7290                      Maintenance Vehicles**

This line item is for services provided to the Bureau of Fire by outside businesses to perform work and repairs on vehicles and apparatus that Fire Bureau personnel are unable to accomplish. Also, maintenance of Self Contained Breathing Apparatus equipment, air cylinders, etc. are paid for from this line item.

**101 5 502 7340                      Postage**

This code is for the cost of U.S. postage for the Bureau of Fire and all its divisions.

**101 5 502 7350                      Printing**

This code is used to record the costs of in-house printing of training, Fire Marshal Division material, special interest bulletins, rescue and hazardous material information, and the annual report.

**101 5 502 7360                      Telephone**

This code is for the required telephone systems of the Bureau and its five station facilities. Line costs and phone service are included. Cell phones and service is also included in this line item. Apparatus is equipped with laptops requiring air cards.

**101 5 502 7370                      Travel**

This code is used to record expenditures for mileage, hotels, tolls, etc. when personnel attend meetings, conferences, functions and seminars.

**101 5 502 7380                      Miscellaneous Expenses**

This code is used to record expenditures of membership dues to organizations, trade magazines and journals, hot and cold drinks for major incidents according to agreement, petty cash and personal effects stolen or damaged during the performance of duties for all Bureau of Fire personnel, as per contract.

**101 5 502 7410                      Professional Services**

This code is used to record expenditures for professional services such required psychological and physical exams, consultants for diversity training, computer software training, etc. It is also used to record costs of medical exams, Hepatitis shots, etc.

**101 5 502 7435                      Labor Relations**

This code provides funding for City labor attorneys and arbitrators to settle grievances between the City and IAFF.

**101 5 502 7445                      Training - School**

This code is used to record expenditures in training, such as equipment, manuals and, recruit tuition and schooling of Bureau of Fire personnel.

**101 5 502 7490                      Civil Service Board**

This code is used to record expenditures of the Lancaster City Bureau of Fire Civil Service Board such as Civil Service entrance and promotional exams, ads, etc.

**101 5 502 7603                      Office Supplies**

This code is used to record expenditures of miscellaneous office supplies.

**101 5 502 7606                      Operating Supplies**

This code is used to record expenditures of operating supplies for four fire stations.

**101 5 502 7612                      Uniforms**

This code is used to record expenditures of all uniforms issued by the Bureau of Fire, including all dress and work uniforms for the Chief Officers, Fire Suppression, Fire Marshals and Administrative Divisions. All badges, name plates, retirement plaques and uniform shoulder patches are charged to this line.

**101 5 502 7642                      Fire Prevention Supplies**

This code is used to record expenditures of educational fire prevention books and promotional materials to educate the public in fire and burn prevention.

**101 5 502 7645                      Protective Clothing**

This code is used to record the purchase of protective clothing that is required for firefighting. Each firefighter's turn out gear is replaced on a five year schedule.

**101 5 502 7654                      Gasoline/Diesel**

This code is used to record expenditures of gasoline for vehicles and portable equipment (saws, rescue equipment, generators, etc.). It is used to record the cost of oil used to maintain our vehicles in good working order. It is also used to record the cost of fuel used for apparatus equipped with diesel engines.

**101 5 502 7672                      Miscellaneous Vehicle Parts**

This code is used to record the cost of maintenance and repair of apparatus and vehicles. Included are normal preventive maintenance, purchase of tires, batteries, brakes and the specialized parts that are procured locally or obtained from businesses that specialize in manufacturing or repairs of fire apparatus.

**101 5 502 8200                      Minor Equipment**

This code is used to record the cost of breathing apparatus, hardware and hose necessary to keep the Bureau's apparatus fully equipped, and compatible with the accessories, specialized extinguishing agents, and other equipment needed to combat fires and handle a variety of emergencies peculiar to the fire service. This code is also used to record the cost of fixtures.

**101 5 502 8202                      Safety Equipment**

This line item is use to record the cost of AED equipment and first aid supplies, etc.

**101 5 502 8220                      Communication Equipment**

This code is used to record the cost of Minitor pagers, modems, internet connections and chargers, communication equipment batteries and items used by the Bureau of Fire in its daily 24-hour operation.

**101 5 502 8230                      Furniture/Equipment**

This code is to record the cost of office equipment and office furniture.

**101 5 502 8271                      Vehicle Lease**

This line reflects the cost to lease vehicles.

**101 5 502 9240                      Pension Debt - Interest**

This line reflects the 2014 interest payment for the 2006 Pension Bonds issued to cover the plan's unfunded actuarial liability

**101 5 502 9260                      Pension Debt - Principal**

This line reflects the 2014 principal payment for the 2006 Pension Bonds issued to cover the plan's unfunded actuarial liability.

**101 5 502 9400                      Grants Match**

This line reflects potential City match requirements for various state and federal grants the Fire Bureau has applied or anticipates applying for in 2014.



**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>ECONOMIC DEVELOPMENT &amp; NEIGHBORHOOD REVITALIZATION OFFICE OF THE DIRECTOR</b>									
101 6 601 6109	SALARY-DIRECTOR	103,197	103,829	107,355	120,478	120,478	94,337	120,750	124,092
101 6 601 6110	SALARY BUREAU CHIEF	60,364	65,193	65,603	64,718	66,012	52,073	66,261	65,365
101 6 601 6115	SALARIED PERSONNEL	161,825	128,245	138,145	153,698	143,178	111,977	142,777	155,870
101 6 601 6185	OVERTIME	434	632	649	750	750	409	500	500
101 6 601 6202	MEDICAL INSURANCE	437,820	419,077	468,132	477,495	467,416	397,912	477,495	439,295
101 6 601 6203	DENTAL-VISION	16,815	14,353	13,620	18,620	18,303	14,406	17,377	18,250
101 6 601 7141	PC LEASE	11,228	11,228	11,228	11,228	21,624	21,624	21,624	21,624
101 6 601 7230	MAINTENANCE- EQUIPMENT	0	13	76	500	500	13	250	500
101 6 601 7310	ADVERTISING	2,022	267	195	1,000	1,000	0	0	500
101 6 601 7320	DUES & SUBSCRIPTIONS	749	710	1,286	1,500	1,500	1,180	1,500	1,500
101 6 601 7340	POSTAGE	487	855	829	750	750	798	1,000	1,000
101 6 601 7350	PRINTING	636	539	759	750	750	759	900	1,000
101 6 601 7360	TELEPHONE	3,168	2,863	3,171	3,000	3,000	2,652	3,500	3,500
101 6 601 7370	TRAVEL	8	202	41	1,500	1,500	1,390	1,500	1,000
101 6 601 7410	PROFESSIONAL SERVICES	9,565	5,780	260	10,000	7,800	4,100	10,000	100,000
101 6 601 7445	TRAINING & SCHOOL	1,381	1,914	1,967	2,000	2,000	1,982	2,000	2,000
101 6 601 7603	OFFICE SUPPLIES	760	704	740	850	1,050	803	1,200	1,200
101 6 601 7606	OPERATING SUPPLIES	376	93	337	500	300	0	500	500
101 6 601 7654	GASOLINE	0	0	110	500	500	0	500	500
101 6 601 8110	CONTRIBUTION TO ECON DEVELOP.	59,330	42,681	39,604	70,000	70,000	27,991	70,000	100,000
101 6 601 8200	MINOR EQUIPMENT	0	0	0	250	250	0	0	250
<b>TOTAL</b>		<b>870,165</b>	<b>799,178</b>	<b>854,107</b>	<b>940,087</b>	<b>928,661</b>	<b>734,406</b>	<b>939,634</b>	<b>1,038,446</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**DIRECTOR OF ECONOMIC DEVELOPMENT & NEIGHBORHOOD REVITALIZATION**

101 6 601 6109	F	M	1.0000 Dir. Economic Dev. & Neigh. Revitalization	124,092
<b>TOTAL 6109 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 124,092</b>
101 6 601 6110	F	M	1.0000 Deputy Director, EDNR	65,365
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 65,365</b>
101 6 601 6115	F	M	1.0000 Senior Grants Administrator	46,736
101 6 601 6115	F	M	1.0000 Housing & Economic Development Administ	54,125
101 6 601 6115	F	A	1.0000 Secretary I Available for Merit	40,522 14,487
<b>TOTAL 6115 EMPLOYEES</b>			<b>4.0000</b>	<b>\$ 155,870</b>
<b>TOTAL EMPLOYEES</b>			<b>5.0000</b>	<b>\$ 345,327</b>

# **DEPARTMENT OF ECONOMIC DEVELOP. & NEIGHBORHOOD REVITALIZATION**

**BUREAU:                   OFFICE OF THE DIRECTOR**

**101 6 601 6109                   Salary Director**

Salary of the Director of the Department of Economic Development and Neighborhood Revitalization (DEDNR).

**101 6 601 6110                   Salary Bureau Chief**

Salary of the Deputy Director of Economic Development and Neighborhood Revitalization.

**101 6 601 6115                   Salaries Personnel**

Salaries of the Housing and Economic Development Administrator, Senior Grants Administrator and Secretarial positions in the Office of the Director.

**101 6 601 6185                   Overtime**

Overtime pay for the salary of the secretarial position in the Office of the Director, primarily for RACL and LIDA Board duties.

**101 6 601 6202                   Medical Insurance**

Costs for health care for all Economic Development and Neighborhood Revitalization employees.

**101 6 601 6203                   Dental/Vision**

Costs for dental/vision care for all Economic Development and Neighborhood Revitalization employees.

**101 6 601 7141                   PC Lease**

Annual state contract leases for PCs and laptop computers and annual software license fee for Office 365 for Economic Development and Neighborhood Revitalization staff.

**101 6 601 7230                   Maintenance of Equipment**

For typewriter, fax, computer, printer and Department vehicle repairs.

**101 6 601 7310                      Advertising**

Legal notices for appeals, employment ads and public notices, including economic development grant public hearings and notifications of Requests for Proposals that the City of Lancaster may issue for projects.

**101 6 601 7320                      Dues and Subscriptions**

Annual dues for professional organizations including the International Economic Development Council, Pennsylvania Economic Development Association, the Council of Development Finance Agencies, the Lancaster Chamber of Commerce and subscriptions to economic development periodicals, newsletters, and technical publications to remain current on practices in the field of community and economic development.

**101 6 601 7340                      Postage**

Mailing costs, express mail charges and Federal Express charges.

**101 6 601 7350                      Printing**

Cost of printing economic development marketing items for the City of Lancaster, highlighting the benefits and incentive programs that accrue to business or industrial expansion within the City, including the Enterprise Zone and the Keystone Opportunity Zone. Also, costs associated with printing of newsletters, report printing, and photocopying.

**101 6 601 7360                      Telephone**

Share of phone and voice mail system, mobile phone expenses for Department staff.

**101 6 601 7370                      Travel**

Travel costs necessary for staff attendance at conference and training seminars, local travel for official duties, as well as in-State travel.

**101 6 601 7410                      Professional Services**

Professional services associated with the implementation of the CRIZ, the redevelopment of land and buildings, including appraisal and environmental assessment costs, subdivision and land development expenses, the operation of established economic development programs, and the City's share of web site services provided by other organizations such as the PA Dutch Convention and Visitors Bureau.

**101 6 601 7445                      Training and School**

Registration costs for professional training sponsored by organizations engaged in economic, community, and housing development. Costs of workshops, conferences and webcasts, which enable the staff to remain abreast of current community and economic development trends, legislation, financing, and implementation practices.

**101 6 601 7603                      Office Supplies**

Routine office materials such as report covers, files, paper, pens, etc.

**101 6 601 7606                      Operating Supplies**

Various operating supplies and expenses of the department including printer cartridges.

**101 6 601 7654                      Gasoline**

Fuel costs for shared Department vehicle.

**101 6 601 8110                      Contribution to Economic Development**

This account reflects costs in support of several aspects related to encouraging economic development and investment in the City including: marketing the City to businesses; retail recruitment and retention; developing a tourism development and marketing program for the City as a tourism destination; costs associated with redevelopment of specific properties within the City including clean-up costs, maintenance costs and holding costs associated with properties acquired by the City for future redevelopment by private developers. Membership fees and contributions to organizations assisting the City in its economic development efforts including the Lancaster City Alliance, the Lancaster Economic Development Company, the Pennsylvania Dutch Convention and Visitors Bureau, MOOSE and the Regional Economic Development District Initiative (providing access to federal Economic Development Administration funding) are included.

**101 6 601 8200                      Minor Equipment**

Funds required to purchase small office equipment as needed.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PLANNING</b>									
101 6 602 6110	SALARY BUREAU CHIEF	66,842	69,252	70,939	70,668	71,905	56,674	72,166	71,375
101 6 602 6115	SALARIED PERSONNEL	144,571	148,454	152,541	151,719	154,393	121,707	154,968	153,235
101 6 602 6185	OVERTIME	43	83	47	75	75	32	75	75
101 6 602 7230	MAINTENANCE- EQUIPMENT	36	0	130	750	750	12	300	400
101 6 602 7310	ADVERTISING	9,847	11,273	9,900	14,000	13,700	8,426	11,000	12,000
101 6 602 7320	DUES & SUBSCRIPTIONS	195	642	524	600	600	285	600	600
101 6 602 7330	MAP REPRODUCTION	0	399	145	400	400	243	400	400
101 6 602 7340	POSTAGE	1,620	2,140	1,752	2,000	2,000	1,404	2,000	2,000
101 6 602 7350	PRINTING	691	919	1,320	2,500	2,500	781	1,500	2,000
101 6 602 7360	TELEPHONE	834	1,010	1,095	1,100	1,100	835	1,100	1,200
101 6 602 7370	TRAVEL	422	25	7	400	400	0	400	400
101 6 602 7410	PROFESSIONAL SERVICES	3,223	3,455	3,798	4,500	4,500	1,971	4,400	4,400
101 6 602 7445	TRAINING & SCHOOL	130	700	285	850	850	118	500	500
101 6 602 7495	ZONING BOARD EXPENSES	116	0	0	200	200	0	200	200
101 6 602 7603	OFFICE SUPPLIES	721	644	1,000	1,200	1,200	1,073	1,200	1,700
101 6 602 7606	OPERATING SUPPLIES	507	111	648	825	825	0	700	700
101 6 602 7654	GASOLINE	0	0	470	400	700	483	700	700
101 6 602 8200	MINOR EQUIPMENT	0	22	0	500	500	0	500	1,500
<b>TOTAL</b>		<b>229,798</b>	<b>239,129</b>	<b>244,601</b>	<b>252,687</b>	<b>256,598</b>	<b>194,044</b>	<b>252,709</b>	<b>253,385</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PLANNING**

101 6 602 6110	F	M	1.0000 Ch Bureau Of Planning	71,375
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 71,375</b>
101 6 602 6115	F	M	1.0000 Senior Planner	52,087
101 6 602 6115	F	M	1.0000 Zoning Officer II	56,906
101 6 602 6115	F	M	1.0000 Historic Preservation Specialist	44,242
<b>TOTAL 6115 EMPLOYEES</b>			<b>3.0000</b>	<b>\$ 153,235</b>
<b>TOTAL EMPLOYEES</b>			<b>4.0000</b>	<b>\$ 224,610</b>

# **DEPARTMENT OF ECONOMIC DEVELOPMENT AND NEIGHBORHOOD REVITALIZATION**

## **BUREAU: PLANNING**

### **101 6 602 6110 Salary - Bureau Chief**

Salary of the Bureau Chief of Planning.

### **101 6 602 6115 Salaried Personnel**

Salary of the Planning Bureau staff, including Senior Planner, Zoning Officer and Historic Preservation Specialist.

### **101 6 602 6185 Overtime**

Overtime pay for employees of the Planning Bureau.

### **101 6 602 7230 Maintenance of Equipment**

Repair and service costs for office equipment and use of a City vehicle for Bureau business.

### **101 6 602 7310 Advertising**

Legal notices for regular and special meetings of the Planning Commission, Zoning Hearing Board, HARB and Historical Commission, required legal notices for amendments of the Zoning Ordinance, Subdivision and Land Development Ordinance, and Official Map, and other notices as required by law.

### **101 6 602 7320 Dues and Subscriptions**

Subscriptions to professional planning publications and document purchases. Dues to professional organizations such as the American Planning Association.

### **101 6 602 7330 Map Reproduction**

Costs of computerized mapping, including cartridges, print heads, rolls of paper, and other supplies for printer-plotter, purchase of cartridges and other supplies for color printer, and other map reproduction costs. Printing of zoning and other maps for sale to public.



**101 6 602 7340**                      **Postage**

Mailing costs for items such as Planning Commission, HARB and Historical Commission agendas and minutes, Zoning agendas, documents requested by developers and property owners, information requested by citizens, and notices required by law.

**101 6 602 7350**                      **Printing**

In-house printing of agendas, minutes, letters, and other materials. Outside printing of ordinances or other documents when necessary.

**101 6 602 7360**                      **Telephone**

Cost of telephone use and voice mail.

**101 6 602 7370**                      **Travel**

Travel for attendance at planning-related meetings, training opportunities, and for inspections of land development sites.

**101 6 602 7410**                      **Professional Services**

Fees for court stenographer attending Zoning Hearing Board and Planning Commission meetings, as required by State law. Costs of professional consulting fees.

**101 6 602 7445**                      **Training and School**

Training to improve technical skills, and participation at conferences/seminars/workshops.

**101 6 602 7495**                      **Zoning Board Expense**

Cost of light meals for members of Zoning Hearing Board when agendas, which begin at 4:00 p.m., include a 7:00 p.m. session.

**101 6 602 7603**                      **Office Supplies**

Cost of paper, envelopes, tablets, file folders, pens and other office supplies.

**101 6 602 7606**                      **Operating Supplies**

Cost of graphic materials, computer-related components, ink cartridges, and other operating components and materials.

**101 6 602 7654**

**Gasoline**

Fuel costs for Department vehicles.

**101 6 602 8200**

**Minor Equipment**

Purchase of upgrade components and software to improve computer operations, annual maintenance of computer mapping program. Purchase of new office equipment to replace nonrepairable equipment.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF CODE COMPLIANCE &amp; INSPECTIONS</b>									
101 6 603 6110	SALARY BUREAU CHIEF	68,857	72,449	72,336	71,355	72,604	57,167	72,810	72,069
101 6 603 6115	SALARIED PERSONNEL	693,190	748,053	789,695	820,789	824,855	626,722	799,696	826,898
101 6 603 6185	OVERTIME	143	0	0	0	0	0	0	0
101 6 603 6201	EDUCATIONAL INCENTIVE	375	375	2,280	5,270	5,270	1,875	5,270	5,270
101 6 603 7230	MAINTENANCE- EQUIPMENT	3,430	1,802	1,414	3,000	3,000	655	3,000	3,000
101 6 603 7310	ADVERTISING	945	1,462	993	1,500	1,500	779	1,500	1,500
101 6 603 7320	DUES & SUBSCRIPTIONS	1,031	389	440	1,000	1,000	556	1,000	1,000
101 6 603 7340	POSTAGE	3,195	2,638	4,958	4,000	6,200	6,503	6,503	6,700
101 6 603 7350	PRINTING	1,084	2,496	2,586	3,000	3,000	1,433	3,000	3,000
101 6 603 7360	TELEPHONE	9,916	8,815	9,491	9,000	9,000	7,504	9,000	10,500
101 6 603 7370	TRAVEL	94	247	368	1,150	1,150	802	1,150	1,150
101 6 603 7405	ABATEMENT OF NUISANCES	37,088	44,013	28,208	40,000	40,000	30,488	40,000	40,000
101 6 603 7410	PROFESSIONAL SERVICES	17,653	7,447	4,614	10,000	10,000	625	10,000	5,000
101 6 603 7440	CONTRACT SERVICES	4,875	1,116	1,006	800	800	755	800	1,300
101 6 603 7445	TRAINING/SCHOOL	4,580	5,461	4,544	4,000	4,000	1,424	4,000	4,000
101 6 603 7485	PLUMBING BD. EXPENSE	0	186	0	200	200	189	200	200
101 6 603 7495	ZONING BOARD EXPENSE	1,304	1,652	0	0	0	0	0	0
101 6 603 7603	OFFICE SUPPLIES	5,511	3,128	1,902	3,200	3,200	1,981	3,200	3,200
101 6 603 7606	OPERATING SUPPLIES	3,345	4,391	2,996	3,000	3,000	2,619	3,000	4,000
101 6 603 7654	GASOLINE	0	0	6,388	6,500	6,500	4,720	6,500	7,000
101 6 603 8200	MINOR EQUIPMENT	1,237	764	1,822	1,500	1,500	720	1,500	1,500
<b>TOTAL</b>		<b>857,853</b>	<b>906,884</b>	<b>936,041</b>	<b>989,264</b>	<b>996,779</b>	<b>747,517</b>	<b>972,129</b>	<b>997,287</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF CODE COMPLIANCE & INSPECTIONS**

101 6 603 6110	F	M	1.0000 Bureau Chief CC&I	72,069
<b>TOTAL 6110 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 72,069</b>
101 6 603 6115	F	M	1.0000 Chief Building Code Official	59,184
101 6 603 6115	F	M	1.0000 Health Inspector	44,242
101 6 603 6115	F	M	1.0000 Health Inspector	47,341
101 6 603 6115	F	M	1.0000 Housing Inspector II	46,809
101 6 603 6115	F	M	1.0000 Commercial Code Inspector	63,879
101 6 603 6115	F	A	1.0000 Housing/Building Inspector	48,285
101 6 603 6115	F	A	1.0000 Housing Inspector I	45,242
101 6 603 6115	F	A	1.0000 Housing Inspector I	43,071
101 6 603 6115	F	A	1.0000 Housing Inspector I	42,644
101 6 603 6115	F	A	1.0000 Housing Inspector I	42,644
101 6 603 6115	F	A	1.0000 Housing Inspector I	40,517
101 6 603 6115	F	A	1.0000 Housing Inspector I	39,242
101 6 603 6115	F	A	1.0000 Housing Inspector I	39,242
101 6 603 6115	F	A	1.0000 Bld/Plumbing Clerk IV	42,761
101 6 603 6115	F	A	1.0000 Technology Coordinator	40,485
101 6 603 6115	F	A	1.0000 Permit Clerk III	35,148
101 6 603 6115	F	A	1.0000 Clerk Typist II	36,088
101 6 603 6115	F	A	1.0000 Clerk Typist II	35,037
101 6 603 6115	F	A	1.0000 Clerk Typist II	35,037
<b>TOTAL 6115 EMPLOYEES</b>			<b>19.0000</b>	<b>\$ 826,898</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**TOTAL EMPLOYEES**

**20.0000**

**\$ 898,967**

# **DEPARTMENT OF ECONOMIC DEVELOPMENT AND NEIGHBORHOOD REVITALIZATION**

**BUREAU: CODE COMPLIANCE & INSPECTIONS**

**101 6 603 6110 Salary - Bureau Chief**

Salary of the Chief of the Bureau of Code Compliance & Inspections.

**101 6 603 6115 Salaried Personnel**

Salaries of the Code Compliance & Inspection staff, including Building Inspectors, Housing Inspectors, Health Officers and administrative support staff.

**101 6 603 6185 Overtime**

Overtime for bureau staff for responding to calls for assistance outside of normal business hours.

**101 6 603 6201 Educational Incentive**

Bargaining Unit Building and Housing Inspectors receive a \$750.00 incentive payment per year to obtain and retain their International Code Council required certifications.

**101 6 603 7230 Maintenance – Equipment**

Repair and service costs for office equipment including copier at Southern Market and City Hall offices of the Bureau. Annual maintenance costs for handheld units used by housing inspectors for code enforcement. Costs associated with maintenance of Bureau vehicles.

**101 6 603 7310 Advertising**

Cost of advertising public notices and legal ads for property maintenance code and building code appeals, Housing Appeals Board meetings, Plumbing Board meetings and for employee positions advertised to the public.

**101 6 603 7320**                      **Dues and Subscriptions**

Membership fees for professional code enforcement organizations (ICC), State certification registrations and subscriptions to trade publications.

**101 6 603 7340**                      **Postage**

Mailing of licenses, permits, notices and enforcement orders.

**101 6 603 7350**                      **Printing**

Printing of licenses, applications, certificates, posters and business cards.

**101 6 603 7360**                      **Telephone**

Bureau share of phone line and mobile phone charges.

**101 6 603 7370**                      **Travel**

Costs for employees to attend code training seminars (statewide building code mandates certification of building inspectors). Travel for Building Inspector and Housing Inspector testing and training.

**101 6 603 7405**                      **Abatement of Nuisances**

Costs for the clean-up, mowing, and/or boarding-up of properties.

**101 6 603 7410**                      **Professional Services**

Cost for attorney and stenographer attendance at Housing Appeals Board and Building Code Appeals Board hearings, when required. Costs to cover expenses associated with using a Third Party Code Official to cover inspections for city staff when necessary. Costs associated with pre-employment testing and background checks.

**101 6 603 7440**                      **Contract Services**

Costs associated with copier and printer contracts.

**101 6 603 7445**                      **Training/School**

Costs for employees to attend training events, seminars and testing as mandated by the statewide building code to maintain State certifications. Training for Housing Inspectors to attain certification for implementing the International Property Maintenance Code.

**101 6 603 7485**                      **Plumbing Board/Building Code Board of Appeals Expenses**

Other costs associated with the Plumbing Board and Building Code Board of Appeals, including providing current code information to Board members.

**101 6 603 7603**                      **Office Supplies**

Routine office supply costs such as report covers, files, paper, pens, etc.

**101 6 603 7606**                      **Operating Supplies**

Purchase office forms. Supplies for digital camera operation. Supplies for printers for support staff. Purchase and maintenance of protective gear for inspectors.

**101 6 603 7654**                      **Gasoline**

Fuel costs for health officers, property maintenance inspectors and building inspector vehicles.

**101 6 603 8200**                      **Minor Equipment**

Purchase of scales, tape measures, cameras, and other miscellaneous office equipment required by inspectors.



**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>NEIGHBORHOOD REVITALIZATION UNIT</b>									
101 6 605 6115	SALARIED PERSONNEL	102,307	100,791	106,444	117,116	117,116	94,030	117,534	120,458
101 6 605 7340	POSTAGE	0	0	128	250	250	0	0	0
101 6 605 7360	TELEPHONE	252	114	0	0	0	0	0	0
<b>TOTAL</b>		<b>102,559</b>	<b>100,905</b>	<b>106,572</b>	<b>117,366</b>	<b>117,366</b>	<b>94,030</b>	<b>117,534</b>	<b>120,458</b>
<b>TOTAL ECON DEV &amp; NEIGH REVIT</b>		<b>2,060,375</b>	<b>2,046,096</b>	<b>2,141,321</b>	<b>2,299,404</b>	<b>2,299,404</b>	<b>1,769,997</b>	<b>2,282,006</b>	<b>2,409,576</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**NEIGHBORHOOD REVITALIZATION UNIT**

101	6	605	6115	F	A		1.00	Rehab / Lead Specialist III	51,411
101	6	605	6115	F	A		1.00	HNRU Assistant	39,445
101	6	605	6115	F	A		1.00	Clerk Typist I	29,602
<b>TOTAL 6115 EMPLOYEES</b>								<b>3.0000</b>	<b>\$ 120,458</b>
<b>TOTAL EMPLOYEES</b>								<b>3.0000</b>	<b>\$ 120,458</b>

# **DEPARTMENT OF ECONOMIC DEVELOPMENT AND NEIGHBORHOOD REVITALIZATION**

**BUREAU: NEIGHBORHOOD REVITALIZATION DIVISION**

**101 6 605 6115 Salaried Personnel**

Salary of the Neighborhood Revitalization staff including Housing Rehab/  
Lead Paint Specialist, HNRU Assistant and Clerk Typist.

**101 6 605 7340 Postage**

Costs for Division are covered through grant resources to the City through  
the federal CDBG Program.

**101 6 605 7360 Telephone**

Costs for Division are covered through grant resources to the City through  
the federal CDBG Program.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>PUBLIC WORKS OFFICE OF THE DIRECTOR</b>									
101 8 810 6109	SALARY-DIRECTOR	110,739	111,418	115,202	120,499	120,499	94,475	120,892	124,114
101 8 810 6115	SALARIED PERSONNEL	77,633	92,740	100,652	116,226	97,546	67,507	86,612	99,496
101 8 810 6202	MEDICAL INSURANCE	699,059	707,992	746,500	761,430	756,171	634,525	756,171	700,516
101 8 810 6203	DENTAL-VISION	29,061	24,206	24,947	33,835	31,618	26,305	30,567	32,100
101 8 810 7141	PC LEASE	5,739	5,739	5,739	5,739	11,215	11,215	11,215	11,215
101 8 810 7230	MAINTENANCE- EQUIPMENT	69	32	32	100	100	0	50	100
101 8 810 7310	ADVERTISING	2,314	1,033	2,206	2,500	500	527	527	2,000
101 8 810 7320	DUES & SUBSCRIPTIONS	319	642	449	1,000	1,000	299	400	600
101 8 810 7340	POSTAGE	285	362	713	1,000	1,000	237	300	600
101 8 810 7350	PRINTING	253	279	510	500	500	1,224	1,900	500
101 8 810 7360	TELEPHONE	1,938	1,766	1,956	2,500	2,200	1,477	1,500	2,000
101 8 810 7370	TRAVEL	2,392	2,364	2,087	4,000	1,500	0	0	5,000
101 8 810 7603	OFFICE SUPPLIES	686	567	314	600	900	627	800	600
101 8 810 8200	MINOR EQUIPMENT	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>930,487</b>	<b>949,140</b>	<b>1,001,307</b>	<b>1,049,929</b>	<b>1,024,749</b>	<b>838,418</b>	<b>1,010,934</b>	<b>978,841</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**DIRECTOR OF PUBLIC WORKS**

101 8 810 6109	F	M	1.0000 Director Of Public Works	124,114
<b>TOTAL 6109 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 124,114</b>
101 8 810 6115	F	M	1.0000 Secretary II	39,530
101 8 810 6115	F	M	1.0000 Public Arts Manager Available for Merit	48,486 11,480
<b>TOTAL 6115 EMPLOYEES</b>			<b>2.0000</b>	<b>\$ 99,496</b>
<b>TOTAL EMPLOYEES</b>			<b>3.0000</b>	<b>\$ 223,610</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: OFFICE OF THE DIRECTOR**

**101 8 810 6109 Salary Director**

Salary of the Director of Public Works.

**101 8 810 6115 Salaried Personnel**

Salary of the Department Director's secretary and the public art manager.

**101 8 810 6202 Medical Insurance**

Costs for health care for all General Fund Public Works employees.

**101 8 810 6203 Dental/Vision**

Costs for dental/vision care for all General Fund Public Works employees.

**101 8 810 7141 PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for all General Fund Public Works staff.

**101 8 810 7230 Maintenance of Equipment**

Maintenance on one electronic typewriter and fax machine (shared by other departments).

**101 8 810 7310 Advertising**

Costs for advertising for vacant positions within supervisory staffing.

**101 8 810 7320 Dues & Subscriptions**

Subscription for City members in the American Public Works Association. The membership fee entitles the Department to 10 memberships. This item also covers the cost of miscellaneous Public Works subscriptions, memberships and professional fees.

**101 8 810 7340**                      **Postage**

Postage and express mail sent by the Director's office.

**101 8 810 7350**                      **Printing**

Daily printing expenses, including distribution copies to the Department's five Bureaus.

**101 8 810 7360**                      **Telephone**

Telephone costs for the Director's Office. This line item also includes two cell phones previously budget under the administration services budget.

**101 8 810 7370**                      **Travel**

The Director is a member in the American Public Works Association (APWA). The Director or assistant director will attend the 2014 APWA International Congress. This national conference covers new concepts in various public works fields through educational sessions, new types of equipment and materials on the market, and provides opportunity to exchange ideas with other Public Works officials. This item also covers any additional travel costs incurred for meetings with State and Federal Agencies and industry conferences to implement developing regulations. The Public Art Manager will also attend the Public Art Network pre-conference at the Americans for the Arts Annual Convention. This conference provides networking opportunities that are critical to build relationships with funders that will help with future grants applications.

**101 8 810 7603**                      **Office Supplies**

Office supplies for the office of the Director.

**101 8 810 8200**                      **Minor Equipment**

There is no minor equipment scheduled to be purchased in 2014.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF ENGINEERING</b>									
101 8 820 6110	SALARY BUREAU CHIEF	59,227	60,570	61,993	60,788	61,978	48,885	62,212	61,396
101 8 820 6115	SALARIED PERSONNEL	116,059	119,429	123,903	130,761	130,761	105,111	131,263	161,419
101 8 820 6120	TEMPORARY HELP	0	0	0	4,400	7,700	6,157	7,700	5,200
101 8 820 7180	RENTAL OF UNIFORMS	414	411	503	420	420	317	420	420
101 8 820 7230	MAINTENANCE- EQUIPMENT	1,140	853	1,246	1,800	1,800	878	1,000	1,500
101 8 820 7290	MAINTENANCE- VEHICLES	451	318	500	700	700	695	900	900
101 8 820 7320	DUES & SUBSCRIPTIONS	0	0	0	200	200	175	100	200
101 8 820 7340	POSTAGE	1,730	1,274	1,870	2,000	2,000	985	1,000	800
101 8 820 7350	PRINTING	459	692	520	1,200	1,200	841	1,000	1,000
101 8 820 7360	TELEPHONE	3,010	2,909	3,415	3,800	3,800	3,175	3,800	3,800
101 8 820 7370	TRAVEL	1,231	973	524	2,500	1,200	1,111	1,200	2,500
101 8 820 7410	PROFESSIONAL SERVICES	3,845	31,073	78,480	103,000	163,707	148,360	160,000	100,000
101 8 820 7445	TRAINING - SCHOOL	484	1,688	1,779	4,500	4,500	2,302	4,000	4,500
101 8 820 7603	OFFICE SUPPLIES	1,017	984	1,043	1,200	1,200	1,133	1,200	1,200
101 8 820 7606	OPERATING SUPPLIES	1,217	488	1,458	1,500	1,300	1,280	1,300	1,300
101 8 820 7654	GASOLINE	2,000	3,110	3,467	2,957	2,957	2,538	2,957	2,957
101 8 820 8200	MINOR EQUIPMENT	0	375	0	100	100	0	0	100
101 8 820 8202	SAFETY EQUIPMENT	290	195	268	400	600	355	500	400
<b>TOTAL</b>		<b>192,574</b>	<b>225,352</b>	<b>280,969</b>	<b>322,226</b>	<b>386,123</b>	<b>324,298</b>	<b>380,552</b>	<b>349,592</b>



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF ENGINEERING**

101 8 820 6110	F	M	0.7000 Deputy Director/City Engineer	61,396
<b>TOTAL 6110 EMPLOYEES</b>			<b>0.7000</b>	<b>\$ 61,396</b>
101 8 820 6115	F	M	1.0000 Right of Way Infrastructure Inspector	27,390
101 8 820 6115	F	A	1.0000 Engineering Aide III/Draftsman	49,583
101 8 820 6115	F	A	1.0000 Engineering Aide II/Draftsman	43,924
101 8 820 6115	F	A	1.0000 Secretary I	40,522
<b>TOTAL 6115 EMPLOYEES</b>			<b>4.0000</b>	<b>\$ 161,419</b>
<b>TOTAL EMPLOYEES</b>			<b>4.7000</b>	<b>\$ 222,815</b>

# **DEPARTMENT OF PUBLIC WORKS**

**BUREAU:**                                  **ENGINEERING**

**101 8 820 6110**                                  **Salary Bureau Chief**

Salary of the City Engineer.

**101 8 820 6115**                                  **Salaried Personnel**

Salaries of the Engineering Bureau staff.

**101 8 820 6120**                                  **Salaried Temporary Personnel**

Salaries of the Engineering Bureau temporary staff intern.

**101 8 820 7180**                                  **Rental of Uniforms**

Uniform rental costs for two Bureau employees.

**101 8 820 7230**                                  **Maintenance Equipment**

Annual maintenance of engineering plan print machine, computer printers, computer equipment and fax machine. Cleaning and calibration of survey instruments.

**101 8 820 7290**                                  **Maintenance of Vehicles**

Routine maintenance and repairs to vehicles #701, #720, #722, including any emissions monitoring/control requirements.

**101 8 820 7320**                                  **Dues and Subscriptions**

Dues for professional organizations, manuals, publications, licensing fees, etc.

**101 8 820 7340**                                  **Postage**

Mailing costs for general correspondence and various notices including curb and sidewalk notices, and certified mail.

**101 8 820 7350                      Printing**

Printing of forms, scanning of plans, specifications, permits, notices and other correspondence during the course of the year. Includes operating costs of copier machine. Publication of revised Engineering Specifications along with adopted Streetscape Guidelines.

**101 8 820 7360                      Telephone**

Includes monthly desk and cell telephone charges.

**101 8 820 7370                      Travel**

Attendance by staff at workshops, seminars, conferences relative to storm water management, engineering computer use, highway maintenance, public works issues sponsored by American Society of Civil Engineers, APWA and LTAP by the Deputy Director of Public Works.

**101 8 820 7410                      Professional Services**

Outside consultant and surveying services required to augment City engineering staff when required. Traffic studies and reviews associated with Traffic Commission actions and land development are included in this item and implementation of CMMS program.

**101 8 820 7445                      Training & School**

This item covers course work for employees to become proficient as inspectors and engineers. Supplemental computer training may be required.

**101 8 820 7603                      Office Supplies**

Office supplies for the engineering office, including printer cartridges.

**101 8 820 7606                      Operating Supplies**

Print machine toner cartridges, paper, fax machine supplies, drafting materials, tools, survey supplies, ADA Tactile Domes, markout paint and petty cash. Software support is included.

**101 8 820 7654                      Fuel for Vehicles**

Fuel for (3) Engineering Vehicles including Curb/Sidewalk Inspector, Street Opening Inspector, and Engineering Technical Specialist.

**101 8 820 8200**

**Minor Equipment**

Replacement of printers and other small equipment and purchase of cell phone equipment.

**101 8 820 8202**

**Safety Equipment**

Includes the purchase of safety shoes for 3 employees, traffic cones, safety vests, hard hats and other items associated with safety.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF STREETS - ADMINISTRATION</b>									
101 8 841 6115	SALARIED PERSONNEL	0	0	0	0	0	0	0	64,046
101 8 841 6120	TEMPORARY HELP	1,944	600	0	0	0	0	0	0
101 8 841 7180	RENTAL OF UNIFORMS	4,881	4,497	4,444	5,400	5,400	3,399	5,400	5,400
101 8 841 7230	MAINTENANCE- EQUIPMENT	0	0	32	300	300	0	300	300
101 8 841 7290	MAINTENANCE- VEHICLES	108,812	91,644	95,299	70,000	70,000	52,866	70,000	70,000
101 8 841 7350	PRINTING	194	0	0	200	200	0	200	200
101 8 841 7360	TELEPHONE	3,829	3,157	3,657	4,870	4,870	2,606	4,870	4,900
101 8 841 7370	TRAVEL	174	40	528	1,200	1,200	1,200	1,200	1,200
101 8 841 7440	CONTRACT SERVICES	834	1,036	846	850	850	671	877	850
101 8 841 7445	TRAINING & SCHOOL	368	475	492	500	500	103	500	500
101 8 841 7603	OFFICE SUPPLIES	496	480	543	595	595	574	595	600
101 8 841 7606	OPERATING SUPPLIES	3,891	3,822	4,370	3,400	3,400	3,046	3,400	3,400
101 8 841 7654	GASOLINE	63,867	83,408	85,956	62,000	62,000	57,723	82,000	80,000
101 8 841 8200	MINOR EQUIPMENT	534	1,274	3,510	3,000	3,000	3,000	3,000	3,000
101 8 841 8202	SAFETY EQUIPMENT	2,565	3,200	3,152	3,200	4,400	2,337	3,200	3,200
<b>TOTAL</b>		<b>192,389</b>	<b>193,633</b>	<b>202,829</b>	<b>155,515</b>	<b>156,715</b>	<b>127,525</b>	<b>175,542</b>	<b>237,596</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STREETS: ADMINISTRATION**

101 8 841 6115	F	M	1.0000 Operations Manager	64,046
<b>TOTAL 6115 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 64,046</b>
<b>TOTAL EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 64,046</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    STREETS - ADMINISTRATION**

**101 8 841 6115                    Salaried Personnel**

Salary for the operations manager.

**101 8 841 7180                    Rental of Uniforms**

City uniforms in the Streets and Motor Vehicles Bureau.

**101 8 841 7230                    Maintenance of Equipment**

Maintenance contract for typewriter, calculator, time clock and copy machine.

**101 8 841 7290                    Vehicle Maintenance**

Vehicle maintenance and repairs.

**101 8 841 7350                    Printing**

Printing expenses for items such as logs and various reports.

**101 8 841 7360                    Telephone**

Telephone, internet and cell phone expenses for the Bureau.

**101 8 841 7370                    Travel**

Travel expenses for attendance at miscellaneous seminars, special conferences concerning Streets, Traffic, Fleet or Parks.

**101 8 841 7440                    Contract Services**

Drug testing under the mandatory CDL rules and regulations through NovaCare.

**101 8 841 7445                      Training and School**

Reimburse department personnel for upgrading their Pennsylvania drivers license under the Commercial Drivers License Act and training incidental to same. Employee Assistance Program and staff meeting expenses are also covered by this code.

**101 8 841 7603                      Office Supplies**

General office supplies needed by the Bureau.

**101 8 841 7606                      Operating Supplies**

First aid supplies, out-of-pocket expenses and copy machine material.

**101 8 841 7654                      Gasoline**

Gasoline, Diesel and oil for the Streets Department vehicles.

**101 8 841 8200                      Minor Equipment**

Purchase of radios, computer equipment and the updating of existing radio communications. United States Flag purchases for Uptown Business District.

**101 8 841 8202                      Safety Equipment**

Purchase of miscellaneous safety equipment for the streets department. Safety shoe purchases for Streets, Motor Vehicles and Traffic Department Employees. 32 employees @ \$100.00 each



**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF STREETS - STREET CLEANING</b>									
101 8 842 6115	SALARIED PERSONNEL	320,803	285,654	273,023	282,946	275,046	212,796	271,050	0
101 8 842 6185	OVERTIME	11,621	9,001	5,870	13,000	11,800	5,627	11,800	0
101 8 842 7450	SOLID WASTE DISPOSAL	60,304	45,662	53,225	50,000	48,800	33,475	48,800	0
101 8 842 7606	OPERATING SUPPLIES	2,656	1,337	1,983	2,000	2,000	941	2,000	0
101 8 842 8256	EQUIPMENT-LEASE PURCHASE	57,829	57,729	76,061	88,719	88,719	88,388	88,388	0
<b>TOTAL</b>		<b>453,213</b>	<b>399,383</b>	<b>410,162</b>	<b>436,665</b>	<b>426,365</b>	<b>341,227</b>	<b>422,038</b>	<b>0</b>

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF STREETS - STREET MAINTENANCE</b>									
101 8 843 6115	SALARIED PERSONNEL	248,623	262,943	312,357	446,737	404,416	236,159	415,249	460,725
101 8 843 6185	OVERTIME	11,399	15,348	12,262	17,500	15,000	10,036	17,500	17,500
101 8 843 7606	OPERATING SUPPLIES	3,467	4,351	3,078	3,500	3,500	3,237	3,500	3,500
101 8 843 7684	ROAD MATERIALS	892	536	0	1,500	1,500	1,442	1,500	1,500
101 8 843 7690	CONSTRUCTION MATERIALS	352	1,827	1,457	1,800	1,800	1,799	1,800	2,100
101 8 843 8270	VEHICLES	0	0	0	0	0	0	0	10,834
101 8 843 8271	VEHICLE LEASE PURCHASE	0	0	0	6,200	6,200	6,130	6,130	6,130
101 8 843 8260	CONSTRUCTION/RESURFACING	0	0	0	0	540,000	4,784	350,000	0
<b>TOTAL</b>		<b>264,733</b>	<b>285,005</b>	<b>329,154</b>	<b>477,237</b>	<b>972,416</b>	<b>263,587</b>	<b>795,679</b>	<b>502,289</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STREETS: MAINTENANCE**

101	8	843	6115	F	M	1.0000	Labor Supervisor II	48,776
101	8	843	6115	F	A	1.0000	Equipment Operator II	43,109
101	8	843	6115	F	A	1.0000	Maintenance Worker	39,325
101	8	843	6115	F	A	1.0000	Maintenance Worker	34,094
101	8	843	6115	F	A	1.0000	Equipment Operator I	39,497
101	8	843	6115	F	A	1.0000	Equipment Operator I	38,346
101	8	843	6115	F	A	1.0000	Equipment Operator I	38,346
101	8	843	6115	F	A	1.0000	Sweeper Operator II	40,635
101	8	843	6115	F	A	1.0000	Sweeper Operator II	37,392
101	8	843	6115	F	A	1.0000	Laborer	36,720
101	8	843	6115	F	A	1.0000	Laborer	32,242
101	8	843	6115	F	A	1.0000	Laborer	32,242
<b>TOTAL 6115 EMPLOYEES</b>						<b>12.0000</b>		<b>\$ 460,724</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                   STREETS - STREET MAINTENANCE**

**101 8 843 6115                   Salaried - Personnel**

Salaries for the street maintenance personnel.

**101 8 843 6185                   Overtime**

Street maintenance personnel overtime expenses generated by snow and ice storm emergencies and for the replacement of the night man for vacation and sick leave.

**101 8 843 7606                   Operating Supplies**

Operating supplies, i.e. rakes, brooms, scrapers, shovels, gloves, water coolers, locks and keys.

**101 8 843 7684                   Road Materials**

Stone and bituminous materials purchased to repair potholes, fill gutters, and repair City-owned parking lots and alleys.

**101 8 843 7690                   Construction Materials**

Purchase of traffic signs, sand, cement, pipe, cones and barricades.

**101-8-843-8270                   Vehicles**

Purchase of a Hot Patch Machine used for keeping blacktop hot in the winter months. Recycles millings and reclaims blacktop

**101 8 843 8271                   Vehicle Lease Purchase**

5 year Lease Purchase for a 2013 Ford Explorer for Operations.  
#100 Truck: 4 Payments (2014, 2015, 2016, 2017)

**101 8 843 8260                   Construction/Resurfacing**

Expenses for street maintenance, construction and resurfacing not covered by Liquid Fuels or CDBG funding.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF STREETS TRAFFIC SECTION</b>									
101 8 830 6115	SALARIED PERSONNEL	156,820	157,072	162,559	166,493	167,493	134,867	167,864	173,901
101 8 830 6185	OVERTIME	2,411	1,667	684	2,000	2,000	1,414	2,000	2,000
101 8 830 7180	RENTAL OF UNIFORMS	831	800	755	850	850	598	850	850
101 8 830 7230	MAINTENANCE- EQUIPMENT	957	982	291	1,000	1,000	0	1,000	1,000
101 8 830 7290	MAINTENANCE-VEHICLES	2,954	2,665	2,258	3,200	3,200	3,102	3,200	3,200
101 8 830 7360	TELEPHONE	1,188	979	1,157	1,200	1,200	914	1,200	1,200
101 8 830 7370	TRAVEL	0	0	520	850	850	807	850	850
101 8 830 7410	CONSULTANT SERVICES	8,000	29,706	7,387	8,000	10,100	8,672	12,000	8,000
101 8 830 7440	CONTRACT SERVICES	17,468	12,488	15,117	20,000	15,000	13,043	20,000	20,000
101 8 830 7445	TRAINING - SCHOOL	437	137	675	800	800	80	800	800
101 8 830 7540	STREET LIGHTING-ELECTRICITY	744,532	704,585	652,496	690,000	690,000	522,361	690,000	690,000
101 8 830 7545	TRAFFIC SIGNALS ELECTRICITY	432	495	884	500	500	440	600	600
101 8 830 7603	OFFICE SUPPLIES	215	210	285	300	300	292	300	300
101 8 830 7606	OPERATING SUPPLIES	4,124	4,182	3,794	4,200	4,200	3,451	4,200	4,200
101 8 830 7654	GASOLINE	7,772	9,401	9,557	9,500	9,500	6,926	9,500	9,500
101 8 830 7678	SIGN MATERIALS	19,023	20,904	17,241	22,000	22,000	16,855	22,000	18,000
101 8 830 7681	MARKING MATERIAL	20,317	11,979	11,672	17,000	17,000	13,562	17,000	14,000
101 8 830 7687	TRAFFIC SIGNAL PARTS	8,669	6,706	5,734	6,000	6,000	2,686	6,000	6,000
101 8 830 8200	MINOR EQUIPMENT	2,745	6,775	3,824	2,500	2,500	2,485	2,500	2,500
101 8 830 8245	ST. LIGHT STANDARDS	2,055	616	1,791	2,000	2,000	0	2,000	2,000
101 8 830 8271	VEHICLE LEASE PURCHASE	0	0	0	0	0	0	0	7,000
<b>TOTAL</b>		<b>1,000,950</b>	<b>972,349</b>	<b>898,681</b>	<b>958,393</b>	<b>956,493</b>	<b>732,555</b>	<b>963,864</b>	<b>965,901</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STREETS  
Traffic Section**

101	8	830	6115	F	M	1.0000	Super. Of Traf Signs & Markings	49,038
101	8	830	6115	F	A	1.0000	Alarm & Signal Technician II	49,800
101	8	830	6115	F	A	1.0000	Traffic Sign & Mark Utility Op	37,995
101	8	830	6115	F	A	1.0000	Traffic Sign & Mark Utility Op	37,068
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.0000</b>		<b>\$ 173,901</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: STREETS - TRAFFIC SECTION**

**101 8 830 6115 Salaried Personnel**

Salaries of the employees of the Traffic Section.

**101 8 830 6185 Overtime**

Emergency calls during the year for traffic signals that are damaged by an accident or storm. In addition, special activities, concerts, parades, etc., require posting and removal of detour and other signs by the sign crew. Line painting assistance on weekends is also required and manual traffic counts during rush hours.

**101 8 830 7180 Rental of Uniforms**

Uniforms for four Traffic Section personnel under this program.

**101 8 830 7230 Maintenance of Equipment**

Repairs to office equipment, power tools, paint machine, etc. are covered under this line item.

**101 8 830 7290 Maintenance of Vehicles**

Maintenance of Traffic Section fleet vehicles by the City Bureau of Motor Vehicles or outside services, including emissions monitoring/control requirements. Annual lift truck certification is included.

**101 8 830 7360 Telephone**

Covers long distance, cell phone service and land based calls needed for daily operations, including phone service drops to traffic signal controllers. Cell phones purchases and accessories are included.

**101 8 830 7370 Travel**

Registration fees, mileage reimbursement, lodging, and other miscellaneous expense incurred when attending meetings, seminars, etc.

**101 8 830 7410                      Consultant Services**

Professional services to supplement in-house capability, and to accommodate increased number of requests for traffic studies by the City Traffic Commission.

**101 8 830 7440                      Contract Services**

Emergency repair, parts and maintenance of all City traffic signals and decorative street lights in the downtown area. This line item also includes centerline paint striping by a contractor, chemical disposal costs, contractor application of thermal plastic pavement markings and tree trimming services. This line item also pays monthly contractor bills for Signal repairs due to knock downs and pole repairs from vehicular accidents.

**101 8 830 7445                      Training - School**

Professional development in traffic-related areas, and computer training for new software use.

**101 8 830 7540                      Street Lighting - Electricity**

Electrical power for street lights.

**101 8 830 7545                      Traffic Signals Electricity**

Electrical power for school flashers and warning devices.

**101 8 830 7603                      Office Supplies**

Office supplies for the traffic section.

**101 8 830 7606                      Operating Supplies**

Purchase of tools, spray paint, crayons, sakrete (cement), rope, temporary signs, road tubes for traffic counters, photographic supplies, and other supplies needed for daily operations. Janitorial supplies for sign shop. Petty cash is included.

**101 8 830 7654                      Gasoline**

Gasoline, diesel, lubricants and motor oil.



**101 8 830 7678**

**Sign Materials**

Sign blanks, reflective sheeting, ink, letters, silk screening supplies, and the refurbishing of old sign blanks, and channel posts.

- Continuing update of street cleaning signs to reflect bimonthly cleaning schedule.
- Installation of tow-away/fine plaques for reserved handicap parking spaces.
- To replace worn out or damaged signs. (estimated 7% of City's 17,000 signs)
- To upgrade regulatory signs to meet federal and state standards, and to comply with the PA Vehicle Code and PennDOT Publication 203 and adopted, modified MUTCD.

**101 8 830 7681**

**Marking Materials**

All marking supplies need to be replaced yearly due to the limited shelf life.

- Crosswalk striping - it is anticipated that 600 gallons of white paint will be required.
- Purchase plastic material for pavement marking applications such as arrows, crosswalks, and stop bars. Monies also budgeted for Phase IV of Five phases of the New Crosswalk Project which will be using plastic application instead of paint.

**101 8 830 7687**

**Traffic Signal Parts**

Electronic, mechanical components and hardware required for replacements of damaged or defective traffic signal parts.

**101 8 830 8200**

**Minor Equipment**

Minor equipment such as loop detectors, cabinet filters, modems etc.

**101 8 830 8245**

**Street Light Standards**

Spare street light standards with fixtures for Old Towne and North Market Street.

**101 8 830 8271**

**Vehicle Lease Purchase**

First of 5 payments for a F-250 Utility Truck used for Sign Installer and Pavement Marking Employees.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF STREETS MOTOR VEHICLES SECTION</b>									
101 8 850 6115	SALARIED PERSONNEL	148,729	145,424	156,997	162,945	162,945	131,034	163,643	167,018
101 8 850 6185	OVERTIME	1,150	1,908	727	2,000	2,000	1,130	2,000	2,000
101 8 850 6201	EDUCATIONAL INCENTIVE	3,249	2,661	3,100	3,300	3,300	1,650	3,300	3,300
101 8 850 7220	MAINTENANCE- COMMUNICATIONS	0	0	0	100	100	0	100	100
101 8 850 7230	MAINTENANCE- EQUIPMENT	0	95	0	150	150	0	150	150
101 8 850 7290	MAINTENANCE- VEHICLES	3,999	3,236	3,942	4,000	4,000	2,771	4,000	4,000
101 8 850 7350	PRINTING	500	500	500	500	500	451	500	500
101 8 850 7360	TELEPHONE	891	603	618	1,000	1,000	517	1,000	1,000
101 8 850 7445	TRAINING - SCHOOL	386	180	90	500	500	220	500	500
101 8 850 7603	OFFICE SUPPLIES	525	525	503	525	525	525	525	525
101 8 850 7606	OPERATING SUPPLIES	2,500	2,574	2,490	2,500	2,500	2,493	2,500	2,500
101 8 850 7654	GAS,OIL,DIESEL	9,891	12,861	14,084	9,000	9,000	8,012	10,000	10,000
101 8 850 7663	TIRES & BATTERIES	931	1,244	890	1,300	1,300	1,223	1,300	1,300
101 8 850 7672	VEHICLE PARTS	2,700	2,673	2,652	2,700	2,700	2,187	2,700	2,700
101 8 850 8200	MINOR EQUIPMENT	9,793	16,143	9,040	9,200	9,200	8,998	9,200	9,200
<b>TOTAL</b>		<b>185,244</b>	<b>190,627</b>	<b>195,633</b>	<b>199,720</b>	<b>199,720</b>	<b>161,211</b>	<b>201,418</b>	<b>204,793</b>
<b>TOTAL BUREAU OF STREETS</b>		<b>2,096,529</b>	<b>2,040,997</b>	<b>2,036,459</b>	<b>2,227,530</b>	<b>2,711,709</b>	<b>1,626,105</b>	<b>2,558,541</b>	<b>1,910,579</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STREETS  
Motor Vehicles Section**

101	8	850	6115	F	A	1.0000	Automotive Mechanic III	46,737
101	8	850	6115	F	A	1.0000	Automotive Mechanic II	40,517
101	8	850	6115	F	A	1.0000	Automotive Mechanic II	39,242
101	8	850	6115	F	A	1.0000	Secretary I	40,522
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.0000</b>		<b>\$ 167,018</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                   STREETS - MOTOR VEHICLES SECTION**

**101 8 850 6115                   Salaried Personnel**

Salaries for the motor vehicles personnel.

**101 8 850 6185                   Overtime**

Overtime expenses anticipated for snow and ice emergency operations.

**101 8 850 6201                   Educational Incentive**

Expenses for Certification Incentive Program for three mechanics.

**101 8 850 7220                   Maintenance of Communications Equipment**

Radio maintenance for the Motor Vehicles Section.

**101 8 850 7230                   Maintenance of Equipment**

Expenses to maintain a typewriter, calculator and adding machine.

**101 8 850 7290                   Maintenance of Vehicles**

Repairs for Motor Vehicles and Administrative fleet.

**101 8 850 7350                   Printing**

Contracted printing required by the Motor Vehicles Section.

**101 8 850 7360                   Telephone**

Expenses for two telephone lines and mandatory emissions line in the Motor Vehicles Section. Also internet access charges.

**101 8 850 7445                   Training - School**

Training seminars and to upgrade employees' Commercial Drivers License, State Inspection License and Emissions Certifications

**101 8 850 7603                      Office Supplies**

Expenses for miscellaneous office and copier supplies.

**101 8 850 7606                      Operating Supplies**

Chemicals, soaps, hardware, etc., which are considered shop expenses.

**101 8 850 7654                      Gas, Oil, Grease, Anti Freeze and Diesel**

Gasoline for Motor Vehicles. Other automotive fluids are provided for over 180 vehicles/equipment.

**101 8 850 7663                      Tires and Batteries**

Tires, recaps, alignments, balancing, flat repairs and batteries for Motor Vehicles and Administration fleet.

**101 8 850 7672                      Vehicle Parts**

Miscellaneous parts to repair cars and truck for Motor Vehicles, Administration and Lancaster Recreation.

**101 8 850 8200                      Minor Equipment**

Annual fee for the All Data Computer System, Emissions Machine and Diagnostic up dates. Monies will also be used to purchase items needed for new facility.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - ADMINISTRATION</b>									
101 8 860 6115	SALARIED PERSONNEL	34,753	35,658	32,477	39,534	39,534	31,777	39,684	40,522
101 8 860 6185	OVERTIME	0	0	0	0	0	43	43	0
101 8 860 7180	RENTAL OF UNIFORMS	4,352	3,719	3,448	5,000	5,000	3,142	5,000	5,000
101 8 860 7290	VEHICLE MAINTENANCE	20,883	16,340	19,867	20,000	20,000	19,435	20,000	20,000
101 8 860 7310	ADVERTISING	68	394	65	400	400	302	400	400
101 8 860 7340	POSTAGE	331	235	211	360	360	154	360	360
101 8 860 7360	TELEPHONE	2,667	2,065	2,130	2,800	2,800	1,718	2,800	2,800
101 8 860 7370	TRAVEL	381	700	575	700	700	200	700	700
101 8 860 7440	CONTRACTED SERVICES	26,273	26,934	4,982	27,000	34,400	31,975	34,757	35,000
101 8 860 7450	SOLID WASTE DISPOSAL	10,625	10,625	10,986	10,625	11,825	10,708	15,000	15,000
101 8 860 7603	OFFICE SUPPLIES	1,379	1,620	1,231	1,400	1,400	1,066	1,400	1,400
101 8 860 7654	GASOLINE	35,530	45,991	47,908	36,100	48,500	42,067	45,000	45,000
101 8 860 8200	MINOR EQUIPMENT	936	705	556	1,100	800	710	1,100	1,100
<b>TOTAL</b>		<b>138,178</b>	<b>144,986</b>	<b>124,436</b>	<b>145,019</b>	<b>165,719</b>	<b>143,297</b>	<b>166,244</b>	<b>167,282</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: ADMINISTRATION**

101 8 860 6115	F	A	1.0000 Secretary I	40,522
<b>TOTAL 6115 EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 40,522</b>
<b>TOTAL EMPLOYEES</b>			<b>1.0000</b>	<b>\$ 40,522</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    PARKS AND PUBLIC PROPERTY - ADMINISTRATION**

**101 8 860 6115                    Salaried Personnel**

Salary of the Parks department secretary.

**101 8 860 6185                    Overtime**

Overtime expenses for the Parks Administration staff.

**101 8 860 7180                    Rental of Uniforms**

This code is for uniform rental expense for 24 employees.

**101 8 860 7290                    Vehicle Maintenance**

This code is for maintenance and repair expense of the Parks Bureau vehicles, inc. body repairs and painting.

**101 8 860 7310                    Advertising**

This code is used for such things as advertising the annual Arbor Day Celebration, the Tree Revitalize Program from DCNR and tree inventory.

**101 8 860 7340                    Postage**

This code is for all Bureau mailings, including street tree notices and pavilion rental permits.

**101 8 860 7360                    Telephone**

This code covers the Bureau's telephone expense, and includes email service connections including the internet and cell phone bills.

**101 8 860 7370                    Travel**

This code is for the travel expenses of the bureau professional staff.



**101 8 860 7440**

**Contract Services**

This code is for the expense of a monthly line charge for DSL service to the Park's garage to provide network connectivity to the City system. Concrete planters that have been installed as part of the streetscape and will be contracted to a local landscaper to plant seasonal plantings to coordinate with the Convention Center container plantings.

**101 8 860 7450**

**Solid Waste Disposal**

This code is for tipping fees at the Lancaster Transfer Station.

**101 8 860 7603**

**Office Supplies**

This code is for miscellaneous office supplies, i.e. paper, binders, pencils, pens, toner cartridges, manila folders, etc.

**101 8 860 7654**

**Gasoline**

This code is for vehicle fuel for the bureaus equipment and vehicles.

**101 8 860 8200**

**Minor Equipment**

This code is for the annual copier payment and any upgrade of office equipment.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - BUILDINGS</b>									
101 8 861 6110	SALARY BUREAU CHIEF	45,143	46,260	46,950	46,333	47,293	37,313	47,471	46,796
101 8 861 6115	SALARIED PERSONNEL	303,637	301,007	290,675	328,830	329,080	241,594	307,018	341,580
101 8 861 6185	OVERTIME	5,603	10,691	5,463	10,000	10,000	4,238	8,000	8,000
101 8 861 7125	SPACE RENT	0	0	0	0	9,014	6,934	9,500	9,500
101 8 861 7210	MAINTENANCE- BUILDINGS	27,509	28,264	19,561	24,384	34,384	29,564	39,000	40,000
101 8 861 7230	MAINTENANCE- EQUIPMENT	25,328	21,385	43,805	34,000	34,000	18,764	32,000	34,000
101 8 861 7360	TELEPHONE	14,484	12,616	13,372	15,000	15,000	14,745	21,425	20,000
101 8 861 7440	CONTRACT SERVICES	48,131	54,760	46,029	60,000	55,000	47,558	70,000	60,000
101 8 861 7445	TRAINING - SCHOOL	491	100	203	500	500	73	450	500
101 8 861 7520	POWER ELECTRIC	256,586	240,567	218,157	259,100	254,100	165,642	220,000	230,000
101 8 861 7606	OPERATING SUPPLIES	62,467	56,249	60,238	65,000	65,000	64,486	73,586	75,000
101 8 861 7607	CUSTODIAL SUPPLIES	22,341	35,341	23,936	27,000	27,000	18,900	22,000	25,995
101 8 861 7660	HEATING FUEL	118,160	101,770	89,365	130,000	130,000	53,517	120,000	120,000
101 8 861 8200	MINOR EQUIPMENT	2,796	2,806	3,702	4,000	4,000	3,240	5,218	4,000
101 8 861 8270	VEHICLES	0	10,428	10,428	12,000	12,000	10,458	12,000	11,000
101 8 861 8290	CAPITAL OUTLAY	18,247	6,537	46,610	19,300	19,300	2,269	20,000	25,000
<b>TOTAL</b>		<b>950,923</b>	<b>928,781</b>	<b>918,494</b>	<b>1,035,447</b>	<b>1,045,671</b>	<b>719,295</b>	<b>1,007,668</b>	<b>1,051,371</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: BUILDINGS**

101	8	861	6110	F	M	0.6000	Facilities Manager	46,796
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.6000</b>		<b>\$ 46,796</b>
101	8	861	6115	F	M	0.5000	Building Maintenance Supervisor	22,972
101	8	861	6115	F	A	0.5000	Maintenance Technician	22,883
101	8	861	6115	F	A	1.0000	Maintenance Technician - HVAC & Plumbing	44,406
101	8	861	6115	F	A	1.0000	Maintenance Carpenter	44,030
101	8	861	6115	F	A	1.0000	Senior Custodian	40,522
101	8	861	6115	F	A	1.0000	Parks Maintenance Worker	37,068
101	8	861	6115	F	A	1.0000	Custodian II	32,504
101	8	861	6115	F	A	1.0000	Custodian I	31,483
101	8	861	6115	F	A	1.0000	Laborer	31,609
101	8	861	6115	F	A	0.1500	Laborer	5,256
Subtotal Full-Time						8.1500		
101	8	861	6115	P	A	1.0000	Maintenance Technician	28,847
Subtotal Part-Time						1.0000		
<b>TOTAL 6115 EMPLOYEES</b>						<b>9.1500</b>		<b>\$ 341,580</b>
<b>TOTAL EMPLOYEES</b>						<b>9.7500</b>		<b>\$ 388,375</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    PARKS AND PUBLIC PROPERTY - BUILDINGS**

**101 8 861 6110                    Salary – Bureau Chief**

This line item accounts for sixty percent (60%) of the Facility Manager salary that is shared by the Water, Sewer, and General Funds.

**101 8 861 6115                    Salaried Personnel**

Salaries of the park's buildings employees.

**101 8 861 6185                    Overtime**

This code is for overtime expense due to maintenance performed after regular business hours and emergencies.

**101 8 861 7125                    Space Rent**

Costs associated with additional office space for employees and equipment.

**101 8 861 7210                    Maintenance of Buildings**

This code is for contracted maintenance of City-owned buildings:

- Central Garage and Warehouse
- Conestoga Pines Barn
- Firestations #1, #3, #4, and #6
- Lancaster Recreation Center
- City Hall
- Parks Garage
- Police Station
- Traffic and Sign Shop
- Most Buildings at City owned Parks.

**101 8 861 7230                    Maintenance of Equipment**

This code is used to record expenses for contracted maintenance of the following equipment: air conditioners; oil and gas heating systems; water coolers; air compressors; emergency generators; automatic overhead doors; miscellaneous electrical equipment.

**101 8 861 7360**

**Telephone**

This code is for telephone maintenance and services.

**101 8 861 7440**

**Contract Services**

This code is for building maintenance contracts:

- Temperature Control System - City Hall
- Carpet Cleaning at Municipal Building and throw rugs at all buildings
- Water pumps and emergency generator at Police Station
- Window cleaning at City Hall, Treasury Building, Police Station, Lancaster Recreation Center, and Rodney Park
- Elevators at Police Station and Lancaster Recreation Center
- Fire alarms, extinguishers and sprinkler systems at City Hall, Police Station, Traffic Sign Shop, Rodney Park Community Center, Lancaster Recreation Center
- Pest control contract for all buildings
- Security Alarms

**101 8 861 7445**

**Training**

This code is for training and continuing education for building maintenance personnel.

**101 8 861 7520**

**Power - Electric**

This code is the electric expense for all City-owned buildings.

**101 8 861 7606**

**Operating Supplies**

This code is for all supplies used by City Staff to maintain and / or repair properties. It would include electrical and plumbing supplies, roofing materials, wood and other structural repair materials, light bulbs, fixtures, fluorescent tubes, and plumbing fixtures.

**101 8 861 7607**

**Custodial Supplies**

This code is for supplies, used by City Staff for the custodial maintenance of City buildings.

**101 8 861 7660****Heating Fuel**

This code is purchase of contracted fuel (gas and oil) for all City-owned buildings.

Central Garage & Warehouse	Natural Gas
Firestation #1	Fuel Oil/Natural Gas
Firestation #3	Fuel Oil/Natural Gas
SW&R Center	Natural Gas
Firestation #6	Natural Gas
City Hall	Natural Gas
Parks Garage	Natural Gas
Police Station	Fuel Oil/Natural Gas
Traffic and Sign Shop	Natural Gas
Southern Market	Natural Gas

**101 8 861 8200****Minor Equipment**

This code is for the purchase and replacement of minor equipment used for building maintenance.

**101 8 861 8270****Vehicles**

This code is for the lease purchase and replacement of vehicles used for Public Building Maintenance

**101 8 861 8290****Capital Outlay**

For 2014, the amount requested is for high priority materials and equipment.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - PARKS</b>									
101 8 862 6115	SALARIED PERSONNEL	180,696	188,582	180,183	198,160	199,760	160,240	199,537	197,164
101 8 862 6185	OVERTIME	5,052	7,105	4,464	12,000	8,100	2,770	8,100	12,000
101 8 862 7230	MAINTENANCE EQUIPMENT	12,324	11,987	11,008	12,000	12,000	11,331	12,000	12,000
101 8 862 7270	MAINTENANCE PARKS	41,112	39,872	40,570	40,000	51,600	46,623	41,000	40,000
101 8 862 7275	MAINTENANCE POOLS	6,236	7,147	9,357	10,000	8,000	6,173	10,000	10,000
101 8 862 7445	TRAINING	786	833	558	800	1,400	1,290	1,400	1,400
101 8 862 7520	POWER ELECTRIC	34,464	37,350	38,404	35,200	35,200	24,857	35,200	35,200
101 8 862 7606	OPERATING SUPPLIES	18,018	20,102	19,809	20,000	20,900	18,966	20,000	20,000
101 8 862 7607	CUSTODIAL SUPPLIES	3,923	3,938	4,000	4,000	6,000	6,000	6,000	6,000
101 8 862 8200	MINOR EQUIPMENT	6,099	11,022	7,884	8,000	3,800	3,364	8,000	8,000
101 8 862 8271	VEHICLE - LEASE PURCHASE	7,019	0	0	0	0	0	0	0
101 8 862 8290	CAPITAL OUTLAY	0	7,675	6,705	8,000	0	0	8,000	8,000
<b>TOTAL</b>		<b>315,729</b>	<b>335,613</b>	<b>322,942</b>	<b>348,160</b>	<b>346,760</b>	<b>281,614</b>	<b>349,237</b>	<b>349,764</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: PARKS**

101	8	862	6115	F	M	0.8000	GI & Parks Maintenance Supervisor	41,788
101	8	862	6115	F	M	1.0000	Longs Park Maintenance Supv.	43,403
101	8	862	6115	F	A	1.0000	Utility Operator	39,342
101	8	862	6115	F	A	1.0000	Utility Operator	39,342
101	8	862	6115	F	A	1.0000	Laborer	33,289
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.8000</b>		<b>\$ 197,164</b>



# DEPARTMENT OF PUBLIC WORKS

**BUREAU:            PARKS AND PUBLIC PROPERTY – PARKS MAINTENANCE**

**101 8 862 6115                      Salaried Personnel**

Salaries of the parks maintenance employees.

**101 8 862 6185                      Overtime**

This code is for overtime to perform services after regular hours for seasonal cleanup; spring mowing, tree planting; storm damage and snow removal; time-definite project completion; and all City special events and activities.

**101 8 862 7230                      Maintenance of Equipment**

This code is for supplies and parts to maintain and repair small equipment, i.e. tractors and mowers, weed whackers, blowers, chainsaws and graffiti machine.

**101 8 862 7270                      Maintenance of Parks**

This code is for the maintenance, repair, improvement and replacement of tables, benches, water fountains, play surfaces, playground equipment and fences, rubbish containers and park buildings.

**101 8 862 7275                      Maintenance of Pools**

The code is for the chemicals, filters, paint, and other supplies/materials and contracted services required for the operation and maintenance of the City's six wading pools.

**101 8 862 7445                      Training**

This code is for training and continuing education for parks maintenance personnel and contracted interpretive services.

**101 8 862 7520**                      **Power - Electric**

This code is for electric service to City-park facilities at: Brandon Park, Buchanan Park, Conestoga Pines, Conlin Field, Crystal Park, Farnum Park, Harrisburg Pike Mini Park, Lancaster Square, Reservoir Park, Rodney Park, Sixth Ward Park and South End Park.

**101 8 862 7606**                      **Operating Supplies**

This code is for expenses to purchase fertilizer, mulch, landscape supplies, hand tools, ice melt, ball field lights, basketball and tennis nets, trash receptacles and liners and miscellaneous supplies for all City parks, including City-sponsored activities and volunteer service days

**101 8 862 7607**                      **Custodial Supplies**

This code is for supplies required for the custodial maintenance of Parks facilities including public restrooms.

**101 8 862 8200**                      **Minor Equipment**

This code is used to purchase minor equipment, such as hand mowers, weed whackers, blowers, etc. for Parks maintenance. Replacement requested for 7 weed wackers, and 6 blowers. This code will also be used to update existing radio communications.

**101 8 862 8290**                      **Capital Outlay**

This code will be used for Landscape Design work and irrigation systems installed at the entrances to City owned Parks and Gateways. eg. Musser, Linear and Buchanan Parks.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - TREES</b>									
101 8 863 6115	SALARIED PERSONNEL	110,504	112,288	116,053	155,626	146,626	110,621	142,784	158,808
101 8 863 6185	OVERTIME	1,770	1,716	1,619	2,500	2,500	357	2,500	2,500
101 8 863 7230	MAINTENANCE- EQUIPMENT	7,745	4,922	929	2,000	2,000	244	2,000	2,000
101 8 863 7320	DUES & SUBSCRIPTIONS	75	10	90	100	100	40	100	100
101 8 863 7440	CONTRACT SERVICES	0	2,895	329	700	700	0	700	700
101 8 863 7445	TRAINING - SCHOOL	60	180	175	200	200	70	200	200
101 8 863 7606	OPERATING SUPPLIES	8,942	31,424	12,586	9,000	9,000	8,109	9,000	9,000
101 8 863 8100	SPECIAL EVENTS	229	214	137	250	250	122	250	250
101 8 863 8200	MINOR EQUIPMENT	5,975	2,910	3,039	3,200	3,200	1,972	3,200	3,200
101 8 863 8271	VEHICLE - LEASE PURCHASE	0	0	11,176	11,176	11,176	10,742	10,742	10,742
<b>TOTAL</b>		<b>135,300</b>	<b>156,559</b>	<b>146,133</b>	<b>184,752</b>	<b>175,752</b>	<b>132,277</b>	<b>171,476</b>	<b>187,500</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: TREES**

101	8	863	6115	F	M	1.0000	City Arborist	47,779
101	8	863	6115	F	A	1.0000	Tree Trimmer	41,516
101	8	863	6115	F	A	1.0000	Tree Climber	37,271
101	8	863	6115	F	A	1.0000	Laborer	32,242
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.0000</b>		<b>\$ 158,808</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    PARKS AND PUBLIC PROPERTY - TREES**

**101 8 863 6115                    Salaried Personnel**

Salaries for the parks - trees employees.

**101 8 863 6185                    Overtime**

This code is the expense for overtime to respond to emergency call-ins for fallen trees from storms, high winds, or vehicle accidents.

**101 8 863 7230                    Maintenance of Equipment**

This code is for repair and maintenance of all tree equipment: stump grinder, chipper, chipper blades, chain saws, cement saw and for aerial bucket truck certification.

**101 8 863 7320                    Dues and Subscriptions**

This code is for City Arborist membership in professional organizations.

**101 8 863 7440                    Contract Services**

This code is for contracting with a commercial tub grinder operator to dispose of accumulated tree waste twice a year. (Eliminates solid waste disposal expense.)

**101 8 863 7445                    Training and School**

This code is for the City Arborist to attend conferences and seminars to acquire knowledge of current urban forestry practices and procedures.

**101 8 863 7606                    Operating Supplies**

This code is for supplies and materials to maintain City trees, shrubbery, and flowers, including, pesticides, fertilizers, mulch, peat moss, topsoil, tree wrap, tree stakes, small hand equipment and miscellaneous supplies. This line item will also supply monies for the planting and maintaining of the new streetscape flower containers.

**101 8 863 8100**

**Special Events**

This code is for the annual Arbor Day celebration and Shade Tree Commission award.

**101 8 863 8200**

**Minor Equipment**

This code is for the purchase of minor equipment for the tree crew, such as chain saws.

**101-8-863-8271**

**Vehicle Lease Purchase**

This code is for the Third year lease purchase payment of a new smaller stump grinder needed in the 22 City owned parks.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - CENTRAL MARKET/HERITAGE</b>									
101 8 864 6110	SALARY BUREAU CHIEF	11,286	11,565	11,738	11,583	11,823	9,328	11,868	11,699
101 8 864 6115	SALARIED PERSONNEL	38,332	35,024	40,548	40,442	40,492	33,107	41,126	42,933
101 8 864 6185	OVERTIME	955	939	1,446	500	500	1,829	2,071	2,500
101 8 864 7210	MAINTENANCE- BUILDINGS	3,192	11,669	11,753	10,700	7,700	4,668	6,000	11,000
101 8 864 7230	MAINTENANCE - EQUIPMENT	0	0	0	6,000	14,000	5,480	7,700	11,000
101 8 864 7383	REAL ESTATE TAXES	0	0	2,312	2,500	2,500	1,843	1,843	2,500
101 8 864 7440	CONTRACT SERVICES	0	0	1,328	5,200	7,200	4,111	5,500	5,200
101 8 864 7520	POWER ELECTRIC	0	0	3,773	15,000	12,000	3,557	7,500	8,000
101 8 864 7606	OPERATING SUPPLIES	1,206	2,469	225	2,000	5,700	4,314	4,300	3,000
101 8 864 7607	CUSTODIAL SUPPLIES	0	0	0	2,000	300	0	0	0
101 8 864 7660	HEATING FUEL	0	0	8,433	17,000	11,000	5,029	15,000	15,383
<b>TOTAL</b>		<b>54,971</b>	<b>61,666</b>	<b>81,556</b>	<b>112,925</b>	<b>113,215</b>	<b>73,266</b>	<b>102,908</b>	<b>113,215</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: CENTRAL MARKET/HERITAGE CENTER**

101	8	864	6110	F	M	0.1500	Facilities Manager	11,699
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.1500</b>		<b>\$ 11,699</b>
101	8	864	6115	F	M	0.1000	Building Maintenance Supervisor	4,594
101	8	864	6115	F	A	0.1000	Maintenance Technician	4,577
101	8	864	6115	F	A	0.6000	Parks Maintenance Worker	21,131
101	8	864	6115	F	A	0.3500	Laborer	12,631
<b>TOTAL 6115 EMPLOYEES</b>						<b>1.1500</b>		<b>\$ 42,933</b>
<b>TOTAL EMPLOYEES</b>						<b>1.3000</b>		<b>\$ 54,632</b>



# **DEPARTMENT OF PUBLIC WORKS**

## **BUREAU: PARKS & PUBLIC PROPERTY - CENTRAL MARKET/HERITAGE CENTER**

### **101 8 864 6110                      Salary – Bureau Chief**

This line item accounts for fifteen percent (15%) of the Facility Manager salary that is shared by the Water, Sewer, and General Funds.

### **101 8 864 6115                      Salaried Personnel**

Salary of 2 full-time maintenance workers (equivalent 80hr/week with position split to cover market hours) and some building maintenance. These employees remained the responsibility of the City after Central Market Trust (CMT) assumed the management of the market.

### **101 8 864 6185                      Overtime**

Overtime pay as needed for any additional coverage of the maintenance workers.

### **101 8 864 7210                      Maintenance of Building**

This code is for plumbing, heating, electrical, roof, window, door, painting, and fire and security alarm system repair and maintenance as required under the terms of the management agreement with Central Market Trust.

### **101 8 864 7230                      Maintenance of Equipment**

This code is used to record expenses for contracted maintenance of the following equipment: air conditioners; oil and gas heating systems; water coolers; air compressors; emergency generators; automatic overhead doors; miscellaneous electrical equipment.

### **101 8 864 7383                      Real Estate Taxes**

Payment of real estate taxes to Lancaster County and School District for the taxable retail portions of the Heritage Center property.

**101 8 864 7440                      Contract Services**

This code is for building maintenance contracts needed at Central Market and Heritage Center:

**101 8 864 7520                      Power Electric**

This code is the electric expense at the Heritage Center.

**101 8 864 7606                      Operating Supplies**

This code is for all supplies used by City Staff to maintain and / or repair Central Market and / or Heritage Center properties. It would include electrical and plumbing supplies, roofing materials, wood and other structural repair materials, light bulbs, fixtures, fluorescent tubes, and plumbing fixtures.

**101 8 864 7607                      Custodial Supplies**

This code is for supplies, used by City Staff for the custodial maintenance of City buildings.

**101 8 864 7660                      Fuel Oil**

This code is purchase of contracted fuel (gas and oil) for Heritage Center and / or Central Market.

**CITY OF LANCASTER  
GENERAL FUND EXPENDITURE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF PARKS - SOUTHERN MARKET</b>									
101 8 866 6110	SALARY BUREAU CHIEF	11,286	11,565	11,738	11,583	11,823	9,329	11,868	11,699
101 8 866 6115	SALARIED PERSONNEL	54,308	36,164	57,339	56,089	56,139	46,305	57,562	59,457
101 8 866 6185	OVERTIME	335	647	627	500	500	1,291	1,291	1,000
101 8 866 7210	MAINTENANCE- BUILDINGS	2,382	227	0	8,000	4,000	3,645	4,294	7,000
101 8 866 7230	MAINTENANCE - EQUIPMENT	0	1,756	1,871	5,000	4,000	2,885	3,000	7,000
101 8 866 7383	REAL ESTATE TAXES	22,660	23,470	23,544	25,000	25,000	24,324	24,324	25,000
101 8 866 7440	CONTRACT SERVICES	9,107	10,725	9,057	12,000	8,000	7,234	10,346	11,000
101 8 866 7520	POWER ELECTRIC	30,379	33,836	34,070	33,000	33,000	26,835	30,336	28,000
101 8 866 7606	OPERATING SUPPLIES	6,590	5,196	1,343	7,300	15,100	14,018	11,849	7,536
101 8 866 7607	CUSTODIAL SUPPLIES	0	0	0	3,000	200	0	0	0
101 8 866 7660	HEATING FUEL	4,165	1,412	2,174	5,930	5,930	2,679	4,500	6,000
<b>TOTAL</b>		<b>141,212</b>	<b>124,998</b>	<b>141,763</b>	<b>167,402</b>	<b>163,692</b>	<b>138,545</b>	<b>159,370</b>	<b>163,692</b>
<b>TOTAL BUREAU OF PARKS</b>		<b>1,736,313</b>	<b>1,752,603</b>	<b>1,735,324</b>	<b>1,993,705</b>	<b>2,010,809</b>	<b>1,488,294</b>	<b>1,956,903</b>	<b>2,032,824</b>
<b>TOTAL PUBLIC WORKS DEPT.</b>		<b>4,955,903</b>	<b>4,968,092</b>	<b>5,054,059</b>	<b>5,593,390</b>	<b>6,133,390</b>	<b>4,277,115</b>	<b>5,906,930</b>	<b>5,271,836</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>45,021,505</b>	<b>43,461,346</b>	<b>45,247,843</b>	<b>49,622,261</b>	<b>50,812,261</b>	<b>41,360,819</b>	<b>50,055,141</b>	<b>50,400,630</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF PARKS & PUBLIC PROPERTY: SOUTHERN MARKET CENTER**

101 8 866 6110	F	M	0.1500 Facilities Manager	11,699
<b>TOTAL 6110 EMPLOYEES</b>			<b>0.1500</b>	<b>\$ 11,699</b>
101 8 866 6115	F	M	0.1000 Building Maintenance Supervisor	4,594
101 8 866 6115	F	A	0.1000 Maintenance Technician	4,577
101 8 866 6115	F	A	1.0000 Custodian II	32,242
101 8 866 6115	F	A	0.5000 Laborer	18,044
<b>TOTAL 6115 EMPLOYEES</b>			<b>1.7000</b>	<b>\$ 59,457</b>
<b>TOTAL EMPLOYEES</b>			<b>1.8500</b>	<b>\$ 71,156</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    PARKS AND PUBLIC PROPERTY - SOUTHERN MARKET**

**101 8 866 6110                    Salary – Bureau Chief**

This line item accounts for fifteen percent (15%) of the Facility Manager salary that is shared by the Water, Sewer, and General Funds.

**101 8 866 6115                    Salaried Personnel**

Salaries of the parks - southern market employees. Additional expense due a portion of the total expense of building maintenance personnel charged to this account.

**101 8 866 6185                    Overtime**

This code is for emergency call-ins and weekend maintenance projects.

**101 8 866 7210                    Maintenance of Building**

This code is for maintenance and minor building repairs.

**101 8 866 7230                    Maintenance of Equipment**

This code is used to record expenses for contracted maintenance of the following equipment: air conditioners; oil and gas heating systems; water coolers; air compressors; emergency generators; automatic overhead doors; miscellaneous electrical equipment.

**101 8 866 7383                    Real Estate Taxes**

Payment of real estate taxes to Lancaster County and School District.

**101 8 866 7440                    Contract Services**

This code is for building maintenance contracts for carpet cleaning/mats, window cleaning, elevator maintenance and inspection, plant maintenance, pest control and fire alarm system.

**101 8 866 7520**                      **Power - Electric**

This code for electrical services for the building at Meter #1 (basement); Meter #2 (boiler room and first floor); and Meter #3 (tenant space).

**101 8 866 7606**                      **Operating Supplies**

This code is the expense of custodial supplies, floor care chemicals, trash receptacles, light bulbs and miscellaneous supplies.

**101 8 866 7607**                      **Custodial Supplies**

This code is for supplies, used by City Staff for the custodial maintenance of Southern Market building.

**101 8 866 7660**                      **Heating Fuel**

This code is for contracted heating fuel.

CITY OF LANCASTER

# STORMWATER MANAGEMENT FUND



2014 BUDGET

**CITY OF LANCASTER**  
**RETAINED EARNINGS PROJECTION**  
**STORMWATER MANAGEMENT FUND**

Retained Earnings 12/31/2012		\$ -
Projected Revenues: 2013		
Projected Expenditures: 2013		
Projected Current Operating Surplus/(Deficit) 2013		<u>-</u>
Projected Retained Earnings 12/31/2013		-
Proposed Revenues: 2014	1,951,250	
Proposed Expenditures: 2014	<u>(1,951,250)</u>	
Proposed Current Operating Surplus/(Deficit) 2014		<u>-</u>
Projected Retained Earnings 12/31/2014		<u><u>\$ -</u></u>





# **STORMWATER MANAGEMENT FUND REVENUE**

**CATEGORY: FEES FOR SERVICE**

**560 4081 01 Stormwater Management Fees**

Revenue is derived from stormwater management fees charged to retail customers. The revenue for 2014 is based on an estimated effective date for stormwater management fees of April 1, 2014, pending City Council approval.

# **STOWMWATER MANAGEMENT FUND REVENUE**

**CATEGORY: MISCELLANEOUS REVENUE**

**560 4009 Lien Interest & Costs**

Revenue is derived from the interest and costs associated with liening property for delinquent stormwater management billings.

**560 4063 Interest Income**

Revenue is derived from the interest earned on idle funds.

**560 4080 Miscellaneous Income**

Revenue is derived from income received from miscellaneous items.

# **STORMWATER MANAGEMENT FUND REVENUE**

**CATEGORY:           OTHER INCOME**

**560 4990   Use of Retained Earnings**

The City is required to adopt balanced budgets, where revenues are equal to expenditures. When expenditures exceed revenues, the City may use retained earnings (accumulated surpluses from prior years) to "balance" the budget.



**CITY OF LANCASTER  
STORMWATER MANAGEMENT FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 09/30/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
	<b>TOTAL ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975,790</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STORMWATER MANAGEMENT: ADMINISTRATION**

560	8	880	6110	F	M	1.0000	Stormwater Program Manager Available for Marit	79,568 3,878
<b>TOTAL 6110 EMPLOYEES</b>						<b>1.0000</b>		<b>\$ 83,446</b>
560	8	880	6115	F	M	1.0000	Environmental Planner	56,105
561	8	880	6115	F	M	1.0000	GIS Analyst Technician	38,000
560	8	880	6115	F	M	0.2000	GIS Analyst	9,794
<b>TOTAL 6115 EMPLOYEES</b>						<b>2.2000</b>		<b>\$ 103,899</b>
<b>TOTAL EMPLOYEES</b>						<b>3.2000</b>		<b>\$ 187,345</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                   STORMWATER MANAGEMENT - ADMINISTRATION**

**560 8 880 6110                   Salary Bureau Chief**

Salary expenses for the stormwater program manager.

**560 8 880 6115                   Salaried Personnel**

The salaries for the Environmental Planner, GIS technician and 20% of the GIS Analyst are charged to the Bureau.

**560 8 880 6202                   Medical Insurance**

Account covers health benefits of employees in this fund.

**560 8 880 6203                   Dental/Vision**

Account covers dental and vision insurance costs for all employees in this fund.

**560 8 880 6208                   Social Security**

Account covers social security for Bureau employees.

**560 8 880 6209                   Life Insurance**

Account covers Bureau employees' life insurance.

**560 8 880 6230                   Pension Contribution**

Account covers the City pension plan costs for Bureau employees.

**560 8 880 6250                   Workers' Compensation**

Account covers all Bureau employees for on the job injury claims.

**560 8 880 7141                   PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for the Stormwater Management staff.



**560 8 880 7160                      Rental of Parking Lot**

Account pays the Bureau cost of rental space for employees.

**560 8 880 7180                      Rental of Uniforms**

Account pays for rental of uniforms for employees.

**560 8 880 7230                      Maintenance of Equipment**

Maintenance for miscellaneous office equipment.

**560 8 880 7310                      Advertising**

Account pays for newspaper advertising of contracts, bids, and job vacancies.

**560 8 880 7340                      Postage**

Account covers all of the postage for miscellaneous office mailings.

**560 8 880 7350                      Printing**

Account covers printing costs for the City's print shop and office photocopying.

**560 8 880 7360                      Telephone**

Account covers telephone service in the Bureau.

**560 8 880 7370                      Travel**

Account pays for travel expenses of personnel attending meetings relative to management, operations and maintenance on a state, regional, and federal level; participation in state and federal regulatory information conferences and training.

**560 8 880 7410                      Professional Services**

Account covers outside professional consultants, legal counsel, auditors and engineering consultants.

**560 8 880 7431                      Credit Card Fees**

Bureau's portion of credit card company fees.

**560 8 880 7440**

**Contract Services**

Account pays for the PA One Call System, special project services and software support contract for the CMMS/Asset Management software for the stormwater management program. Costs associated for IT contract service is also charged to this account. Started in 2011 and continuing in 2014 is the software support contract for the CMMS/Asset Management software for the stormwater management program.

**560 8 880 7445**

**Training - School**

Account covers courses for operating license, state correspondence courses, training materials, books, magazines, and related training expenses for Bureau personnel. Account also covers EPA and PA DEP regulatory seminars and workshops.

**560 8 880 7463**

**Collection System Expense**

The Stormwater Management Fund will reimburse the Sewer Fund for labor and equipment charges related to maintenance on stormwater portions of the combined sewer system such as stormwater inlets.

**560 8 880 7603**

**Office Supplies**

Account pays for all supplies necessary for sewer billing, i.e., paper and envelopes.

**560 8 880 7720**

**Insurance Package**

Property and liability coverage for all Bureau facilities and vehicles.

**560 8 880 8200**

**Minor Equipment**

Account reflects the cost of miscellaneous office equipment.

**560 8 880 8202**

**Safety Items**

Account pays the cost of minor safety equipment for the bureau.

**560 8 880 8250**

**Computer Applications**

Accounts pays for purchase of GIS equipment, utility mapping software, public works CMMS software, etc.

**560 8 880 9240**

**Bond Interest Expense**

In 2014, interest expense is related to the Pennvest Green Infrastructure loan.

**560 8 880 9401**

**Private Property Grant**

After Pennvest funding is exhausted, this line item will cover grants for private property owners for green infrastructure retrofits on their properties.



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STORMWATER MANAGEMENT: STREET CLEANING**

560	8	842	6115	F	A	1.0000	Equipment Operator II	43,109
560	8	842	6115	F	A	1.0000	Laborer	36,720
560	8	842	6115	F	A	1.0000	Laborer	32,547
560	8	842	6115	F	A	1.0000	Laborer	32,242
560	8	842	6115	F	A	1.0000	Laborer	32,242
560	8	842	6115	F	A	1.0000	Maintenance Worker	39,325
560	8	842	6115	F	A	1.0000	Maintenance Worker	34,110
560	8	842	6115	F	A	1.0000	Sweeper Operator II	43,109
560	8	842	6115	F	A	1.0000	Sweeper Operator II	40,635
560	8	842	6115	F	A	1.0000	Sweeper Operator II	37,392
<b>TOTAL 6115 EMPLOYEES</b>						<b>10.0000</b>		<b>\$ 371,431</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: STORMWATER MANAGEMENT - STREET CLEANING**

**560 8 842 6115 Salaried Personnel**

Salaries for the street cleaning personnel.

**560 8 842 6185 Overtime**

Street cleaning personnel overtime expenses generated by snow and ice emergencies. Also for the coverage of the nightman for vacation and sick hours.

**560 8 842 7450 Solid Waste Disposal**

Disposal of street sweepings, leaves, and the disposal of other materials picked up from the city streets, i.e. refrigerators, automobile tires and mattresses.

**560 8 842 7606 Operating Supplies**

Purchase of Bureau operating supplies, i.e. rakes, brooms, scrapers, shovels, gloves, water coolers, rain gear, locks and keys.

**560 8 842 8256 Equipment-Lease Purchase**

Sweeper #129: 3 payments (2014, 2015, 2016)

Sweeper #111: 2 payments (2014, 2015)

Sweeper #118: 4 payments (2014, 2015, 2016, 2017)

Truck #116: 4 payments (2014, 2015, 2016, 2017)



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF STORMWATER MANAGEMENT: GROUNDS MAINTENANCE**

560	8	884	6115	F	M	0.2000	GI & Parks Maintenance Supervisor	10,447
560	8	884	6115	F	A	1.0000	Utility Operator	35,148
560	8	884	6115	F	A	1.0000	Laborer	32,242
<b>TOTAL 6115 EMPLOYEES</b>						<b>2.2000</b>		<b>\$ 77,837</b>



# DEPARTMENT OF PUBLIC WORKS

## BUREAU: STORMWATER MANAGEMENT - GROUNDS MAINTENANCE

### **560 8 884 6115 Salaried Personnel**

Salaries of the Stormwater - Grounds Maintenance employees.

### **560 8 884 7180 Rental of Uniforms**

Uniforms for Bureau employees.

### **560 8 884 7230 Maintenance of Equipment**

This code is for repair and maintenance of equipment.

### **560 8 884 7606 Operating Supplies**

This code is the expense for general supplies such as hand tools, water quality/storm inlet filter socks, and other items needed for the maintenance of various rain gardens and porous pavement projects.

### **560 8 884 8200 Minor Equipment**

This code is to purchase minor equipment for stormwater maintenance. This code will also be used to update existing radio communications

### **560 8 884 8225 Landscape Supplies**

This code is the expense to purchase landscape plants for the maintenance of rain gardens throughout the City.

### **560 8 884 8262 Contracted Projects**

This code is the expense to complete smaller projects and materials for in-house projects that are not expensed through PENNVEST funding.

### **560 8 884 8271 Vehicle Lease Purchase**

This code is to purchase a vehicle for the landscape crew to maintain green infrastructure BMPs.

CITY OF LANCASTER  
**SEWER FUND**



2016 BUDGET

**CITY OF LANCASTER  
SEWER FUND REVENUE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>DESCRIPTION</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
Fees for Services	\$11,985,000	\$13,541,000	\$1,556,000	13.0%
Miscellaneous Revenue	\$92,246	\$99,933	\$7,687	8.3%
Other Income	\$104,586	\$113,371	\$8,785	8.4%
Use of Retained Earnings	\$0	\$191,642	\$191,642	0.0%

<b>TOTAL SEWER FUND REVENUES &amp; SOURCES OF FUNDS</b>	<b>\$12,181,832</b>	<b>\$13,945,946</b>	<b>\$1,764,114</b>	<b>14.5%</b>
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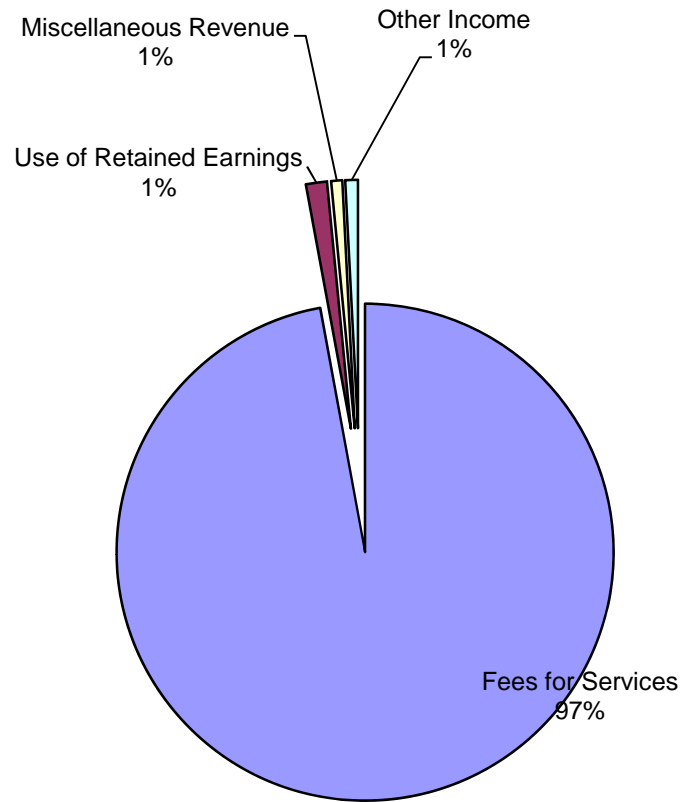
**CITY OF LANCASTER  
SEWER FUND EXPENSE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>BUREAU</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
Administration	\$5,509,061.00	\$6,846,079.00	\$1,337,018	24.3%
Transfer to General Fund	\$0	\$0	\$0	0.0%
Collections	\$990,144	\$1,085,781	\$95,637	9.7%
Pumping Stations	\$1,108,939	\$1,168,330	\$59,391	5.4%
Treatment	\$4,447,965	\$4,712,725	\$264,760	6.0%
Grounds Maintenance	\$125,723	\$133,031	\$7,308	5.8%
<b>TOTAL SEWER FUND EXPENSES</b>	<b>\$12,181,832</b>	<b>\$13,945,946</b>	<b>\$1,764,114</b>	<b>14.5%</b>

**CITY OF LANCASTER**  
**RETAINED EARNINGS PROJECTION**  
**SEWER FUND**

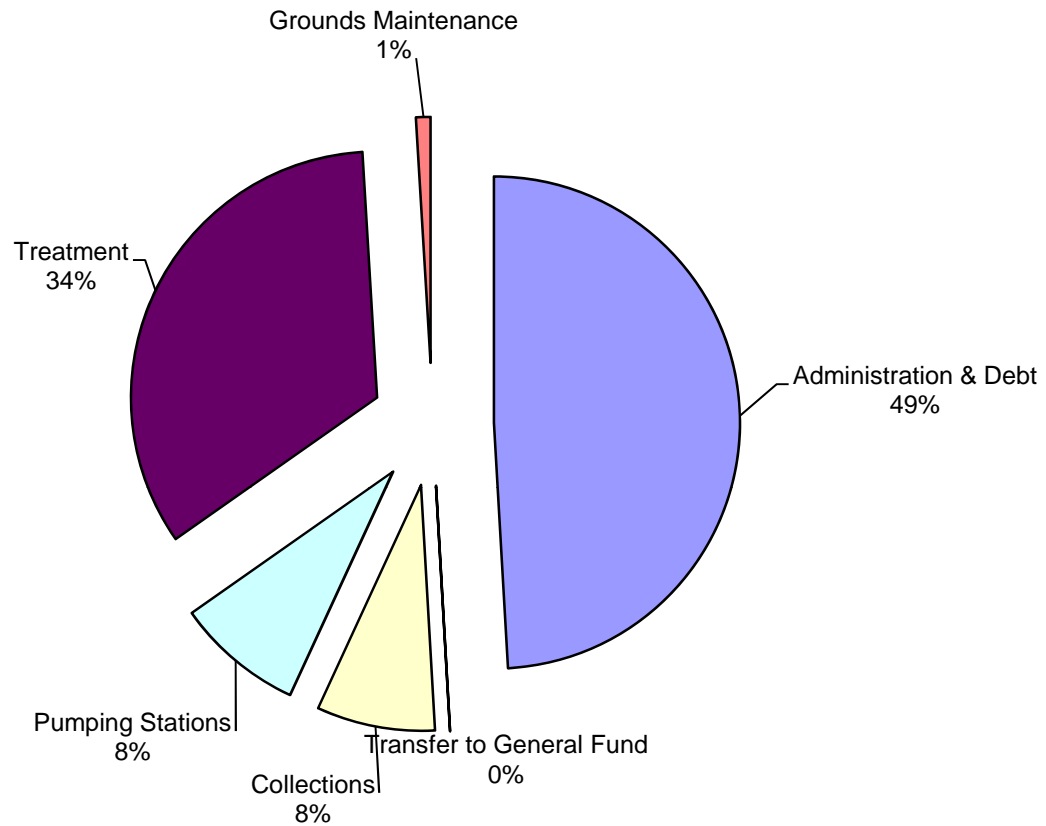
Retained Earnings 12/31/2012		\$ 17,193,983
Projected Revenues: 2013	13,122,702	
Projected Expenditures: 2013	<u>(11,779,861)</u>	
Projected Current Operating Surplus/(Deficit) 2013 (Addition to Retained Earnings)		<u>1,342,841</u>
Projected Retained Earnings 12/31/2013		18,536,824
Proposed Revenues: 2014	13,754,304	
Proposed Expenditures: 2014	<u>(13,945,946)</u>	
Proposed Current Operating Surplus/(Deficit) 2014 (Reduction to Retained Earnings)		<u>(191,642)</u>
Use of Retained Earnings		
Projected Retained Earnings 12/31/2014		<u>\$ 18,345,182</u>

**CITY OF LANCASTER  
SEWER FUND REVENUES  
2014 BUDGET**



TOTAL REVENUES \$13,945,946

**CITY OF LANCASTER  
SEWER FUND EXPENSES  
2014 BUDGET**



**TOTAL EXPENSES \$13,945,946**

**CITY OF LANCASTER  
SEWER FUND REVENUE HISTORY**

<b>LEDGER CODE</b>	<b>REVENUE TITLE</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>RECEIVED YTD 10/31/13</b>	<b>PROJECTED REVENUE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>FEES FOR SERVICES</b>									
561 4081	SEWAGE TREATMENT	5,775,636	6,250,170	8,155,986	8,000,000	8,000,000	6,779,368	8,225,000	8,400,000
561 4082	INDUSTRIAL WASTE SURCHARGE	288,830	422,829	499,064	475,000	475,000	386,143	491,600	500,000
561 4083	BULK SEWAGE TREATMENT	3,374,835	4,194,242	3,949,079	3,300,000	3,300,000	3,192,622	4,030,000	4,200,000
561 4084	SLSA OPERATING CHARGES	179,186	191,213	192,011	190,000	190,000	139,457	189,270	190,000
561 4085	SEWER ENTRANCE	2,752	1,879	756	20,000	20,000	0	1,000	1,000
561 4195	COLLECTION SYS REIMBURSEMENT	0	0	0	0	0	0	0	250,000
<b>TOTAL FEES FOR SERVICES</b>		<b>9,621,239</b>	<b>11,060,333</b>	<b>12,796,896</b>	<b>11,985,000</b>	<b>11,985,000</b>	<b>10,497,590</b>	<b>12,936,870</b>	<b>13,541,000</b>
<b>MISCELLANEOUS REVENUE</b>									
561 4009	LIEN INTEREST & COSTS	1,789	7,597	4,236	3,500	3,500	3,098	3,500	3,500
561 4044	RENTAL INCOME	31,246	31,246	31,246	31,246	31,246	26,038	31,246	35,933
561 4056	AUCTION INCOME	0	0	0	0	0	0	0	0
561 4057	SALE OF CITY PROPERTY	3,361	7,249	14,612	0	0	722	1,000	0
561 4063	INTEREST INCOME	301,632	3,282	2,190	2,500	2,500	179	500	500
561 4080	MISCELLANEOUS INCOME	34,702	40,860	47,375	30,000	30,000	43,455	20,000	35,000
561 4086	INDUSTRIAL WASTE PERMITS	12,500	10,000	20,000	25,000	25,000	15,000	25,000	25,000
561 4087	INDUSTRIAL WASTE PENALTY	1,000	92,000	1,000	0	0	0	0	0
<b>TOTAL MISC. REVENUE</b>		<b>386,230</b>	<b>192,234</b>	<b>120,659</b>	<b>92,246</b>	<b>92,246</b>	<b>88,492</b>	<b>81,246</b>	<b>99,933</b>
<b>OTHER INCOME</b>									
561 4054	REFUND OF PRIOR YEAR EXP.	80,000	125,000	1,260	0	0	0	0	0
561 4070	INSURANCE RECOVERY	737	0	125,638	0	0	70,095	0	0
561 4071	PENSION STATE AID	76,728	79,942	85,704	104,586	104,586	104,586	104,586	113,371
561 4990	USE OF RETAINED EARNINGS	0	0	0	0	0	0	0	191,642
<b>TOTAL OTHER INCOME</b>		<b>157,465</b>	<b>204,942</b>	<b>212,602</b>	<b>104,586</b>	<b>104,586</b>	<b>174,681</b>	<b>104,586</b>	<b>305,013</b>
<b>TOTAL REVENUE</b>		<b>10,164,934</b>	<b>11,457,509</b>	<b>13,130,157</b>	<b>12,181,832</b>	<b>12,181,832</b>	<b>10,760,763</b>	<b>13,122,702</b>	<b>13,945,946</b>



# **SEWER FUND REVENUE**

**CATEGORY: FEES FOR SERVICE**

**561 4081 Sewage Treatment**

Revenue is derived from sewer fees charged to retail customers.

**561 4082 Industrial Waste Surcharge**

Revenue is derived from surcharges to businesses that discharge high amounts of contaminants into the sewer system. This line item also accounts for revenue derived from the Water Bureau for the treatment of sludge created by Water Bureau operations.

**561 4083 Bulk Sewage Treatment**

Revenue is derived from bulk rates charged to suburban customers, and shared debt service.

**561 4084 SLSA Operating Charges**

Revenue is derived from an operating agreement between the City of Lancaster and the Suburban Lancaster Sewer Authority.

**561 4085 Sewer Entrance**

Revenue is derived from fees charged to connect to the sanitary sewer system. These are allocated on a 50/50 basis with the General Fund.

**561 4195 Collection System Reimbursement**

Reimbursement from the Stormwater Management Fund for labor and equipment charges related to maintenance on stormwater portions of the combined sewer system such as stormwater inlets.

# **SEWER FUND REVENUE**

**CATEGORY: MISCELLANEOUS REVENUE**

**561 4009 Lien Interest & Costs**

Revenue is derived from the interest and costs associated with liening property for delinquent sewer billings.

**561 4044 Rental Income**

Revenue is derived from rental charges for cellular equipment located on Sewer Fund property.

**561 4063 Interest Income**

Revenue is derived from the interest earned on idle funds.

**561 4080 Miscellaneous Income**

Revenue is derived from income received from miscellaneous items.

**561 4086 Industrial Waste Permits**

Revenue is derived from the fees charged for permits for industrial customers to dump industrial waste into the sewer system.

**561 4087 Industrial Waste Penalty**

Revenue is derived from the penalty assessed for the dumping of unauthorized waste into the sewer system.

# **SEWER FUND REVENUE**

**CATEGORY: OTHER INCOME**

**561 4054 Refund of Prior Years' Expenditures**

Reimbursements received in the current year for expenditures made in the prior years.

**561 4070 Insurance Recovery**

Reimbursements for damage to City facilities caused by third parties.

**561 4071 Pension State Aid**

Revenue is derived from the Commonwealth of Pennsylvania under Act 205 to offset contributions by the City to fund the non-uniform employee Pension Plan. The amount in this line item is the share attributed to Sewer Fund employees.

**561 4990 Use of Retained Earnings**

The City is required to adopt balanced budgets, where revenues are equal to expenditures. When expenditures exceed revenues, the City may use retained earnings (accumulated surpluses from prior years) to "balance" the budget.

**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>ADMINISTRATION</b>									
561 8 880 6110	SALARY BUREAU CHIEF	0	0	18,600	78,000	78,400	62,212	79,740	87,000
561 8 880 6115	SALARIED PERSONNEL	273,076	278,648	276,815	345,458	339,945	234,357	294,925	244,030
561 8 880 6120	SALARY - TEMPORARY	1,836	1,701	0	0	1,500	1,500	1,500	0
561 8 880 6185	OVERTIME	0	59	142	0	0	7	7	0
561 8 880 6192	OPEB EXPENSE	0	0	0	0	0	0	100,000	100,000
561 8 880 6201	EDUCATIONAL INCENTIVE	11,297	10,435	11,624	12,000	12,000	5,673	11,400	12,000
561 8 880 6202	MEDICAL INSURANCE	782,521	841,925	883,050	900,711	900,711	750,593	900,711	856,675
561 8 880 6203	DENTAL/VISION	27,833	24,850	23,312	32,335	32,239	25,365	30,138	31,650
561 8 880 6208	SOCIAL SECURITY	159,717	165,760	166,054	185,445	185,445	141,627	144,488	186,642
561 8 880 6209	LIFE INSURANCE	5,492	5,579	5,711	5,800	5,800	5,578	6,137	6,325
561 8 880 6230	PENSION CONTRIBUTION	90,014	93,829	99,593	120,962	120,962	116,074	120,962	129,650
561 8 880 6240	UNEMPLOYMENT COMPENSATION	1,710	3,660	1,111	3,000	3,000	2,597	3,000	3,000
561 8 880 6250	WORKERS COMPENSATION	7,897	47,913	57,052	75,000	71,824	23,397	45,000	75,000
561 8 880 7125	SPACE RENTAL	0	0	0	0	6,010	5,085	6,010	0
561 8 880 7141	PC LEASE	752	752	752	782	1,754	1,754	1,754	1,754
561 8 880 7160	RENTAL OF PARKING LOT	1,643	1,773	2,039	2,000	2,783	2,319	2,782	2,921
561 8 880 7180	RENTAL OF UNIFORMS	7,860	7,723	7,342	8,000	8,000	5,909	7,967	8,000
561 8 880 7230	MAINTENANCE OF EQUIPMENT	4,203	4,557	4,162	5,000	5,000	4,237	5,000	5,000
561 8 880 7310	ADVERTISING	1,905	2,583	6,946	5,000	5,000	3,730	4,500	5,000
561 8 880 7340	POSTAGE	31,678	31,191	31,349	35,000	42,000	39,249	42,000	35,000
561 8 880 7350	PRINTING	4,233	5,820	11,246	11,500	11,500	6,346	7,500	6,000
561 8 880 7360	TELEPHONE	20,627	22,076	28,543	26,000	26,000	20,565	24,000	26,000
561 8 880 7370	TRAVEL	3,069	2,537	5,682	4,000	4,424	4,424	4,424	4,000
561 8 880 7409	BAD DEBT EXPENSE	1,620,538	1,068,621	803,241	0	0	0	0	0
561 8 880 7410	PROFESSIONAL SERVICES	265,673	630,237	712,162	550,000	527,576	357,001	425,000	700,000
561 8 880 7430	BANK SERVICE CHARGES	3,642	3,805	4,368	5,000	7,300	5,153	6,850	7,195
561 8 880 7431	CREDIT CARD FEES	5,433	5,711	6,251	7,000	7,000	6,930	8,547	9,000
561 8 880 7440	CONTRACT SERVICES	4,898	18,675	14,927	50,000	50,000	4,082	5,000	11,000
561 8 880 7445	TRAINING - SCHOOL	8,430	9,302	11,657	12,000	17,500	9,500	11,600	12,000
561 8 880 7603	OFFICE SUPPLIES	1,798	2,134	2,250	2,500	2,500	2,479	3,260	3,000

**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
561 8 880 7720	INSURANCE PACKAGE	183,218	180,014	183,638	210,000	210,000	192,408	197,250	210,000
561 8 880 8200	MINOR EQUIPMENT	6,364	9,699	17,721	13,100	13,100	11,786	13,200	13,200
561 8 880 8202	SAFETY ITEMS	9,731	5,689	9,000	8,000	8,000	3,878	4,000	6,000
561 8 880 8250	COMPUTER APPLICATIONS	4,270	42,552	40,144	20,000	13,990	13,289	15,500	20,000
561 8 880 9110	ADMINISTRATIVE- INDIRECT COST	328,805	384,231	374,708	374,490	374,490	312,075	374,490	424,224
561 8 880 9140	REVENUE TRF'D TO CITY	500,000	0	0	0	0	0	0	0
561 8 880 9230	FISCAL AGENT FEES	256	256	545	1,000	1,000	257	750	750
561 8 880 9240	BOND INTEREST EXPENSE	945,027	1,001,606	960,500	1,037,308	1,037,308	914,541	1,037,308	1,894,063
561 8 880 9260	BOND PRINCIPAL EXPENSE	1,255,000	1,295,000	1,335,000	1,375,000	1,375,000	1,375,000	1,375,000	1,710,000
<b>TOTAL ADMINISTRATION</b>		<b>6,580,446</b>	<b>6,210,903</b>	<b>6,117,237</b>	<b>5,521,391</b>	<b>5,509,061</b>	<b>4,670,977</b>	<b>5,321,700</b>	<b>6,846,079</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF SEWERS: ADMINISTRATION**

561	8	880	6110	F	M	1.0000	Wastewater Operations Manager	87,000
<b>TOTAL 6110 EMPLOYEES</b>							<b>1.0000</b>	<b>\$ 87,000</b>
561	8	880	6115	F	M	1.0000	Project Engineer	69,289
561	8	880	6115	F	M	0.1965	Bureau Chief Proc. & Collections	12,598
561	8	880	6115	F	M	0.1965	Customer Service Supervisor	9,091
561	8	880	6115	F	M	0.1965	Admin Support Supervisor	8,278
561	8	880	6115	F	M	0.2500	Information Services Manager	17,322
561	8	880	6115	F	M	0.1400	Communications Specialist	4,622
561	8	880	6115	F	A	0.1965	Admin Support Clerk	6,509
561	8	880	6115	F	A	0.3027	Utility Service Coordinator	10,927
561	8	880	6115	F	A	0.5000	Secretary I	18,003
561	8	880	6115	F	A	0.1965	Cashier/Service Clerk	6,632
561	8	880	6115	F	A	0.1965	Customer Care Coordinator	8,401
561	8	880	6115	F	A	0.1965	Property Maintenance Coordinator	8,650
561	8	880	6115	F	A	0.1965	Customer Care Coordinator	7,505
561	8	880	6115	F	A	0.1965	Customer Care Coordinator	7,505
561	8	880	6115	F	A	0.1965	Revenue Clerk	7,286
561	8	880	6115	F	A	0.1965	Customer Care Coordinator	8,156
561	8	880	6115	F	A	0.1965	Cashier/Service Clerk	7,504
561	8	880	6115	F	A	0.1965	Billing Coordinator	7,322
561	8	880	6115	F	A	0.1965	Mail & Print Operator	6,154
							Available for Merit	9,730
Subtotal Full-Time						4.9431		

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
561 8 880 6115	P	A	0.1965 Data Entry Operator I	2,546
			Subtotal Part-Time 0.1965	
<b>TOTAL 6115 EMPLOYEES</b>			<b>5.1396</b>	<b>\$ 244,030</b>
<b>TOTAL EMPLOYEES</b>			<b>6.1396</b>	<b>\$ 331,030</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    WASTEWATER OPERATIONS - ADMINISTRATION**

**561 8 880 6110                    Salary Bureau Chief**

Salary expenses for the wastewater operations manager

**561 8 880 6115                    Salaried Personnel**

The Bureau utilizes the City's Bureau of Procurement and Collection to prepare sewer service invoices for the Bureau's customers. The partial salaries for the Utility Supervisor, Customer Service Coordinators, Credit and Collection personnel and Information Services are charged to the Bureau. Salaries for the Project Engineer and the Bureau's Secretary are included in this line item.

**561 8 880 6185                    Overtime**

Overtime expenses paid to administrative staff in the Sewer Fund.

**561 8 880 6192                    OPEB Expense**

This line item accounts for the annual funding requirement for other than pension post employment benefits (OPEB).

**561 8 880 6201                    Educational Incentive**

Account covers certification bonus pay for the new PaDEP Requirements and union bargaining unit employees with an "A" and "E" certificate in the Wastewater Bureau.

**561 8 880 6202                    Medical Insurance**

Account covers health benefits of Bureau employees.

**561 8 880 6203                    Dental/Vision**

Account covers dental and vision insurance costs for all employees of this fund.

**561 8 880 6208                    Social Security**

Account covers social security for Bureau employees.



**561 8 880 6209**

**Life Insurance**

Account covers Bureau employees' life insurance.

**561 8 880 6230**

**Pension Contribution**

Account covers the City pension plan costs for Bureau employees.

**561 8 880 6240**

**Unemployment Compensation**

Account covers state unemployment for Bureau employees.

**561 8 880 6250**

**Workers' Compensation**

Account covers all Bureau employees for on the job injury claims.

**560 8 880 7141**

**PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for the Sewer Department staff.

**561 8 880 7160**

**Rental of Parking Lot**

Account pays the Bureau cost of rental space for customer service employees. Increase needed for added rental costs.

**561 8 880 7180**

**Rental of Uniforms**

Account pays for rental of uniforms for employees.

**561 8 880 7230**

**Maintenance of Equipment**

Maintenance contract for mail insertion machine, which processes sewer bills, and the mail extractor machine used in processing remittances.

**561 8 880 7310**

**Advertising**

Account pays for newspaper advertising of contracts, bids, and job vacancies.

**561 8 880 7340**

**Postage**

Account covers all of the postage for bills, and miscellaneous office mailings.

**561 8 880 7350                      Printing**

Account covers printing costs for the City's print shop and office photocopying.

**561 8 880 7360                      Telephone**

Account covers telephone service in the Bureau, including service lines for computer modems for Wastewater Operations.

**561 8 880 7370                      Travel**

Account pays for travel expenses of personnel attending meetings relative to management, operations and maintenance on a state, regional, and federal level; participation in state and federal regulatory information conferences and training.

**561 8 880 7409                      Bad Debt Expense**

This line reflects revenue written off for uncollectible bulk sewer treatment charges for East Lampeter Township and Lancaster Area Sewer Authority.

**561 8 880 7410                      Professional Services**

Account covers outside professional consultants, legal counsel, auditors and engineering consultants.

**561 8 880 7430                      Bank Service Charge**

Bureau's portion of banks service charges.

**561 8 880 7431                      Credit Card Fees**

Bureau's portion of credit card company fees.

**561 8 880 7440                      Contract Services**

Account pays for the PA One Call System, special project services and software support contract for the CMMS/Asset Management software for the sewer operations. Costs associated for IT contract service is also charged to this account. Started in 2011 and continuing in 2014 is the software support contract for the CMMS/Asset Management software for the sewer operations. Also new this year will be the Civil 3D license for

the engineering staff to design sewer line replacements in house to save on consultant services.

**561 8 880 7445                      Training - School**

Account covers courses for operating license, state correspondence courses, training materials, books, magazines, and related training expenses for Bureau personnel. Account also covers EPA and PA DEP regulatory seminars and workshops. Training is needed under the new PaDEP certification laws and continuation education requirement.

**561 8 880 7603                      Office Supplies**

Account pays for all supplies necessary for sewer billing, i.e., paper and envelopes.

**561 8 880 7720                      Insurance Package**

Property and liability coverage for all Bureau facilities and vehicles.

**561 8 880 8200                      Minor Equipment**

Account reflects the Sewer Fund's share of a remittance processor and mail folder/insert machine to process billings.

**561 8 880 8202                      Safety Items**

Account pays the cost of minor safety equipment for the bureau.

**561 8 880 8250                      Computer Applications**

Accounts pays for purchase of GIS equipment, utility mapping software, public works CMMS software, etc.

**561 8 880 9110                      Administrative Indirect Costs**

Account pays for City support services, such as administrative services, legal services, personnel services, and executive services. The account also includes fringe benefits. This amount is determined annually by the cost allocation plan.

**561 8 880 9140                      Revenue Transferred to City**

Account pays that portion of the "profits" of the sewer system which are paid to the City's General Fund as a return on investment.

**561 8 880 9230**

**Fiscal Agent Fees**

Account pays agent fees on the Series 2007, 2009 and 2011 bonds, and escrow fees on various refunded issues of the Lancaster Municipal Authority.

**561 8 880 9240**

**Bond Interest Expense**

Account pays interest payments on the Series 2007, 2009 and 2011 bonds.

**561 8 880 9260**

**Bond Principal Expense**

Account pays principal redemption on the Series 2007, 2009 and 2011 bonds.

**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>COLLECTIONS</b>									
561 8 881 6115	SALARIED PERSONNEL	377,422	377,063	406,145	499,849	493,849	368,176	465,468	517,076
561 8 881 6185	OVERTIME	6,301	12,108	4,586	6,000	16,000	13,634	16,000	16,000
561 8 881 7290	MAINTENANCE- VEHICLES	16,615	38,626	53,085	40,000	40,000	34,116	40,000	40,000
561 8 881 7440	CONTRACT SERVICES	60,275	49,451	39,441	50,000	23,099	23,005	23,099	50,000
561 8 881 7470	TRENCH-PAVING	15,744	26,072	24,809	15,000	46,900	44,034	46,900	50,000
561 8 881 7606	OPERATING SUPPLIES	61,405	60,496	74,073	50,000	73,401	66,671	70,000	100,000
561 8 881 7654	GASOLINE	20,403	31,374	39,513	30,000	30,000	26,771	30,000	40,000
561 8 881 8200	MINOR EQUIPMENT	0	0	0	15,000	9,600	9,557	15,000	15,000
561 8 881 8270	VEHICLE PURCHASE	0	0	0	200,000	198,000	2,876	200,000	40,000
561 8 881 8271	VEHICLE LEASE PURCHASE	34,296	59,292	59,292	59,295	59,295	59,292	59,295	217,705
<b>TOTAL COLLECTIONS</b>		<b>592,461</b>	<b>654,482</b>	<b>700,944</b>	<b>965,144</b>	<b>990,144</b>	<b>648,132</b>	<b>965,762</b>	<b>1,085,781</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF SEWERS: COLLECTIONS**

561	8	881	6115	F	M	1.0000	Collections System Supervisor	59,676
561	8	881	6115	F	A	1.0000	Equipment Operator I	38,346
561	8	881	6115	F	A	1.0000	Equipment Operator I	38,346
561	8	881	6115	F	A	1.0000	Equipment Operator I	38,346
561	8	881	6115	F	A	1.0000	Equipment Operator II	38,506
561	8	881	6115	F	A	1.0000	Equipment Operator II	38,506
561	8	881	6115	F	A	1.0000	Sewer Technician	44,078
561	8	881	6115	F	A	1.0000	Mark-Out Serviceperson I	42,644
561	8	881	6115	F	A	1.0000	Sewer Technician	45,242
561	8	881	6115	F	A	1.0000	Sewer Technician	42,795
561	8	881	6115	F	A	1.0000	Sewer Technician	42,795
561	8	881	6115	F	A	1.0000	TV Technician	47,796
<b>TOTAL 6115 EMPLOYEES</b>						<b>12.0000</b>		<b>\$ 517,076</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: SEWER FUND - COLLECTIONS**

**561 8 881 6115 Salaried Personnel**

Account covers salaries of employees who perform repairs and replacement of sewer lines for the City. The crew also provides preventative maintenance and cleans clogged sewer lines when necessary.

**561 8 881 6185 Overtime**

Account covers any emergency overtime that is required after working hours due to breaks and blockages in the sewer collection system and snow emergencies.

**561 8 881 7290 Maintenance - Vehicles**

Account provides for maintenance parts and repairs to motor vehicles and equipment that maintain the sewer collection system in good repair.

**561 8 881 7440 Contract Services**

Account provides for outside services beyond the scope of work of the Collections Crew. This fund includes items such as the cost of manhole rehabilitation services needed for some of the older manholes in the sewer system.

**561 8 881 7470 Trench Paving**

Cost of materials and labor from the Bureau of Streets for paving sewer trenches after repairs by Sewer Collections or damage by sinkholes.

**561 8 881 7606 Operating Supplies**

Fund provides for materials used by the Collections crew. This includes pipe, fittings, stone, brick, sand, cement, caulking, pre-cast manholes, lids, frames, tools, and safety warning devices. This line reflects the cost of safety supplies for work crews, and additional preventative maintenance measures. Also, the collection crew is converting the old brick sewer inlets to concrete where it is appropriate.

**561 8 881 7654**

**Gasoline**

Account provides for gasoline, diesel and oil required to operate the vehicles by Collection employees to maintain the sewer system.

**561 8 881 8200**

**Minor Equipment**

Compressor to replace current compressor circa 1987 (325), this also includes new jack hammer.

**561 8 881 8270**

**Vehicle Purchase**

For 2014, this line is for the purchase of a new dump truck.

**561 8 881 8271**

**Vehicle – Lease Purchase**

This line covers the annual payments required under a five-year lease purchase agreement for the following vehicles. Vehicle #324 Vactor, truck through 2015; new Vactor truck; new CCTV van and camera; new John Deere 410J backhoe with hoe-ram; new Ford F-350 4WD truck with utility body



**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>PUMPING STATIONS</b>									
561 8 882 6115	SALARIED PERSONNEL	533,370	578,223	569,983	583,985	584,785	443,966	553,090	607,676
561 8 882 6185	OVERTIME	20,336	39,220	30,751	20,000	20,000	17,582	21,346	20,000
561 8 882 7210	MAINTENANCE- BUILDINGS	763	0	726	1,000	1,000	836	1,000	1,500
561 8 882 7230	MAINTENANCE- EQUIPMENT	119,699	168,714	77,978	100,000	100,000	72,563	100,000	100,000
561 8 882 7520	POWER ELECTRIC	352,559	448,601	359,228	375,000	375,000	308,133	375,000	408,000
561 8 882 7606	OPERATING SUPPLIES	382	338	966	1,000	1,000	920	1,200	2,000
561 8 882 7660	HEATING FUEL	2,290	9,956	4,925	7,000	7,000	3,468	7,000	9,000
561 8 882 8271	VEHICLE LEASE PURCHASE	17,122	18,409	30,536	13,480	20,154	20,154	20,154	20,154
<b>TOTAL PUMPING STATIONS</b>		<b>1,046,521</b>	<b>1,263,461</b>	<b>1,075,093</b>	<b>1,101,465</b>	<b>1,108,939</b>	<b>867,622</b>	<b>1,078,790</b>	<b>1,168,330</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF SEWERS: PUMPING STATIONS**

561	8	882	6115	F	M	1.0000	Waste Wtr Plant Maint Supv.	54,185
561	8	882	6115	F	M	1.0000	Electrical/Mechanical Supervisor	46,454
561	8	882	6115	F	A	1.0000	Instrument Technician	51,225
561	8	882	6115	F	A	1.0000	Instrument Technician	45,876
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	42,644
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	42,290
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	40,517
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	40,517
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	39,242
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	39,880
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic Tr	38,465
561	8	882	6115	F	A	1.0000	Plant Maint Mechanic	39,242
561	8	882	6115	F	A	1.0000	Maintenance Electrician II	41,762
561	8	882	6115	F	A	1.0000	Maintenance Electrician II	45,377
<b>TOTAL 6115 EMPLOYEES</b>						<b>14.0000</b>		<b>\$ 607,676</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    WASTEWATER OPERATIONS - PUMPING STATIONS**

**561 8 882 6115                    Salaried Personnel**

The employees in this classification are responsible for maintaining the Bureau's pump stations' and AWWTP's equipment in a safe and operable condition. The employees are under the direct supervision of the Wastewater Maintenance Supervisor and are assigned work through a computerized work order system.

**561 8 882 6185                    Overtime**

Fund covers overtime work done on an emergency basis for repairs at the AWWTP and the pumping stations.

**561 8 882 7210                    Maintenance - Buildings**

Account provides for up-keep and repair of pump station structures. This includes paint, plumbing, ventilation, lighting, structural repairs, etc.

**561 8 882 7230                    Maintenance - Equipment**

Account provides for up-keep and repair of pump station equipment including North Pump Station, Main Pump Station, Steven's Avenue Pump Station, Maple Grove Pump Station, Conestoga Gardens Pump Station and 3 auxiliary pump stations, Engleside Diversion Chamber, air relief pits and Sunnyside Grinder Pumps.

- 1) Oil and grease for pump station equipment including motors, pumps, gear drives, compressors, etc.
- 2) Packing for all pump stations' pumps.
- 3) Maintenance and spare parts for 23 sewage pumps, 13 grinder pumps, bar screens, grit collectors, compressors, emergency generators and engines.
- 4) Maintenance, repairs and spare parts for flow-matcher controls, motor brushes, and electrical components.
- 5) Calibration and repair of station flow meters.
- 6) Maintain SCADA controls between pump stations and the AWWTP.

**561 8 882 7520**

**Power Electric**

Account provides for electricity to operate seven of the eight pump stations (Maple Grove P.S., Stevens Avenue P.S., Susquehanna P.S., Conestoga Gardens P.S., Sunnyside P.S., North P.S. and Grofftown P.S.), Engleside Diversion Chamber and 4 vent pits. Increase needed to cover new rates due to deregulation of power suppliers.

**561 8 882 7606**

**Operating Supplies**

Account provides for supplies required to operate pumping stations including rags, paper supplies, cleaners and tools.

**561 8 882 7660**

**Heating Fuel**

Account provides for diesel fuel, gasoline, propane, and natural gas to test and operate standby emergency engines for emergency power at major pump stations.

**561 8 882 8271**

**Vehicle – Lease Purchase**

This line covers the annual payments required under a five-year lease Vehicle #326 that goes through 2015 and for #310 with payment that goes through 2016.

**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>TREATMENT</b>									
561 8 883 6115	SALARIED PERSONNEL	735,533	728,233	689,206	720,817	722,717	576,070	722,616	735,017
561 8 883 6185	OVERTIME	23,810	31,893	42,321	25,000	25,000	18,033	25,000	25,000
561 8 883 7210	MAINTENANCE- BUILDINGS	9,334	7,227	10,751	10,000	10,000	9,989	10,000	10,000
561 8 883 7230	MAINTENANCE- EQUIPMENT	242,858	270,065	421,164	250,000	385,000	321,700	421,708	350,000
561 8 883 7290	MAINTENANCE- VEHICLES	13,041	21,749	18,954	15,000	18,000	15,733	18,274	18,000
561 8 883 7460	METER EXPENSE	176,598	218,444	220,076	367,328	367,328	189,758	235,120	363,565
561 8 883 7465	WATER UTILITY EXPENSE	22,051	129,214	63,209	40,000	60,000	50,088	60,430	60,000
561 8 883 7480	SLUDGE	1,370,367	1,139,000	965,815	1,000,000	1,000,000	727,519	925,226	1,200,000
561 8 883 7520	POWER ELECTRIC	958,962	1,180,840	1,104,338	1,000,000	1,000,000	811,901	930,000	1,100,000
561 8 883 7606	OPERATING SUPPLIES	12,369	15,260	16,010	15,000	18,000	16,320	23,084	17,000
561 8 883 7615	LABORATORY-SUPPLIES	34,507	45,892	43,944	50,000	50,000	30,481	50,000	55,000
561 8 883 7618	CHEMICALS	424,202	501,735	458,617	525,000	525,000	269,463	400,000	420,000
561 8 883 7654	GASOLINE	28,184	33,355	30,409	30,000	30,000	23,090	30,000	30,000
561 8 883 7660	HEATING FUEL	64,246	63,287	46,022	80,000	80,000	34,416	80,000	80,000
561 8 883 8200	MINOR EQUIPMENT	0	0	18,073	0	0	0	0	0
561 8 883 8271	VEHICLE LEASE PURCHASE	0	29,142	29,142	29,143	29,143	29,143	29,143	29,143
561 8 883 8290	CAPITAL OUTLAY	127,918	552,715	508,948	310,951	127,777	60,709	310,951	220,000
<b>TOTAL TREATMENT</b>		<b>4,243,980</b>	<b>4,968,051</b>	<b>4,686,999</b>	<b>4,468,239</b>	<b>4,447,965</b>	<b>3,184,413</b>	<b>4,271,552</b>	<b>4,712,725</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF SEWERS: TREATMENT**

561	8	883	6115	F	M	1.0000	Wastewater Qual Supervisor	52,597	
561	8	883	6115	F	M	1.0000	Wastewater Operations Supervisor	56,906	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator II-C	48,139	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator II-GF/TR	45,351	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator II/ TR	44,030	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator Technician	43,008	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator Technician	43,882	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator Technician-C	43,008	
561	8	883	6115	F	A	1.0000	Waste Wtr Plant Operator Technician-C	43,008	
561	8	883	6115	F	A	1.0000	Sludge Dewatering Technician	46,711	
561	8	883	6115	F	A	1.0000	Sludge Dewatering Technician	46,711	
561	8	883	6115	F	A	1.0000	Sludge Dewatering Technician	46,711	
561	8	883	6115	F	A	1.0000	Sludge Dewatering Technician	45,351	
561	8	883	6115	F	A	1.0000	Sludge Dewatering Technician	41,516	
561	8	883	6115	F	A	1.0000	Laboratory Technician I	44,044	
561	8	883	6115	F	A	1.0000	Laboratory Technician I	44,044	
<b>TOTAL 6115 EMPLOYEES</b>							<b>16.0000</b>	<b>\$</b>	<b>735,017</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU:                    WASTEWATER OPERATIONS - TREATMENT**

**561 8 883 6115                    Salaried Personnel**

Bureau employees provide services for the continuous and efficient operation of an advanced wastewater treatment facility. The employees monitor operations to meet water quality standards set forth in the City's NPDES permit from the Pa. DEP and the US EPA.

**561 8 883 6185                    Overtime**

Account provides for coverage of laboratory, biosolids handling, and wastewater operations personnel who are on sick leave, vacations, holidays, workers' compensation, and open shifts. This also covers emergency labor, and overtime caused by vacant positions.

**561 8 883 7210                    Maintenance - Buildings**

Account provides for up-keep and repair of buildings located in the wastewater treatment plant, including grounds.

**561 8 883 7230                    Maintenance - Equipment**

Account provides for maintenance of mechanical and electrical equipment at the AWWTP.

- Oil and Grease Requirements
  - Plant gear boxes
  - All plant air compressors
  - North and South A/O
  - Grease for all equipment
  - Oil for plunger pumps
  - Cost to dispose of spent oil
- Packing
  - Packing to repack all plant pumps - 200lbs
- Preliminary Treatment
  - Maintenance of equipment at screen building and grit collectors, chain, oil seals and shoes, motors and electrical maintenance.
- Primary Treatment
  - Maintenance of 6 P.C., primary sludge pumps, repair chain scraper blades, gearboxes, motors and electrical maintenance.

- Final treatment  
Final clarifiers, chlorine tanks and chlorinators, process water pumps and chlorine booster pumps, return and waste activated sludge pumps, plant process H<sub>2</sub>O filters, motors, gear boxes and chain shoes.
- Secondary treatment  
Cost of maintaining North and South A/O including 75 mixers and aerators, gearboxes, 5 motors, return sludge pumps, 8 flow meters as well as system O<sub>2</sub> plant and instrumentation. Mixers, aerators, gearboxes, motors, fuses, contacts and relays.

Specialty gas for O<sub>2</sub> Plant  
 O<sub>2</sub> Plant instrumentation and compressor parts  
 Overhaul plant air compressors  
 O<sub>2</sub> and combination cells for North and South A/O controls  
 Calibrate and repair flow meters  
 Plant PLCs'  
 Miscellaneous plant instrumentation maintenance  
 O<sub>2</sub> Plant turn-around  
 Plant odor control - maintain QUAD odor control units and chemical feed pumps, H<sub>2</sub>O softeners, solenoids, filters  
 Air compressors  
 Water softeners  
 500 filters  
 Pump repair parts and replacement pumps  
 Air filters four times a year, thermostats, relays and control cleaning  
 Belt-filter press dewatering belts  
 Equipment included in solids handling, belt presses and controls, including conveyors, hydraulic units, pumps, blowers, dryer and solid state controls and instrumentation.

**561 8 883 7290**

**Maintenance – Vehicles**

Account provides for maintenance of all vehicles utilized by Bureau of Wastewater Operations for general repairs, parts, inspection, tires, outside services, major engine and drive train repairs etc.

**561 8 883 7460**

**Meter Expense**

Account pays into the Water Fund 35% share of Water Meter Shop expenses.



**561 8 883 7465                      Water Utility Expense**

Cost of water used in wastewater treatment operations.

**561 8 883 7480                      Sludge**

The operational plan for 2014 calls for the pick-up and land application disposal of all wastewater treatment sludge.

**561 8 883 7520                      Power Electric**

Account provides for electricity to operate the treatment plant and the Main Pump Station. Power consumption is dependent upon weather conditions. Combined sewers transport storm water and sanitary waste to the treatment plant. If rainfall exceeds normal parameters, power costs increase. An increase is needed to cover new rates due to deregulation of electric suppliers.

**561 8 883 7606                      Operating Supplies**

Account includes charts, paint brushes, lights, tools, gloves, cleaning gear, batteries, soaps, copy paper, computer paper, etc., required to maintain plant operations.

**561 8 883 7615                      Laboratory - Supplies**

Account provides for laboratory services to support facility operations and the Industrial Pretreatment Program. Federal regulations require wastewater and solid waste analysis to maintain water quality and solids suitable for EPA Class A and B biosolids classifications, respectively. Chemicals, equipment and supplies for in-house testing and costs incurred from outside laboratory services are covered by this account. Additional total nitrogen testing associated with the BNR upgrade is included in the 2013 budget as required by PaDEP. Also, there is the potential for a two-time (dry and wet weather) stream study required as part of the CSO program under the NPDES permit. Land Application monitoring for Biosolids is also included.

- Laboratory Services  
      Laboratory supplies and chemicals  
      Equipment maintenance and repair (service contracts)  
      Office and janitorial supplies  
      Annual priority pollutants analysis (effluent and biosolids quality)  
      Toxic testing  
      Coliform testing  
      Quarterly solid waste analyses (agricultural utilization criteria)

Total nitrogen testing

- Industrial Pretreatment Program  
Sampler maintenance and additional sampler purchase  
Industrial monitoring (outside laboratory testing)  
Computer software and maintenance  
Newspaper notices (IU's in SNC and ordinance changes)

**561 8 883 7618**

**Chemicals**

Account covers chemicals required to operate the Wastewater Treatment Plant to meet the NPDES Permit and for odor control. The following is a chemical usage summary based on operating data:

Chlorine - 400 lbs/day  
ALUM – Phosphorous Removal Plant  
Polymer (Belt-press) - 175 lbs/day  
VX-456 odor control BDP  
Liquid oxygen - 28,000 gallons/year  
Cooling tower chemicals - 5 lbs/day  
Sodium bisulfite - chemical for dechlorination  
Defoamer FD410  
Bioxide  
Quick Lime for sludge handling process.

**561 8 883 7654**

**Gasoline**

Account pays for gasoline and oil for vehicles used in wastewater and sludge operations.

**561 8 883 7660**

**Heating Fuel**

Account pays for natural gas and fuel oil for heating of control, dewatering and other buildings. An increase is needed to heat the new Lime Stabilization Building.

**561 8 883 8200**

**Minor Equipment**

No minor equipment purchases are anticipated for 2014.

**561 8 883 8271**

**Vehicle Lease Purchase**

This line covers the annual payments required under a five-year lease for vehicle #335 that goes through 2015.

561 8 883 8290

**Capital Outlay**

Modify and upgrade existing P&H Crane in Dewatering building which is out of service	\$ 29,000.00
Replace two remaining buildings with T4 lighting- North return and North A/O	21,000.00
South primary sludge pump	20,000.00
Repair/replace North A/O Aerators	60,000.00
Oxygen plant cold box perlite replacement	44,000.00
Cold box check valve replacement	26,000.00
Oxygen plant main compressor inlet valves	20,000.00
Total	\$220,000.00

**CITY OF LANCASTER  
SEWER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>GROUNDS MAINTENANCE</b>									
561 8 884 6110	SALARY-BUREAU CHIEF	3,762	3,855	3,913	3,861	3,941	3,110	3,956	3,900
561 8 884 6115	SALARY-PERSONNEL	96,943	99,679	107,526	107,782	107,832	99,599	122,851	111,481
561 8 884 6120	SALARY - TEMPORARY	3,941	5,576	11,977	5,800	5,800	5,430	5,800	5,800
561 8 884 6185	OVERTIME	2,012	1,801	2,890	2,500	2,500	1,995	2,500	2,500
561 8 884 7180	RENTAL OF UNIFORMS	616	612	608	650	650	462	650	650
561 8 884 7230	MAINTENANCE EQUIPMENT	1,099	167	996	1,200	1,200	1,118	1,200	1,200
561 8 884 7606	OPERATING SUPPLIES	3,115	1,277	1,296	1,300	0	0	1,300	1,300
561 8 884 8200	MINOR EQUIPMENT	887	981	5,995	2,500	3,800	3,800	3,800	2,500
561 8 884 8271	VEHICLE LEASE PURCHASE	0	0	0	0	0	0	0	3,700

<b>TOTAL GROUNDS MAINTENANCE</b>	<b>112,375</b>	<b>113,948</b>	<b>135,201</b>	<b>125,593</b>	<b>125,723</b>	<b>115,514</b>	<b>142,057</b>	<b>133,031</b>
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<b>TOTAL SEWER FUND EXPENSES</b>	<b>12,575,783</b>	<b>13,210,845</b>	<b>12,715,474</b>	<b>12,181,832</b>	<b>12,181,832</b>	<b>9,486,658</b>	<b>11,779,861</b>	<b>13,945,946</b>
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**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF SEWERS: GROUNDS MAINTENANCE**

561 8 884 6110	F	M	0.0500 Facilites Manager	3,900
<b>TOTAL 6110 EMPLOYEES</b>			<b>0.0500</b>	<b>\$ 3,900</b>
561 8 884 6115	F	M	0.1000 Building Maintenance Supervisor	4,594
561 8 884 6115	F	A	0.1000 Maintenance Technician	4,577
561 8 884 6115	F	A	1.0000 Laborer	37,171
561 8 884 6115	F	A	1.0000 Laborer	32,242
561 8 884 6115	F	A	1.0000 Laborer	32,897
<b>TOTAL 6115 EMPLOYEES</b>			<b>3.2000</b>	<b>\$ 111,481</b>
<b>TOTAL EMPLOYEES</b>			<b>3.2500</b>	<b>\$ 115,381</b>

# **DEPARTMENT OF PUBLIC WORKS**

## **BUREAU: WASTEWATER OPERATIONS - GROUNDS MAINTENANCE**

### **561 8 884 6110                      Salary – Bureau Chief**

This line item accounts for five percent (5%) of the Facility Manager salary that is shared by the Water, Sewer, and General Funds.

### **561 8 884 6115                      Salaried Personnel**

Salaries of the Wastewater - Grounds Maintenance employees.

### **561 8 896 6120                      Salary - Temporary**

This code is for five summer employees for water and wastewater grounds maintenance (expense divided between funds).

### **561 8 884 6185                      Overtime**

This code is for overtime expense relating to snow removal and sewer grounds maintenance emergencies.

### **561 8 884 7180                      Rental of Uniforms**

Uniforms for four employees.

### **561 8 884 7230                      Maintenance of Equipment**

This code is for repair and maintenance of equipment.

### **561 8 884 7606                      Operating Supplies**

This code is the expense for fertilizer, landscape supplies, hand tools, and the recycling program.

### **561 8 884 8200                      Minor Equipment**

This code is to purchase minor equipment for sewer grounds maintenance. This code will also be used to update existing radio communications.

**561-8-884-8271**

**Vehicle Lease Purchase**

First of a 5 year lease purchase payment for the purchase of a new John Deere 1445 Series II Commercial Front Mower used during snow and ice control as well as mowing season.

CITY OF LANCASTER  
**WATER FUND**



2016 BUDGET



**CITY OF LANCASTER  
WATER FUND REVENUE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>DESCRIPTION</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
Fees for Services	\$22,792,338	\$23,371,526	\$579,188	2.5%
Miscellaneous Revenue	\$801,421	\$800,307	(\$1,114)	-0.1%
Other Income	\$168,041	\$182,707	\$14,666	8.7%
Use of Retained Earnings	\$0	\$0	\$0	0.0%

<b>TOTAL WATER FUND REVENUES &amp; SOURCES OF FUNDS</b>	<b>\$23,761,800</b>	<b>\$24,354,540</b>	<b>\$592,740</b>	<b>2.5%</b>
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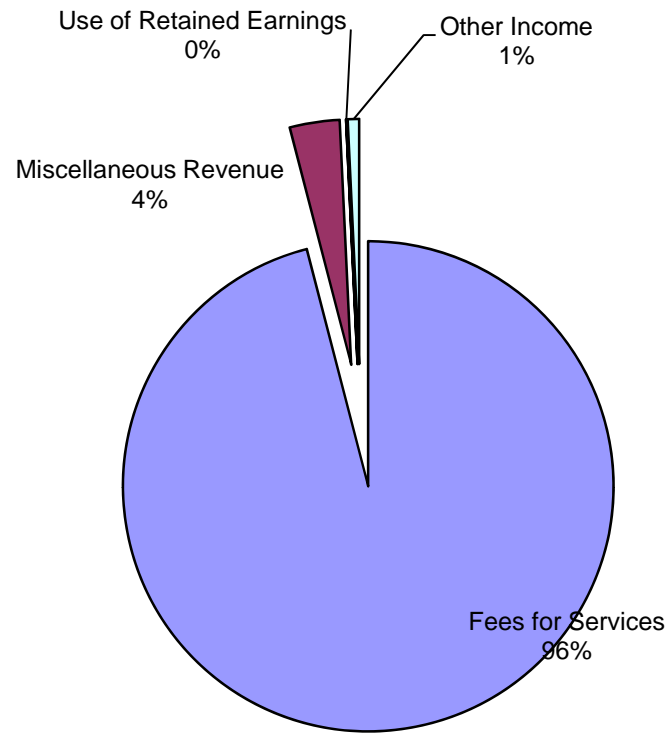
**CITY OF LANCASTER  
WATER FUND EXPENSE SUMMARY  
2013 BUDGET VS. 2014 BUDGET**

<u>BUREAU</u>	<u>2013 BUDGET</u> (as amended)	<u>2014 BUDGET</u> (proposed)	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
Administration	\$12,725,727	\$12,871,091.00	\$145,364	1.1%
Transfer to General Fund	\$2,500,000	\$2,750,000	\$250,000	10.0%
Susquehanna Treatment Plant	\$2,496,480	\$2,656,710	\$160,230	6.4%
Conestoga Treatment Plant	\$2,301,086	\$2,418,857	\$117,771	5.1%
Transmission & Distribution	\$1,931,196	\$1,909,454	(\$21,742)	-1.1%
Meter Shop	\$1,051,408	\$1,038,757	(\$12,651)	-1.2%
Grounds Maintenance	\$465,600	\$445,979	(\$19,621)	-4.2%
Laboratory	\$290,303	\$263,692	(\$26,611)	-9.2%
<b>TOTAL WATER FUND EXPENSES</b>	<b>\$23,761,800</b>	<b>\$24,354,540</b>	<b>\$592,740</b>	<b>2.5%</b>

**CITY OF LANCASTER**  
**RETAINED EARNINGS PROJECTION**  
**WATER FUND**

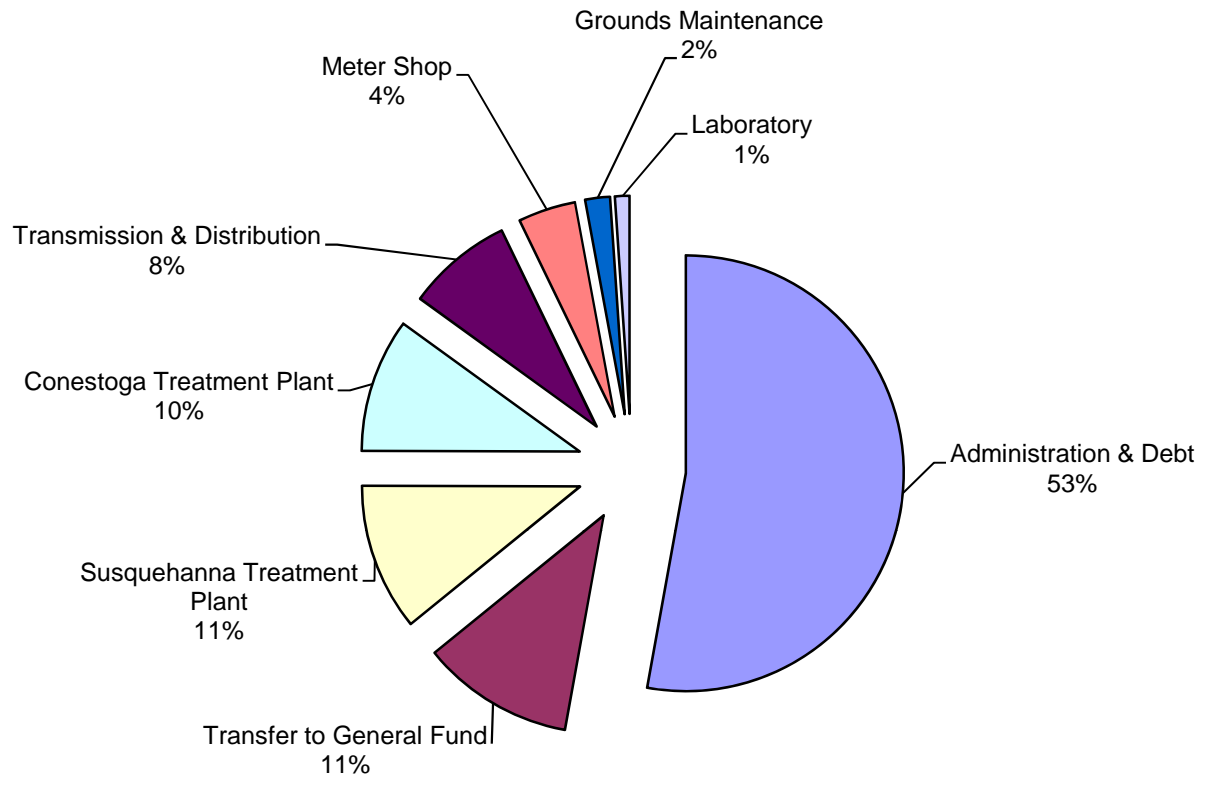
Retained Earnings 12/31/2012		\$ 20,579,447
Projected Revenues: 2013	22,892,763	
Projected Expenditures: 2013	<u>(22,680,920)</u>	
Projected Current Operating Surplus/(Deficit) 2013 (Addition to Retained Earnings)		<u>211,843</u>
Projected Retained Earnings 12/31/2013		20,791,290
Proposed Revenues: 2014	24,354,540	
Proposed Expenditures: 2014	<u>(24,354,540)</u>	
Proposed Current Operating Surplus/(Deficit) 2014		<u>-</u>
Use of Retained Earnings		<u>-</u>
Projected Retained Earnings 12/31/2014		<u>\$ 20,791,290</u>

**CITY OF LANCASTER  
WATER FUND REVENUES  
2014 BUDGET**



**TOTAL REVENUES \$24,354,540**

# CITY OF LANCASTER WATER FUND EXPENSES 2014 BUDGET



TOTAL EXPENSES \$24,354,540

**CITY OF LANCASTER  
WATER FUND REVENUE HISTORY**

LEDGER CODE	REVENUE TITLE	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ORIGINAL BUDGET 2013	CURRENT BUDGET 2013	RECEIVED YTD 10/31/13	PROJECTED REVENUE 2013	PROPOSED BUDGET 2014
<b>FEES FOR SERVICES</b>									
562 4077	WATER RENTS	13,338,938	15,141,484	20,307,303	22,792,338	22,792,338	16,855,993	22,050,000	23,371,526
<b>TOTAL FEES FOR SERVICES</b>		<b>13,338,938</b>	<b>15,141,484</b>	<b>20,307,303</b>	<b>22,792,338</b>	<b>22,792,338</b>	<b>16,855,993</b>	<b>22,050,000</b>	<b>23,371,526</b>
<b>MISCELLANEOUS REVENUE</b>									
562 4009	LIEN INTEREST & COSTS	1,576	6,674	3,197	3,500	3,500	1,734	1,500	3,500
562 4044	RENTAL INCOME	278,792	308,647	305,560	317,404	317,404	264,361	317,404	320,242
562 4054	REFUND OF PRIOR YR EXP.	0	0	0	0	0	0	0	0
562 4056	AUCTION INCOME	3,224	1,330	1,519	0	0	0	0	0
562 4057	SALE OF CITY PROPERTY	75,665	3,499	0	0	0	8,445	8,445	0
562 4063	INTEREST INCOME	491	393	45	1,000	1,000	8	250	500
562 4078	METERS	1,925	2,776	764	2,500	2,500	1,162	2,000	2,500
562 4079	REIMBURSEMENT - METER LABOR	176,598	218,443	220,076	367,017	367,017	189,758	235,120	363,565
562 4080	MISCELLANEOUS REVENUE	75,885	95,328	137,302	110,000	110,000	94,414	110,000	110,000
562 4147	TAPPING FEES	64,000	0	0	0	0	0	0	0
<b>TOTAL MISC. REVENUE</b>		<b>678,156</b>	<b>637,090</b>	<b>668,463</b>	<b>801,421</b>	<b>801,421</b>	<b>559,882</b>	<b>674,719</b>	<b>800,307</b>
<b>OTHER INCOME</b>									
562 4070	INSURANCE RECOVERY	7,418	6,130	16,021	0	0	9,689	0	0
562 4071	PENSION STATE AID	144,779	145,758	139,983	168,041	168,041	168,044	168,044	182,707
562 4990	USE OF RETAINED EARNINGS	0	0	0	0	0	0	0	0
<b>TOTAL OTHER INCOME</b>		<b>152,197</b>	<b>151,888</b>	<b>156,004</b>	<b>168,041</b>	<b>168,041</b>	<b>177,733</b>	<b>168,044</b>	<b>182,707</b>
<b>TOTAL REVENUE</b>		<b>14,169,291</b>	<b>15,930,462</b>	<b>21,131,770</b>	<b>23,761,800</b>	<b>23,761,800</b>	<b>17,593,608</b>	<b>22,892,763</b>	<b>24,354,540</b>

# **WATER FUND REVENUE**

**CATEGORY: FEES FOR SERVICE**

**562 4077 Water Rents**

Revenue is derived from the billings for metered water usage for approximately 45,500 customers.

# **WATER FUND REVENUE**

**CATEGORY: MISCELLANEOUS REVENUE**

**562 4009 Lien Interest & Cost**

Revenue is derived from the interest and costs associated with liening properties for delinquent water billings.

**562 4044 Rental Income**

Revenue is derived from rental of space to cellular service providers for antennas.

**562 4063 Interest Income**

Revenue is derived from the interest earned on idle funds.

**562 4078 Meters**

Revenue is derived from the reimbursement of meter repair costs by customers.

**562 4079 Reimbursement-Meter Shop**

Revenue is derived from the reimbursement by the Sewer Fund of its share (35%) of the Meter Shop budget.

**562 4080 Miscellaneous Revenue**

Revenues of the water system not otherwise credited.

**562 4147 Tapping Fees**

Fees charged for connection to the water system in West Lampeter Township. Collection of these fees expired in 2010.



# **WATER FUND REVENUE**

**CATEGORY: OTHER INCOME**

**562 4070 Insurance Recovery**

Revenue is derived from insurance payments for damages done to water system property.

**562 4071 Act 205 Pension State Aid**

Revenue is derived from the Commonwealth of Pennsylvania under Act 205 to offset contributions by the City to fund the non-uniformed employee Pension Plan. The amount indicated in this account is the share attributed to Water Fund employees.

**562 4990 Use of Retained Earnings**

The City is required to adopt balanced budgets, where revenues are equal to expenditures. When expenditures exceed revenues, the City may use retained earnings (accumulated surpluses from prior years) to "balance" the budget.

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>ADMINISTRATION</b>									
562 8 890 6110	SALARY BUREAU CHIEF	25,383	25,959	26,568	86,676	82,186	61,322	77,369	80,089
562 8 890 6115	SALARIED PERSONNEL	458,609	382,660	445,596	517,914	493,574	387,480	489,054	507,881
562 8 890 6120	SALARY - TEMPORARY	4,130	2,881	0	0	0	0	0	0
562 8 890 6185	OVERTIME	0	12	238	0	0	6	6	0
562 8 890 6192	OPEB EXPENSE	0	0	635,218	800,000	800,000	0	726,204	726,204
562 8 890 6201	EDUCATIONAL INCENTIVE	12,498	12,600	11,564	13,000	13,000	6,452	13,000	13,000
562 8 890 6202	MEDICAL INSURANCE	1,430,338	1,413,715	1,499,576	1,574,555	1,574,555	1,312,129	1,574,555	1,653,283
562 8 890 6203	DENTAL/VISION	47,473	39,612	38,397	51,055	46,547	40,337	48,573	51,050
562 8 890 6208	SOCIAL SECURITY	289,355	283,563	289,477	320,723	320,723	237,748	306,389	333,912
562 8 890 6209	LIFE INSURANCE	10,792	9,958	9,529	11,095	11,095	8,722	9,384	9,675
562 8 890 6230	PENSION CONTRIBUTION	174,711	181,124	167,408	200,982	200,982	191,585	200,982	216,436
562 8 890 6240	UNEMPLOYMENT COMPENSATION	1,470	16,751	1,463	3,000	16,000	11,997	16,000	3,000
562 8 890 6250	WORKERS COMPENSATION	112,541	179,684	100,239	125,000	117,001	46,381	75,000	125,000
562 8 890 7125	SPACE RENTAL	0	0	0	0	9,015	6,934	8,322	0
562 8 890 7141	PC LEASE	9,398	9,398	9,398	9,398	17,932	17,932	17,932	17,932
562 8 890 7160	RENTAL OF PARKING LOT	4,053	4,526	6,535	6,200	6,200	5,985	7,160	7,518
562 8 890 7180	RENTAL OF UNIFORMS	12,097	11,944	11,657	12,000	12,000	9,124	12,000	12,000
562 8 890 7230	MAINTENANCE OF EQUIPMENT	7,771	10,883	10,120	12,000	12,000	10,306	10,500	12,000
562 8 890 7310	ADVERTISING	1,063	1,628	3,098	2,000	2,000	1,398	2,000	2,000
562 8 890 7340	POSTAGE	64,035	78,304	59,097	80,000	80,000	52,397	60,275	81,000
562 8 890 7350	PRINTING	16,827	16,812	13,174	26,000	26,000	16,533	21,000	15,000
562 8 890 7360	TELEPHONE	29,377	26,498	33,507	32,000	32,000	27,446	33,000	33,000
562 8 890 7370	TRAVEL	4,775	2,256	2,517	6,000	6,000	4,832	5,000	6,000
562 8 890 7380	MISCELLANEOUS EXPENSE	1,141	953	567	1,200	1,200	1,110	1,200	1,200
562 8 890 7410	PROFESSIONAL SERVICES	734,462	601,087	471,382	500,000	486,679	354,933	360,000	675,000
562 8 890 7430	BANK SERVICE CHARGES	6,787	7,092	8,140	9,000	13,300	9,603	12,763	13,401
562 8 890 7431	CREDIT CARD FEES	7,449	7,558	7,748	8,100	8,100	8,272	10,661	11,194
562 8 890 7440	CONTRACT SERVICES	0	5,133	513	100,000	100,000	88,434	100,000	15,000
562 8 890 7445	TRAINING - SCHOOL	10,696	22,892	16,548	15,000	15,000	4,937	7,000	15,000
562 8 890 7603	OFFICE SUPPLIES	6,251	5,146	4,565	6,000	6,000	3,018	4,500	5,000

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
562 8 890 7720	INSURANCE PACKAGE	175,990	170,366	191,529	200,000	200,000	179,598	195,636	207,375
562 8 890 8200	MINOR EQUIPMENT	17,819	20,841	34,494	30,000	30,000	27,193	30,000	30,000
562 8 890 8202	SAFETY EQUIPMENT	7,889	9,847	9,520	10,000	25,000	23,390	24,000	25,000
562 8 890 8250	COMPUTER APPLICATIONS	4,190	82,751	41,356	50,000	49,307	35,900	40,000	40,000
562 8 890 9110	ADMINISTRATIVE-INDIRECT COST	559,663	559,087	614,372	610,127	610,127	508,439	610,127	632,431
562 8 890 9140	REVENUE TRFD TO CITY	1,800,000	2,300,000	2,300,000	2,500,000	2,500,000	2,083,333	2,500,000	2,750,000
562 8 890 9230	FISCAL AGENT FEES	2,027	989	1,134	2,500	2,500	989	2,500	2,500
562 8 890 9240	BOND INTEREST EXPENSE	5,009,769	2,778,008	4,931,531	5,383,955	5,383,955	5,361,415	5,383,955	5,319,643
562 8 890 9260	BOND PRINCIPAL EXPENSE	991,755	1,032,238	1,353,774	1,915,749	1,915,749	1,909,908	1,915,749	1,972,367
<b>TOTAL ADMINISTRATION</b>		<b>12,052,584</b>	<b>10,314,756</b>	<b>13,361,549</b>	<b>15,231,229</b>	<b>15,225,727</b>	<b>13,057,518</b>	<b>14,911,796</b>	<b>15,621,091</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: ADMINISTRATION**

562	8	890	6110	F	M	0.3000	Deputy Director/City Engineer	26,313
562	8	890	6110	F	M	1.0000	Utility Engineer	53,776
<b>TOTAL 6110 EMPLOYEES</b>						<b>1.3000</b>		<b>\$ 80,089</b>
562	8	890	6115	F	M	1.0000	Project Manager - Utilities	59,179
562	8	890	6115	F	M	1.0000	Capital Improvements Manager	77,993
562	8	890	6115	F	M	0.8000	GIS Analyst	39,177
562	8	890	6115	F	M	0.4526	Bureau Chief Proc. & Collections	29,022
562	8	890	6115	F	M	0.2500	Information Services Manager	17,322
562	8	890	6115	F	M	0.2700	Communications Specialist	8,914
562	8	890	6115	F	M	0.4526	Customer Service Supervisor	20,942
562	8	890	6115	F	M	0.4526	Admin Support Supervisor	19,069
562	8	880	6115	F	A	0.5000	Secretary I	18,003
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	18,789
562	8	890	6115	F	A	0.4526	Billing Coordinator	16,868
562	8	890	6115	F	A	0.4526	Cashier/Service Clerk	15,278
562	8	890	6115	F	A	0.4526	Cashier/Service Clerk	17,287
562	8	890	6115	F	A	0.4526	Admin Support Clerk	14,994
562	8	890	6115	F	A	0.4526	Property Maintenance Coordinator	19,927
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	19,352
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	17,290
562	8	890	6115	F	A	0.4526	Customer Care Coordinator	17,290
562	8	890	6115	F	A	0.4526	Mail & Print Operator	14,175
562	8	890	6115	F	A	0.4526	Revenue Clerk	16,783
							Available for Merit	24,354

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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Subtotal Full-Time                      10.1560

562    8    890    6115	P	A	0.4526    Data Entry Operator I	5,865
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Subtotal Part-Time                      0.4526

<b>TOTAL 6115 EMPLOYEES</b>			<b>10.6086</b>	<b>\$    507,871</b>
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<b>TOTAL EMPLOYEES</b>			<b>11.9086</b>	<b>\$    587,960</b>
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# DEPARTMENT OF PUBLIC WORKS

**BUREAU: WATER - ADMINISTRATION**

**562 8 890 6110 Salary Bureau Chief**

This line item accounts for thirty percent (30%) of the Public Works Deputy Director/City Engineer salary that are shared by the Water Fund and Sewer Fund and a Utility Engineer Manager.

**562 8 890 6115 Salary Personnel**

This line item accounts for the salaries of the Administration Section of the Bureau of Water.

**562 8 890 6185 Overtime**

Overtime expenses paid to administrative staff in the Water Bureau.

**562 8 890 6192 OPEB Expense**

This line item accounts for the annual funding requirement for other than pension post employment benefits (OPEB).

**562 8 890 6201 Educational Incentive**

This account provides for bonuses per collective bargaining agreement with AFSCME for operators with State Certification by examination. There are currently fourteen employees with "A" certifications. This line item also provides a bonus for each employee that obtains a PaDEP transmission and distribution license ("E" certifications).

**562 8 890 6202 Medical Insurance**

This line item accounts for medical insurance for employees in the Bureau of Water.

**562 8 890 6203 Dental & Vision**

This line item accounts for employee dental and eye insurance premiums.

**562 8 890 6208                      Social Security**

This line item accounts for Social Security payments made for Bureau of Water employees.

**562 8 890 6209                      Life Insurance**

This line item accounts for life insurance expenses for Bureau of Water employees.

**562 8 890 6230                      Pension Contribution**

This line item accounts for pension contributions to the Cash Balance and Supplemental Plans on behalf of Bureau of Water employees.

**562 8 890 6240                      Unemployment Compensation**

Unemployment claims paid to the Commonwealth of PA for Water Fund employees.

**562 8 890 6250                      Workers' Compensation**

This line item accounts for workers' compensation claims for Bureau of Water employees.

**562 8 890 7141                      PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual software license fee for Office 365 for the Water Department staff.

**562 8 890 7160                      Rental of Parking Lot**

This line item accounts for parking space rental for Water Bureau employees in the Bureau of Procurement and Collection.

**562 8 890 7180                      Rental of Uniforms**

Account pays for rental of uniforms for all employees in the Bureau of Water at contract rates.

**562 8 890 7230                      Maintenance of Equipment**

Prorata share of maintenance and maintenance contract costs for equipment used by City Treasury.

**562 8 890 7310                      Advertising**

This line item accounts for advertising contracts and replacement employees within the Bureau of Water.

**562 8 890 7340                      Postage**

This account covers the postage for Water bills, the Safe Drinking Water Act requirement to annually distribute a Consumer Confidence Report, and the distribution of other public awareness information.

**562 8 890 7350                      Printing**

This account covers expenses for in-house and contracted printing, and the cost to print the Consumer Confidence Report (CCR) as required under the Safe Drinking Water Act (SDWA), and other public awareness information.

**562 8 890 7360                      Telephone**

This account covers telephone services, including cellular phones.

**562 8 890 7370                      Travel**

This account pays for all travel expenses incurred by personnel attending AWWA conferences on regional, state and national levels. This account also includes travel for the Director to attend AWWA and other water related conferences. Also pays for water bureau staff to travel to meetings concerning PaDEP and US EPA proposed mandatory regulations as they relate to the Safe Drinking Water Act (SDWA) and certification training.

**562 8 890 7380                      Miscellaneous Expenses**

This account covers items not specifically budgeted elsewhere, including customer relations and license fees.

**562 8 890 7410                      Professional Services**

This account pays for outside services including legal counsel, auditing, engineering consultation, and PUC rate case preparations. Also included are consulting services that address EPA requirements to perform additional studies and other projects related to the reauthorization of the Safe Drinking Water Act.



**562 8 890 7430                      Bank Service Charges**

This line item accounts for the Water Fund's share of bank service charges.

**562 8 890 7431                      Credit Card Fees**

This line item accounts for the Water Fund's share of credit card company fees.

**562 8 890 7440                      Contract Services**

Account pays for the PA One Call System, special project services and software support contract for the CMMS/Asset Management software for the water operations. Also includes IT technical staff and water contractors' fees. Started in 2011 and continuing in 2014 is the software support contract for the CMMS/Asset Management software for the sewer operations. Also new this year will be the Civil 3D license for the engineering staff to design water line replacements in house to save on consultant services.

**562 8 890 7445                      Training - School**

This account covers courses for operating licenses, state correspondence courses, training material, books, magazines, and related training expenses for Bureau of Water personnel. This line also covers employee tuition reimbursement and membership in the American Water Works Association. Also included is training needed by operators for compliance with the EPA's Safe Drinking Water Act (SDWA). It is necessary to emphasize newly hired employees and current employees needing training to improve their qualifications to operate the aging facilities to meet the new regulations. The operators certification act now require more certified operators, including all who make process changes at the water treatment plants, and it requires continuing education for all certified operators. This continues to increase our training requirements. This line item also covers manager attendance at the AWWA annual conference.

**562 8 890 7603                      Office Supplies**

Account pays for all forms, cards, office supplies, etc. that are required in billing, bookkeeping, and offices supporting the Bureau of Water.

**562 8 890 7720                      Insurance Package**

This line item accounts for the insurance package for the Bureau of Water.

**562 8 890 8200**                      **Minor Equipment**

This line item accounts for the purchase of minor equipment and copier rental charges.

**562 8 890 8202**                      **Safety Equipment**

This line accounts for safety equipment, tools, and supplies for all sections within the Water Bureau. Additional signage and personnel protective gear and trench safety shoring are needed to comply with PennDOT regulations and industry standard trenching practices, respectively.

**562 8 890 8250**                      **Computer Applications**

This line item accounts for purchase of GIS equipment, public works CMMS software and water model program update.

**562 8 890 9110**                      **Administrative - Indirect Costs**

This account pays for City support services, such as Administrative Services, legal services, fringe benefits and insurance. The amount charged to this line item is based upon calculations performed annually during an independent cost allocation plan.

**562 8 890 9140**                      **Revenue Transferred to City**

This line reflects that portion of the “profits” of the water system which are paid to the City’s General Fund as a return on investment.

**562 8 890 9230**                      **Fiscal Agent Fees**

This line reflects paying agent fees on the 2007, 2009, 2010 and 2011 General Obligation bonds.

**562 8 890 9240**                      **Bond Interest Expense**

This line reflects interest payments on the 2007, 2009, 2010 and 2011 General Obligation bonds, and Guaranteed Revenue Note of 2001 (Pennvest).

**562 8 890 9260**                      **Bond Principal Expense**

This line reflects principal redemption on the 2007, 2009, 2010 and 2011 General Obligation bonds, and Guaranteed Revenue Note of 2001 (Pennvest).

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>SUSQUEHANNA TREATMENT PLANT</b>									
562 8 891 6115	SALARIED PERSONNEL	677,735	625,005	655,166	704,230	706,430	557,690	685,552	766,160
562 8 891 6185	OVERTIME	106,899	94,735	64,881	60,000	60,000	48,732	57,418	60,000
562 8 891 7210	MAINTENANCE- BUILDINGS	14,374	24,827	32,064	35,000	45,000	33,073	35,000	35,000
562 8 891 7220	MAINTENANCE- COMMUNIC.	36	295	164	1,500	1,500	1,066	1,500	1,500
562 8 891 7230	MAINTENANCE- EQUIPMENT	33,593	92,333	149,465	125,000	151,000	105,471	160,000	215,000
562 8 891 7290	MAINTENANCE- VEHICLES	8,945	12,635	8,342	7,500	9,500	8,129	8,500	7,500
562 8 891 7465	WATER UTILITY EXPENSE	6,419	7,410	9,398	10,000	10,000	6,529	8,000	8,000
562 8 891 7480	SLUDGE	68,950	73,658	58,531	80,000	68,000	39,040	50,000	75,000
562 8 891 7520	POWER ELECTRIC	527,914	727,268	827,689	850,000	754,500	560,734	666,000	750,000
562 8 891 7606	OPERATING SUPPLIES	4,660	5,417	4,376	7,000	7,000	4,611	5,500	5,500
562 8 891 7618	CHEMICALS	409,041	505,054	480,709	674,000	598,000	372,833	580,000	635,000
562 8 891 7654	GASOLINE	7,882	10,998	11,956	11,000	11,000	9,506	12,750	13,000
562 8 891 7660	HEATING FUEL	56,631	52,486	36,629	40,000	40,000	26,996	45,000	50,000
562 8 891 8200	MINOR EQUIPMENT	2,475	2,533	5,288	5,500	5,500	4,256	5,500	6,000
562 8 891 8270	VEHICLES	0	2,795	0	29,050	29,050	29,049	29,050	29,050
<b>TOTAL SUSQUEHANNA PLANT</b>		<b>1,925,554</b>	<b>2,237,449</b>	<b>2,344,658</b>	<b>2,639,780</b>	<b>2,496,480</b>	<b>1,807,715</b>	<b>2,349,770</b>	<b>2,656,710</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: SUSQUEHANNA TREATMENT PLANT**

562	8	891	6115	F	M	1.0000	Water Plant Supervisor	52,602	
562	8	891	6115	F	M	1.0000	Plant Maintenance Supervisor	51,301	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	49,583	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic III	45,960	
562	8	891	6115	F	A	1.0000	Instrument Technician	48,285	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	42,644	
562	8	891	6115	F	A	1.0000	Plant Maint Mechanic	39,242	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	45,383	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,875	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	43,119	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	46,737	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	45,669	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,762	
562	8	891	6115	F	A	1.0000	Water Plant Operator II-GF	46,711	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - Cert	43,008	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	41,762	
562	8	891	6115	F	A	1.0000	Water Plant Operator II - TR	40,517	
<b>TOTAL 6115 EMPLOYEES</b>							<b>17.0000</b>		<b>\$ 766,160</b>

# **DEPARTMENT OF PUBLIC WORKS**

## **BUREAU: WATER - SUSQUEHANNA WATER TREATMENT PLANT: SWTP**

### **562 8 891 6115                      Salaried Personnel**

This line item accounts for salaries at the SWTP.

### **562 8 891 6185                      Overtime**

This account provides for substitutes for sick leave, vacations, funerals, holidays, extra shifts, emergency maintenance, repairs, and operator shortages.

### **562 8 891 7210                      Maintenance of Buildings**

This account provides for the general upkeep of all buildings at Susquehanna Water Treatment Plant including low and high service pumping stations, centrifuge building, filter building, membrane building, the Oyster Point Reservoir, and all roads on these properties. The buildings maintenance estimate is \$35,000.

### **562 8 891 7220                      Maintenance - Communications**

This account provides for repairs on the 2-way radios at the SWTP.

### **562 8 891 7230                      Maintenance of Equipment**

This line item provides for the maintenance of equipment used in the purification of water at the SWTP. Items included are instruments, clarifiers, centrifuges, chemical feeders, filters, chemical feed valves, valve motor and mixer expenses. The overhaul maintenance program for all pumps and continued repairs on the grit machines are necessary due to foreign objects being periodically drawn in from the river. This fund will also be used to continue developing an inventory of spare parts for the new membrane equipment. The maintenance of equipment estimate is \$215,000.

### **562 8 891 7290                      Maintenance - Vehicles**

This line provides for repair and maintenance of all vehicles used by the SWTP for the maintenance and operation of equipment, and that is shared with other sub-bureaus. Vehicles covered include one 7-ton dump truck

(261), one ½-ton pickup (203), one ½-ton van (213), two ¾-ton utility trucks (253 and 260), one 1-ton pickup (225), one loader (224), an Engineer's vehicle (721) and a Supervisor's vehicle (229).

**562 8 891 7465 Water Utility Expenses**

Account provides for water taken from Lake Clarke in the Susquehanna River for treatment. Payments are made to Safe Harbor on the basis of millions of gallons pumped per month. And provides for Columbia Borough water used for lube water at the low service pumping station. Increase is due to anticipated increase in Columbia water rates in 2014.

**562 8 891 7480 Sludge**

This is the cost to haul and properly dispose of the sludge byproduct. This will be the third year (commencing Oct. 1, 2011) of a 3 year contract. This account also includes sewage disposal to LASA for the new membrane plant. Cost is an estimate.

**562 8 891 7520 Power - Electric**

Account provides for electricity to operate all pumping stations, filter plant and auxiliary equipment associated with the SWTP. Price is locked in at \$0.071001 per kWh.

Oyster Point Road #4	\$ 1,500
Prospect Valley Valve House	300
St. Ann's Surge Tank	3,000
St Ann's Valve Pit	500
Strickler's Run Surge Tank	3,000
Susquehanna Pumping Station (Low Service)	250,000
Stony Battery Road	400
Water Altitude Valve House	700
Stony Battery Road & Rt. 30	600
Membrane Plant & HS Pumping Station	<u>490,000</u>
	Total \$ 750,000

**562 8 891 7606 Operating Supplies**

This line item accounts for items required to maintain buildings and all pump stations. This would include paper tissue, cleaners, tools, gloves, brooms, soap, and other items that pertain to maintenance of all buildings.

**562 8 891 7618**

**Chemicals**

This account provides for all chemicals employed in the purification of drinking water at the Susquehanna Filter Plant. The optimum daily production capacity at SWTP is 14 million gallons per day. Based on The past 12 months operation of the new membrane filtration plant, engineering estimates, proposed treatment technique (enhanced coagulation) and an estimated five percent increase in chemical expenses. The chemical estimate for 2014 is \$635,000.

Chemical Estimated Consumption - 2013 - SWTP				
Chemical	Unit Cost	Unit of Measure	Estimated Annual Usage	Estimated Annual Expense
Cl <sub>2</sub> - 15% Sodium Hypochlorite - Bulk > 4000 gal	\$ 0.82	gals	120,000	\$ 98,400
Hach				\$ 6000
Fluoride (23.8% acid)	\$ 0.298	lbs.	120,000	\$ 35,800
Soda, caustic, 25% - Bulk	\$ 0.925	gals	87,000	\$ 80,500
Sodium Bisulfite, 38% - Totes	\$ 1.87	gals	2,000	\$ 3,750
Sulfuric Acid, 93%	\$ 1.7227	gals	30,000	\$ 51,700
DelPac 20/20 - polyaluminum chloride	\$ 0.128	lbs.	1,250,000	\$ 160,000
Citric acid	\$ 5.97	gals	6,250	\$ 37,500
Orthophosphate	\$ 0.7263	lbs.	63,000	\$ 45,800
Polymer	\$ 2.13	lbs.	40,000	\$ 85,200
Five per cent increase				\$ 30,250
Total - 2014				\$ 635,000

**562 8 891 7654**

**Gasoline**

Account provides for gasoline and oil needed to operate the vehicles used by the Bureau of Water - SWTP. Recommendation is based on past usage. Estimate is based on 3,250 gallons of gas and 200 gallons of diesel at @\$3.65/gallon and \$4.09/gallon respectively.

**562 8 891 7660**

**Heating Fuel**

This account provides for fuel for heating the SWTP Filter Building at a minimum, High and Low Service Buildings, and the new Membrane Building.

**562 8 891 8200**

**Minor Equipment**

This account reflects the cost of small equipment and tools. The new membranes and associated piping will require specialized tools.

**562 8 891 8270**

**Vehicles**

This line accounts for expenditures made for new and replacement equipment. We anticipate an expense of \$29,050 as the second payment of a 5 year lease to purchase agreement on a new replacement dump truck which we are to receive in 2013.



**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>CONESTOGA TREATMENT PLANT</b>									
562 8 892 6115	SALARIED PERSONNEL	626,142	671,043	629,759	734,686	738,086	538,192	679,587	785,357
562 8 892 6185	OVERTIME	103,998	128,000	134,196	85,000	85,000	62,278	85,000	85,000
562 8 892 7210	MAINTENANCE- BUILDINGS	20,915	30,388	22,452	30,000	34,000	26,868	30,000	40,000
562 8 892 7220	MAINTENANCE- COMMUNIC.	0	123	565	500	500	0	500	500
562 8 892 7230	MAINTENANCE- EQUIPMENT	72,983	78,157	80,458	70,000	114,000	95,447	100,000	135,000
562 8 892 7290	MAINTENANCE- VEHICLES	20,005	10,630	17,230	20,000	30,000	22,418	25,000	25,000
562 8 892 7480	SLUDGE	78,410	131,224	157,078	150,000	200,000	165,140	200,000	200,000
562 8 892 7520	POWER ELECTRIC	585,189	559,235	535,581	475,000	475,000	453,889	495,000	500,000
562 8 892 7606	OPERATING SUPPLIES	2,967	3,472	2,891	3,000	3,000	1,863	3,000	3,000
562 8 892 7618	CHEMICALS	353,053	468,112	410,949	480,000	440,000	315,385	350,000	450,000
562 8 892 7654	GASOLINE	16,261	20,731	19,360	20,000	20,000	13,877	15,000	20,000
562 8 892 7660	HEATING FUEL	54,570	53,409	48,969	50,000	44,000	33,321	45,000	50,000
562 8 892 8270	VEHICLES	41,693	48,942	40,044	0	0	0	0	0
562 8 892 8290	CAPITAL OUTLAY	17,264	0	44,731	30,000	117,500	117,324	125,000	125,000
<b>TOTAL CONESTOGA PLANT</b>		<b>1,993,450</b>	<b>2,203,466</b>	<b>2,144,263</b>	<b>2,148,186</b>	<b>2,301,086</b>	<b>1,846,002</b>	<b>2,153,087</b>	<b>2,418,857</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: CONESTOGA TREATMENT PLANT**

562	8	892	6115	F	M	1.0000	Plant Maint Supervisor	53,654
562	8	892	6115	F	M	1.0000	Water Production Supervisor	69,944
562	8	892	6115	F	M	1.0000	Chief Water Plant Operator	51,301
562	8	892	6115	F	A	1.0000	Instrument Technician	44,432
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic III	48,139
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	49,583
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	49,583
562	8	892	6115	F	A	1.0000	Water Plant Operator II-C	46,711
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	42,644
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	45,242
562	8	892	6115	F	A	1.0000	Plant Maint Mechanic	42,644
562	8	892	6115	F	A	1.0000	Custodian I	33,136
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,846
562	8	892	6115	F	A	1.0000	Water Plant Operator II/TR	43,119
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,517
562	8	892	6115	F	A	1.0000	Water Plant Operator I-TR	43,119
562	8	892	6115	F	A	1.0000	Water Plant Operator II-TR	40,743
<b>TOTAL 6115 EMPLOYEES</b>						<b>17.0000</b>		<b>\$ 785,357</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: WATER – CONESTOGA WATER TREATMENT PLANT - CWTP**

**562 8 892 6115 Salaried Personnel**

This line item accounts for the salaries of personnel at the CWTP.

**562 8 892 6185 Overtime**

This account provides for substitutes for sick leave, vacations, funerals, holidays, extra shifts, emergency maintenance repairs, and operator shortages. The treatment plant operates 24 hours per day, seven days a week and must be staffed at those times.

**562 8 892 7210 Maintenance of Buildings**

Account provides for the general upkeep of roofs, boilers, painting, HVAC units of all buildings at CWTP and T&D Beaver Street. This includes pumping stations, sludge building, dam, meter shop, and the filter building. Also included are the water tanks at Blossom Hill, Neffsville, Lampeter, Willow Street, and Reservoir Park; the pumping stations at Hess Boulevard, Lampeter, Willow Street, Northwest, and all roads on these properties. In 2010 CWTP completed construction of two new buildings – the membrane filtration building and the strainer building. In 2014 we will bring a new East Pumping station online.

**562 8 892 7220 Maintenance - Communications**

This account provides for repairs on all 2-way radios at the CWTP.

**562 8 892 7230 Maintenance of Equipment**

This line item accounts for maintenance of equipment used at CWTP and pump stations. Items included are instruments, strainers, chemical feeders, membranes, chemical feed valves, valve motors and mixers, raw water stations, and pump stations. Minor repairs include charts, recorders, etc. Major expenses include pump and motor rebuilds and air release valve repairs. 2010 saw the completion of the new membrane filtration plan. This added considerably more equipment to maintain including electrical systems, blowers, air compressors, valves, chemical pumps and SCADA systems. There are 186 Bray valves alone. The valve consists of a valve, an operator, an indicator, a positioner, a solenoid and control parts. These valves operate continuously with some opening and closing every

twenty seconds. While not all these valves are critical, many are. Without them we can not operate the plant. We must have either spare valves, spare components or rebuild kits. These spare parts run from \$700 to \$1500. For 2014 we look to replace or rebuild twenty five per cent of our critical valves.

**562 8 892 7290                      Maintenance - Vehicles**

Line item provides for general maintenance, repairs, inspections, etc., of all vehicles used by the CWTP. Vehicles covered include a 5-ton dump truck w/plow (261), a dump truck w/plow (200), two 1-ton pickup w/plows (229, 246), a 1-ton van, a 3/4-ton pickup (252), a 3/4-ton pickup w/plow (232), a front end loader (235), a 1/4-ton pickup (237) and one car (258). This account also provides for emission testing.

**562 8 892 7480                      Sludge**

Under the Industrial Waste Ordinance, this fund covers fees paid to the City's Wastewater Fund for excess suspended solids, which are pumped daily to the Wastewater system from the equalization tank at the CWTP. We take a representative sample of our total suspended solids (TSS) weekly. Total suspended solids are now less while the flow is increased. TSS for the last twelve months operating the membrane plant averaged 2300 mg/L with a flow averaging 122,000 gallons per day.

**562 8 892 7520                      Power - Electric**

Account provides for electricity to operate all pumping stations and Conestoga Filter Plant. CWTP now has twelve months operating experience for the new Membrane Filtration Plant. The City of Lancaster locked in an energy price of \$0.071001/k/Wh. For 2014, CWTP based its electric cost on an average of the past twelve months operating the new plant with a slight increase in demand. In 2014 the CWTP will operate a new water distribution pumping stations – the East Pumping Station. This pumping station does not replace an old station so it will be a new expense.

**562 8 892 7606                      Operating Supplies**

Account provides for items required for maintaining the buildings and pump stations. This includes paper tissue, cleaners, tools, gloves, brooms, soap, and other items that pertain to maintenance of all buildings.

**562 8 892 7618****Chemicals**

This account provides for all chemicals employed in the purification of drinking water at the Conestoga Filter Plant. With SWTP operating at their optimum capacity daily production at CWTP has been lowered to 9 to 10 million gallons. Based on twelve months operation of the new membrane filtration plant, engineering estimates, proposed treatment technique (enhanced coagulation), and an estimated five percent increase in chemical expenses. The chemical estimate for 2014 is \$450,000:

Chemical Estimated Consumption - 2014 - CWTP				
Chemical	Unit Cost	Unit of Measure	Estimated Annual Usage	Estimated Annual Expense
Cl <sub>2</sub> - 15% Sodium Hypochlorite - Bulk > 4000 gal	\$ 0.82	gals	80,000	\$ 65,600.00
Cl <sub>2</sub> - 15% Sodium Hypochlorite - < 4000 gal	\$ 1.23	gals	5,000	\$ 6,145.00
HTH	\$ 2.10	lbs.	2,400	\$ 5,040.00
Fluoride (23.8% acid)	\$ 0.29	lbs.	50,000	\$ 14,590.00
Soda, caustic, 25% - Bulk	\$ 0.93	gals	100,000	\$ 92,500.00
Sodium Bisulfite, 38% - Totes	\$ 1.87	gals	3,000	\$ 5,610.00
Sulfuric Acid, 93%	\$ 1.72	gals	45,000	\$ 77,521.50
DelPac 20/20 - polyaluminum chloride	\$ 0.13	lbs.	1,000,000	\$ 128,000.00
Citric acid	\$ 5.97	gals	3,000	\$ 17,910.00
Orthophosphate	\$ 0.75	lbs.	20,000	\$ 15,000.00
Activated Carbon	\$ 1.07	lbs.	1,200	\$ 1,284.00
Five per cent increase				\$ 21,460.03
Total - 2014				\$ 450,660.53

**562 8 892 7654****Gasoline**

Account provides for gasoline and oil needed to operate the vehicles used by the Bureau of Water - CWTP. Requested budget is based upon past usage. Estimate is based on 6,000 gallons of gas and 500 gallons of diesel.

**562 8 892 7660****Heating Fuel**

This account provides for fuel for heating at the Conestoga Filter Plant, Membrane Filter Plant, Strainer/Carbon Feed Building, Administration Building and Beaver Street Garage. The Filter Plants and Strainer/Carbon feed buildings use natural gas while the Beaver Street and the Admin Building heat with oil. Estimates are for 2,500 gallons of heating oil and 8,000 million cubic feet of natural gas.

**562 8 892 8270****Vehicles**

Cost of replacement vehicles at the CWTP. CWTP completed a 5-year lease purchase (\$27,018.00) for a 5-ton dump truck (# 261) with plow and salter in 2008. CWTP will not purchase any vehicles in 2014.

**562 8 892 8290**

**Capital Outlay**

This line accounts for expenditures made for new and replacement equipment. Major expenses for 2014 include repair to Walnut St. Bridge. Upgrades also include instrumentation and security at our remote pumping stations.

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>									
562 8 894 6115	SALARIED PERSONNEL	824,298	755,592	750,846	743,148	748,948	612,681	762,773	739,454
562 8 894 6120	SALARY TEMPORARY	15,954	13,773	25,891	24,000	21,000	9,853	24,000	24,000
562 8 894 6185	OVERTIME	36,255	32,648	30,729	35,000	35,000	15,746	33,210	35,000
562 8 894 7230	MAINTENANCE- EQUIPMENT	5,040	1,662	4,366	5,000	5,000	3,239	5,000	5,000
562 8 894 7250	MAINTENANCE- MAINS	93,755	129,227	105,941	128,000	128,000	71,852	128,000	130,000
562 8 894 7280	MAINTENANCE- SERVICE LINES	53,464	45,024	34,501	43,800	43,800	32,534	43,000	45,000
562 8 894 7290	MAINTENANCE- VEHICLES	46,722	37,272	57,718	40,000	40,000	26,287	40,000	40,000
562 8 894 7410	PROFESSIONAL SERVICES	3,281	2,698	2,162	4,000	4,000	3,749	4,000	4,000
562 8 894 7440	CONTRACT SERVICES	8,917	13,784	15,147	15,000	15,000	11,440	15,000	15,000
562 8 894 7470	TRENCH PAVING	169,105	190,942	175,016	170,000	170,000	141,999	170,000	170,000
562 8 894 7475	SIDEWALK REPLACEMENT	53,199	0	63,894	45,000	45,000	3,363	25,000	30,000
562 8 894 7606	OPERATING SUPPLIES	9,124	11,157	8,909	11,000	14,000	10,730	11,000	11,000
562 8 894 7654	GASOLINE	45,333	58,984	58,013	57,000	57,000	39,925	54,996	55,000
562 8 894 8200	MINOR EQUIPMENT	8,982	9,833	7,080	27,000	27,000	22,837	27,000	25,000
562 8 894 8240	HYDRANTS	35,947	34,125	22,694	40,000	36,000	32,583	40,000	40,000
562 8 894 8270	VEHICLES	0	0	54,547	0	0	0	0	0
562 8 894 8271	VEHICLE LEASE PURCHASE	60,222	55,933	75,894	51,448	51,448	51,447	51,447	41,000
562 8 894 8290	CAPITAL OUTLAY	420,000	68,914	320,312	500,000	490,000	126,425	490,000	500,000
<b>TOTAL TRANSMISSION &amp; DIST.</b>		<b>1,889,598</b>	<b>1,461,568</b>	<b>1,813,660</b>	<b>1,939,396</b>	<b>1,931,196</b>	<b>1,216,690</b>	<b>1,924,426</b>	<b>1,909,454</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: TRANSMISSION & DISTRIBUTION**

562	8	894	6115	F	M	1.0000	Water Distribution Supervisor	54,712
562	8	894	6115	F	M	1.0000	Labor Supervisor II	52,676
562	8	894	6115	F	M	1.0000	Labor Supervisor I	43,403
562	8	894	6115	F	M	1.0000	Labor Supervisor I	42,552
562	8	894	6115	F	M	1.0000	Labor Supervisor I	41,718
562	8	894	6115	F	M	1.0000	Engineering Tech Specialist	56,906
562	8	894	6115	F	A	1.0000	Mark-Out Serviceperson II	45,242
562	8	894	6115	F	A	1.0000	Equipment Operator II	43,109
562	8	894	6115	F	A	1.0000	Equipment Operator II	41,854
562	8	894	6115	F	A	1.0000	Equipment Operator I	40,682
562	8	894	6115	F	A	1.0000	Equipment Operator I	16,256
562	8	894	6115	F	A	1.0000	Equipment Operator I	38,346
562	8	894	6115	F	A	1.0000	Maintenance Worker	39,325
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068
562	8	894	6115	F	A	1.0000	Maintenance Worker	38,180
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068
562	8	894	6115	F	A	1.0000	Maintenance Worker	37,068
562	8	894	6115	F	A	1.0000	Laborer	33,289
<b>TOTAL 6115 EMPLOYEES</b>						<b>18.0000</b>		<b>\$ 739,454</b>



# DEPARTMENT OF PUBLIC WORKS

## **BUREAU: WATER TRANSMISSION & DISTRIBUTION (T&D)**

### **562 8 894 6115 Salaried Personnel**

Covers salaries of the Bureau of Water – T & D employees.

### **562 8 894 6120 Salary Temporary**

Summer help for labor assistance to augment regular work force that will be used primarily for the fire hydrant preventive maintenance and painting program.

### **562 8 894 6185 Overtime**

The weather, the age of the system, and the increased size of the system were considered in estimating the overtime budget. This line also covers crews performing special flushing and maintenance duties, along with special assignments and assisting with City snow plowing.

### **562 8 894 7230 Maintenance of Equipment**

This line item covers the maintenance of equipment such as tapping machine, boring equipment, jackhammers, hoe-ram, tampers, answering machine, pumps, paving saw, and pipe saws.

### **562 8 894 7250 Maintenance Mains**

This line item covers the purchase of water pipe, valves, roadway valve boxes, repair clamps, and valve box risers for paving projects, automatic flushing devices, installation of PRVs, and other water line appurtenances/services.

### **562 8 894 7280 Maintenance of Service Lines**

Cost of materials for the installation of new service lines and the replacement of old or broken service lines. Due to proposed street work it is estimated the number of services to be replaced in 2014 will be 30 +/-.

**562 8 894 7290**

**Maintenance Vehicles**

The Motor Vehicle Section maintains construction equipment and vehicles such as backhoes, loaders, compressor trucks, dump trucks and pick-up trucks. This item covers the cost of maintaining these vehicles at outside repair facilities and the City's Central Garage, including any emissions monitoring/control requirements.

**562 8 894 7410**

**Professional Services**

This line item covers surveying, design, computer services support, plan reviews and computer modeling.

**562 8 894 7440**

**Contract Services**

- 1) One Call System for utility locates.
- 2) Plumbing contractor assistance contract.
- 3) Heavy construction equipment and trackhoe services.
- 4) Photocopier and computer maintenance services.
- 5) Leak detection, geological scans & cathodic protection services.

**562 8 894 7470**

**Trench Paving**

This line item covers the cost of restoring street surfaces at water trench excavations. Excavations are located throughout the water system. This trench restoration work is performed by the Streets Bureau, with assistance from Water T/D.

**562 8 894 7475**

**Sidewalk Replacement**

This line item covers the cost of replacing sidewalks removed during the installation of water service lines, maintenance operations and fire hydrants. Work to be done by outside contract and City forces.

**562 8 894 7606**

**Operating Supplies**

The purchase of items such as grease, lubricants, motor oil, gasket materials, drafting supplies, rental of acetylene/oxygen tanks, print paper, meal tickets, hand tools, fax and copier and computer supplies, janitorial supplies, CDL reimbursement, and saw blades.

**562 8 894 7654**

**Gasoline**

Gasoline and diesel fuels are included in this line item.

**562 8 894 8200**

**Minor Equipment**

This item covers the purchase of equipment such as :

Push rods- (20)	2600.00
2" dewatering pumps(2)	2400.00
Drill and tap machine (2)	6000.00
Asphalt recycling patcher	10833.33
Trench wacker (1)	2,500.00
Total .....	24,400.00

**562 8 894 8240**

**Hydrants**

This line item covers the repair, replacement and purchase of new fire hydrants, and the purchase of fire hydrant security devices. These devices are approved by the City’s Fire Department and recommended to prevent terrorism, vandalism and unauthorized flushing. This line item also covers the cost of painting materials for summer hydrant painting reinstated in 2006.

**562 8 894 8270**

**Vehicles**

No vehicle purchases are anticipated in 2014.

**562 8 894 8271**

**Vehicle Lease Purchase**

This line item establishes the annual lease payment for the Vehicle # 221, lease complete in 2016. Vehicle # 202, lease complete in 2016. Vehicle # 209, lease complete in 2018.

**562 8 894 8290**

**Capital Outlay**

This line item covers the relining and/or replacement of distribution mains Due to age and deterioration that result in broken mains and brown water complaints. Relining projects are ongoing for 2013, along with water storage tank painting projects, and water line replacement on Pendot Street Improvement Projects: ,( Rt 23 New Holland Pk. Manheim twp. main relocation) (Rt. 501 Lititz Pk. Manheim twp. main replacement) (Rt. 3029 Frederick St. Millersville. main replacement) .

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>METER SHOP</b>									
562 8 895 6115	SALARIED PERSONNEL	391,325	455,141	452,670	491,149	493,049	349,026	428,574	502,792
562 8 895 6120	SALARIES - TEMPORARY	3,802	0	4,601	9,245	9,245	8,963	9,245	9,500
562 8 895 6185	OVERTIME	1,209	605	324	1,000	1,000	166	1,000	1,000
562 8 895 7260	MAINTENANCE- METERS	17,551	31,245	24,920	32,022	22,622	17,731	32,022	35,000
562 8 895 7290	MAINTENANCE- VEHICLES	9,715	7,549	11,911	10,000	10,000	9,099	10,000	10,000
562 8 895 7654	GASOLINE	13,316	18,504	19,428	14,500	23,900	19,403	23,900	25,000
562 8 895 8235	METERS	67,649	111,080	114,935	486,127	486,127	132,326	147,279	450,000
562 8 895 8270	VEHICLES	0	64,512	19,410	0	0	0	0	0
562 8 895 8271	VEHICLE LEASE PURCHASE	0	0	0	5,465	5,465	5,452	5,465	5,465
<b>TOTAL METER SHOP</b>		<b>504,567</b>	<b>688,636</b>	<b>648,199</b>	<b>1,049,508</b>	<b>1,051,408</b>	<b>542,166</b>	<b>657,485</b>	<b>1,038,757</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: METER SHOP**

562	8	895	6115	F	M	1.0000	Water Meter Supervisor	48,142
562	8	895	6115	F	M	1.0000	Assistant Meter Supervisor	43,403
562	8	895	6115	F	A	1.0000	Backflow/Cross Connection	39,242
562	8	895	6115	F	A	0.6973	Utility Service Coordinator	25,170
562	8	895	6115	F	A	1.0000	Water Service Clerk	41,616
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	40,522
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	40,522
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	39,735
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	36,291
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	38,196
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	36,847
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	35,148
562	8	895	6115	F	A	1.0000	Wtr Meter Technician	37,958

**TOTAL 6115 EMPLOYEES**

**12.6973**

**\$**

**502,792**

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: WATER - METER SHOP**

**562 8 895 6115 Salaried Personnel**

This account provides for the salaries of the Meter Shop.

**562 8 895 6120 Salaries-Temporary**

This account provides for temporary help in the Meter Shop.  
(Summer employees to assist with reading)

**562 8 895 6185 Overtime**

This account provides for emergency meter repairs, leak repairs, temporary service and other associated problems. Cost is based on past trends.

**562 8 895 7260 Maintenance – Meters**

This account covers water meter repairs, updating and replacing broken register heads, outside reading devices (pads), degreaser, and paint and repairs to reading equipment. Items used for meter installation include wire fasteners, drill bits, tools, electrical tape, nuts and bolts, gaskets, meters' couplings and flange kits. This account also includes items for computer programming, software support for the reading equipment, calibrating the gas and oxygen sensor and backflow tester, vehicle radio maintenance, meter bench testing and calibrating. It also includes office supplies, meter replacement cards, new account cards and card stock etc and damage to piping during meter installation.

**562 8 895 7290 Maintenance – Vehicles**

This account provides for maintenance parts and repair of vehicles used by Water Meter personnel and Customer Service. Budget is based on past vehicle reliability and maintenance history. Vehicles include 1-ton van (255), one Metro (247), one Ford Eclipse (238), one Ford Taurus (723), one GMC Savanna cargo van (212), 6 Dodge Grand Caravans (218, 239, 243, 249, 256 and 257).

**562 8 895 7654**

**Gasoline**

This account provides for gas and oil for vehicles utilized in the Meter Shop operations, and vehicle 723 assigned to Customer Service Turn off/on Technician. A price increase is anticipated for 2014.

**562 8 895 8235**

**Meters**

This account covers new meters installed in the system as well as replacements of all meters for PUC regulated 20 years and older which include straight read and remote. It also includes frozen, damaged and 1993 dash problem meters. (Price increased 1.5% due to extension of current contract.)

**562 8 895 8270**

**Vehicles**

This account reflects the cost of replacement vehicles.

**562-8-895-8271**

**Vehicle Lease Purchase**

This code is for the lease purchase and replacement of vehicles used for the Meter Shop.

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>GROUNDS MAINTENANCE</b>									
562 8 896 6110	SALARY-BUREAU CHIEF	3,762	3,855	3,912	3,861	3,941	3,110	3,956	3,900
562 8 896 6115	SALARY-PERSONNEL	295,093	294,844	338,035	400,860	401,382	278,153	353,582	383,042
562 8 896 6120	SALARY-TEMPORARY	9,631	7,700	8,158	9,180	9,180	8,315	9,180	4,240
562 8 896 6185	OVERTIME	12,028	11,777	8,423	12,000	12,000	10,793	12,000	12,000
562 8 896 7180	RENTAL OF UNIFORMS	1,232	1,225	1,217	1,400	1,400	924	1,400	1,400
562 8 896 7210	MAINTENANCE- BUILDINGS	756	0	0	1,100	0	0	1,100	1,100
562 8 896 7230	MAINTENANCE- EQUIPMENT	1,702	1,827	1,638	1,850	1,850	850	1,850	1,850
562 8 896 7290	MAINTENANCE- VEHICLES	4,241	1,935	2,125	4,500	3,500	687	4,500	4,500
562 8 896 7606	OPERATING SUPPLIES	2,273	1,491	1,043	1,530	230	139	1,530	1,530
562 8 896 7654	GASOLINE	5,078	6,320	7,395	4,000	7,600	5,658	7,600	4,000
562 8 896 8200	MINOR EQUIPMENT	5,221	6,024	8,924	7,500	7,300	7,246	7,500	7,500
562 8 896 8271	VEHICLE LEASE PURCHASE	0	7,327	17,217	17,217	17,217	17,217	17,217	20,917
<b>TOTAL GROUNDS MAINTENANCE</b>		<b>341,017</b>	<b>344,325</b>	<b>398,087</b>	<b>464,998</b>	<b>465,600</b>	<b>333,092</b>	<b>421,415</b>	<b>445,979</b>



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: GROUNDS MAINTENANCE**

562	8	896	6110	F	M	0.0500	Facilities Manager	3,900
<b>TOTAL 6110 EMPLOYEES</b>						<b>0.0500</b>		<b>\$ 3,900</b>
562	8	896	6115	F	M	1.0000	Labor Supervisor I	42,135
562	8	896	6115	F	M	0.1000	Building Maintenance Supervisor	4,594
562	8	896	6115	F	A	1.0000	Bldg Maintenance Specialist	40,517
562	8	896	6115	F	A	1.0000	Laborer	33,289
562	8	896	6115	F	A	1.0000	Laborer	32,242
562	8	896	6115	F	A	1.0000	Laborer	32,242
562	8	896	6115	F	A	1.0000	Laborer	32,242
562	8	896	6115	F	A	1.0000	Laborer	32,242
562	8	896	6115	F	A	0.1000	Maintenance Technician	4,577
562	8	896	6115	F	A	0.4000	Parks Maintenance Worker	14,088
562	8	896	6115	F	A	1.0000	Utility Operator	38,482
562	8	896	6115	F	A	1.0000	Utility Operator	38,196
562	8	896	6115	F	A	1.0000	Utility Operator	38,196
<b>TOTAL 6115 EMPLOYEES</b>						<b>10.6000</b>		<b>\$ 383,042</b>
<b>TOTAL EMPLOYEES</b>						<b>10.6500</b>		<b>\$ 386,941</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: WATER - GROUNDS MAINTENANCE**

**562 8 896 6110 Salary – Bureau Chief**

This line item accounts for five percent (5%) of the Facility Manager salary that is shared by the Water, Sewer, and General Funds.

**562 8 896 6115 Salary - Personnel**

Salaries of the Water - Grounds Maintenance personnel.

**562 8 896 6120 Salary - Temporary**

This code is for five summer employees for water and wastewater grounds maintenance (expense divided between funds).

**562 8 896 6185 Overtime**

This code is the overtime for spring clean-up, snow removal and water grounds maintenance emergencies.

**562 8 896 7180 Rental of Uniforms**

This code is the expense of uniform rental for nine employees.

**562 8 896 7210 Maintenance of Buildings**

This code is the expense for grounds maintenance repairs around all water buildings and for the recycling program.

**562 8 896 7230 Maintenance of Equipment**

This code is for the repair and maintenance of all grounds maintenance equipment.

**562 8 896 7290 Maintenance of Vehicles**

This code is for vehicle repair and maintenance of motor vehicles.

**562 8 896 7606                      Operating Supplies**

This code is for fertilizer, landscape supplies, hand tools, and miscellaneous supplies.

**562 8 896 7654                      Gasoline**

This code is the gasoline expenses for equipment and vehicles.

**562 8 896 8200                      Minor Equipment**

This code is to purchase minor equipment for water grounds maintenance. This code will also be used to update existing radio communications.

**562 8 896 8271                      Vehicle – Lease Purchase**

This code is for the fourth of five year lease purchase payments for truck #204 and the Third of five (5) payments on a 2012 3500 Series Dump truck needed for hauling mulch, dirt, trees, etc. Also the First of a 5 year lease for a John Deere Commercial Front Mower used for snow & ice control and mowing season.

**CITY OF LANCASTER  
WATER FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>LABORATORY</b>									
562 8 898 6115	SALARIED PERSONNEL	177,739	190,616	193,719	196,151	190,688	148,820	198,506	198,292
562 8 898 6120	TEMPORARY HELP	0	5,136	0	0	7,063	7,062	4,000	0
562 8 898 6185	OVERTIME	0	137	147	0	0	35	35	0
562 8 898 7230	MAINTENANCE- EQUIPMENT	58	0	195	400	400	0	400	400
562 8 898 7440	CONTRACT SERVICES	10,256	19,167	19,425	50,500	50,500	20,582	25,000	20,000
562 8 898 7615	LABORATORY-SUPPLIES	29,286	28,541	32,747	41,652	41,652	29,381	35,000	45,000
<b>TOTAL LABORATORY</b>		<b>217,339</b>	<b>243,597</b>	<b>246,233</b>	<b>288,703</b>	<b>290,303</b>	<b>205,880</b>	<b>262,941</b>	<b>263,692</b>
<b>TOTAL WATER FUND EXPENSES</b>		<b>18,924,109</b>	<b>17,493,797</b>	<b>20,956,649</b>	<b>23,761,800</b>	<b>23,761,800</b>	<b>19,009,063</b>	<b>22,680,920</b>	<b>24,354,540</b>

**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WATER: LABORATORY**

562	8	898	6115	F	M	1.0000	Water Quality Supervisor	59,184
562	8	898	6115	F	M	1.0000	Water Quality Analyst	48,293
562	8	898	6115	F	M	1.0000	Laboratory Technician II	45,573
562	8	898	6115	F	A	1.0000	Laboratory Technician I	45,242
<b>TOTAL 6115 EMPLOYEES</b>						<b>4.0000</b>		<b>\$ 198,292</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: WATER - LABORATORY**

**562 8 898 6115 Salaried Personnel**

This line item accounts for the salaries of the Water Quality Laboratory Department.

**562 8 898 6120 Temporary Help**

Account provides for temporary help to sample and test water from plants, reservoir and distribution system.

**562 8 898 6185 Overtime**

This account covers any testing that may be required in the time of emergency or to fill in for long-term illness.

**562 8 898 7230 Maintenance - Equipment**

This budget covers repairs, as required, of instruments used in the lab.

**562 8 898 7440 Contract Services**

This account provides for tests required by PA DEP/ EPA regulations to be analyzed by outside contract laboratory services. Lead and copper testing will be performed. Other tests include, nitrates, synthetic/volatile organic chemicals, distilled water suitability and testing to determine the presence of Marcellus Shale wastewater in the Susquehanna River. The provisions of the Safe Drinking Water Act relative to the Disinfection By-Product Stage 1 & 2 Rules and LT2 Enhanced Surface Water Treatment Rule regulations require analysis for haloacetic acids, trihalomethanes, total/dissolved organic carbon, UV-254 and alkalinity. Environmental Protection Agency regulations require testing contaminants listed under the Unregulated Contaminant Monitoring Rule 3. This line item also covers disposal of old, unusable chemicals and emergency response supplies.

**562 8 898 7615**

**Laboratory Supplies**

This account provides for all chemicals, equipment, repairs and materials necessary to operate the Chemistry and Microbiology Laboratories. Includes Chemistry and Microbiology Lab DEP certification fees. Also addresses reagents required by plant operators to run hourly tests and chemicals for automatic chlorine analyzers at water plants and the reservoir. Includes replacement supplies to make high purity water for the Water Quality Laboratory and the two water treatment plants.

CITY OF LANCASTER

# SOLID WASTE & RECYCLING FUND



2016 BUDGET



**CITY OF LANCASTER**  
**RETAINED EARNINGS PROJECTION**  
**SOLID WASTE & RECYCLING FUND**

Retained Earnings 12/31/2012		\$ 496,804
Projected Revenues: 2013	4,000,851	
Projected Expenditures: 2013	<u>(3,861,244)</u>	
Projected Current Operating Surplus/(Deficit) 2013 (Addition to Retained Earnings)		<u>139,607</u>
Projected Retained Earnings 12/31/2013		636,411
Proposed Revenues: 2014	4,014,078	
Proposed Expenditures: 2014	<u>(4,014,078)</u>	
Proposed Current Operating Surplus/(Deficit) 2014		<u>-</u>
Projected Retained Earnings 12/31/2014		<u><u>\$ 636,411</u></u>

**CITY OF LANCASTER  
SOLID WASTE & RECYCLING FUND REVENUE HISTORY**

LEDGER CODE	REVENUE TITLE	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ORIGINAL BUDGET 2013	CURRENT BUDGET 2013	RECEIVED YTD 10/31/13	PROJECTED REVENUE 2013	PROPOSED BUDGET 2014
<b>FEES FOR SERVICES</b>									
563 4172	COLLECTION FEES	3,163,396	3,365,177	3,608,461	3,690,617	3,690,617	3,683,818	3,650,000	3,651,580
<b>TOTAL FEES FOR SERVICES</b>		<b>3,163,396</b>	<b>3,365,177</b>	<b>3,608,461</b>	<b>3,690,617</b>	<b>3,690,617</b>	<b>3,683,818</b>	<b>3,650,000</b>	<b>3,651,580</b>
<b>MISCELLANEOUS REVENUE</b>									
563 4005	TRASH FEE PENALTY	56,873	53,861	60,083	60,000	60,000	48,336	60,000	60,000
563 4026	TRASH FINES & PENALTIES	21,797	32,427	19,395	25,000	25,000	7,735	10,000	15,000
563 4063	INTEREST INCOME	0	283	129	500	500	24	250	300
563 4073	RECYCLING GRANT	137,668	146,960	88,934	90,000	90,000	93,362	93,362	90,000
563 4080	MISCELLANEOUS REVENUE	0	5	0	0	0	5,449	7,000	8,000
563 4173	LCSWMA REBATE	165,077	174,230	179,743	183,835	183,835	87,217	170,000	180,000
<b>TOTAL MISC. REVENUE</b>		<b>381,415</b>	<b>407,766</b>	<b>348,284</b>	<b>359,335</b>	<b>359,335</b>	<b>242,123</b>	<b>340,612</b>	<b>353,300</b>
<b>OTHER INCOME</b>									
563 4054	REFUND OF PRIOR YEAR EXP.	0	0	0	0	0	0	0	0
563 4070	INSURANCE RECOVERY	0	0	0	0	0	0	0	0
563 4071	PENSION STATE AID	7,685	7,796	8,164	10,239	10,239	10,239	10,239	9,198
563 4990	USE OF RETAINED EARNINGS	0	0	0	0	0	0	0	0
<b>TOTAL OTHER INCOME</b>		<b>7,685</b>	<b>7,796</b>	<b>8,164</b>	<b>10,239</b>	<b>10,239</b>	<b>10,239</b>	<b>10,239</b>	<b>9,198</b>
<b>TOTAL REVENUE</b>		<b>3,552,496</b>	<b>3,780,739</b>	<b>3,964,909</b>	<b>4,060,191</b>	<b>4,060,191</b>	<b>3,936,180</b>	<b>4,000,851</b>	<b>4,014,078</b>

# **STORMWATER MANAGEMENT FUND REVENUE**

**CATEGORY: FEES FOR SERVICE**

**560 4081 01 Stormwater Management Fees**

Revenue is derived from stormwater management fees charged to retail customers. The revenue for 2014 is based on an estimated effective date for stormwater management fees of April 1, 2014, pending City Council approval.

# **STOWMWATER MANAGEMENT FUND REVENUE**

**CATEGORY: MISCELLANEOUS REVENUE**

**560 4009 Lien Interest & Costs**

Revenue is derived from the interest and costs associated with liening property for delinquent stormwater management billings.

**560 4063 Interest Income**

Revenue is derived from the interest earned on idle funds.

**560 4080 Miscellaneous Income**

Revenue is derived from income received from miscellaneous items.

# **STORMWATER MANAGEMENT FUND REVENUE**

**CATEGORY:           OTHER INCOME**

**560 4990                                   Use of Retained Earnings**

The City is required to adopt balanced budgets, where revenues are equal to expenditures. When expenditures exceed revenues, the City may use retained earnings (accumulated surpluses from prior years) to "balance" the budget.

**CITY OF LANCASTER  
SOLID WASTE AND RECYCLING FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
<b>BUREAU OF SOLID WASTE AND RECYCLING</b>									
563 8 870 6110	SALARY BUREAU CHIEF	66,872	68,722	69,935	68,603	70,203	55,427	70,694	69,289
563 8 870 6115	SALARIED PERSONNEL	171,117	185,823	214,250	264,834	257,634	188,854	213,132	312,518
563 8 870 6120	SALARY TEMPORARY	1,156	1,042	0	12,500	6,185	0	0	0
563 8 870 6185	OVERTIME	16	0	37	5,400	5,400	995	2,000	5,400
563 8 870 6202	MEDICAL INSURANCE	61,706	67,087	85,328	87,035	87,035	72,529	87,035	91,387
563 8 870 6203	DENTAL/VISION	2,672	2,436	2,797	3,450	3,026	2,781	2,950	3,100
563 8 870 6208	SOCIAL SECURITY	18,207	19,473	21,743	27,925	27,925	18,764	22,904	30,208
563 8 870 6209	LIFE INSURANCE	522	549	612	618	618	546	570	600
563 8 870 6230	PENSION CONTRIBUTION	10,121	8,611	10,929	13,490	13,490	12,660	13,490	12,746
563 8 870 6250	WORKERS COMPENSATION	13,756	(6,346)	1,683	5,000	2,000	1,757	3,000	5,000
563 8 870 7141	PC LEASE	1,504	1,504	1,504	1,504	2,843	2,843	2,843	2,843
563 8 870 7160	RENTAL OF PARKING LOT	2,707	2,999	3,498	3,700	3,700	2,329	3,122	3,500
563 8 870 7180	RENTAL OF UNIFORMS	168	217	149	600	600	67	150	800
563 8 870 7230	MAINTENANCE - EQUIPMENT	2,962	4,427	43,149	40,000	40,000	3,667	15,000	30,000
563 8 870 7290	MAINTENANCE OF VEHICLES	212	107	1,934	2,800	2,800	1,023	1,500	3,000
563 8 870 7310	ADVERTISING	1,996	5,864	4,704	9,000	9,000	1,130	6,000	9,000
563 8 870 7320	DUES & SUBSCRIPTIONS	846	1,059	1,185	1,400	1,400	1,296	1,300	1,500
563 8 870 7340	POSTAGE	23,155	20,862	28,447	33,500	33,500	21,997	30,000	34,000
563 8 870 7350	PRINTING	3,675	3,931	3,640	10,800	10,800	4,384	7,000	7,000
563 8 870 7360	TELEPHONE	5,002	4,694	4,746	6,000	6,000	4,257	7,000	8,000
563 8 870 7370	TRAVEL	477	1,526	1,735	3,000	3,000	2,045	2,045	5,000
563 8 870 7410	PROFESSIONAL SERVICES	2,500	17,033	9,886	10,000	20,500	15,777	15,777	10,000
563 8 870 7431	CREDIT CARD FEES	3,623	3,735	3,564	4,800	4,800	4,465	6,732	6,800
563 8 870 7445	TRAINING - SCHOOL	831	1,207	2,956	3,300	3,300	2,231	2,500	4,300
563 8 870 7451	HAULING FEES	1,635,973	1,685,485	1,791,328	1,867,707	1,867,707	1,358,660	1,775,000	1,695,000
563 8 870 7452	TIPPING FEES	1,230,392	1,300,371	1,341,757	1,395,000	1,395,000	1,003,525	1,395,000	1,458,169
563 8 870 7520	ELECTRIC POWER	0	0	34	5,000	5,000	871	2,400	2,400
563 8 870 7603	OFFICE SUPPLIES	2,876	2,961	3,467	3,500	3,500	2,700	3,500	4,000
563 8 870 7606	OPERATING SUPPLIES	16,412	31,115	17,334	15,000	15,000	10,928	20,000	25,000
563 8 870 7654	GASOLINE	1,668	3,163	8,018	6,700	8,300	6,414	6,700	7,000

**CITY OF LANCASTER  
SOLID WASTE AND RECYCLING FUND EXPENSE HISTORY**

<b>LEDGER CODE</b>	<b>TITLE APPROPRIATION</b>	<b>ACTUAL 2010</b>	<b>ACTUAL 2011</b>	<b>ACTUAL 2012</b>	<b>ORIGINAL BUDGET 2013</b>	<b>CURRENT BUDGET 2013</b>	<b>EXPENDED YTD 10/31/13</b>	<b>PROJECTED EXPENSE 2013</b>	<b>PROPOSED BUDGET 2014</b>
563 8 870 7660	HEATING FUEL	0	0	0	5,000	5,000	1,940	2,500	5,000
563 8 870 7720	INSURANCE PACKAGE	2,298	2,535	3,466	3,625	5,525	4,968	5,000	5,263
563 8 870 8200	MINOR EQUIPMENT	4,706	6,861	13,275	15,000	15,000	9,841	10,000	15,000
563 8 870 8270	VEHICLES	0	0	24,246	25,000	25,000	24,322	25,000	31,000
563 8 870 9110	ADMINISTRATIVE- INDIRECT COST	90,542	97,594	89,826	99,400	99,400	82,833	99,400	110,255

<b>TOTAL SOLID WASTE &amp; RECYCLING FUND EXPENSES</b>	<b>3,380,670</b>	<b>3,546,647</b>	<b>3,811,162</b>	<b>4,060,191</b>	<b>4,060,191</b>	<b>2,928,826</b>	<b>3,861,244</b>	<b>4,014,078</b>
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**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE	FULL/PART	UNION	POSITION	SALARY
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**BUREAU OF WASTE AND RECYCLING: ADMINISTRATION**

563	8	870	6110	F	M	1.0000	Solid Waste & Recycling Manager	69,289
<b>TOTAL 6110 EMPLOYEES</b>						<b>1.0000</b>		<b>\$ 69,289</b>
563	8	870	6115	F	M	0.1717	Bureau Chief Proc. & Collections	11,012
563	8	870	6115	F	M	0.1717	Customer Service Supervisor	7,946
563	8	870	6115	F	M	0.1717	Admin Support Supervisor	7,236
563	8	870	6115	F	M	0.0500	Communications Specialist	1,651
563	8	870	6115	F	A	0.1717	Admin Support Clerk	5,690
563	8	870	6115	F	A	1.0000	Customer Service Coordinator	44,044
563	8	870	6115	F	A	1.0000	Recyclable Materials Coordinator	42,795
563	8	870	6115	F	A	1.0000	SWEEP Officer	40,517
563	8	870	6115	F	A	1.0000	SWEEP Officer	39,242
563	8	870	6115	F	A	1.0000	Operator I	34,595
563	8	870	6115	F	A	0.1717	Property Maintenance Coordinator	7,561
563	8	870	6115	F	A	0.1717	Cashier/Service Clerk	5,797
563	8	870	6115	F	A	0.1717	Customer Care Coordinator	7,343
563	8	870	6115	F	A	0.1717	Customer Care Coordinator	6,561
563	8	870	6115	F	A	0.1717	Customer Care Coordinator	6,561
563	8	870	6115	F	A	0.1717	Cashier/Service Clerk	6,560
563	8	870	6115	F	A	0.1717	Billing Coordinator	6,401
563	8	870	6115	F	A	0.1717	Revenue Clerk	6,368
563	8	870	6115	F	A	0.1717	Customer Care Coordinator	7,130
563	8	870	6115	F	A	0.1717	Mail & Print Operator	5,379
							Available for Merit	1,910
Subtotal Full-Time						7.4542		



**CITY OF LANCASTER  
STAFFING SCHEDULE  
2014 BUDGET**

APPROPRIATION CODE				FULL/PART	UNION	POSITION	SALARY	
563	8	870	6115	P	A	0.1717	Data Entry Operator I	2,225
563	8	870	6115	P	A	1.0000	Recycling Program Aide	7,995
					Subtotal Part-Time	0.1717		
<b>TOTAL 6115 EMPLOYEES</b>						<b>8.6260</b>		<b>\$ 312,518</b>
<b>TOTAL EMPLOYEES</b>						<b>9.6260</b>		<b>\$ 381,807</b>

# DEPARTMENT OF PUBLIC WORKS

**BUREAU: SOLID WASTE AND RECYCLING**

**563 8 870 6110 Salary Bureau Chief**

Salary of the Manger of Solid Waste and Recycling.

**563 8 870 6115 Salaried Personnel**

The Bureau utilizes the City's Bureau of Procurement and Collection (PAC) to prepare solid waste collection service invoices for the Bureau's customers. The allocated salaries for the Customer Service Coordinators, Credit and Collection personnel and Information Services are charged to the Bureau. The salaries for the Bureau of Solid Waste and Recycling Customer Service Coordinator, Solid Waste Education and Enforcement Program (SWEEP) Officers, the Recyclable Materials Coordinator, Equipment Operator and a part-time Recycling Program Aide are also included in this line item. These are all referred to as Program Staff.

**563 8 870 6120 Salary – Temporary**

Expenses paid to an employment agency or contractors for temporary services required by Program Staff at PAC and for the Recycling Center.

**563 8 870 6185 Overtime**

Overtime paid to staff for Saturday, extra hours and holiday hours worked at the Recycling Center and/or collecting Yard Waste/Recyclable Materials.

**563 8 870 6202 Medical Insurance**

Medical insurance for Program Staff.

**563 8 870 6203 Dental & Vision**

Dental and eye insurance premiums for Program Staff.

**563 8 870 6208 Social Security**

Social security payments for Program Staff.

**563 8 870 6209**

**Life Insurance**

Life insurance expenses for Program Staff.

**563 8 870 6230**

**Pension Contribution**

City pension plan costs for Program Staff.

**563 8 870 6250**

**Workers' Compensation**

Workers' compensation claims for Program Staff.

**563 8 870 7141**

**PC Lease**

Annual state contract lease costs for PCs and laptop computers and annual license fee for Office 365 for the Program Staff.

**563 8 870 7160**

**Rental of Parking Lot**

Parking space rental for Program Staff.

**563 8 870 7180**

**Rental of Uniforms**

Weekly rental costs of uniforms for Program Staff.

**563 8 870 7230**

**Maintenance of Equipment**

PAC's portion of the costs for the maintenance contract for mail insertion machine, which processes solid waste bills; the mail extractor machine used in processing remittances; and other office equipment. Also includes: maintenance of the CN3 handheld ticketing devices used by SWEEP officers, maintenance of equipment at the Recycling Center.

**563 8 870 7290**

**Maintenance – Vehicles**

Maintenance parts and repairs to motor vehicles used by Program Staff, including the rear load compactor truck.

**563 8 870 7310**

**Advertising**

Advertising and promotion expenses paid for current and new recycling program initiatives, including special collections for White Goods, Yard Waste, Leaves and Christmas Trees; includes expenses for newsletters, meetings and publicity materials.

**563 8 870 7320**                      **Dues and Subscriptions**

Membership dues for professional organizations and subscriptions to trade journals.

**563 8 870 7340**                      **Postage**

Postage costs for general correspondence and various mailings including educational materials, bills, certified mail, and new customer startup packets.

**563 8 870 7350**                      **Printing**

Paper for printing of forms, bills, notices, general correspondence, newsletters and other materials for the education and outreach conducted by the Bureau. Also includes shared costs for paper and operation of copier machines.

**563 8 870 7360**                      **Telephone**

Monthly desk and cellular telephone charges for Program Staff.

**563 8 870 7370**                      **Travel**

Costs for Program Staff to attend workshops, seminars, and conferences at regional, state and national forums in the solid waste and recycling industry.

**563 8 870 7410**                      **Professional Services**

External services including legal counsel and auditing.

**563 8 870 7431**                      **Credit Card Fees**

Bureau's portion of credit card fees charged based on revenue collected.

**563 8 870 7445**                      **Training & School**

Costs for PROP classes, state and national conferences and other course work and seminars for Program Staff to stay current with their area of expertise.

**563 8 870 7451                      Hauling Fees**

Service fees specified in the Solid Waste Collection Contract with Penn Waste, Inc. for collection of Refuse and Recyclable Materials from Residential Units, Eligible Commercial Establishments and Municipal Facilities.

**563 8 870 7452                      Tipping Fees**

Tipping fees charged to dispose of the Contract Waste collected by Penn Waste, Inc. at LCSWMA Facilities and for Recyclable Materials tipped at LCSWMA or other Recycling Facilities.

**563 8 870 7520                      Electricity**

Electricity to operate the Recycling Center.

**563 8 870 7603                      Office Supplies**

Forms, cards, office supplies, etc. that is required in billing, bookkeeping, and operating the offices supporting Program Staff.

**563 8 870 7606                      Operating Supplies**

Supplies needed in the field to perform essential functions to enforce the solid waste ordinance, operate the recycling drop-off center and fund petty cash expenditures. Includes costs to purchase recycling containers and yard waste bags, along with supplies needed for the operation of the Recycling Center.

**563 8 870 7654                      Gasoline**

Fuel and oil needed to operate collection vehicles (rear-load compactor truck) and vehicles used by Program Staff to conduct field inspections.

**563 8 870 7660                      Heating Fuel**

Natural Gas to heat the Recycling Center.

**563 8 870 7720                      Insurance Package**

Property and liability coverage for all Bureau facilities and vehicles.

**563 8 870 8200                      Minor Equipment**

Incidental equipment needed for Program Staff.

**563 8 870 8270**

**Vehicle**

Vehicle lease payments for the rear load compactor truck purchased in 2012 for use in collecting litter and trash by the Bureau of Streets to allow dedicated use of the DEP-funded compactor truck for the collection of yard waste and other recyclable materials. Additionally, a ½ ton pickup truck is needed at the Recycling Center for picking up supplies, collecting recyclables at city facilities, delivering materials to market and/or collecting illegally dumped waste and recyclable materials.

**563 8 870 9110**

**Administrative – Indirect Cost**

Account pays for City support services and fringe benefits for administrative, legal, personnel, and executive departments. This amount is determined annually by the cost allocation plan.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

5. Provide a schedule that shows the percentage of unaccounted for water for the test year and 2 prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water. Provide a similar analysis of infiltration for wastewater utilities.

RESPONSE

See response to Exhibit D-II-6.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO OTHER DATA  
FILING REQUIREMENTS*

6. Provide a corporate history (include the dates of original incorporation, subsequent mergers, or acquisitions, or both). Indicate all counties and cities and other governmental subdivisions to which service is provided, including service areas outside the state, and the total population in the area served.

RESPONSE

Please refer to City of Lancaster Statement No. CAK-1



CITY OF LANCASTER – BUREAU OF WATER

Lancaster, Pennsylvania

COST OF SERVICE ALLOCATION STUDY

FOR THE TEST YEAR ENDED

FEBRUARY 29, 2016

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



**Gannett Fleming**

*Excellence Delivered As Promised*

June 6, 2014

City of Lancaster  
Municipal Building  
120 North Duke Street  
Lancaster, PA 17604

Attention Mr. Patrick S. Hopkins  
Business Administrator

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on the revenue requirements estimated for the test year ending February 29, 2016.

The attached report presents the results of the allocation study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

PAUL R. HERBERT  
President

CONSTANCE E. HEPPENSTALL  
Project Manager, Rate Studies

058610.200

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PART I. INTRODUCTION

CITY OF LANCASTER - BUREAU OF WATER  
COST OF SERVICE ALLOCATION STUDY  
FOR THE TEST YEAR ENDED FEBRUARY 29, 2016

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of February 29, 2016, for the City of Lancaster - Bureau of Water. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to specific customer classifications, as well as the bases for the allocations. Schedule A in Part II summarizes the cost allocation and the revenues produced under present and proposed rates. Part III summarizes the comparison between present and proposed rates and comparative bills by customer class.

BASIS OF STUDY

The purpose of the cost allocation study was to determine the relative cost of service responsibilities of the several customer classifications based on considerations of quantity of water consumed, variability of rate of consumption, and costs associated with customer metering, billing and accounting. The allocation studies incorporated generally-accepted principles and procedures for allocating the several categories of cost to customer classifications in proportion to each classification's use of facilities, commodities and services required in providing water service.

## ALLOCATION PROCEDURES

The allocation studies were based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2000 edition and prior editions of the Water Rates Manual published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer, and fire protection costs. The following discussion presents a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping, and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the capital cost of meters and services, and the number of customers.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire Protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection on the basis of the total relative demands of the hydrants and fire service lines, sized to provide fire protection.

## RESULTS OF STUDY

The results of the cost of service allocation study are set forth in Part II. The data summarized in Schedule A, Comparison of Cost of Service with Revenues Under Present and Proposed Rates for the Test Year Ended February 29, 2016, constitute the principal results of the cost allocation studies and subsequent rate designs.

The cost of service by customer classification shown in column 2 of Schedule A is developed in Schedule B, Cost of Service for the Twelve Months Ended February 29, 2016, Allocated to Customer Classifications. The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 of Schedule B to the cost of service set forth in column 3. The bases for the allocation factors are presented in Schedule C.

Schedule D sets forth the experienced average day and maximum day system sendout and the maximum day ratios from 2006 through 2013. Schedule E presents the basis for allocating demand related costs of fire service to private and public fire protection classifications.

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION



CITY OF LANCASTER - BUREAU OF WATER

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES FOR THE TEST YEAR ENDED FEBRUARY 29, 2016

Customer Classification (1)	Cost of Service		Revenue Present Rates		Revenue Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
<b>Inside the City</b>								
Residential	\$ 4,050,523	14.2%	\$ 3,191,785	15.6%	\$ 4,050,345	14.2%	\$ 858,560	26.9%
Commercial	3,071,683	10.8%	2,417,702	11.9%	3,070,367	10.9%	652,665	27.0%
Industrial	591,959	2.1%	431,633	2.1%	576,183	2.0%	144,550	33.5%
Private Fire	224,378	0.8%	241,651	1.2%	241,650	0.8%	(1)	0.0%
<b>Total Inside the City</b>	<b>7,938,543</b>	<b>27.9%</b>	<b>6,282,771</b>	<b>30.8%</b>	<b>7,938,544</b>	<b>27.9%</b>	<b>1,655,773</b>	<b>26.4%</b>
<b>Outside the City</b>								
Residential	10,189,738	35.8%	7,023,156	34.4%	10,189,240	35.8%	3,166,084	45.1%
Commercial	7,548,832	26.5%	5,250,562	25.8%	7,548,974	26.5%	2,298,411	43.8%
Industrial	1,283,259	4.5%	829,962	4.1%	1,283,334	4.5%	453,372	54.6%
Large Industrial	686,624	2.4%	430,096	2.1%	686,341	2.4%	256,245	59.6%
Other Water Utilities	412,573	1.4%	304,518	1.5%	412,717	1.4%	108,199	35.5%
Private Fire	434,351	1.5%	258,783	1.3%	434,772	1.5%	175,988	68.0%
<b>Total Outside the City</b>	<b>20,555,378</b>	<b>72.1%</b>	<b>14,097,078</b>	<b>69.2%</b>	<b>20,555,378</b>	<b>72.1%</b>	<b>6,458,300</b>	<b>45.8%</b>
<b>Total Sales</b>	<b>\$ 28,493,922</b>	<b>100.0%</b>	<b>\$ 20,379,849</b>	<b>100.0%</b>	<b>\$ 28,493,922</b>	<b>100.0%</b>	<b>\$ 8,114,073</b>	<b>39.8%</b>
<b>Other Revenues</b>								
Inside the City	380,843		380,843		380,843		-	0.0%
Outside the City	465,525		465,525		465,525		-	0.0%
<b>Total</b>	<b>\$ 29,340,290</b>		<b>\$ 21,226,217</b>		<b>\$ 29,340,290</b>		<b>\$ 8,114,073</b>	<b>38.2%</b>

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY					OUTSIDE-CITY					PUBLIC FIRE (15)	
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)		PRIVATE FIRE (14)
<b>OPERATION AND MAINTENANCE EXPENSES</b>														
<b>WATER TREATMENT</b>														
SUSQUEHANNA TREATMENT PLANT														
SALARIED PERSONNEL	2	\$ 812,470	\$ 123,577	\$ 113,340	\$ 23,562	\$ 650	\$ 731	\$ 236,347	\$ 231,229	\$ 42,980	\$ 23,155	\$ 13,893	\$ 731	\$ 2,275
OVERTIME	2	82,683	12,576	11,534	2,398	66	74	24,053	23,532	4,374	2,356	1,414	74	232
SUSQUEHANNA - SALARY/BENEFITS														
MAINTENANCE-BUILDING	2	895,153	136,153	124,874	25,959	716	806	260,400	254,761	47,354	25,512	15,307	806	2,506
MAINTENANCE-EQUIPMENT	2	45,670	6,946	6,371	1,324	37	41	13,285	12,998	2,416	1,302	781	41	128
MAINTENANCE-VEHICLES	2	1,066	162	149	31	1	1	310	303	56	30	18	1	3
WATER UTILITY EXPENSE	2	134,045	20,388	18,699	3,887	107	121	38,994	38,149	7,091	3,820	2,292	121	375
SLUDGE	2	9,091	1,363	1,268	264	7	8	2,644	2,587	481	408	245	13	40
POWER ELECTRIC	1	49,572	7,138	6,995	1,562	55	64	13,647	14,277	2,855	1,725	155	8	25
OPERATING SUPPLIES	1	715,232	102,993	100,919	22,530	787	930	196,903	205,997	41,197	24,890	14,376	930	193
MINOR EQUIPMENT	2	6,839	1,040	954	198	5	6	1,989	1,946	362	195	117	6	19
CHEMICALS	1	5,142	782	717	149	4	5	1,496	1,463	272	147	88	5	14
GASOLINE	2	414,598	59,702	56,500	13,060	456	539	114,139	119,404	23,881	14,428	8,333	539	1,617
FUEL	2	13,322	2,026	1,868	386	11	12	3,791	3,791	705	390	228	12	37
	2	40,775	6,202	5,688	1,182	33	37	11,861	11,605	2,157	1,162	697	37	114
SUSQUEHANNA - OPERATING EXPENSES														
TOTAL SUSQUEHANNA		1,449,682	210,944	204,118	44,989	1,514	1,776	403,314	416,590	82,231	48,746	28,328	1,776	5,356
CONESTOGA TREATMENT PLANT														
SALARIED PERSONNEL	2	2,344,835	347,096	328,992	70,949	2,230	2,582	663,714	671,350	129,585	74,288	43,635	2,582	7,863
OVERTIME	2	824,408	125,393	115,005	23,908	660	742	239,820	234,627	43,611	23,496	14,097	742	2,308
	2	121,981	18,555	17,018	3,538	98	110	35,487	34,719	6,453	3,477	2,086	110	342
CONESTOGA - SALARY/BENEFITS														
MAINTENANCE-BUILDING	2	946,399	143,947	132,023	27,446	757	852	275,308	269,345	50,065	26,972	16,183	852	2,650
MAINTENANCE-EQUIPMENT	2	34,710	5,279	4,842	1,007	28	31	10,097	9,679	1,836	989	594	31	97
MAINTENANCE-VEHICLES	2	121,212	18,436	16,909	3,515	97	109	35,261	34,497	6,412	3,455	2,073	109	339
SLUDGE	2	26,375	4,012	3,679	765	21	24	7,673	7,506	1,395	752	451	24	74
POWER ELECTRIC	1	192,595	27,734	27,175	6,067	212	250	53,021	55,467	11,093	6,702	3,871	250	751
OPERATING SUPPLIES	1	509,739	73,402	71,924	16,057	561	663	140,331	146,805	29,361	17,739	10,246	663	1,988
CHEMICALS	2	3,798	578	530	110	3	3	1,105	1,081	201	108	65	3	11
MEMBRANES	1	413,759	59,581	56,381	13,033	455	538	113,908	119,162	23,832	14,399	8,317	538	1,614
	2	82,246	12,510	11,473	2,385	66	74	23,925	23,407	4,351	2,344	1,406	74	230

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY					OUTSIDE - CITY					PUBLIC FIRE (15)
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	
GASOLINE	2	18,770	2,865	2,618	544	15	17	5,460	993	535	321	17	53
FUEL	2	48,698	7,407	6,793	1,412	39	44	14,166	13,859	1,388	833	44	136
CONESTOGA - OPERATING EXPENSES		1,451,902	211,794	204,326	44,895	1,496	1,753	404,947	417,006	82,051	28,176	1,753	5,293
TOTAL CONESTOGA		2,398,301	355,741	336,349	72,341	2,253	2,805	680,255	686,351	132,116	44,359	2,605	7,943
LABORATORY	2	209,348	31,842	29,204	6,071	167	188	60,899	59,580	11,075	5,966	188	586
SALARIED PERSONNEL	2												
SALARY TEMPORARY	2												
OVERTIME	2	77	12	11	2	0	0	22	22	4	2	0	0
LABORATORY - SALARY/BENEFITS		209,425	31,854	29,215	6,073	168	188	60,922	59,602	11,079	5,969	188	586
CONTRACT SERVICES	2	25,470	3,874	3,553	739	20	23	7,409	7,249	1,347	726	23	71
LABORATORY - SUPPLIES	2	38,528	5,860	5,375	1,117	31	35	11,208	10,965	2,038	1,098	35	108
LABORATORY - OPERATING EXPENSE		63,988	9,734	8,928	1,856	51	58	18,617	18,214	3,385	1,824	58	179
TOTAL LABORATORY		273,423	41,588	38,143	7,929	219	246	79,539	77,816	14,464	7,793	246	766
TRANSMISSION/DISTRIBUTION	10	780,683	72,447	45,045	7,651	15,536	32,008	225,774	162,928	25,806	13,974	8,686	140,367
SALARIED PERSONNEL	10	31,390	2,913	1,811	308	625	1,287	9,078	6,551	1,030	562	348	5,644
OVERTIME		812,073	75,360	46,857	7,958	16,160	33,295	234,852	169,480	26,636	14,536	9,014	146,011
TRANS. & DISTR. - SALARY/BENEFITS		3,176	295	183	31	63	130	919	663	104	57	35	125
MAINT. EQUIPMENT	6	109,183	8,560	7,108	1,299	2,388	2,642	31,303	27,329	4,378	2,402	1,496	5,001
MAINT. MAINS	9	37,431	10,851	1,778	49	861	-	21,021	1,999	86	4	4	15,307
MAINT. SERVICE LINES	10	43,519	3,946	2,453	417	846	1,743	12,297	8,874	1,395	761	472	779
MAINT. VEHICLES	10	2,870	266	166	28	57	118	830	599	94	51	32	1,671
PROFESSIONAL SERVICES	10	14,402	1,337	831	141	287	590	4,165	3,006	472	238	160	113
CONTRACT SERVICES	6	172,005	13,485	11,198	2,047	3,715	5,900	48,314	43,063	6,897	3,784	2,356	566
TRENCH PAVING	6	22,419	1,758	1,459	267	464	543	6,428	5,612	899	493	307	7,878
SIDEWALK - REPLACEMENT	6	11,370	1,055	656	111	226	466	3,288	2,373	373	204	126	2,044
OPERATING SUPPLIES	10	25,195	2,338	1,454	247	501	1,033	7,286	5,258	826	451	280	447
MINOR EQUIPMENT	7	32,582	4,145	2,577	438	889	7,966	12,918	9,322	1,465	800	496	2,616
HYDRANTS	10	44,667	5,317	3,306	561	1,140	2,349	16,569	11,957	1,879	1,026	636	8,031
OTHER MINOR SUPPLIES	10	57,294	53,352	33,169	5,636	11,429	23,575	166,337	120,043	18,870	10,290	6,400	22,602
GASOLINE	10												
TRANS. & DISTR. - OPERATING EXPENSES		575,113	128,713	80,026	13,595	27,589	56,870	401,168	289,523	45,506	24,826	15,414	54,517
TOTAL TRANSMISSION & DISTRIBUTION		1,387,186	128,713	80,026	13,595	27,589	56,870	401,168	289,523	45,506	24,826	15,414	54,517
TOTAL TRANSMISSION & DISTRIBUTION		1,387,186	128,713	80,026	13,595	27,589	56,870	401,168	289,523	45,506	24,826	15,414	54,517

CITY OF LANCASTER - BUREAU OF WATER

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ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY					OUTSIDE - CITY					PUBLIC FIRE (15)						
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)		PRIVATE FIRE (14)					
METER SHOP SALARIED PERSONNEL																			
METER READING	12	366,173	110,401	18,895	696	-	-	-	212,088	22,886	1,089	37	73	-	-	-	-	-	-
METER READING	8	164,653	35,335	15,132	724	-	-	-	83,726	27,481	1,762	280	214	-	-	-	-	-	-
OTHER	12	467	141	24	1	-	-	-	270	29	1	0	0	-	-	-	-	-	-
OVERTIME																			
METER SHOP - SALARY/BENEFITS		531,293	145,877	34,050	1,421	-	-	-	296,084	50,396	2,862	317	287	-	-	-	-	-	-
MAINT. METERS	8	21,670	4,650	1,991	95	-	-	-	11,019	3,617	232	37	28	-	-	-	-	-	-
METERS	8	140,548	30,162	12,916	618	-	-	-	71,468	23,457	1,504	239	183	-	-	-	-	-	-
MAINT. VEHICLES	12	10,026	3,023	517	19	-	-	-	5,807	627	1	2	2	-	-	-	-	-	-
GASOLINE	12	24,202	7,297	1,249	46	-	-	-	14,018	1,513	73	2	5	-	-	-	-	-	-
METER SHOP - OPERATING EXPENSES		196,446	45,132	16,674	779	-	-	-	102,313	29,213	1,838	279	218	-	-	-	-	-	-
TOTAL METER SHOP		727,739	191,008	50,724	2,200	-	-	-	398,397	79,609	4,700	596	505	-	-	-	-	-	-
ADMINISTRATION	13	84,554	13,901	7,897	1,353	-	-	-	30,270	17,790	2,883	1,514	922	-	-	-	-	-	-
SALARY BUREAU CHIEF																			
SALARY PERSONNEL	11	208,515	60,782	10,405	396	-	-	-	116,706	12,594	605	21	42	-	-	-	-	-	-
BILLING AND COLLECTING	13	327,673	53,869	30,605	5,243	-	-	-	117,307	68,942	11,174	5,865	3,572	-	-	-	-	-	-
OTHER ADMINISTRATION	18	66,788	-	-	-	-	-	-	29,614	23,115	4,041	2,191	1,322	-	-	-	-	-	-
RATE ANALYST	13	60	10	6	1	-	-	-	21	13	2	1	1	-	-	-	-	-	-
OVERTIME	13	60	10	6	1	-	-	-	21	13	2	1	1	-	-	-	-	-	-
SICK LEAVE BONUS AND VESTED ABSENCES	14	1,523	247	154	28	-	-	-	532	343	58	31	19	-	-	-	-	-	-
OPEB ARC EXPENSE	14	583,366	94,680	58,978	10,676	-	-	-	203,711	131,432	22,168	11,726	6,534	-	-	-	-	-	-
EDUCATIONAL INCENTIVE	14	12,902	2,084	1,304	236	-	-	-	4,505	2,907	490	259	157	-	-	-	-	-	-
MEDICAL INSURANCE	14	1,822,745	295,831	184,279	33,356	-	-	-	636,502	410,664	69,264	36,637	22,237	-	-	-	-	-	-
DENTAL/VISOR	14	44,128	4,461	4,461	808	-	-	-	15,409	9,942	1,677	887	538	-	-	-	-	-	-
PAYROLL TAXES	14	335,778	55,146	34,352	6,218	-	-	-	118,651	76,552	12,912	6,830	4,145	-	-	-	-	-	-
LIFE INSURANCE	14	9,500	1,542	960	174	-	-	-	317	2,140	361	191	116	-	-	-	-	-	-
PENSION CONTRIBUTION	14	196,700	31,924	19,886	3,600	-	-	-	68,688	44,317	7,475	3,954	2,400	-	-	-	-	-	-
UNEMPLOYMENT COMPENSATION	14	19,086	3,098	1,930	349	-	-	-	6,665	4,300	725	384	233	-	-	-	-	-	-
WORKERS COMP	14	293,875	47,696	29,711	5,378	-	-	-	102,621	66,210	11,167	5,907	3,585	-	-	-	-	-	-
ADMINISTRATION - SALARY/BENEFITS		4,011,193	667,963	384,929	67,815	-	-	-	1,454,521	871,262	145,001	76,396	46,406	-	-	-	-	-	-
SPACE RENTAL	13	7,628	1,254	712	122	-	-	-	2,731	1,605	260	137	83	-	-	-	-	-	-
PC LEASE	13	17,932	2,948	1,675	287	-	-	-	6,420	3,773	611	321	195	-	-	-	-	-	-
RENTAL OF PARKING LOT	13	7,160	1,177	669	115	-	-	-	2,563	1,507	244	128	78	-	-	-	-	-	-
RENTAL OF UNIFORMS	13	12,318	2,025	1,151	197	-	-	-	4,410	2,592	420	220	134	-	-	-	-	-	-
MAINTENANCE OF EQUIPMENT	13	10,362	1,703	968	166	-	-	-	3,709	2,180	353	185	113	-	-	-	-	-	-
ADVERTISING	13	1,399	230	131	22	-	-	-	501	294	48	25	15	-	-	-	-	-	-
POSTAGE	11	62,501	18,219	3,119	119	-	-	-	34,982	3,775	181	6	13	-	-	-	-	-	-
PRINTING	13	21,988	3,615	2,054	352	-	-	-	7,872	4,626	750	394	240	-	-	-	-	-	-
TELEPHONE	13	33,291	5,473	3,109	533	-	-	-	11,918	7,004	1,135	596	363	-	-	-	-	-	-
TRAVEL	13	4,853	798	453	78	-	-	-	1,737	1,021	165	87	53	-	-	-	-	-	-
MISC. EXPENSES	13	1,110	182	104	18	-	-	-	397	234	38	20	12	-	-	-	-	-	-
PROFESSIONAL SERVICES	13	499,856	82,176	46,667	7,998	-	-	-	178,949	105,170	17,045	8,947	5,448	-	-	-	-	-	-
PROFESSIONAL SERVICES - RATE CASE EXPENSE	18	124,333	-	-	-	-	-	-	55,129	7,522	43,032	4,078	2,462	-	-	-	-	-	-
BANK SERVICE CHARGES	13	1,223	215	123	210	-	-	-	4,688	2,755	446	234	143	-	-	-	-	-	-
CREDIT CARD FEES	13	13,094	2,153	989	169	-	-	-	3,792	2,229	361	190	115	-	-	-	-	-	-
CONTRACT SERVICES	13	10,000	16,440	9,340	1,600	-	-	-	35,800	21,040	3,410	1,780	1,090	-	-	-	-	-	-
TRAINING - SCHOOL	13	5,345	879	499	86	-	-	-	1,914	1,125	182	86	77	-	-	-	-	-	-
OFFICE SUPPLIES	13	3,459	569	323	55	-	-	-	1,238	728	116	62	38	-	-	-	-	-	-
INSURANCE PACKAGE	13	196,349	32,280	18,339	3,142	-	-	-	70,293	41,312	6,895	3,515	2,140	-	-	-	-	-	-
ADMINISTRATION - OPERATING EXPENSES		1,133,571	173,863	91,544	15,267	-	-	-	429,043	246,000	39,987	21,031	12,794	-	-	-	-	-	-
TOTAL		13,433,571	2,433,571	1,233,571	213,571	-	-	-	4,933,571	2,933,571	433,571	233,571	133,571	-	-	-	-	-	-

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
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ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY				OUTSIDE - CITY				PUBLIC FIRE (15)			
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)		LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)
MINOR EQUIPMENT	13	29,868	4,910	2,790	478	248	403	10,693	6,284	1,019	535	326	430	1,753
SAFETY EQUIPMENT	13	24,282	3,982	2,268	389	202	328	8,693	5,109	828	435	265	350	1,425
COMPUTER APPLICATIONS	13	35,900	5,902	3,353	574	298	485	12,852	7,553	1,224	643	391	517	2,107
ADMINISTRATION-EQUIPMENT		90,050	14,804	8,411	1,441	747	1,216	32,238	18,947	3,071	1,612	982	1,287	5,286
ADMIN. INDIRECT COSTS														
COLLECTION	11	125,538	36,594	6,264	239	2,260	-	70,264	7,582	364	13	25	1,933	-
HUMAN RESOURCES	14	54,639	8,868	5,524	1,000	344	563	19,090	12,310	2,076	1,098	667	612	2,497
OTHER	13	429,950	70,684	40,157	6,879	3,569	5,804	153,922	90,461	14,661	7,586	4,686	6,191	25,238
PAYING AGENT	13	1,134	186	106	18	9	15	406	239	39	20	12	16	67
ADMINISTRATION - INTERGOVERNMENTAL		611,261	116,332	52,052	8,136	6,182	6,382	243,672	110,593	17,140	8,827	5,391	8,753	27,802
TOTAL ADMINISTRATION		5,846,075	972,982	536,935	92,658	44,026	60,178	2,159,473	1,246,802	205,199	107,866	65,572	75,203	279,181
GROUNDS MAINTENANCE														
SALARY BUREAU CHIEF	13	3,956	650	369	63	33	53	1,416	832	135	71	43	57	232
SALARIED PERSONNEL	13	396,411	65,170	37,025	6,343	3,290	5,352	141,915	83,405	13,518	7,096	4,321	5,708	23,289
SALARY TEMPORARY	13	8,315	1,367	777	133	69	112	2,977	1,749	284	149	91	120	488
OVERTIME	13	13,234	2,176	1,236	212	110	179	4,738	2,784	451	237	144	191	777
GROUNDS MAINT. - SALARY/BENEFITS		421,916	69,363	39,407	6,751	3,502	5,696	151,046	88,771	14,387	7,552	4,599	6,076	24,766
RENTALS OF UNIFORMS	13	1,256	207	117	20	10	17	450	264	43	22	14	18	74
MAINT. EQUIPMENT	13	860	140	79	14	7	11	304	179	29	15	9	12	50
MAINT. VEHICLES	13	3,036	499	284	49	25	41	1,098	639	104	54	33	44	178
OPERATING SUPPLIES	13	139	23	13	2	1	2	50	29	5	2	2	2	8
GASOLINE	13	7,474	1,229	698	120	62	101	2,676	1,573	255	134	81	108	439
GROUNDS MAINT. - OPERATING EXPENSES		12,757	2,097	1,192	204	106	172	4,567	2,684	435	228	139	184	749
MINOR EQUIPMENT	13	7,080	1,164	661	113	59	96	2,535	1,490	241	127	77	102	416
TOTAL GROUNDS MAINTENANCE		441,753	72,624	41,260	7,068	3,667	5,964	158,148	92,945	15,064	7,907	4,815	6,361	25,931
TOTAL OPERATING AND MAINTENANCE		13,419,313	2,109,763	1,412,427	266,739	79,983	129,445	4,540,713	3,144,396	546,634	298,629	178,975	141,514	571,104

CITY OF LANCASTER - BUREAU OF WATER

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ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY				OUTSIDE - CITY				PUBLIC FIRE (8)	PRIVATE FIRE (7)	PUBLIC FIRE (15)			
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)							
DEPRECIATION EXPENSE																
COLLECTING AND IMPOUNDING RESERVOIRS	2	122	19	17	4	0	0	0	35	6	3	2	0	0	0	27
LAKE, RIVER & OTHER INTAKES	2	9,645	1,467	1,345	280	8	9	2,806	2,745	510	275	165	9	9	9	27
POWER AND PUMPING STRUCTURES	3B	1,786	-	-	-	-	-	642	627	117	63	38	74	74	226	226
WILLOW ST. BOOSTER STATION - OUTSIDE	3B	389	-	-	-	-	-	140	137	25	14	8	16	16	49	49
LAMPETER BOOSTER STATION - OUTSIDE	3B	1,301	-	-	-	-	-	468	457	85	46	27	54	54	165	165
KISSEL HILL BOOSTER STATION - OUTSIDE	3	19,606	2,496	2,286	474	490	553	4,768	4,666	869	467	280	557	557	1,700	1,700
SUSQUEHANNA RIVER INTAKE & H.S. - JOINT	3	40,592	5,167	4,733	982	1,015	1,145	9,872	9,661	1,798	966	580	1,153	1,153	3,519	3,519
CONESTOGA PUMP STATION - JOINT	3	3,912	-	-	-	-	-	1,406	1,374	235	137	82	162	162	496	496
HESS BLVD STATION - OUTSIDE	3B	25,833	3,289	3,012	625	646	728	6,283	6,146	1,144	615	369	734	734	2,240	2,240
CONESTOGA STRAINER BUILDING	3B	19,726	-	-	-	-	-	7,080	6,926	1,288	680	414	817	817	2,501	2,501
DELP ROAD PUMP STATION	3B	35,168	-	-	-	-	-	12,639	12,347	2,296	1,231	739	1,456	1,456	4,459	4,459
EAST PUMP STATION	3B	31,750	-	-	-	-	-	11,411	11,147	2,073	1,111	667	1,314	1,314	4,026	4,026
SOUTH BOOSTER STATION	3B	1,866,504	283,895	260,377	54,129	1,483	1,680	542,966	531,207	96,738	53,195	31,917	1,680	1,680	5,226	5,226
PURIFICATION BUILDINGS	2															
DISTRIBUTION RESERVOIR AND STANDPIPES	5	23,819	3,106	2,463	419	805	905	5,936	5,023	767	422	269	912	912	2,792	2,792
UNDERGROUND STORAGE RESERVOIR - JOINT	5B	16,356	-	-	-	-	-	6,786	6,738	876	481	305	1,026	1,026	3,144	3,144
WILLOW ST. STANDPIPE - OUTSIDE	5B	19,588	-	-	-	-	-	7,242	6,123	934	513	325	1,095	1,095	3,355	3,355
LAFAYETTE STANDPIPE - OUTSIDE	5B	4,955	-	-	-	-	-	1,832	1,549	236	130	82	277	277	849	849
LAMPETER ELEVATED TANK - OUTSIDE	5B	3,135	-	-	-	-	-	1,159	980	150	82	52	175	175	537	537
NEFFVILLE TANK - OUTSIDE	5B	2,549	-	-	-	-	-	942	797	122	67	42	142	142	437	437
BLOSSOM HILL STANDPIPE - OUTSIDE	5B	252,261	-	-	-	-	-	93,261	78,957	12,033	6,609	4,188	14,101	14,101	43,212	43,212
PAINTING - JOINT	5	3,207	418	332	56	108	122	799	676	103	57	36	123	123	376	376
FENCING - JOINT	5B	36,811	-	-	-	-	-	11,507	11,507	103	57	36	123	123	376	376
SOUTH TANK	5B	109,096	17,935	10,190	1,746	905	1,473	13,609	11,507	1,756	964	611	2,058	2,058	6,306	6,306
OFFICE BUILDING	13	4,081	671	381	65	34	55	39,056	22,954	3,720	1,953	1,189	1,571	1,571	6,404	6,404
STORES, SHOP & GARAGE BUILDINGS	13	1,222	201	114	20	10	16	437	257	42	22	13	59	59	240	240
MISC. STRUCTURES AND IMPROVEMENTS	13	80,571	6,317	5,245	959	1,740	1,950	23,100	20,167	3,231	1,773	1,104	3,680	3,680	11,296	11,296
ELECTRIC PUMPING EQUIPMENT	6	105,821	16,095	14,762	3,069	85	95	30,783	30,117	5,598	3,016	1,810	95	95	296	296
TREATMENT PLANT EQUIPMENT - JOINT	2	288	-	-	-	-	-	128	125	23	12	8	0	0	1	1
WILLOW ST. CHLORINE BOOSTER STATION	2B	1,195	182	167	35	1	1	348	340	63	34	20	1	1	3	3
LABORATORY EQUIPMENT	2															
MAINS AND ACCESSORIES	4A	396	154	122	21	47	52	-	-	-	-	-	-	-	-	-
CAST IRON, 4" AND UNDER - INSIDE	4B	1,925	-	-	-	-	-	691	584	89	49	31	119	119	363	363
CAST IRON, 4" AND UNDER - OUTSIDE	4B	54,876	21,281	16,946	2,914	6,470	7,266	-	-	-	-	-	-	-	-	-
CAST IRON, 6" AND 8" - INSIDE	4A	55,783.71	22,007	20,194	4,206	4,418	4,959	-	-	-	-	-	-	-	-	-
CAST IRON, 6" AND 8" - OUTSIDE	3A	216,420	-	-	-	-	-	77,651	65,618	9,999	5,497	3,484	13,331	13,331	40,838	40,838
CAST IRON, OVER 8" - OUTSIDE	3B	198,203.29	-	-	-	-	-	56,858	55,545	10,331	5,537	3,322	6,550	6,550	20,060	20,060
CAST IRON, 6" AND 8" - JOINT	4	18,536	2,349	1,859	319	680	775	4,478	3,792	578	319	200	782	782	2,395	2,395
CAST IRON, OVER 8" - JOINT	3	13,549.92	1,725	1,580	328	339	382	3,295	3,223	600	322	194	385	385	1,175	1,175
MANHOLES - INSIDE	3A	7,438	2,934	2,683	561	589	661	-	-	-	-	-	-	-	-	-
MANHOLES - OUTSIDE	3B	14,282	-	-	-	-	-	5,133	5,014	933	500	300	591	591	1,811	1,811
MANHOLES - JOINT	3	1,729	220	202	42	43	49	420	412	77	41	25	49	49	150	150
VALVES AND VALVE BOXES - INSIDE	3A	14,515	5,726	5,284	1,084	1,150	1,290	-	-	-	-	-	-	-	-	-
VALVES AND VALVE BOXES - OUTSIDE	3B	60,615	438	401	83	86	97	21,785	21,282	3,958	2,122	1,273	2,509	2,509	7,686	7,686
VALVES AND VALVE BOXES - JOINT	3	3,437	-	-	-	-	-	836	818	152	82	49	98	98	298	298
STEEL - OUTSIDE	3B	108	-	-	-	-	-	39	38	7	4	2	4	4	14	14
STEEL - JOINT	3	29,835	3,788	3,479	722	746	841	7,256	7,101	1,322	710	427	847	847	2,587	2,587
PLASTIC - OUTSIDE	4B	1,824	-	-	-	-	-	654	563	84	46	29	112	112	344	344
LANCASTER METER PIT - OUTSIDE	4B	25	-	-	-	-	-	9	8	1	1	0	2	2	5	5
RELINING	4	171,204	21,692	17,172	2,945	6,369	7,156	41,363	35,028	5,342	2,945	1,849	7,225	7,225	22,120	22,120
SERVICES - INSIDE	9A	20,642	16,540	2,714	76	1,311	-	-	-	-	-	-	-	-	-	-
SERVICES - OUTSIDE	9B	60,543	-	-	-	-	-	53,260	5,067	218	12	12	1,974	1,974	-	-

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY				OUTSIDE - CITY				PUBLIC FIRE (15)					
			RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)		LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)		
METERS - INSIDE	8A	8,667	5,983	2,563	121	-	-	-	-	-	-	-	-	-	-	-
METERS - OUTSIDE	8B	53,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HYDRANTS - INSIDE	7A	3,793	-	-	-	-	-	3,793	-	-	-	-	-	-	-	-
HYDRANTS - OUTSIDE	7B	11,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OFFICE FURNITURE	13	2,561	421	239	41	21	35	-	-	-	-	-	-	-	-	-
TRANSPORTATION EQUIPMENT	13	103,224	16,970	9,641	1,652	857	1,394	36,954	21,718	3,520	1,848	28	1,466	37	11,858	150
STORES EQUIPMENT	13	186	31	3	3	2	3	67	39	6	3	2	3	3	11	6,059
SHOP EQUIPMENT	13	265	44	25	4	2	4	95	56	9	5	2	4	4	16	11
TOOLS AND WORK EQUIPMENT	13	30,371	4,993	2,837	486	252	410	10,873	6,390	1,036	544	331	437	4	1,783	1783
COMMUNICATION EQUIPMENT	13	9,623	1,582	899	154	80	130	3,445	2,025	328	172	105	199	3	365	13
MISCELLANEOUS EQUIPMENT	13	228	37	21	4	2	3	82	48	4	4	2	3	3	13	13
TOTAL DEPRECIATION		3,853,554	470,181	394,282	78,638	30,813	38,032	1,193,111	1,021,426	178,514	95,962	56,284	70,056	224,256		
UTILITY INCOME AVAILABLE FOR RETURN	16	12,067,423	1,504,808	1,277,940	255,829	124,294	147,223	3,576,784	3,168,905	559,928	301,686	183,425	231,695	734,906		
TOTAL COST OF SERVICE		29,340,290	4,084,742	3,084,649	601,207	235,090	313,699	9,310,608	7,334,728	1,285,076	696,276	420,684	443,265	1,530,266		
LESS OTHER OPERATING REVENUE																
LIEN INTERESTS AND COST	17	1,861	259	196	38	15	20	591	465	82	44	27	28	97		
RENTAL INCOME	17	317,414	44,152	33,392	6,507	2,539	3,396	100,747	79,353	13,903	7,523	4,539	4,793	16,969		
METER REPAIRS	8	1,162	249	107	5	-	-	591	194	12	2	-	-	-		
SEWER REIMB - METER READING INSIDE	11A	103,730	83,700	14,325	539	5,166	-	-	-	-	-	-	-	-		
SEWER REIMB - METER REPAIRS INSIDE	11B	21,005	84,801	58,538	1,187	-	-	18,407	1,987	95	4	-	-	-		
SEWER REIMB - METER REPAIRS OUTSIDE	8B	17,172	101,633	25,076	1,187	-	-	12,672	4,159	266	43	6	506	-		
MISC. REVENUE	17	101,633	14,137	10,692	2,083	813	1,087	32,258	25,408	4,452	2,409	33	-	-		
RECONNECTION FEES - INSIDE THE CITY	11A	22,496	18,152	3,107	117	1,120	-	-	-	-	-	-	-	-		
RECONNECTION FEES - OUTSIDE THE CITY	11B	7,049	-	-	-	-	-	6,177	667	32	1	-	-	-		
STATE AID FOR PENSION EXPENSE	14	168,044	27,274	16,989	3,075	1,059	1,731	58,681	37,860	6,386	3,378	2,050	1,892	7,860		
TOTAL OTHER OPERATING REVENUE		846,368	246,461	103,863	13,553	10,712	6,235	230,124	150,094	25,226	13,404	8,112	8,914	29,651		
TOTAL COST OF SERVICE RELATED TO SALE OF WATER		28,493,922	3,838,281	2,980,766	587,654	224,378	307,464	9,080,484	7,184,633	1,259,850	682,872	412,573	434,351	1,500,615		
REALLOCATION OF PUBLIC FIRE - INSIDE	19		212,243	90,917	4,304	-	(307,464)	1,109,254	364,189	23,410	3,752	-	-	(1,500,615)		
REALLOCATION OF PUBLIC FIRE - OUTSIDE	20															
TOTAL		\$28,493,922	\$4,050,523	\$3,071,683	\$591,959	\$224,378	\$-	\$10,189,738	\$7,548,832	\$1,283,259	\$686,624	\$412,573	\$434,351	\$-		

**CITY OF LANCASTER - BUREAU OF WATER**

**FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS**

**FACTOR 1 AND 1B. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.**

Factors are based on the pro forma test year average daily consumption for each customer classification.

<u>Customer Classification</u>	<u>Average Daily Consumption, 1000 Gallons</u>	<u>Allocation Factor</u>	<u>Factor 1B Allocation Factor</u>
(1)	(2)	(3)	(4)
<u>Inside - City</u>			
Residential	2,104	0.1440	
Commercial	2,061	0.1411	
Industrial	460	0.0315	
Private Fire Protection	16	0.0011	
Public Fire Protection	18	0.0013	
Total			
<u>Outside - City</u>			
Residential	4,021	0.2753	0.4043
Commercial	4,204	0.2880	0.4229
Industrial	841	0.0576	0.0846
Large Industrial	508	0.0348	0.0511
Other Water Utilities	294	0.0201	0.0295
Private Fire Protection	18	0.0013	0.0019
Public Fire Protection	57	0.0039	0.0057
Total	<u>14,601</u>	<u>1.0000</u>	<u>1.0000</u>



**CITY OF LANCASTER - BUREAU OF WATER**

**FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS**

**FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.**

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.7143	(4)	(5)=(4)x 0.2857	(6)=(3)+(5)
<u>Inside - City</u>					
Residential	0.1440	0.1029	0.1727	0.0492	0.1521
Commercial	0.1411	0.1008	0.1353	0.0387	0.1395
Industrial	0.0315	0.0225	0.0226	0.0065	0.0290
Private Fire Protection	0.0011	0.0008			0.0008
Public Fire Protection	0.0013	0.0009			0.0009
<u>Outside - City</u>					
Residential	0.2753	0.1966	0.3299	0.0943	0.2909
Commercial	0.2880	0.2057	0.2760	0.0789	0.2846
Industrial	0.0576	0.0411	0.0414	0.0118	0.0529
Large Industrial	0.0348	0.0249	0.0125	0.0036	0.0285
Other Water Utilities	0.0201	0.0144	0.0096	0.0027	0.0171
Private Fire Protection	0.0013	0.0009		0.0000	0.0009
Public Fire Protection	0.0039	0.0028		0.0000	0.0028
Total	<u>1.0000</u>	<u>0.7143</u>	<u>1.0000</u>	<u>0.2857</u>	<u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and column 5 weightings are presented on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR OUTSIDE CITY CUSTOMERS ONLY

Factors are based on the weighting of the factors for average daily consumption  
(Factor 1) and the factors derived from maximum day extra capacity demand for each customer  
classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1B	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.7143	(4)	(5)=(4)x 0.2857	(6)=(3)+(5)
<u>Outside - City</u>					
Residential	0.4043	0.2887	0.4928	0.1408	0.4295
Commercial	0.4229	0.3021	0.4123	0.1178	0.4199
Industrial	0.0846	0.0604	0.0618	0.0177	0.0781
Large Industrial	0.0511	0.0365	0.0187	0.0053	0.0418
Other Water Utilities	0.0295	0.0211	0.0144	0.0041	0.0252
Private Fire Protection	0.0019	0.0014			0.0014
Public Fire Protection	0.0057	0.0041			0.0041
Total	<u>1.0000</u>	<u>0.7143</u>	<u>1.0000</u>	<u>0.2857</u>	<u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for  
the column 3 and column 5 weightings are presented on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2 AND 2B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification (1)	Average Daily Consumption, 1000 Gallons (2)	Maximum Day Extra Capacity		Factor 2 Allocation Factor (5)	Factor 2A, 2B Allocation Factor for Outside-City
		Factor* (3)	Rate of Flow, 1000 Gallons Per Day (4)=(2)x(3)		
<u>Inside - City</u>					
Residential	2,104	1.00	2,104.4	0.1727	0.5223
Commercial	2,061	0.80	1,648.5	0.1353	0.4092
Industrial	460	0.60	276.0	0.0226	0.0685
					<u>1.0000</u>
<u>Outside - City</u>					
Residential	4,021	1.00	4,020.8	0.3299	0.4928
Commercial	4,204	0.80	3,363.6	0.2760	0.4123
Industrial	841	0.60	504.4	0.0414	0.0618
Large Industrial	508	0.30	152.3	0.0125	0.0187
Other Water Utilities	294	0.40	117.4	0.0096	0.0144
Total	<u>14,492</u>		<u>12,187.4</u>	<u>1.0000</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.40, based on a review of historic maximum day ratios.

	<u>Maximum Day Ratio</u>	<u>Weight</u>
Average Day	1.00	0.7143
Maximum Day Extra Capacity	<u>0.40</u>	<u>0.2857</u>
Total	<u>1.40</u>	<u>1.0000</u>

\* Ratio of maximum day to average day minus 1.0.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Daily Consumption		Max Day Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.5973	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.2390	Allocation Factor (7)	
<u>Inside - City</u>							
Residential	2,104	0.1440	0.0860	0.1727	0.0413		0.1273
Commercial	2,061	0.1411	0.0843	0.1353	0.0323		0.1166
Industrial	460	0.0315	0.0188	0.0226	0.0054		0.0242
Private Fire Protection	16	0.0011	0.0007			0.1485	0.0250
Public Fire Protection	18	0.0013	0.0008			0.1670	0.0282
<u>Outside - City</u>							
Residential	4,021	0.2753	0.1644	0.3299	0.0788		0.2432
Commercial	4,204	0.2880	0.1720	0.2760	0.0660		0.2380
Industrial	841	0.0576	0.0344	0.0414	0.0099		0.0443
Large Industrial	508	0.0348	0.0208	0.0125	0.0030		0.0238
Other Water Utilities	294	0.0201	0.0120	0.0096	0.0023		0.0143
Private Fire Protection	18	0.0013	0.0008			0.1685	0.0284
Public Fire Protection	57	0.0039	0.0023			0.5160	0.0867
	14,601	1.0000	0.5973	1.0000	0.2390	1.0000	0.1637
							1.0000

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3A. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS FOR INSIDE THE CITY CUSTOMER CLASSES.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Daily Consumption		Max Day Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+ (6)+(8)
	1000 Gals. (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (4)=(3)x 0.5973	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.1637	
Inside - City							
Residential	2,104	0.4516	0.5223	0.2697			0.3945
Commercial	2,061	0.4423	0.4092	0.2642			0.3620
Industrial	460	0.0987	0.0685	0.0590			0.0754
Private Fire Protection	16	0.0035		0.0021	0.4708	0.0771	0.0792
Public Fire Protection	18	0.0039		0.0023	0.5292	0.0866	0.0889
	<u>4,659</u>	<u>1.0000</u>	<u>1.0000</u>	<u>0.5973</u>	<u>1.0000</u>	<u>0.1637</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS FOR OUTSIDE THE CITY CUSTOMER CLASSES.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Daily Consumption			Max Day Extra Capacity			Fire Protection		
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.5973	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.2390	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.1637	Allocation Factor (9)=(4)+ (6)+(8)	
Outside - City									
Residential	4,021	0.4043	0.2416	0.4928	0.1178			0.3594	
Commercial	4,204	0.4229	0.2526	0.4123	0.0985			0.3511	
Industrial	841	0.0846	0.0505	0.0618	0.0148			0.0653	
Large Industrial	508	0.0511	0.0305	0.0187	0.0045			0.0350	
Other Water Utilities	294	0.0295	0.0176	0.0144	0.0034			0.0210	
Private Fire Protection	18	0.0019	0.0011			0.2461	0.0403	0.0414	
Public Fire Protection	57	0.0057	0.0034			0.7539	0.1234	0.1268	
	<u>9,942</u>	<u>1.0000</u>	<u>0.5973</u>	<u>1.0000</u>	<u>0.2390</u>	<u>1.0000</u>	<u>0.1637</u>	<u>1.0000</u>	

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3, 3A AND 3B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a maximum day to average day ratio of 1.40 and the average daily send-out during the test year ending 12/31/13 of 21.9 mgd. The system demand for the fire protection is 10,000 gpm for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	21,899,000	0.5973
Maximum Day Extra Capacity	<u>0.40</u>	<u>8,759,600</u>	<u>0.2390</u>
Subtotal	1.40	30,658,600	0.8363
Fire Protection		<u>6,000,000</u>	<u>0.1637</u>
Total		<u><u>36,658,600</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 7 on the previous page are based on relative potential demands. (See Schedule E).

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption		Max Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4) +(6)+(8)
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3763	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3763	Allocation Factor (7)	
<b>Inside - City</b>							
Residential	87.7	0.1442	0.0543	0.1923	0.0724		0.1267
Commercial	85.9	0.1411	0.0531	0.1255	0.0472		0.1003
Industrial	19.2	0.0315	0.0119	0.0140	0.0053		0.0172
Private Fire Protection	0.7	0.0012	0.0005			0.1485	0.0372
Public Fire Protection	0.8	0.0013	0.0005			0.1670	0.0418
<b>Outside - City</b>							
Residential	167.5	0.2753	0.1035	0.3670	0.1381		0.2416
Commercial	175.2	0.2879	0.1083	0.2559	0.0963		0.2046
Industrial	35.0	0.0575	0.0216	0.0256	0.0096		0.0312
Large Industrial	21.2	0.0348	0.0131	0.0108	0.0041		0.0172
Other Water Utilities	12.2	0.0200	0.0075	0.0089	0.0033		0.0108
Private Fire Protection	0.8	0.0013	0.0005			0.1685	0.0422
Public Fire Protection	2.4	0.0039	0.0015			0.5160	0.1292
	<u>608.6</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.2474</u>
							<u>1.0000</u>

The maximum hour extra capacity factors in column 5 are determined on the following page.



CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4A. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR INSIDE THE CITY CUSTOMER CLASSES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption		Max Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4) +(6)+(8)
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3763	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3763	Allocation Factor (7)	
<u>Inside - City</u>							
Residential	87.7	0.4514	0.1698	0.5794	0.2180		0.3878
Commercial	85.9	0.4421	0.1664	0.3783	0.1424		0.3088
Industrial	19.2	0.0988	0.0372	0.0423	0.0159		0.0531
Private Fire Protection	0.7	0.0036	0.0014			0.4708	0.1179
Public Fire Protection	0.8	0.0041	0.0015			0.5292	0.1324
	<u>194.3</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.2474</u>
							<u>1.0000</u>

The maximum hour extra capacity factors in column 5 are determined on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR OUTSIDE THE CITY CUSTOMER CLASSES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3763	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3763	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.2474	Allocation Factor (9)=(4) +(6)+(8)	
<u>Outside - City</u>									
Residential	167.5	0.4043	0.1521	0.5492	0.2067			0.3588	
Commercial	175.2	0.4229	0.1591	0.3830	0.1441			0.3032	
Industrial	35.0	0.0845	0.0318	0.0383	0.0144			0.0462	
Large Industrial	21.2	0.0512	0.0193	0.0162	0.0061			0.0254	
Other Water Utilities	12.2	0.0294	0.0111	0.0133	0.0050			0.0161	
Private Fire Protection	0.8	0.0019	0.0007			0.2461	0.0609	0.0616	
Public Fire Protection	2.4	0.0058	0.0022			0.7539	0.1865	0.1887	
	<u>414.3</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.3763</u>	<u>1.0000</u>	<u>0.2474</u>	<u>1.0000</u>	

The maximum hour extra capacity factors in column 5 are determined on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4, 4A AND 4B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a maximum hour to average hour ratio of 2.00 and the average daily send-out during the test year ending 12/31/13 of 21.9 mgd. The system demand for the fire protection is 10,000 gpm.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	15,208	0.3763
Maximum Hour Extra Capacity	<u>1.00</u>	<u>15,208</u>	<u>0.3763</u>
Subtotal	2.00	30,416	0.7526
Fire Protection		<u>10,000</u>	<u>0.2474</u>
Total		<u><u>40,416</u></u>	<u><u>1.0000</u></u>

Customer Classification	Average Hourly Consumption 1000 Gals (2)	Maximum Hour Extra Capacity		
		Factor (3)	Rate, 1000 gal/hr (4)=(2)x(3)	Allocation Factor (5)
<u>Inside - City</u>				
Residential	87.7	3.0	263.1	0.1923
Commercial	85.9	2.0	171.8	0.1255
Industrial	19.2	1.0	19.2	0.0140
<u>Outside - City</u>				
Residential	167.5	3.0	502.5	0.3670
Commercial	175.2	2.0	350.4	0.2559
Industrial	35.0	1.0	35.0	0.0256
Large Industrial	21.2	0.7	14.8	0.0108
Other Water Utilities	<u>12.2</u>	1.0	<u>12.2</u>	<u>0.0089</u>
Total	<u><u>603.9</u></u>		<u><u>1,369.0</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 7 on the previous page are based on relative potential demands. (See Schedule E).

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4) +(6)+(8)
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3878	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3879	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.2243	
<u>Inside - City</u>								
Residential	87.7	0.1442	0.0559	0.1923	0.0745			0.1304
Commercial	85.9	0.1411	0.0547	0.1255	0.0487			0.1034
Industrial	19.2	0.0315	0.0122	0.0140	0.0054			0.0176
Private Fire Protection	0.7	0.0012	0.0005			0.1485	0.0333	0.0338
Public Fire Protection	0.8	0.0013	0.0005			0.1670	0.0375	0.0380
<u>Outside -City</u>								
Residential	167.5	0.2753	0.1068	0.3670	0.1424			0.2492
Commercial	175.2	0.2879	0.1116	0.2559	0.0993			0.2109
Industrial	35.0	0.0575	0.0223	0.0256	0.0099			0.0322
Large Industrial	21.2	0.0348	0.0135	0.0108	0.0042			0.0177
Other Water Utilities	12.2	0.0200	0.0078	0.0089	0.0035			0.0113
Private Fire Protection	0.8	0.0013	0.0005			0.1685	0.0378	0.0383
Public Fire Protection	2.4	0.0039	0.0015			0.5160	0.1157	0.1172
Total	608.6	1.0000	0.3878	1.0000	0.3879	1.0000	0.2243	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5B. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES FOR OUTSIDE OF THE CITY CUSTOMER CLASSES

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	1000 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x 0.3878	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3879	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.2243	
<u>Outside - City</u>								
Residential	167.5	0.4043	0.1568	0.5492	0.2129			0.3697
Commercial	175.2	0.4229	0.1640	0.3830	0.1486			0.3126
Industrial	35.0	0.0845	0.0328	0.0383	0.0149			0.0477
Large Industrial	21.2	0.0512	0.0199	0.0162	0.0063			0.0262
Other Water Utilities	12.2	0.0294	0.0114	0.0133	0.0052			0.0166
Private Fire Protection	0.8	0.0019	0.0007			0.2461	0.0552	0.0559
Public Fire Protection	2.4	0.0058	0.0022			0.7539	0.1691	0.1713
<b>Total</b>	<b>414.3</b>	<b>1.0000</b>	<b>0.3878</b>	<b>1.0000</b>	<b>0.3879</b>	<b>1.0000</b>	<b>0.2243</b>	<b>1.0000</b>

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5 AND 5B. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity.

$$\begin{aligned} \text{Fire Protection Weight} &= \frac{10,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hours}}{26,750,000 \text{ Gallons}} = 0.2243 \\ \text{General Service Weight} &= 1.0000 - 0.2243 = 0.7757 \end{aligned}$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows.

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	50.00	0.3878
Extra Capacity Maximum Hour	<u>1.00</u>	<u>50.00</u>	<u>0.3879</u>
Total	2.00	100.00	0.7757

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS TO INSIDE AND OUTSIDE THE CITY CUSTOMERS

Factors are based on the weighting of the maximum daily consumption, Factor 3A and 3B, and maximum hourly consumption, Factors 4A and 4B, and length of distribution mains and transmission mains.

(1) Customer Classification	Maximum Daily Consumption w/ Fire - Inside		Maximum Daily Consumption w/ Fire - Outside		Maximum Hourly Consumption - Inside		Maximum Hourly Consumption - Outside		Allocation Factor (6)=(3)+(5)
	Factor 3A (2)	Weighted Factor (3)=(2)X 0.0556	Factor 3B (2)	Weighted Factor (3)=(2)X 0.1704	Factor 4A (4)	Weighted Factor (5)=(4)X 0.1456	Factor 4B (4)	Weighted Factor (5)=(4)X 0.6284	
<u>Inside - City</u>									
Residential	0.3945	0.0220			0.3878	0.0564			0.0784
Commercial	0.3620	0.0201			0.3088	0.0450			0.0651
Industrial	0.0754	0.0042			0.0531	0.0077			0.0119
Private Fire Protection	0.0792	0.0044			0.1179	0.0172			0.0216
Public Fire Protection	0.0889	0.0049			0.1324	0.0193			0.0242
<u>Outside - City</u>									
Residential			0.3594	0.0612			0.3588	0.2255	0.2867
Commercial			0.3511	0.0598			0.3032	0.1905	0.2503
Industrial			0.0653	0.0111			0.0462	0.0290	0.0401
Large Industrial			0.0350	0.0060			0.0254	0.016	0.0220
Other Water Utilities			0.0210	0.0036			0.0161	0.0101	0.0137
Private Fire Protection			0.0414	0.0071			0.0616	0.0387	0.0458
Public Fire Protection			0.1268	0.0216			0.1887	0.1186	0.1402
	1.0000	0.0556	1.0000	0.1704	1.0000	0.1456	1.0000	0.6284	1.0000

The weighting of the factors is based on the length of transmission mains and distribution mains, as follows:

Length of Mains (Feet)	Weight
<u>Inside the City</u>	
8-inch and Under	0.1456
Larger than 8 Inch	0.0556
<u>Outside the City</u>	
8-inch and Under	0.6284
Larger than 8 Inch	0.1704
Total	1.0000

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Fire hydrant costs are assigned directly to public fire protection, in each service area based on the number of hydrants.

<u>Customer Classification</u> (1)	<u>Number of Hydrants</u> (2)	<u>Allocation Factor</u> (3)	<u>Factors 7A and 7B</u> (4)
<u>Inside - City</u>			
Public Fire Protection	1,186	0.2445	1.0000
<u>Outside - City</u>			
Public Fire Protection	<u>3,665</u>	<u>0.7555</u>	1.0000
Total	<u><u>4,851</u></u>	<u><u>1.0000</u></u>	



CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative size of meters by size and customer classification, as developed on the following pages and summarized below.

Customer Classification (1)	5/8" Equivalents (2)	Allocation Factor (3)
<u>Inside - City</u>		
Residential	15,306	0.2146
Commercial	6,556	0.0919
Industrial	311	0.0044
<u>Outside - City</u>		
Residential	36,273	0.5085
Commercial	11,907	0.1669
Industrial	763	0.0107
Large Industrial	121	0.0017
Other Water Utilities	91	0.0013
Total	<u>71,328</u>	<u>1.0000</u>

FACTOR 8A. ALLOCATION OF COSTS ASSOCIATED WITH METERS INSIDE THE CITY.

Factors are based on the relative size of meters by size and customer classification, as developed on the following pages and summarized below.

Customer Classification (1)	5/8" Equivalents (2)	Allocation Factor (3)
<u>Inside - City</u>		
Residential	15,306	0.6903
Commercial	6,556	0.2957
Industrial	311	0.0140
Total	<u>22,173</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8B. ALLOCATION OF COSTS ASSOCIATED WITH METERS OUTSIDE THE CITY.

Factors are based on the relative size of meters by size and customer classification, as developed on the following pages and summarized below.

Customer Classification	5/8" Equivalents	Allocation Factor
(1)	(2)	(3)
<u>Outside - City</u>		
Residential	36,273	0.7379
Commercial	11,907	0.2422
Industrial	763	0.0155
Large Industrial	121	0.0025
Other Water Utilities	<u>91</u>	<u>0.0019</u>
Total	<u><u>49,155</u></u>	<u><u>1.0000</u></u>

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

INSIDE - CITY

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial/Public		Industrial		Total	
		Number of Meters (3)	Weighting (4)=(2)x(3)	Number of Meters (5)	Weighting (6)=(2)x(5)	Number of Meters (7)	Weighting (8)=(2)x(7)	Number of Meters (9)	Weighting (10)=(2)x(9)
5/8"x3/4"	1.00	13,453	13,453	772	772	6	6	14,231	14,231
3/4"	1.53	955	1,463	406	622	4	6	1,365	2,091
1"	2.26	144	324	312	704	3	7	458	1,035
1-1/2"	3.82	13	50	180	687	7	27	200	764
2"	5.38	3	16	234	1,261	19	100	256	1,377
3"	14.91	0	0	28	415	2	30	30	445
4"	23.12	0	0	42	967	2	46	44	1,013
6"	34.04	0	0	15	505	1	37	16	542
8"	51.63	0	0	7	353	1	52	8	405
10"	68.84	0	0	4	270	0	0	4	270
Total		14,568	15,306	1,999	6,556	45	311	16,611	22,173

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

OUTSIDE - CITY

Meter Size (1)	5/8" Dollar Equiv. (2)	Residential		Commercial/Public		Industrial		Large Industrial		Other Water Utilities		Total	
		Number of Meters (3)	Weighting (4)=(2)x(3)	Number of Meters (5)	Weighting (6)=(2)x(5)	Number of Meters (7)	Weighting (8)=(2)x(7)	Number of Meters (9)	Weighting (10)=(2)x(9)	Number of Meters (11)	Weighting (12)=(2)x(11)	Number of Meters (13)	Weighting (14)=(2)x(13)
5/8"x3/4"	1.00	19,685	19,685	334	334	4	4	0	0	0	0	20,023	20,023
3/4"	1.53	3,108	4,762	168	258	4	6	0	0	0	0	3,280	5,026
1"	2.26	5,123	11,564	419	945	11	25	0	0	0	0	5,552	12,534
1-1/2"	3.82	42	160	240	916	7	26	0	0	0	0	289	1,102
2"	5.38	17	91	550	2,957	24	127	0	0	0	0	590	3,175
3"	14.91	1	11	37	553	1	15	0	0	0	0	39	579
4"	23.12	0	0	46	1,063	9	214	0	0	1	23	56	1,300
6"	34.04	0	0	63	2,127	6	204	0	0	2	68	71	2,399
8"	51.63	0	0	41	2,134	1	73	1	52	0	0	44	2,259
10"	68.84	0	0	9	620	1	69	1	69	0	0	11	758
<b>Total</b>		<b>27,975</b>	<b>36,273</b>	<b>1,907</b>	<b>11,907</b>	<b>68</b>	<b>763</b>	<b>2</b>	<b>121</b>	<b>3</b>	<b>91</b>	<b>29,954</b>	<b>49,155</b>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative size of services by size and customer classification, as developed on the following pages and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - Borough</u>		
Residential	14,583	0.2899
Commercial	2,392	0.0475
Industrial	67	0.0013
Private Fire Protection	1,155	0.0230
<u>Outside - Borough</u>		
Residential	28,263	0.5616
Commercial	2,688	0.0534
Industrial	116	0.0023
Large Industrial	7	0.0001
Other Water Utilities	7	0.0001
Private Fire Protection	<u>1,048</u>	<u>0.0208</u>
Total	<u><u>50,326</u></u>	<u><u>1.0000</u></u>

FACTOR 9A. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES INSIDE THE CITY

Factors are based on the relative size of services by size and customer classification, as developed on the following pages and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - Borough</u>		
Residential	14,583	0.8013
Commercial	2,392	0.1315
Industrial	67	0.0037
Private Fire Protection	<u>1,155</u>	<u>0.0635</u>
Total	<u><u>18,197</u></u>	<u><u>1.0000</u></u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9B. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES OUTSIDE THE CITY

Factors are based on the relative size of services by size and customer classification, as developed on the following pages and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Outside - Borough</u>		
Residential	28,263	0.8797
Commercial	2,688	0.0837
Industrial	116	0.0036
Large Industrial	7	0.0002
Other Water Utilities	7	0.0002
Private Fire Protection	<u>1,048</u>	<u>0.0326</u>
 Total	 <u><u>32,129</u></u>	 <u><u>1.0000</u></u>

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

INSIDE - CITY

Service Size (1)	3/4" Equivalent (2)	Residential		Commercial		Industrial		Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)	Number of Services (11)	Weighting (12)=(2)x(11)
3/4"	1.00	14,408	14,408	1,178	1,178	10	10	0	0	15,596	15,596
1"	1.05	144	151	312	327	3	3	0	0	458	481
1-1/2"	1.48	13	19	180	266	7	10	0	0	200	295
2"	1.63	3	5	234	382	19	30	0	0	256	417
3"	2.12	0	0	28	59	2	4	2	4	32	67
4"	2.72	0	0	42	114	2	5	135	366	179	485
6"	2.07	0	0	15	31	1	2	247	510	263	543
8"	3.21	0	0	7	22	1	3	78	250	86	275
10"	3.21	0	0	4	13	0	0	7	22	11	35
12"	3.21	0	0	0	0	0	0	1	3	1	3
Total		14,568	14,583	1,999	2,392	45	67	469	1,155	17,081	18,197

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

OUTSIDE - CITY

Service Size (1)	3/4" Equiv. (2)	Residential		Commercial		Industrial		Large Industrial		Other Water Utilities		Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)	Number of Services (11)	Weighting (12)=(2)x(11)	Number of Services (13)	Weighting (14)=(2)x(13)	Number of Services (15)	Weighting (16)=(2)x(15)
3/4"	1.00	22,792	22,792	503	503	8	8	0	0	0	0	0	0	23,303	23,303
1"	1.05	5,123	5,379	419	440	11	12	0	0	0	0	0	0	5,552	5,831
1-1/2"	1.48	42	62	240	355	7	10	0	0	0	0	0	0	289	427
2"	1.63	17	28	550	896	24	39	0	1	0	0	0	0	590	964
3"	2.12	1	2	37	78	1	2	0	0	0	0	0	0	39	82
4"	2.72	0	0	46	125	9	25	0	0	1	3	39	105	95	258
6"	2.07	0	0	63	129	6	12	0	0	2	4	235	485	305	630
8"	3.21	0	0	41	133	1	5	1	3	0	0	122	393	166	534
10"	3.21	0	0	9	29	1	3	1	3	0	0	15	49	26	84
12"	3.21	0	0	0	0	0	0	0	0	0	0	5	16	5	16
Total		27,975	28,263	1,907	2,868	68	116	2	7	3	7	416	1,048	30,370	32,129



CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. ALLOCATION OF TRANSMISSION AND DISTRIBUTION SUPERVISION AND ENGINEERING AND OTHER DEPARTMENTAL EXPENSES.

Factors are based on transmission and distribution expenses other than those being allocated, as follows:

Customer Classification <u>(1)</u>	Transmission and Distribution Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Inside - City</u>		
Residential	\$34,654	0.0928
Commercial	21,543	0.0577
Industrial	3,662	0.0098
Private Fire Protection	7,419	0.0199
Public Fire Protection	15,314	0.0410
<u>Outside - City</u>		
Residential	108,065	0.2892
Commercial	77,992	0.2087
Industrial	12,261	0.0328
Large Industrial	6,683	0.0179
Other Water Utilities	4,163	0.0111
Private Fire Protection	14,684	0.0393
Public Fire Protection	67,182	0.1798
Total	<u>\$373,620</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of bills.

<u>Customer Classification</u> (1)	<u>Pro Forma Number of Bills</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	58,271	0.2915
Commercial	9,975	0.0499
Industrial	375	0.0019
Private Fire Protection	3,596	0.0180
<u>Outside - City</u>		
Residential	111,898	0.5597
Commercial	12,083	0.0604
Industrial	578	0.0029
Large Industrial	24	0.0001
Other Water Utilities	35	0.0002
Private Fire Protection	3,080	0.0154
 Total	 <u>199,915</u>	 <u>1.0000</u>

FACTOR 11A. ALLOCATION OF BILLING AND COLLECTING COSTS FOR INSIDE THE CITY CUSTOMERS

Factors are based on the pro forma number of bills.

<u>Customer Classification</u> (1)	<u>Pro Forma Number of Bills</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	58,271	0.8069
Commercial	9,975	0.1381
Industrial	375	0.0052
Private Fire Protection	3,596	0.0498
 Total	 <u>72,216</u>	 <u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11B. ALLOCATION OF BILLING AND COLLECTING COSTS FOR OUTSIDE THE CITY CUSTOMERS

Factors are based on the pro forma number of bills.

<u>Customer Classification</u> (1)	<u>Pro Forma Number of Bills</u> (2)	<u>Allocation Factor</u> (3)
<u>Outside - City</u>		
Residential	111,898	0.8763
Commercial	12,083	0.0946
Industrial	578	0.0045
Large Industrial	24	0.0002
Other Water Utilities	35	0.0003
Private Fire Protection	<u>3,080</u>	<u>0.0241</u>
Total	<u><u>127,698</u></u>	<u><u>1.0000</u></u>

FACTOR 12. ALLOCATION OF METER READING COSTS.

Factors are based on the pro forma number of meter readings by customer classification as follows:

<u>Customer Classification</u> (1)	<u>Pro Forma Number of Readings</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	58,271	0.3015
Commercial	9,975	0.0516
Industrial	375	0.0019
<u>Outside - City</u>		
Residential	111,898	0.5792
Commercial	12,083	0.0625
Industrial	578	0.0030
Large Industrial	24	0.0001
Other Water Utilities	<u>35</u>	<u>0.0002</u>
Total	<u><u>193,239</u></u>	<u><u>1.0000</u></u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 13. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

Factors are based on the allocation of all other operation and maintenance expenses excluding power and fuel purchased, chemicals and sludge expense.

<u>Customer Classification</u> (1)	<u>Operation &amp; Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$713,038	0.1644
Commercial	405,253	0.0934
Industrial	69,499	0.0160
Private Fire Protection	36,187	0.0083
Public Fire Protection	58,513	0.0135
<u>Outside - City</u>		
Residential	1,552,694	0.3580
Commercial	912,738	0.2104
Industrial	147,947	0.0341
Large Industrial	77,500	0.0179
Other Water Utilities	47,221	0.0109
Private Fire Protection	62,267	0.0144
Public Fire Protection	254,534	0.0587
Total	<u>\$4,337,392</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of operation and maintenance direct labor expense to customer classifications.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$731,116	0.1623
Commercial	455,338	0.1011
Industrial	82,601	0.0183
Private Fire Protection	28,478	0.0063
Public Fire Protection	46,403	0.0103
<u>Outside - City</u>		
Residential	1,572,529	0.3492
Commercial	1,014,809	0.2253
Industrial	171,086	0.0380
Large Industrial	90,449	0.0201
Other Water Utilities	54,830	0.0122
Private Fire Protection	50,447	0.0112
Public Fire Protection	205,764	0.0457
Total	<u>\$4,503,849</u>	<u>1.0000</u>

FACTOR 15. ALLOCATION OF OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$22,709,750	0.1243
Commercial	19,351,992	0.1060
Industrial	3,873,607	0.0212
Private Fire Protection	1,888,099	0.0103
Public Fire Protection	2,224,956	0.0122
<u>Outside - City</u>		
Residential	54,061,108	0.2960
Commercial	48,010,953	0.2629
Industrial	8,492,502	0.0465
Large Industrial	4,578,823	0.0251
Other Water Utilities	2,777,795	0.0152
Private Fire Protection	3,515,300	0.0192
Public Fire Protection	11,152,141	0.0611
Total	<u>\$182,637,026</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

<u>Customer Classification</u> (1)	<u>Original Cost Measure of Value</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$22,981,901	0.1247
Commercial	19,530,773	0.1059
Industrial	3,907,048	0.0212
Private Fire Protection	1,899,271	0.0103
Public Fire Protection	2,242,751	0.0122
<u>Outside - City</u>		
Residential	54,645,331	0.2964
Commercial	48,407,075	0.2626
Industrial	8,561,069	0.0464
Large Industrial	4,616,288	0.0250
Other Water Utilities	2,800,246	0.0152
Private Fire Protection	3,534,734	0.0192
Public Fire Protection	<u>11,230,385</u>	<u>0.0609</u>
Total	<u>\$184,356,873</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

<u>Customer Classification</u> (1)	<u>Total Cost of Service</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$4,084,742	0.1391
Commercial	3,084,649	0.1052
Industrial	601,207	0.0205
Private Fire Protection	235,090	0.0080
Public Fire Protection	313,699	0.0107
<u>Outside - City</u>		
Residential	9,310,608	0.3174
Commercial	7,334,728	0.2500
Industrial	1,285,076	0.0438
Large Industrial	696,276	0.0237
Other Water Utilities	420,684	0.0143
Private Fire Protection	443,265	0.0151
Public Fire Protection	<u>1,530,266</u>	<u>0.0522</u>
Total	<u>\$29,340,290</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER  
PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY					OUTSIDE-CITY					PUBLIC FIRE (15)	
			RESIDENTIAL (4)	COMMERCIAL & PUBLIC (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL & PUBLIC (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)		PRIVATE FIRE (14)
301 ORGANIZATION	15	21,249	2,641	2,252	450	219	259	6,290	5,586	988	553	323	408	1,298
302 FRANCHISES AND CONSENTS	15	21,164	2,633	2,245	449	218	258	6,270	5,569	965	552	322	407	1,294
311.1 WATER RIGHTS	1	71,459	10,280	10,083	2,251	79	93	19,673	20,580	4,116	2,487	1,436	93	279
311.2 POWER AND PUMPING LAND	3	45,851	5,833	5,343	1,109	1,146	1,322	11,444	10,985	2,030	1,091	655	1,301	3,973
311.3 PURIFICATION LAND	3	22,872	3,479	3,191	663	18	21	6,653	6,509	1,210	652	391	21	64
311.4 TRANSMISSION AND DISTRIBUTION LAND	3	128,749	16,517	15,129	3,140	3,244	3,659	31,555	30,880	5,748	3,088	1,855	3,685	11,249
311.5 DISTRIBUTION RESERVOIR AND STANDPIPES LAN	2	103,466	15,737	14,434	3,001	83	83	30,098	29,446	5,473	2,949	1,769	93	290
312.10 COLLECTING AND IMPOUNDING RESERVOIRS	2	4,174	635	562	121	3	4	1,154	1,168	221	119	4	12	624
312.12 LAKE RIVER & OTHER INTAKES	2	222,934	33,908	31,099	6,465	178	201	64,852	63,447	11,793	6,354	3,812	201	624
312.20 POWER AND PUMPING STRUCTURES	2	9,521	0	0	0	0	0	3,422	3,343	622	333	200	394	1,207
WILLOW ST. BOOSTER STATION - OUTSIDE	3B	1,264	0	0	0	0	0	465	454	84	45	27	54	164
KISSEL HILL BOOSTER STATION - OUTSIDE	3B	18,651	0	0	0	0	0	6,703	6,548	1,218	653	392	772	2,365
SUSQUEHANNA RIVER INTAKE & H.S. - JOINT	3	276,251	35,167	32,211	6,665	6,906	7,780	67,164	65,748	12,238	6,575	3,950	7,846	23,951
CONESTOGA PUMP STATION - JOINT	3	946,988	120,552	110,419	22,917	23,675	26,765	230,307	225,383	41,952	22,538	13,542	26,894	82,104
HESB BLVD STATION - OUTSIDE	3B	114,736	0	0	0	0	0	41,236	40,284	7,492	4,016	2,409	4,750	14,549
CONESTOGA STRAINER BUILDING	3	1,119,360	142,495	130,517	27,089	27,984	31,566	272,228	266,408	48,588	26,641	16,007	31,790	97,049
DELP ROAD PUMP STATION	3B	894,201	0	0	0	0	0	321,376	313,954	58,391	31,297	18,778	37,020	113,385
EAST PUMP STATION	3B	1,689,674	0	0	0	0	0	610,863	596,756	110,989	59,489	35,693	70,367	215,519
SOUTH BOOSTER STATION	3B	1,586,250	0	0	0	0	0	562,910	549,910	102,276	54,819	32,891	64,843	198,601
312.30 PURIFICATION BUILDINGS	2	89,225,180	13,571,150	12,446,913	2,587,530	71,380	80,303	25,965,605	25,393,486	4,720,012	1,525,751	80,303	80,303	248,831
UNDERGROUND STORAGE RESERVOIR - JOINT	5	365,141	47,614	37,756	6,426	12,342	13,875	90,993	77,008	11,758	6,463	4,126	13,985	42,795
WILLOW ST. STANDPIPE - OUTSIDE	5B	538,374	0	0	0	0	0	199,037	188,296	25,680	14,105	8,937	30,095	92,223
LAFAYETTE STANDPIPE - OUTSIDE	5B	143,580	0	0	0	0	0	53,052	44,863	6,849	3,762	2,383	8,026	24,595
LAMPETER ELEVATED TANK - OUTSIDE	5B	41,278	0	0	0	0	0	15,260	12,904	1,969	1,081	685	2,307	7,071
NEFFVILLE TANK - OUTSIDE	5B	51,197	0	0	0	0	0	18,928	16,004	2,442	1,341	850	2,862	8,770
BLOSSOM HILL STANDPIPE - OUTSIDE	5B	2,549	0	0	0	0	0	942	797	122	67	42	142	437
PAINTING - OUTSIDE	5B	2,353,599	0	0	0	0	0	870,126	735,735	112,267	61,664	39,070	131,568	403,172
FENCING - JOINT	5	9,066	1,182	937	160	306	345	2,259	1,912	292	160	102	347	1,063
SOUTH TANK	5B	1,815,862	0	0	0	0	0	671,324	567,638	86,617	47,576	30,143	101,507	311,057
312.61 OFFICE BUILDINGS	13	9,927,200	974,432	553,600	94,935	49,196	80,017	2,121,938	1,247,083	202,118	106,097	64,606	85,352	347,927
312.62 STORES, SHOP & GARAGE BUILDINGS	13	34,110	5,608	3,186	283	480	480	12,211	7,177	1,163	611	372	891	2,802
312.63 MISC. STRUCTURES AND IMPROVEMENTS	13	12,271	2,017	1,146	166	102	166	4,393	2,802	410	220	134	177	720
316 ELECTRIC PUMPING EQUIPMENT	6	2,344,599	163,801	152,620	27,899	56,734	67,239	586,803	566,348	94,010	51,577	32,118	107,373	328,685
TREATMENT PLANT EQUIPMENT - JOINT	2	1,954,641	297,331	272,700	56,090	1,564	1,759	568,663	556,348	103,411	55,713	33,428	1,759	5,474
WILLOW ST. CHLORINE BOOSTER STATION	2B	953	0	0	0	0	0	426	417	78	42	25	1	4
321 LABORATORY EQUIPMENT	2	13,355	2,031	1,863	387	11	12	3,885	3,801	706	381	228	12	37
322 MAINS AND ACCESSORIES	4A	13,719	5,320	4,236	728	1,617	1,816	0	0	0	0	0	0	0
CAST IRON 4" AND UNDER - INSIDE	4B	88,109	0	0	0	0	0	31,614	26,715	4,071	2,238	1,418	5,428	16,628
CAST IRON 4" AND UNDER - OUTSIDE	4A	5,290,166	2,051,526	1,633,603	280,908	623,711	700,418	0	0	0	0	0	0	0
CAST IRON 6" AND 8" - INSIDE	3A	5,377,842	2,121,480	1,946,706	405,474	425,909	478,072	0	0	0	0	0	0	0
CAST IRON 6" AND 8" - OUTSIDE	4B	21,674,678	0	0	0	0	0	7,776,874	6,571,762	1,001,370	550,537	348,962	1,335,160	4,080,072
CAST IRON OVER 8" - INSIDE	3B	14,594,893	0	0	0	0	0	5,245,394	5,124,257	963,045	510,520	306,492	1,850,629	
CAST IRON OVER 8" - OUTSIDE	4	1,335,768	189,242	133,878	22,975	49,691	55,835	322,721	232,298	41,676	23,715	14,426	56,369	172,381
CAST IRON OVER 8" - JOINT	3	976,449	124,302	113,854	23,830	24,411	27,536	237,472	232,395	43,257	23,239	13,963	27,731	84,658
MANHOLES - INSIDE	3A	671,040	264,725	242,916	50,596	53,146	59,655	0	0	0	0	0	0	0
MANHOLES - OUTSIDE	3B	1,382,530	0	0	0	0	0	496,881	485,406	90,279	48,369	29,033	57,237	175,305
MANHOLES - JOINT	3	81,739	10,405	9,531	1,978	2,043	2,305	19,879	19,454	3,651	1,945	1,169	2,321	7,087
VALVES AND VALVE BOXES - INSIDE	3A	934,313	368,586	338,221	70,447	73,998	83,060	0	0	0	0	0	0	0
VALVES AND VALVE BOXES - OUTSIDE	3B	3,823,661	12,880	11,889	2,468	2,549	2,875	1,374,224	1,342,487	249,685	133,828	80,297	158,300	484,940
VALVES AND VALVE BOXES - JOINT	3	101,967	1,477	1,382	288	288	311	217,679	214,268	4,517	2,427	1,458	2,896	8,641
STEEL - OUTSIDE	3B	1,477	0	0	0	0	0	531	519	86	52	31	61	187
STEEL - JOINT	3	483,879	61,598	56,420	11,710	12,097	13,645	117,679	115,163	21,456	11,516	6,919	13,742	41,952
PLASTIC - OUTSIDE	4B	50,542	0	0	0	0	0	18,134	15,324	2,335	1,264	814	3,113	9,537
LANCASTER METER PIT - OUTSIDE	4B	718	0	0	0	0	0	258	258	33	18	12	44	135
RELINING	4	7,947,027	1,006,688	767,087	136,689	295,629	332,186	1,920,002	1,635,662	247,947	136,689	85,828	335,365	1,026,756
323 SERVICES - INSIDE	9A	1,063,698	852,341	797,087	139,876	67,545	0	0	0	0	0	0	0	0
323 SERVICES - OUTSIDE	9B	2,619,598	59,563	25,523	1,208	0	0	2,304,460	218,260	9,431	524	524	85,399	0
324 METERS - INSIDE	8A	86,314	0	0	0	0	0	341,835	112,200	7,180	1,156	860	0	0
324 METERS - OUTSIDE	8B	463,254	0	0	0	0	0	0	0	0	0	0	0	0
325 HYDRANTS - INSIDE	7A	151,699	0	0	0	0	0	0	0	0	0	0	0	0
325 HYDRANTS - OUTSIDE	7B	544,979	0	0	0	0	0	0	0	0	0	0	0	0
328 OFFICE FURNITURE	13	29,543	4,857	2,759	473	245	399	10,576	6,216	1,007	529	322	425	1,734

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, OTHER WATER UTILITIES AND FIRE SERVICE CUSTOMER CLASSIFICATIONS

ACCOUNT (1)	FACTOR REF	COST OF SERVICE (3)	INSIDE CITY					OUTSIDE - CITY						
			RESIDENTIAL (4)	COMMERCIAL & PUBLIC (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL & PUBLIC (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)	PUBLIC FIRE (15)
329 TRANSPORTATION EQUIPMENT	13	419,891	69,030	39,218	6,718	3,465	5,668	150,321	88,345	14,318	7,516	4,577	6,046	24,648
330 STORES EQUIPMENT	13	2,473	407	231	40	21	33	885	520	84	44	27	36	145
331 SHOES EQUIPMENT	13	2,208	363	206	35	18	30	790	464	75	39	24	32	129
332 TOOLS AND WORK EQUIPMENT	13	234,019	38,473	21,857	3,744	1,942	3,159	83,779	49,238	7,860	4,188	2,551	3,370	13,737
333 COMMUNICATION EQUIPMENT	13	107,911	17,741	10,079	1,727	896	1,457	38,632	22,704	3,660	1,932	1,176	1,554	6,334
334 MISCELLANEOUS EQUIPMENT	13	758	125	71	12	6	10	271	159	25	14	8	11	44
TOTAL PLANT IN SERVICE		182,879,459	22,715,025	19,356,480	3,874,508	1,888,536	2,225,474	54,073,688	48,022,108	8,494,475	4,579,888	2,778,440	3,516,115	11,154,734
OTHER RATE BASE ITEMS	21	1,677,414	268,877	174,283	32,542	10,735	17,277	571,863	384,967	66,593	36,400	21,806	18,619	75,651
CASH WORKING CAPITAL		184,356,873	22,981,901	19,530,773	3,807,048	1,898,271	2,242,751	54,645,331	48,407,075	8,561,069	4,616,288	2,800,248	3,534,734	11,230,385
TOTAL RATE BASE														



CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF REGULATORY COMMISSION EXPENSES

The factors are based on the allocation of the total Outside - City cost of service, excluding those items being allocated.

<u>Customer Classification</u> (1)	<u>Outside City Total Cost of Service</u> (2)	<u>Allocation Factor</u> (3)
<u>Outside - City</u>		
Residential	\$8,941,055	0.4434
Commercial	6,979,036	0.3461
Industrial	1,219,218	0.0605
Large Industrial	660,781	0.0328
Other Water Utilities	399,379	0.0198
Private Fire Protection	440,751	0.0219
Public Fire Protection	<u>1,521,951</u>	<u>0.0755</u>
Total	<u>\$20,162,171</u>	<u>1.0000</u>

FACTOR 19. REALLOCATION OF PUBLIC FIRE - INSIDE THE CITY

The factors are based on the allocation of the meter equivalents.

<u>Customer Classification</u> (1)	<u>Inside - City Meter Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	15,306	0.6903
Commercial	6,556	0.2957
Industrial	<u>311</u>	<u>0.0140</u>
Total	<u>22,173</u>	<u>1.0000</u>

FACTOR 20. REALLOCATION OF PUBLIC FIRE - OUTSIDE THE CITY

The factors are based on the allocation of the meter equivalents.

<u>Customer Classification</u> (1)	<u>Outside - City Meter Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Outside - City</u>		
Residential	36,273	0.7392
Commercial	11,907	0.2427
Industrial	763	0.0156
Large Industrial	<u>121</u>	<u>0.0025</u>
Total	<u>49,064</u>	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 21. ALLOCATION OF CASH WORKING CAPITAL AND PREPAID EXPENSES

Factors are based on the allocation of operation and maintenance expenses excluding rate case expense.

<u>Customer Classification</u> (1)	<u>Operation &amp; Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
<u>Inside - City</u>		
Residential	\$1,972,346	0.1591
Commercial	1,286,841	0.1039
Industrial	240,658	0.0194
Private Fire Protection	79,204	0.0064
Public Fire Protection	127,536	0.0103
<u>Outside - City</u>		
Residential	4,222,453	0.3408
Commercial	2,844,999	0.2295
Industrial	491,498	0.0397
Large Industrial	268,902	0.0217
Other Water Utilities	161,123	0.0130
Private Fire Protection	137,876	0.0111
Public Fire Protection	558,763	0.0451
Total	<u>\$12,392,199</u>	<u>1.0000</u>

## CITY OF LANCASTER - BUREAU OF WATER

SUMMARY OF AVERAGE DAILY AND MAXIMUM DAILY SENDOUT  
FOR THE YEARS 2006-2013

Year	Average Daily Send-out MGD	Maximum Daily Sendout	
		MGD	Ratio to Average
2006	19.71	24.89	1.26
2007	18.23	25.16	1.38
2008	18.88	26.22	1.39
2009	17.26	26.78	1.55
2010	18.98	28.24	1.49
2011	22.27	29.17	1.31
2012	22.95	29.40	1.28
2013	21.90	30.20	1.38

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

<u>Description</u> (1)	<u>Restrictive Diameter(s) Squared</u> (2)	<u>Number of Units</u> (3)	<u>Relative Demand</u> (4)	<u>Percent of Total Fire Protection</u> (5)	<u>Percent of Service Area Fire Protection</u> (6)
<u>INSIDE CITY</u>					
<u>Private Fire Protection</u>					
3 -Inch Fire Line	9.00	2	18		
4 -Inch Fire Line	16.00	135	2,158		
6 -Inch Fire Line	36.00	247	8,886		
8 -Inch Fire Line	64.00	78	4,976		
10 -Inch Fire Line	100.00	7	700		
12 -Inch Fire Line	144.00	1	144		
Total Private Fire Protection		<u>469</u>	<u>16,882</u>	0.1485	0.4708
<u>Public Fire Protection</u>					
<u>Service      Nozzles</u>					
4" Hydrants 2-2 1/2",1-4 1/2"	16.00	<u>1,186</u>	<u>18,976</u>		
Total Public Fire Protection		<u>1,186</u>	<u>18,976</u>	<u>0.1670</u>	<u>0.5292</u>
Total Inside City Fire Protection		1,655	35,858	0.3155	<u>1.0000</u>

CITY OF LANCASTER - BUREAU OF WATER

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

<u>Description</u> (1)	<u>Restrictive Diameter(s) Squared</u> (2)	<u>Number of Units</u> (3)	<u>Relative Demand</u> (4)	<u>Percent of Total Fire Protection</u> (5)	<u>Percent of Service Area Fire Protection</u> (6)
<u>OUTSIDE CITY</u>					
<u>Private Fire Protection</u>					
4 -Inch Fire Line	16.00	39	621		
6 -Inch Fire Line	36.00	235	8,442		
8 -Inch Fire Line	64.00	122	7,837		
10 -Inch Fire Line	100.00	15	1,525		
12 -Inch Fire Line	144.00	5	720		
Total Private Fire Protection		<u>416</u>	<u>19,145</u>	0.1685	0.2461
<u>Public Fire Protection</u>					
<u>Service</u> <u>Nozzles</u>					
4" Hydrants 2-2 1/2",1-4 1/2"	16.00	<u>3,665</u>	<u>58,640</u>		
Total Public Fire Protection		<u>3,665</u>	<u>58,640</u>	<u>0.5160</u>	<u>0.7539</u>
Total Outside City Fire Protection		<u>4,081</u>	<u>77,785</u>	<u>0.6845</u>	<u>1.0000</u>
Total Fire Protection		5,736	113,643	1.0000	

CITY OF LANCASTER - BUREAU OF WATER  
CALCULATION OF 5/8-INCH CUSTOMER COSTS PER QUARTER  
INSIDE CITY

	Cost of Service	Number of Units		Unit Cost Per Quarter
Meters	\$ 150,615	22,173	5/8" Meter Equivalents	\$ 1.70
Services	188,685	17,042	3/4" Service Equivalents	2.77
Billing and Collecting	530,530	68,621	Bills	7.73
Subtotal				<u>\$ 12.20</u>
Unrecovered Public Fire	\$ 307,464	22,173	5/8" Meter Equivalents	<u>\$ 3.47</u>
Total Customer Costs				<u>\$ 15.67</u>

CITY OF LANCASTER  
CALCULATION OF 5/8-INCH CUSTOMER COSTS PER QUARTER  
OUTSIDE CITY

	<u>Cost of Service</u>	<u>Number of Units</u>		<u>Unit Cost Per Quarter</u>
Meters	\$ 562,911	49,155	5/8" Meter Equivalents	\$ 2.86
Services	418,148	31,081	3/4" Service Equivalents	3.36
Billing and Collecting	1,168,535	124,618	Bills	9.38
Subtotal				<u>\$ 15.60</u>
Unrecovered Public Fire	\$ 1,500,615	49,155	5/8" Meter Equivalents	<u>\$ 7.63</u>
Total				<u><u>\$ 23.23</u></u>

PART III

COMPARISON OF PRESENT AND PROPOSED RATES



CITY OF LANCASTER  
BUREAU OF WATER

SUMMARY OF PRESENT AND PROPOSED RATES

Customer Charges:	Present Rates		Proposed Rates			
	Inside	Outside	Inside	% increase	Outside	% increase
	<u>Monthly</u>					
5/8"	3.50	3.50	7.00	100.0%	7.00	100.0%
3/4"	3.50	3.50	7.00	100.0%	7.00	100.0%
1"	9.30	9.30	18.60	100.0%	18.60	100.0%
1 1/2"	14.60	14.60	29.20	100.0%	29.20	100.0%
2"	22.80	22.80	45.60	100.0%	45.60	100.0%
3"	45.10	45.10	90.20	100.0%	90.20	100.0%
4"	70.40	70.40	140.80	100.0%	140.80	100.0%
6"	140.00	140.00	280.00	100.0%	280.00	100.0%
8"	221.70	221.70	443.40	100.0%	443.40	100.0%
10"	293.30	293.30	586.60	100.0%	586.60	100.0%
<u>Quarterly</u>						
5/8"	\$ 10.50	\$ 10.50	\$ 21.00	100.0%	\$ 21.00	100.0%
3/4"	10.50	10.50	21.00	100.0%	21.00	100.0%
1"	27.90	27.90	55.80	100.0%	55.80	100.0%
1 1/2"	43.80	43.80	87.60	100.0%	87.60	100.0%
2"	68.40	68.40	136.80	100.0%	136.80	100.0%
3"	135.30	135.30	270.60	100.0%	270.60	100.0%
4"	211.20	211.20	422.40	100.0%	422.40	100.0%
6"	420.00	420.00	840.00	100.0%	840.00	100.0%
8"	665.10	665.10	1,330.20	100.0%	1,330.20	100.0%
10"	879.90	879.90	1,759.80	100.0%	1,759.80	100.0%

**Consumption Charges per 1,000 gallons**

	Monthly	Quarterly		
First	25,000	75,000	\$ 3.3403	\$ 3.7260
Next	308,000	925,000	3.0696	3.4240
Over	333,000	1,000,000	2.0082	2.2400
First	25,000	75,000	\$ 3.6440	\$ 4.8280
Next	575,000	1,725,000	3.3820	4.1478
Over	600,000	1,800,000	2.7390	3.7170
Large Industrial All Usage	All Usage	All Usage	NA	3.6320

CITY OF LANCASTER  
BUREAU OF WATER

SUMMARY OF PRESENT AND PROPOSED RATES

	Present Rates		Proposed Rates			
	Inside	Outside	Inside	% increase	Outside	% increase
<b>Sales for Resale</b>						
Customer Charges:						
<u>Monthly</u>						
4"		\$ 70.40			\$ 140.80	100.0%
6"		140.00			280.00	100.0%
8"		221.70			443.40	100.0%
10"		293.30			586.60	100.0%
Consumption Charges per 1,000 gallons						
	<u>Monthly</u>					
	All Usage	\$ 2.8000			\$ 3.7700	34.6%
<b>Private Fire</b>						
<u>Monthly</u>						
1"	\$ 1.95	\$ 1.95	\$ 1.95	0.0%	\$ 3.28	68.2%
1 1/2"	4.38	4.38	4.38	0.0%	7.36	68.0%
2"	7.78	7.78	7.78	0.0%	13.07	68.0%
3"	17.51	17.51	17.51	0.0%	29.42	68.0%
4"	25.51	25.51	25.51	0.0%	42.86	68.0%
6"	41.51	41.51	41.51	0.0%	69.74	68.0%
8"	71.79	71.79	71.79	0.0%	120.61	68.0%
10"	96.35	96.35	96.35	0.0%	161.87	68.0%
12"	139.19	139.19	139.19	0.0%	233.84	68.0%
<u>Quarterly</u>						
1"	\$ 5.85	\$ 5.85	\$ 5.85	0.0%	\$ 9.84	68.2%
1 1/2"	13.14	13.14	13.14	0.0%	22.08	68.0%
2"	23.34	23.34	23.34	0.0%	39.21	68.0%
3"	52.53	52.53	52.53	0.0%	88.26	68.0%
4"	76.53	76.53	76.53	0.0%	128.58	68.0%
6"	124.53	124.53	124.53	0.0%	209.22	68.0%
8"	215.37	215.37	215.37	0.0%	361.83	68.0%
10"	289.05	289.05	289.05	0.0%	485.61	68.0%
12"	417.57	417.57	417.57	0.0%	701.52	68.0%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
INSIDE THE CITY  
RESIDENTIAL QUARTERLY - 5/8" METER

<u>Consumption (Gallons)</u>	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Dollar Difference</u>	<u>Percentage Difference</u>
-	10.50	21.00	10.50	100.0%
1,000	13.84	24.64	10.80	78.1%
2,000	17.18	28.29	11.11	64.7%
3,000	20.52	31.93	11.41	55.6%
4,000	23.86	35.58	11.71	49.1%
5,000	27.20	39.22	12.02	44.2%
6,000	30.54	42.86	12.32	40.3%
7,000	33.88	46.51	12.63	37.3%
8,000	37.22	50.15	12.93	34.7%
9,000	40.56	53.80	13.23	32.6%
10,000	43.90	57.44	13.54	30.8%
11,000	47.24	61.08	13.84	29.3%
12,000	50.58	64.73	14.14	28.0%
13,000	53.92	68.37	14.45	26.8%
14,000	57.26	72.02	14.75	25.8%
15,000	60.60	75.66	15.06	24.8%
20,000	77.31	93.88	16.57	21.4%
25,000	94.01	112.10	18.09	19.2%
30,000	110.71	130.32	19.61	17.7%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
OUTSIDE THE CITY  
RESIDENTIAL QUARTERLY - 5/8" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	10.50	21.00	10.50	100.0%
1,000	14.23	25.83	11.60	81.5%
2,000	17.95	30.66	12.71	70.8%
3,000	21.68	35.48	13.80	63.7%
4,000	25.40	40.31	14.91	58.7%
5,000	29.13	45.14	16.01	55.0%
6,000	32.86	49.97	17.11	52.1%
7,000	36.58	54.80	18.22	49.8%
8,000	40.31	59.62	19.31	47.9%
9,000	44.03	64.45	20.42	46.4%
10,000	47.76	69.28	21.52	45.1%
11,000	51.49	74.11	22.62	43.9%
12,000	55.21	78.94	23.73	43.0%
13,000	58.94	83.76	24.82	42.1%
14,000	62.66	88.59	25.93	41.4%
15,000	66.39	93.42	27.03	40.7%
20,000	85.02	117.56	32.54	38.3%
25,000	103.65	141.70	38.05	36.7%
30,000	122.28	165.84	43.56	35.6%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
INSIDE THE CITY  
COMMERCIAL QUARTERLY - 2" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	68.40	136.80	68.40	100.0%
1,000	71.74	140.44	68.70	95.8%
2,000	75.08	144.09	69.01	91.9%
3,000	78.42	147.73	69.31	88.4%
4,000	81.76	151.38	69.61	85.1%
5,000	85.10	155.02	69.92	82.2%
6,000	88.44	158.66	70.22	79.4%
7,000	91.78	162.31	70.53	76.8%
8,000	95.12	165.95	70.83	74.5%
9,000	98.46	169.60	71.13	72.2%
10,000	101.80	173.24	71.44	70.2%
20,000	135.21	209.68	74.47	55.1%
30,000	168.61	246.12	77.51	46.0%
35,000	185.31	264.34	79.03	42.6%
40,000	202.01	282.56	80.55	39.9%
50,000	235.42	319.00	83.59	35.5%
60,000	268.82	355.44	86.62	32.2%
70,000	302.22	391.88	89.66	29.7%
80,000	334.27	427.01	92.74	27.7%
90,000	364.97	460.83	95.86	26.3%
95,000	380.31	477.74	97.43	25.6%
96,000	383.38	481.12	97.74	25.5%
100,000	395.66	494.65	98.99	25.0%
200,000	702.62	832.85	130.23	18.5%
300,000	1,009.58	1,171.05	161.47	16.0%
400,000	1,316.54	1,509.25	192.71	14.6%
500,000	1,623.50	1,847.45	223.95	13.8%
600,000	1,930.46	2,185.65	255.19	13.2%
700,000	2,237.42	2,523.85	286.43	12.8%
800,000	2,544.38	2,862.05	317.67	12.5%
900,000	2,851.34	3,200.25	348.91	12.2%
1,000,000	3,158.30	3,538.45	380.15	12.0%
1,500,000	4,162.40	5,229.45	1,067.05	25.6%
2,000,000	5,166.50	6,791.85	1,625.35	31.5%
2,500,000	6,170.60	8,161.35	1,990.75	32.3%
3,000,000	7,174.70	9,530.85	2,356.15	32.8%
3,500,000	8,178.80	10,900.35	2,721.55	33.3%
4,000,000	9,182.90	12,269.85	3,086.95	33.6%
4,500,000	10,187.00	13,639.35	3,452.35	33.9%
5,000,000	11,191.10	15,008.85	3,817.75	34.1%
5,500,000	12,195.20	16,378.35	4,183.15	34.3%
6,000,000	13,199.30	17,747.85	4,548.55	34.5%
6,500,000	14,203.40	19,117.35	4,913.95	34.6%
7,000,000	15,207.50	20,486.85	5,279.35	34.7%
7,500,000	16,211.60	21,856.35	5,644.75	34.8%
8,000,000	17,215.70	23,225.85	6,010.15	34.9%
8,500,000	18,219.80	24,595.35	6,375.55	35.0%
9,000,000	19,223.90	25,964.85	6,740.95	35.1%
9,500,000	20,228.00	27,334.35	7,106.35	35.1%
10,000,000	21,232.10	28,703.85	7,471.75	35.2%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
OUTSIDE THE CITY  
COMMERCIAL QUARTERLY - 2" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	68.40	136.80	68.40	100.0%
1,000	72.13	141.63	69.50	96.4%
2,000	75.85	146.46	70.60	93.1%
3,000	79.58	151.28	71.71	90.1%
4,000	83.30	156.11	72.81	87.4%
5,000	87.03	160.94	73.91	84.9%
6,000	90.76	165.77	75.01	82.7%
7,000	94.48	170.60	76.11	80.6%
8,000	98.21	175.42	77.22	78.6%
9,000	101.93	180.25	78.32	76.8%
10,000	105.66	185.08	79.42	75.2%
20,000	142.92	233.36	90.44	63.3%
30,000	180.18	281.64	101.46	56.3%
35,000	198.81	305.78	106.97	53.8%
40,000	217.44	329.92	112.48	51.7%
50,000	254.70	378.20	123.50	48.5%
60,000	291.96	426.48	134.52	46.1%
70,000	329.22	474.76	145.54	44.2%
80,000	364.97	519.64	154.67	42.4%
90,000	399.21	561.12	161.91	40.6%
95,000	416.33	581.86	165.53	39.8%
96,000	419.75	586.00	166.25	39.6%
100,000	433.45	602.60	169.15	39.0%
200,000	775.85	1,017.38	241.53	31.1%
201,000	779.27	1,021.52	242.25	31.1%
300,000	1,118.25	1,432.16	313.91	28.1%
400,000	1,460.65	1,846.94	386.29	26.4%
500,000	1,803.05	2,261.72	458.67	25.4%
600,000	2,145.45	2,676.50	531.05	24.8%
700,000	2,487.85	3,091.28	603.43	24.3%
800,000	2,830.25	3,506.06	675.81	23.9%
900,000	3,172.65	3,920.84	748.19	23.6%
1,000,000	3,515.05	4,335.62	820.57	23.3%
1,500,000	4,635.05	6,409.52	1,774.47	38.3%
2,000,000	5,755.05	8,397.26	2,642.21	45.9%
2,500,000	6,875.05	10,255.76	3,380.71	49.2%
3,000,000	7,995.05	12,114.26	4,119.21	51.5%
3,500,000	9,115.05	13,972.76	4,857.71	53.3%
4,000,000	10,235.05	15,831.26	5,596.21	54.7%
4,500,000	11,355.05	17,689.76	6,334.71	55.8%
5,000,000	12,475.05	19,548.26	7,073.21	56.7%
5,500,000	13,595.05	21,406.76	7,811.71	57.5%
6,000,000	14,715.05	23,265.26	8,550.21	58.1%
6,500,000	15,835.05	25,123.76	9,288.71	58.7%
7,000,000	16,955.05	26,982.26	10,027.21	59.1%
7,500,000	18,075.05	28,840.76	10,765.71	59.6%
8,000,000	19,195.05	30,699.26	11,504.21	59.9%
8,500,000	20,315.05	32,557.76	12,242.71	60.3%
9,000,000	21,435.05	34,416.26	12,981.21	60.6%
9,500,000	22,555.05	36,274.76	13,719.71	60.8%
10,000,000	23,675.05	38,133.26	14,458.21	61.1%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
INSIDE THE CITY  
INDUSTRIAL MONTHLY - 2" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	22.80	45.60	22.80	100.0%
1,000	26.14	49.24	23.10	88.4%
2,000	29.48	52.89	23.41	79.4%
3,000	32.82	56.53	23.71	72.2%
4,000	36.16	60.18	24.01	66.4%
5,000	39.50	63.82	24.32	61.6%
6,000	42.84	67.46	24.62	57.5%
7,000	46.18	71.11	24.93	54.0%
8,000	49.52	74.75	25.23	50.9%
9,000	52.86	78.40	25.53	48.3%
10,000	56.20	82.04	25.84	46.0%
11,000	59.54	85.68	26.14	43.9%
12,000	62.88	89.33	26.44	42.1%
13,000	66.22	92.97	26.75	40.4%
14,000	69.56	96.62	27.05	38.9%
15,000	72.90	100.26	27.36	37.5%
17,000	79.59	107.55	27.96	35.1%
20,000	89.61	118.48	28.87	32.2%
25,000	106.31	136.70	30.39	28.6%
30,000	121.66	153.61	31.95	26.3%
35,000	137.00	170.52	33.52	24.5%
40,000	152.35	187.43	35.08	23.0%
45,000	167.70	204.34	36.64	21.8%
50,000	183.05	221.25	38.20	20.9%
55,000	198.40	238.16	39.76	20.0%
60,000	213.74	255.07	41.33	19.3%
65,000	229.09	271.98	42.89	18.7%
70,000	244.44	288.89	44.45	18.2%
75,000	259.79	305.80	46.01	17.7%
80,000	275.14	322.71	47.57	17.3%
85,000	290.48	339.62	49.14	16.9%
90,000	305.83	356.53	50.70	16.6%
95,000	321.18	373.44	52.26	16.3%
100,000	336.53	390.35	53.82	16.0%
200,000	643.49	728.55	85.06	13.2%
282,000	895.19	1,005.87	110.68	12.4%
300,000	950.45	1,066.75	116.30	12.2%
400,000	1,186.29	1,404.95	218.66	18.4%
500,000	1,387.11	1,743.15	356.04	25.7%
600,000	1,587.93	2,081.35	493.42	31.1%
700,000	1,788.75	2,355.25	566.50	31.7%
800,000	1,989.57	2,629.15	639.58	32.1%
900,000	2,190.39	2,903.05	712.66	32.5%
1,000,000	2,391.21	3,176.95	785.74	32.9%
1,100,000	2,592.03	3,450.85	858.82	33.1%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
OUTSIDE THE CITY  
INDUSTRIAL MONTHLY - 2" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	22.80	45.60	22.80	100.0%
1,000	26.53	50.43	23.90	90.1%
2,000	30.25	55.26	25.00	82.7%
3,000	33.98	60.08	26.11	76.8%
4,000	37.70	64.91	27.21	72.2%
5,000	41.43	69.74	28.31	68.3%
6,000	45.16	74.57	29.41	65.1%
7,000	48.88	79.40	30.51	62.4%
8,000	52.61	84.22	31.62	60.1%
9,000	56.33	89.05	32.72	58.1%
10,000	60.06	93.88	33.82	56.3%
11,000	63.79	98.71	34.92	54.7%
12,000	67.51	103.54	36.02	53.4%
13,000	71.24	108.36	37.13	52.1%
14,000	74.96	113.19	38.23	51.0%
15,000	78.69	118.02	39.33	50.0%
17,000	86.14	127.68	41.53	48.2%
20,000	97.32	142.16	44.84	46.1%
25,000	115.95	166.30	50.35	43.4%
30,000	133.07	187.04	53.97	40.6%
35,000	150.19	207.78	57.59	38.3%
40,000	167.31	228.52	61.21	36.6%
45,000	184.43	249.26	64.83	35.1%
50,000	201.55	270.00	68.45	34.0%
55,000	218.67	290.73	72.06	33.0%
60,000	235.79	311.47	75.68	32.1%
65,000	252.91	332.21	79.30	31.4%
70,000	270.03	352.95	82.92	30.7%
75,000	287.15	373.69	86.54	30.1%
80,000	304.27	394.43	90.16	29.6%
85,000	321.39	415.17	93.78	29.2%
90,000	338.51	435.91	97.40	28.8%
95,000	355.63	456.65	101.02	28.4%
100,000	372.75	477.39	104.64	28.1%
200,000	715.15	892.17	177.02	24.8%
300,000	1,057.55	1,306.95	249.40	23.6%
365,000	1,280.11	1,576.55	296.44	23.2%
400,000	1,320.62	1,721.73	401.10	30.4%
500,000	1,544.62	2,136.51	591.88	38.3%
600,000	1,768.62	2,551.29	782.66	44.3%
700,000	1,992.62	2,922.99	930.36	46.7%
800,000	2,216.62	3,294.69	1,078.06	48.6%
900,000	2,440.62	3,666.39	1,225.76	50.2%
1,000,000	2,664.62	4,038.09	1,373.46	51.5%
1,096,000	2,879.66	4,394.92	1,515.26	52.6%
1,100,000	2,888.62	4,409.79	1,521.16	52.7%
1,200,000	3,112.62	4,781.49	1,668.86	53.6%
1,300,000	3,336.62	5,153.19	1,816.56	54.4%
1,400,000	3,560.62	5,524.89	1,964.26	55.2%
1,500,000	3,784.62	5,896.59	2,111.96	55.8%
1,600,000	4,008.62	6,268.29	2,259.66	56.4%
1,700,000	4,232.62	6,639.99	2,407.36	56.9%



CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
OUTSIDE THE CITY  
LARGE INDUSTRIAL MONTHLY - 8" AND 10" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
1,000,000	3,558.64	4,662.00	1,103.36	31.0%
1,500,000	4,678.64	6,478.00	1,799.36	38.5%
2,000,000	5,798.64	8,294.00	2,495.36	43.0%
2,500,000	6,918.64	10,110.00	3,191.36	46.1%
3,000,000	8,038.64	11,926.00	3,887.36	48.4%
3,500,000	9,158.64	13,742.00	4,583.36	50.0%
4,000,000	10,278.64	15,558.00	5,279.36	51.4%
4,500,000	11,398.64	17,374.00	5,975.36	52.4%
5,000,000	12,518.64	19,190.00	6,671.36	53.3%
5,500,000	13,638.64	21,006.00	7,367.36	54.0%
6,000,000	14,758.64	22,822.00	8,063.36	54.6%
6,500,000	15,878.64	24,638.00	8,759.36	55.2%
7,000,000	16,998.64	26,454.00	9,455.36	55.6%
7,500,000	18,118.64	28,270.00	10,151.36	56.0%
8,000,000	19,238.64	30,086.00	10,847.36	56.4%
8,500,000	20,358.64	31,902.00	11,543.36	56.7%
9,000,000	21,478.64	33,718.00	12,239.36	57.0%
9,500,000	22,598.64	35,534.00	12,935.36	57.2%
10,000,000	23,718.64	37,350.00	13,631.36	57.5%
10,500,000	24,838.64	39,166.00	14,327.36	57.7%
11,000,000	25,958.64	40,982.00	15,023.36	57.9%
11,500,000	27,078.64	42,798.00	15,719.36	58.1%
12,000,000	28,198.64	44,614.00	16,415.36	58.2%
12,500,000	29,318.64	46,430.00	17,111.36	58.4%
13,000,000	30,438.64	48,246.00	17,807.36	58.5%
14,000,000	32,678.64	51,878.00	19,199.36	58.8%
15,000,000	34,918.64	55,510.00	20,591.36	59.0%
15,200,000	35,366.64	56,236.40	20,869.76	59.0%
16,000,000	37,158.64	59,142.00	21,983.36	59.2%
17,000,000	39,398.64	62,774.00	23,375.36	59.3%
18,000,000	41,638.64	66,406.00	24,767.36	59.5%
19,000,000	43,878.64	70,038.00	26,159.36	59.6%

CITY OF LANCASTER  
BUREAU OF WATER

COMPARATIVE BILLS AT PRESENT AND PROPOSED RATES  
OUTSIDE THE CITY  
SALES FOR RESALE MONTHLY - 6" METER

Consumption (Gallons)	Present Rates	Proposed Rates	Dollar Difference	Percentage Difference
-	140.00	280.00	140.00	100.0%
10,000	168.00	317.70	149.70	89.1%
20,000	196.00	355.40	159.40	81.3%
30,000	224.00	393.10	169.10	75.5%
40,000	252.00	430.80	178.80	71.0%
50,000	280.00	468.50	188.50	67.3%
60,000	308.00	506.20	198.20	64.4%
70,000	336.00	543.90	207.90	61.9%
80,000	364.00	581.60	217.60	59.8%
90,000	392.00	619.30	227.30	58.0%
100,000	420.00	657.00	237.00	56.4%
200,000	700.00	1,034.00	334.00	47.7%
300,000	980.00	1,411.00	431.00	44.0%
400,000	1,260.00	1,788.00	528.00	41.9%
500,000	1,540.00	2,165.00	625.00	40.6%
1,000,000	2,940.00	4,050.00	1,110.00	37.8%
1,200,000	3,500.00	4,804.00	1,304.00	37.3%
1,400,000	4,060.00	5,558.00	1,498.00	36.9%
1,600,000	4,620.00	6,312.00	1,692.00	36.6%
1,800,000	5,180.00	7,066.00	1,886.00	36.4%
2,000,000	5,740.00	7,820.00	2,080.00	36.2%
2,200,000	6,300.00	8,574.00	2,274.00	36.1%
2,400,000	6,860.00	9,328.00	2,468.00	36.0%
2,600,000	7,420.00	10,082.00	2,662.00	35.9%
2,800,000	7,980.00	10,836.00	2,856.00	35.8%
3,000,000	8,540.00	11,590.00	3,050.00	35.7%
3,060,000	8,708.00	11,816.20	3,108.20	35.7%
3,500,000	9,940.00	13,475.00	3,535.00	35.6%
3,700,000	10,500.00	14,229.00	3,729.00	35.5%
4,000,000	11,340.00	15,360.00	4,020.00	35.4%

APPENDIX A

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE  
FILING REQUIREMENTS

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
  - a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the rate of return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided on pages I-2 through I-4 of Exhibit No. PRH-1 and in Statement No. PRH-1. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. PRH-1. See the attached showing the rate of return produced by present and proposed rates by customer classification.

CITY OF LANCASTER - BUREAU OF WATER

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PRESENT RATES

ITEM (1)	COST OF SERVICE (2)	INSIDE-CITY					OUTSIDE - CITY						
		RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PRIVATE FIRE (7)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)	PUBLIC FIRE (15)
1. REVENUES FROM SALES	20,379,849	3,191,785	2,417,702	431,633	241,651	0	7,023,156	5,250,562	829,962	430,096	304,518	258,783	0
2. OTHER REVENUES	846,368	248,818	103,757	13,426	10,333	5,982	233,609	148,015	24,805	13,193	7,985	8,240	28,203
3. TOTAL OPERATING REVENUES	21,226,217	3,440,603	2,521,459	445,059	251,984	5,982	7,256,765	5,398,577	854,767	443,289	312,503	267,024	28,203
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE)	17,272,867	2,724,017	1,868,429	348,299	110,796	(42,249)	6,481,616	4,408,619	740,569	396,974	237,164	211,189	(212,566)
5. RETURN	3,953,350	716,586	653,030	96,760	141,188	48,231	775,149	989,958	114,199	46,315	75,339	55,835	240,759
6. ORIGINAL COSTS MEASURE OF VALUE	184,356,873	22,981,901	19,530,773	3,907,048	1,899,271	2,242,751	54,645,666	48,406,907	8,561,069	4,616,288	2,800,246	3,534,734	11,230,218
7. RATE OF RETURN, PERCENT	2.14	3.12	3.34	2.48	7.43	2.15	1.42	2.05	1.33	1.00	2.69	1.58	2.14
8. RELATIVE RATE OF RETURN	1.00	1.45	1.56	1.15	3.47	1.00	0.66	0.95	0.62	0.47	1.25	0.74	1.00

CALCULATION OF RETURN BY CLASS AFTER REALLOCATE PUBLIC FIRE

1. REVENUES FROM SALES	20,379,849	3,191,785	2,417,702	431,633	241,651	0	7,023,156	5,250,562	829,962	430,096	304,518	258,783	0
2. OTHER REVENUES	846,368	252,947	105,526	13,510	10,333	5,982	254,457	154,860	25,245	13,193	7,985	8,240	28,203
3. TOTAL OPERATING REVENUES	21,226,217	3,444,732	2,523,228	445,143	251,984	5,982	7,277,613	5,405,422	855,207	443,289	312,503	267,024	28,203
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE)	17,272,867	2,694,853	1,855,936	347,708	110,796	(42,249)	6,324,495	4,357,032	737,253	396,443	237,164	211,189	(212,566)
5. RETURN	3,953,350	749,880	667,292	97,435	141,188	48,231	953,118	1,048,391	117,954	46,847	75,339	55,835	240,759
6. ORIGINAL COSTS MEASURE OF VALUE	184,356,873	24,530,073	20,193,955	3,938,447	1,899,271	2,242,751	54,645,666	48,406,907	8,561,069	4,616,288	2,800,246	3,534,734	11,230,218
7. RATE OF RETURN, PERCENT	2.14	3.06	3.30	2.47	7.43	2.15	1.51	2.05	1.35	1.01	2.69	1.58	2.14
8. RELATIVE RATE OF RETURN	1.00	1.43	1.54	1.15	3.47	1.00	0.71	0.96	0.63	0.47	1.25	0.74	1.00

CITY OF LANCASTER - BUREAU OF WATER

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PROPOSED RATES

ITEM (1)	COST OF SERVICE (2)				INSIDE-CITY				OUTSIDE - CITY				
	RESIDENTIAL (4)	COMMERCIAL (5)	INDUSTRIAL (6)	PUBLIC FIRE (8)	RESIDENTIAL (9)	COMMERCIAL (10)	INDUSTRIAL (11)	LARGE INDUSTRIAL (12)	OTHER UTILITIES (13)	PRIVATE FIRE (14)	PUBLIC FIRE (15)		
1. REVENUES FROM SALES	28,493,922	4,050,345	3,070,367	576,183	241,650	0	10,189,240	7,548,974	1,283,334	686,341	412,717	434,772	0
2. OTHER REVENUES	846,368	246,461	103,883	13,553	10,712	6,235	230,124	150,094	25,226	13,404	8,112	8,914	29,651
3. TOTAL OPERATING REVENUES	29,340,290	4,296,806	3,174,250	589,735	252,362	6,235	10,419,364	7,699,068	1,308,561	699,744	420,829	443,686	29,651
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE)	17,272,867	2,792,177	1,897,626	349,682	110,796	(140,988)	6,843,078	4,530,022	748,557	398,342	237,260	211,571	(705,255)
5. RETURN	12,067,423	1,504,629	1,276,624	240,053	141,566	147,223	3,576,286	3,169,046	560,003	301,402	183,569	232,115	734,906
6. ORIGINAL COSTS MEASURE OF VALUE	184,356,873	22,981,901	19,530,773	3,907,048	1,899,271	2,242,751	54,645,331	48,407,075	8,561,069	4,616,288	2,800,246	3,534,734	11,230,385
7. RATE OF RETURN, PERCENT	6.55	6.55	6.54	6.14	7.45	6.56	6.54	6.55	6.54	6.53	6.56	6.57	6.54
8. RELATIVE RATE OF RETURN	1.00	1.00	1.00	0.94	1.14	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

CALCULATION OF RETURN BY CLASS AFTER REALLOCATE PUBLIC FIRE

1. REVENUES FROM SALES	28,493,922	4,050,345	3,070,367	576,183	241,650	0	10,189,240	7,548,974	1,283,334	686,341	412,717	434,772	0
2. OTHER REVENUES	846,368	250,765	105,727	13,640	10,712	6,235	252,042	157,291	25,689	13,404	8,112	8,914	29,651
3. TOTAL OPERATING REVENUES	29,340,290	4,301,110	3,176,093	589,822	252,362	6,235	10,441,282	7,706,264	1,309,023	699,744	420,829	443,686	29,651
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE)	17,272,867	2,694,853	1,855,936	347,708	110,796	(140,988)	6,321,754	4,358,856	737,555	396,579	237,260	211,571	(705,255)
5. RETURN	12,067,423	1,606,257	1,320,157	242,115	141,566	147,223	4,119,528	3,347,408	571,468	303,166	183,569	232,115	734,906
6. ORIGINAL COSTS MEASURE OF VALUE	184,356,873	24,530,073	20,193,955	3,938,447	1,899,271	2,242,751	54,645,331	48,407,075	8,561,069	4,616,288	2,800,246	3,534,734	11,230,385
7. RATE OF RETURN, PERCENT	6.55	6.55	6.54	6.15	7.45	6.56	6.54	6.55	6.54	6.53	6.56	6.57	6.54
8. RELATIVE RATE OF RETURN	1.00	1.00	1.00	0.94	1.14	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
  - b. Indicate if the method used for establishing the allocation factors in the cost of service study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The method used for establishing the allocation factors in the cost of service study does not deviate from the previous study submitted in the last rate case.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

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  - c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the historic test year and 2 prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the company's cost of service study.

RESPONSE

See Schedule D of Exhibit No. PRH-1 for the average day and maximum day system deliveries for the years 2006 through 2013. Estimated maximum day and peak hour demands by customer class were based on judgment considering the system max day ratio, observations of the service areas, field studies conducted by our firm of other Pennsylvania water utilities and generally accepted maximum day and hour ratios.



CITY OF LANCASTER  
WATER UTILITIES

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  - d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

RESPONSE

For cost allocation purposes, mains that are 10-inch and larger are considered to be transmission mains and are allocated using Factor 3, which is based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 10-inch are considered distribution mains and are allocated using Factor 4, which is based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

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  - e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve. The effective volume of storage is that quantity, which can be used from the tank while maintaining adequate system pressures under the domestic, and fire flow conditions for distribution mains. The equalization volume is that quantity of water needed to allow production plant or booster station output rates to be constant and equal to the daily demand on the maximum day of the year. The use of equalization storage enables a reasonably constant rate of treatment plant operation and thereby promotes overall system efficiently and economy.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

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- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.

RESPONSE

The 5/8-inch dollar equivalent was developed using actual costs by meter size, provided by the Company for the years 2008-2013, as follows:

<u>Meter Size</u>	<u>Actual Installation Cost</u>	<u>5/8-Inch Dollar Equivalent</u>
5/8"	\$ 58.71	1.00
3/4"	89.96	1.53
1"	132.53	2.26
2"	315.84	5.38

The 3/4-inch dollar equivalent was developed using the actual installation costs by size, for the years 2008-2013, provided by the Company, as follows:

<u>Meter Size</u>	<u>Actual Installation Cost</u>	<u>5/8-Inch Dollar Equivalent</u>
3/4"	\$ 130.68	1.00
1"	137.21	1.05
1-1/2"	193.83	1.48
2"	213.05	1.63

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
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  - g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

The source for the estimated fire protection demand of 10,000 gpm is published fire flow criteria for the population served. The 10,000 gpm estimate is the maximum fire flow requirement generally accepted by published authorities, regardless of population size. This maximum has been established by the National Board of Fire Underwriters (now the American Insurance Association).

General fire-fighting requirements, based on population established by the National Board of Fire Underwriters, are as follows:

- a) For populations of 200,000 or less,  $Q = 1020 \sqrt{P} (1 - 0.01\sqrt{P})$  where Q is the fire draft in gpm and P is the population in thousands.
- b) For populations in excess of 200,000, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

Inasmuch as the City serves a population of 110,000 the maximum fire flow of approximately 10,000 gpm would apply.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc.

The required fire flow duration is ten hours.

CITY OF LANCASTER  
WATER UTILITIES

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FILING REQUIREMENTS*

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  - h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Please refer to filing requirement Exhibit D II-10 in Exhibit CEH-3.

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
  - i. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

RESPONSE

The calculation of the base cost of water per 1000 gallons is as follows:

	<u>Total</u>	<u>Inside City</u>	<u>Outside City</u>
Base Cost of Water (See attached functional allocation)	\$15,351,632	\$4,514,772	\$10,836,860
Pro forma Water Consumption (1000 gallons)	5,289,564	1,687,989	3,601,575
Base cost per 1000 gallons	\$2.90	\$2.67	\$3.01

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE STRUCTURE AND COST OF SERVICE  
FILING REQUIREMENTS*

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
  - j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Refer to Schedule F of Exhibit PRH-1 and the following functional cost allocation.

CITY OF LANCASTER - BUREAU OF WATER  
 PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
 ALLOCATED TO COST FUNCTIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY										OUTSIDE - CITY				
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)	
<b>OPERATION AND MAINTENANCE EXPENSES</b>																	
<b>WATER TREATMENT</b>																	
<b>SUSQUEHANNA TREATMENT PLANT</b>																	
SALARIED PERSONNEL	2	812,470	183,781	76,697	0	0	0	0	0	0	0	0	0	0	0	0	3,006
OVERTIME	2	82,683	18,703	7,805	0	0	0	0	0	0	0	0	0	0	0	0	306
<b>SUSQUEHANNA - SALARY/BENEFITS</b>																	
MAINTENANCE-BUILDING	2	45,670	10,331	4,311	0	0	0	0	0	0	0	0	0	0	0	0	3,312
MAINTENANCE-COMMUNIC.	2	1,066	241	101	0	0	0	0	0	0	0	0	0	0	0	0	169
MAINTENANCE-EQUIPMENT	2	134,045	30,321	12,654	0	0	0	0	0	0	0	0	0	0	0	0	4
MAINTENANCE-VEHICLES	2	14,330	3,241	1,353	0	0	0	0	0	0	0	0	0	0	0	0	496
WATER UTILITY EXPENSE	2	9,091	2,056	858	0	0	0	0	0	0	0	0	0	0	0	0	53
SLUDGE	1	49,572	15,695	0	0	0	0	0	0	0	0	0	0	0	0	0	34
POWER ELECTRIC	1	715,232	226,442	0	0	0	0	0	0	0	0	0	0	0	0	0	258
OPERATING SUPPLIES	2	6,839	1,547	646	0	0	0	0	0	0	0	0	0	0	0	0	3,719
MINOR EQUIPMENT	2	5,142	1,163	485	0	0	0	0	0	0	0	0	0	0	0	0	25
CHEMICALS	1	414,598	131,262	0	0	0	0	0	0	0	0	0	0	0	0	0	19
GASOLINE	2	13,322	3,013	1,258	0	0	0	0	0	0	0	0	0	0	0	0	2,156
FUEL	2	40,775	9,223	3,849	0	0	0	0	0	0	0	0	0	0	0	0	49
<b>SUSQUEHANNA - OPERATING EXPENSES</b>																	
TOTAL SUSQUEHANNA		1,449,682	434,536	25,514	-	-	-	-	-	-	-	-	-	-	-	-	7,133
<b>CONESTOGA TREATMENT PLANT</b>																	
SALARIED PERSONNEL	2	824,408	186,481	77,824	0	0	0	0	0	0	0	0	0	0	0	0	3,050
OVERTIME	2	121,991	27,594	11,516	0	0	0	0	0	0	0	0	0	0	0	0	451
<b>CONESTOGA - SALARY/BENEFITS</b>																	
MAINTENANCE-BUILDING	2	34,710	7,851	3,277	0	0	0	0	0	0	0	0	0	0	0	0	3,502
MAINTENANCE-EQUIPMENT	2	121,212	27,418	11,442	0	0	0	0	0	0	0	0	0	0	0	0	128
MAINTENANCE-VEHICLES	2	26,375	5,966	2,490	0	0	0	0	0	0	0	0	0	0	0	0	448
SLUDGE	1	192,595	60,975	0	0	0	0	0	0	0	0	0	0	0	0	0	98
POWER ELECTRIC	1	509,739	161,363	0	0	0	0	0	0	0	0	0	0	0	0	0	1,001
OPERATING SUPPLIES	2	3,798	859	359	0	0	0	0	0	0	0	0	0	0	0	0	2,651
CHEMICALS	1	413,759	130,996	0	0	0	0	0	0	0	0	0	0	0	0	0	14
MEMBRANES	2	82,246	18,604	7,764	0	0	0	0	0	0	0	0	0	0	0	0	2,152
GASOLINE	2	18,770	4,246	1,772	0	0	0	0	0	0	0	0	0	0	0	0	304
FUEL	2	48,698	11,016	4,597	0	0	0	0	0	0	0	0	0	0	0	0	89
<b>CONESTOGA - OPERATING EXPENSES</b>																	
TOTAL CONESTOGA		1,451,902	429,315	31,700	-	-	-	-	-	-	-	-	-	-	-	-	7,046
<b>TOTAL</b>																	
TOTAL CONESTOGA		2,398,301	643,390	121,041	-	-	-	-	-	-	-	-	-	-	-	-	10,548
<b>LABORATORY</b>																	
SALARIED PERSONNEL	2	209,348	47,355	19,762	0	0	0	0	0	0	0	0	0	0	0	0	775
SALARY TEMPORARY	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OVERTIME	2	77	17	7	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>LABORATORY - SALARY/BENEFITS</b>																	
TOTAL LABORATORY		209,425	47,372	19,770	-	-	-	-	-	-	-	-	-	-	-	-	775
<b>CONTRACT SERVICES</b>																	
LABORATORY - SUPPLIES	2	25,470	5,761	2,404	0	0	0	0	0	0	0	0	0	0	0	0	94
OVERTIME	2	38,528	8,715	3,657	0	0	0	0	0	0	0	0	0	0	0	0	143



CITY OF LANCASTER - BUREAU OF WATER  
 PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
 ALLOCATED TO COST FUNCTIONS

FACTOR REF (2)	ACCOUNT (1)	COST OF SERVICE (3)	INSIDE-CITY										OUTSIDE-CITY									
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)						
	LABORATORY - OPERATING EXPENSE	63,998	14,476	6,041	-	-	-	-	-	-	109	-	30,892	12,243	-	-	-	-	-	-	237	
	TOTAL LABORATORY	273,423	61,848	25,811	-	-	-	-	-	-	465	-	131,981	52,306	-	-	-	-	-	-	1,012	
	TRANSMISSION/DISTRIBUTION	780,683	21,000	8,431	69,247	0	26,465	0	47,466	0	47,466	25,684	64,172	25,684	298,846	0	48,324	0	171,048	0	6,878	
	OVERTIME	31,390	844	339	2,784	0	1,064	0	1,909	0	1,909	1,033	2,580	1,033	12,016	0	1,943	0	6,878	0	0	
	TRANS. & DISTR. - SALARY/BENEFITS	812,073	21,845	8,770	72,031	-	27,529	-	49,374	-	49,374	26,717	66,752	26,717	310,862	-	50,267	-	177,925	-	0	
	MAINT. EQUIPMENT	3,176	85	34	282	0	108	0	193	0	193	105	261	105	1,216	0	197	0	696	0	0	
	MAINT. MAINS	109,183	3,611	1,445	11,912	0	12,678	0	5,001	0	5,001	4,421	11,060	4,421	51,456	0	0	0	20,308	0	0	
	MAINT. VEHICLES	37,431	0	0	0	0	1,441	0	861	0	861	0	0	0	0	0	23,113	0	779	0	0	
	PROFESSIONAL SERVICES	42,519	1,144	459	3,771	0	1,441	0	2,585	0	2,585	1,399	3,495	1,399	16,276	0	2,632	0	9,316	0	0	
	CONTRACT SERVICES	2,870	77	31	255	0	97	0	174	0	174	94	236	94	1,098	0	178	0	629	0	0	
	TRENCH PAVING	14,402	387	156	1,277	0	486	0	876	0	876	474	1,184	474	5,513	0	891	0	3,155	0	0	
	SIDEWALK - REPLACEMENT	172,005	5,688	2,276	18,766	0	7,878	0	1,027	0	1,027	6,965	81,031	6,965	81,031	0	0	0	31,993	0	0	
	OPERATING SUPPLIES	22,419	741	297	2,446	0	385	0	691	0	691	374	2,269	374	4,353	0	704	0	4,170	0	0	
	MINOR EQUIPMENT	11,370	306	123	1,009	0	854	0	1,532	0	1,532	829	2,071	829	9,644	0	1,560	0	2,491	0	0	
	HYDRANTS	25,195	0	0	0	0	0	0	7,956	0	7,956	0	0	0	0	0	0	0	5,520	0	0	
	OTHER MINOR SUPPLIES	32,582	1,202	482	3,962	0	1,514	0	2,716	0	2,716	1,470	3,672	1,470	17,099	0	2,765	0	24,616	0	0	
	GASOLINE	57,294	1,541	619	5,082	0	1,942	0	3,483	0	3,483	1,885	4,710	1,885	21,932	0	3,546	0	9,787	0	0	
	TRANS. & DISTR. - OPERATING EXPENSES	575,113	15,460	6,193	50,986	-	19,508	-	34,983	-	34,983	18,924	47,289	18,924	220,161	-	35,586	-	126,013	-	0	
	TOTAL TRANSMISSION & DISTRIBUTION	1,387,186	37,305	14,964	123,027	0	47,038	0	84,357	0	84,357	45,641	114,042	45,641	531,022	0	85,853	0	303,938	0	0	
	METER SHOP	386,173	0	0	0	0	0	129,981	0	129,981	0	0	0	0	0	0	0	0	236,182	0	0	
	SALARIED PERSONNEL	164,653	0	0	0	51,191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	METER READING	467	0	0	0	0	0	166	0	166	0	0	0	0	0	0	0	0	301	0	0	
	OTHER OVERTIME	531,293	-	-	-	51,191	-	130,157	-	130,157	-	-	-	-	-	-	-	-	236,463	-	-	
	METER SHOP - SALARY/BENEFITS	21,670	0	0	0	6,737	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MAINT. METERS	140,548	0	0	0	43,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MAINT. VEHICLES	10,026	0	0	0	0	0	3,559	0	3,559	0	0	0	0	0	0	0	0	6,467	0	0	
	GASOLINE	24,202	0	0	0	0	0	8,592	0	8,592	0	0	0	0	0	0	0	0	15,610	0	0	
	METER SHOP - OPERATING EXPENSES	196,446	-	-	-	50,433	-	12,151	-	12,151	-	-	-	-	-	-	-	-	22,077	-	-	
	TOTAL METER SHOP	727,739	0	0	0	101,624	0	142,308	0	142,308	0	0	0	0	0	0	0	0	256,560	0	0	
	ADMINISTRATION	84,554	8,785	3,653	2,401	1,979	913	5,428	1,843	5,428	1,843	7,703	19,405	7,703	10,349	4,368	1,674	9,859	6,172	0	0	
	SALARY BUREAU CHIEF	208,515	0	0	0	0	0	71,583	3,753	71,583	3,753	0	0	0	0	0	0	0	129,968	0	0	
	SALARY PERSONNEL	327,673	34,045	14,155	9,306	7,668	3,539	21,037	7,143	21,037	7,143	29,851	75,201	29,851	40,107	17,006	6,488	38,207	23,920	3,211	0	
	BILLING AND COLLECTING	66,788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	OTHER ADMINISTRATION	60	6	3	2	1	1	4	1	4	1	5	14	5	7	3	1	7	4,062	6,450	0	
	OVERTIME	1,523	194	81	32	24	12	86	25	86	25	171	434	171	142	54	23	159	60,612	87	0	
	SICK LEAVE BONUS AND VESTED ABSENCES	583,366	74,146	30,880	12,426	9,159	4,725	33,077	9,684	33,077	9,684	65,454	166,143	65,454	54,545	20,534	8,609	60,612	33,194	0	0	
	OPER ARC EXPENSE	1,822,745	1,640	683	275	203	105	732	214	732	214	1,448	3,674	1,448	1,206	654	195	3,674	1,340	794	0	
	EDUCATIONAL INCENTIVE	44,128	231,671	96,423	38,824	28,617	14,764	103,350	30,558	103,350	30,558	204,512	519,118	204,512	170,427	64,161	27,523	189,383	103,714	2,511		
	MEDICAL INSURANCE	339,778	43,186	17,974	7,237	5,335	2,752	2,502	733	2,502	733	4,951	12,368	4,951	4,126	1,553	666	4,585	4,585	0	0	
	DENTAL/VISION	43,186	1,207	503	202	149	77	539	158	539	158	361,233	967,669	361,233	31,769	11,960	5,131	35,303	19,333	541	0	
	SOCIAL SECURITY	9,500	1,207	503	202	149	77	539	158	539	158	1,066	2,706	1,066	888	334	143	987	987	0	0	
	LIFE INSURANCE																					

CITY OF LANCASTER - BUREAU OF WATER  
 PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
 ALLOCATED TO COST FUNCTIONS

FACTOR REF	COST OF SERVICE	ACCOUNT (1)	INSIDE-CITY										OUTSIDE - CITY									
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)						
14	196,700	PENSION CONTRIBUTION	25,001	10,405	4,190	3,088	1,593	11,153	3,265	56,020	22,070	18,391	6,924	2,970	20,437	11,192						
14	19,086	UNEMPLOYMENT COMPENSATION	2,426	1,010	407	300	155	1,082	317	5,436	2,141	1,785	672	288	1,983	1,066						
14	283,875	WORKERS COMP	37,352	15,546	6,260	4,614	2,380	16,663	4,878	83,696	32,973	27,477	10,344	4,438	30,534	16,722						
	4,011,193	ADMINISTRATION - SALARY/BENEFITS	465,267	193,629	82,502	61,828	31,374	286,500	67,913	1,075,782	420,675	389,315	140,353	59,759	527,425	228,871						
13	7,628	SPACE RENTAL	783	330	217	178	82	490	166	1,751	695	934	396	151	889	557						
13	17,932	PC LEASE	1,863	775	509	420	194	1,151	391	4,115	1,634	2,195	931	355	2,081	1,309						
13	7,160	RENTAL OF PARKING LOT	744	309	203	168	77	460	156	1,643	652	876	372	142	835	523						
13	12,318	RENTAL OF UNIFORMS	1,280	532	350	288	133	791	269	2,827	1,122	1,508	639	244	1,436	899						
13	10,362	MAINTENANCE OF EQUIPMENT	1,077	448	294	242	112	665	226	2,378	944	1,268	538	205	1,208	699						
13	1,398	ADVERTISING	145	60	40	33	15	90	30	321	127	171	73	28	163	102						
11	62,501	POSTAGE	0	0	0	0	0	21,457	1,125	0	0	0	0	0	38,957	963						
13	21,988	PRINTING	2,285	950	624	515	237	1,412	478	5,046	2,003	2,691	1,141	435	2,564	1,605						
13	33,291	TELEPHONE	3,459	1,438	945	779	360	2,137	726	7,640	3,033	4,075	1,728	659	3,882	2,430						
13	4,853	TRAVEL	504	210	138	114	52	312	106	1,114	442	594	252	96	566	354						
13	1,110	MISC. EXPENSES	115	48	32	26	12	71	24	255	101	136	58	22	129	81						
13	499,856	PROFESSIONAL SERVICES	51,935	21,594	14,196	11,697	5,398	32,091	10,897	114,717	45,537	61,182	25,943	9,897	58,283	36,490						
18	124,333	BANK SERVICE CHARGES	0	0	0	0	0	0	0	64,412	19,003	15,069	3,658	2,623	7,583	12,007						
13	13,094	CREDIT CARD FEES	1,380	566	372	306	141	841	285	3,005	1,193	1,603	680	259	1,527	956						
13	10,593	CONTRACT FEES	1,101	458	301	248	114	680	231	2,431	965	1,297	550	210	1,235	773						
13	100,000	TRAINING - SCHOOL	10,390	4,320	2,840	2,340	1,080	6,420	2,180	22,960	9,110	12,240	5,190	1,990	11,660	7,300						
13	5,345	OFFICE SUPPLIES	555	231	152	125	58	343	117	1,227	487	654	277	106	623	390						
13	3,459	INSURANCE PACKAGE	359	149	98	81	37	222	75	794	315	423	180	68	403	253						
13	196,349		20,401	8,482	5,576	4,595	2,121	12,606	4,280	45,062	17,887	24,033	10,191	3,888	22,894	14,333						
	1,133,571	ADMINISTRATION - OPERATING EXPENSES	98,386	40,899	26,887	22,154	10,225	82,237	21,764	281,688	105,251	130,949	52,793	21,368	156,909	82,081						
13	29,868	MINOR EQUIPMENT	3,103	1,290	848	699	323	1,918	651	6,855	2,721	3,656	1,550	591	3,483	2,180						
13	24,282	SAFETY EQUIPMENT	2,523	1,049	690	568	262	1,559	529	5,292	2,212	2,972	1,260	481	2,831	1,773						
13	35,900	COMPUTER APPLICATIONS	3,730	1,551	1,020	840	388	2,305	783	8,239	3,271	4,394	1,853	711	4,185	2,821						
	90,050	ADMINISTRATION-CAPITAL EXPENSE	9,356	3,890	2,557	2,107	973	5,781	1,963	20,667	8,204	11,022	4,674	1,783	10,500	6,574						
	125,538	ADMIN. INDIRECT COSTS	0	0	0	0	0	43,097	2,260	0	0	0	0	0	78,248	1,933						
14	54,639	COLLECTION	6,945	2,890	1,164	858	443	3,098	907	15,561	6,130	5,109	1,923	825	5,677	3,109						
13	429,850	HUMAN RESOURCES	44,672	18,574	12,211	10,051	4,643	27,603	9,373	98,674	39,168	52,626	22,314	8,513	50,132	31,386						
13	1,134	OTHER	118	49	32	27	12	73	25	260	103	139	59	22	132	83						
	611,261	PAYING AGENT	51,734	21,513	13,407	10,945	5,098	73,871	12,584	114,495	45,402	57,873	24,297	9,361	134,189	36,511						
	5,846,075	ADMINISTRATION - INTERGOVERNMENTAL	624,723	259,932	125,353	97,034	47,669	448,390	104,204	1,492,631	579,532	569,160	222,117	92,270	829,023	354,037						
	3,956	TOTAL ADMINISTRATION	411	171	112	93	43	254	86	908	360	484	205	78	461	289						
13	396,411	GROUNDS MAINTENANCE	41,167	17,125	11,258	9,276	4,281	25,450	8,642	90,976	36,113	48,521	20,574	7,849	46,221	28,938						
13	8,315	SALARY BUREAU CHIEF	864	359	236	195	90	554	181	1,908	758	1,018	432	165	970	607						
13	13,234	SALARIED PERSONNEL	1,375	572	376	310	143	850	289	3,037	1,206	1,620	687	262	1,543	966						
	421,916	SALARY TEMPORARY	43,837	18,227	11,982	9,873	4,557	27,087	9,198	96,830	38,437	51,642	21,897	8,354	49,195	30,800						
	1,256	OVERTIME	131	54	36	29	14	81	27	288	114	154	65	25	146	92						
13	850	RENTALS OF UNIFORMS	88	37	24	20	9	55	19	195	77	104	44	17	99	62						
13	3,038	MAINT. EQUIPMENT	316	131	86	71	33	195	66	697	277	372	158	60	354	222						
13	139	MAINT. VEHICLES	14	6	4	3	2	9	3	13	13	17	3	16	10							
13	7,474	OPERATING SUPPLIES	777	323	212	175	81	480	163	1,715	681	915	388	148	872	546						
	12,757	GASOLINE	1,325	551	362	299	138	819	278	2,928	1,162	1,562	662	253	1,488	931						
		GROUNDS MAINT. - OPERATING EXPENSES																				

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
ALLOCATED TO COST FUNCTIONS

ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY							OUTSIDE-CITY						
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)
ACCOUNTS MAINT. - CAPITAL EXPENSE	13	7,080	736	306	201	166	76	455	154	1,625	867	367	140	826	517	
TOTAL GROUNDS MAINTENANCE		441,753	45,898	19,084	12,546	10,337	4,771	28,361	9,630	101,382	54,071	22,927	8,747	51,508	32,248	
TOTAL OPERATING AND MAINTENANCE		13,419,313	2,050,184	550,848	260,326	208,995	99,478	619,058	208,327	4,572,808	1,154,253	470,290	186,870	1,139,092	712,228	
DEPRECIATION EXPENSE																
COLLECTING AND IMPOUNDING RESERVOIRS	2	122	28	12	0	0	0	0	0	0	0	0	0	0	0	
LAKE, RIVER & OTHER INTAKES	2	9,645	2,182	910	0	0	0	0	16	4,656	1,845	0	0	0	36	
POWER AND PUMPING STRUCTURES																
WILLOW ST. BOOSTER STATION - OUTSIDE	3B	1,786	0	0	0	0	0	0	0	1,067	427	0	0	0	292	
LAMPETER BOOSTER STATION - OUTSIDE	3B	389	0	0	0	0	0	0	0	232	93	0	0	0	64	
KISSEL HILL BOOSTER STATION - OUTSIDE	3B	1,301	0	0	0	0	0	0	0	777	311	0	0	0	213	
SUSQUEHANNA RIVER INTAKE & H.S. - JOINT	3	19,606	3,707	1,549	0	0	0	0	1,043	7,913	3,137	0	0	0	2,257	
CONESTOGA PUMP STATION - JOINT	3	40,592	7,676	3,207	0	0	0	0	2,159	16,383	6,495	0	0	0	4,672	
HESS BLVD STATION - OUTSIDE	3B	3,912	0	0	0	0	0	0	0	2,337	935	0	0	0	640	
CONESTOGA STRAINER BUILDING	3	25,833	4,885	2,041	0	0	0	0	1,874	10,428	4,133	0	0	0	2,973	
DELP ROAD PUMP STATION	3B	19,728	0	0	0	0	0	0	0	11,782	4,715	0	0	0	3,229	
EAST PUMP STATION	3B	35,168	0	0	0	0	0	0	0	21,006	8,405	0	0	0	5,757	
SOUTH BOOSTER STATION	3B	31,750	0	0	0	0	0	0	0	18,964	7,588	0	0	0	5,197	
PURIFICATION BUILDINGS	3B	31,750	0	0	0	0	0	0	0	18,964	7,588	0	0	0	5,197	
DISTRIBUTION RESERVOIR AND STANDPIPES	2	1,866,504	422,203	176,198	0	0	0	0	3,173	900,961	357,062	0	0	0	6,906	
UNDERGROUND STORAGE RESERVOIR - JOINT	5	23,819	2,925	0	3,063	0	0	0	1,710	6,241	0	6,176	0	0	3,704	
WILLOW ST. STANDPIPE - OUTSIDE	5B	18,356	0	0	0	0	0	0	0	7,118	0	7,120	0	0	4,117	
LAFAVETTE STANDPIPE - OUTSIDE	5B	19,588	0	0	0	0	0	0	0	7,596	0	7,598	0	0	4,394	
LAMPETER ELEVATED TANK - OUTSIDE	5B	4,955	0	0	0	0	0	0	0	1,922	0	1,922	0	0	1,111	
NEFFVILLE TANK - OUTSIDE	5B	3,135	0	0	0	0	0	0	0	1,216	0	1,216	0	0	703	
BLOSSOM HILL STANDPIPE - OUTSIDE	5B	2,549	0	0	0	0	0	0	0	989	0	989	0	0	572	
PAINTING - OUTSIDE	5B	252,261	0	0	0	0	0	0	0	97,852	0	97,852	0	0	56,582	
SOUTH TANK	5	3,207	394	0	412	0	0	0	230	840	0	832	0	0	499	
OFFICE BUILDING	5B	36,811	0	0	0	0	0	0	0	14,275	0	14,279	0	0	8,257	
STORES, SHOP & GARAGE BUILDINGS	13	109,098	11,335	4,713	3,088	2,553	1,178	7,004	2,378	25,038	9,939	13,353	2,160	12,721	7,964	
MISC. STRUCTURES AND IMPROVEMENTS	13	4,081	424	176	116	95	44	262	89	937	372	500	81	476	298	
ELECTRIC PUMPING EQUIPMENT	13	1,222	127	53	35	28	13	76	27	280	111	212	24	142	89	
TREATMENT PLANT EQUIPMENT	6	80,571	2,664	1,066	8,790	0	0	0	0	8,154	3,263	63	0	0	14,985	
WILLOW ST. CHLORINE BOOSTER STATION	2	105,821	23,937	9,890	0	0	0	0	180	51,080	20,244	0	0	0	392	
LABORATORY EQUIPMENT	2B	298	0	0	0	0	0	0	0	211	85	0	0	0	2	
MAINS AND ACCESSORIES	2	1,196	271	113	0	0	0	0	2	577	229	0	0	0	4	
CAST IRON, 4" AND UNDER - INSIDE	4A	396	149	0	149	0	0	0	98	0	0	0	0	0	0	
CAST IRON, 4" AND UNDER - OUTSIDE	4B	1,925	0	0	0	0	0	0	0	724	0	724	0	0	476	
CAST IRON, 6" AND 8" - INSIDE	4A	54,876	20,650	0	20,650	0	0	0	13,576	0	0	0	0	0	0	
CAST IRON, OVER 8" - INSIDE	3A	55,784	33,320	13,332	0	0	0	0	9,132	0	0	0	0	0	0	
CAST IRON, 6" AND 8" - OUTSIDE	4B	216,420	0	0	0	0	0	0	0	81,439	0	81,439	0	0	53,542	
CAST IRON, OVER 8" - OUTSIDE	3B	158,203	0	0	0	0	0	0	0	94,495	0	94,495	0	0	25,898	
CAST IRON, 6" AND 8" - JOINT	4	18,536	2,211	0	2,315	0	0	0	1,464	4,708	0	4,660	0	0	3,177	
CAST IRON, OVER 8" - JOINT	3	13,550	2,562	1,070	0	0	0	0	721	5,469	2,168	0	0	0	1,560	
MANHOLES - INSIDE	3A	7,438	4,443	1,778	0	0	0	0	1,218	0	0	0	0	0	0	
MANHOLES - OUTSIDE	3B	14,282	0	0	0	0	0	0	8,531	3,413	0	0	0	0	2,338	
MANHOLES - JOINT	3	1,729	327	137	0	0	0	0	92	698	277	0	0	0	199	
VALVES AND VALVE BOXES - INSIDE	3A	14,515	8,670	3,469	0	0	0	0	2,376	0	0	0	0	0	0	
VALVES AND VALVE BOXES - OUTSIDE	3B	60,615	0	0	0	0	0	0	0	36,205	0	36,205	0	0	9,923	
VALVES AND VALVE BOXES - JOINT	3	3,437	650	272	0	0	0	0	183	1,387	550	0	0	0	396	
STEEL - OUTSIDE	3B	108	0	0	0	0	0	0	0	65	26	0	0	0	18	
STEEL - JOINT	3	29,835	5,642	2,357	0	0	0	0	1,587	12,041	4,774	0	0	0	3,434	
PLASTIC - OUTSIDE	4B	1,824	0	0	0	0	0	0	686	0	0	0	0	0	451	



CITY OF LANCASTER - BUREAU OF WATER

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			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)	
LESS OTHER OPERATING REVENUE	17	1,861	292	95	36	15	12	42	35	701	210	38	27	78	124		
LIEN INTERESTS AND COST	17	317,414	48,770	16,252	6,126	2,603	2,095	7,237	5,904	119,474	35,668	6,443	4,602	13,331	21,171		
METERS	8	1,162	0	0	0	361	0	0	0	0	0	800	0	0	0		
REIMB - METER READING INSIDE	11A	103,730	0	0	0	0	0	98,564	5,166	0	0	0	0	0	0		
REIMB - METER READING OUTSIDE	11B	21,005	0	0	0	0	0	0	0	0	0	0	0	0	0		
REIMB - METER REPAIRS INSIDE	8A	84,801	0	0	0	84,801	0	0	0	0	0	0	0	20,499	506		
REIMB - METER REPAIRS OUTSIDE	8B	17,172	0	0	0	0	0	0	0	0	0	0	0	0	0		
MISC. REVENUE	17	101,633	15,936	5,204	1,962	833	671	2,317	1,890	38,255	11,485	17,172	1,474	4,269	6,779		
RECONNECTION FEES - INSIDE THE CITY	11A	22,496	0	0	0	0	0	21,375	1,120	0	0	0	0	0	0		
RECONNECTION FEES - OUTSIDE THE CITY	11B	7,049	0	0	0	0	0	0	0	0	0	0	0	0	0		
STATE AID FOR PENSION EXPENSE	14	166,044	21,356	8,890	3,679	2,638	1,361	9,528	2,790	47,859	18,855	5,915	2,537	17,480	9,562		
TOTAL OTHER OPERATING REVENUE		846,368	87,357	30,440	11,703	91,252	4,139	139,064	16,904	206,289	66,417	32,432	8,641	62,517	38,312		
TOTAL COST OF SERVICE RELATE TO SALE OF WATER		28,493,922	4,514,772	1,470,808	554,743	150,615	188,685	530,530	527,661	10,836,860	3,248,866	2,401,143	552,911	1,168,535	1,919,645		
REALLOCATION OF PUBLIC FIRE - INSIDE	19	0	0	0	0	307,464	0	0	(307,464)	0	0	0	0	0	(1,500,615)		
REALLOCATION OF PUBLIC FIRE - OUTSIDE	20	0	0	0	0	0	0	0	0	0	0	1,500,615	0	0	419,030		
TOTAL		28,493,922	4,514,772	1,470,808	554,743	458,079	188,685	530,530	220,197	10,836,860	3,248,866	2,401,143	2,063,525	1,168,535	419,030		

CITY OF LANCASTER - BUREAU OF WATER  
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ACCOUNT (1)	FACTOR REF (2)	COST OF SERVICE (3)	INSIDE-CITY						OUTSIDE-CITY							
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)
ORGANIZATION	15	21,249	3,444	1,275	425	28	125	51	474	8,691	2,869	1,685	96	310	81	1,685
FRANCHISES AND CONSENTS	15	21,184	1,271	424	28	125	51	472	8,664	2,860	1,680	95	309	81	1,680	
WATER RIGHTS	1	71,459	22,624	0	0	0	0	0	172	48,292	0	0	0	0	0	372
POWER AND PUMPING LAND	3	45,821	3,620	0	0	0	0	2,438	18,493	7,331	0	0	0	0	0	5,274
PURIFICATION LAND	2	22,872	2,159	0	0	0	0	39	11,040	4,375	0	0	0	0	0	85
TRANSMISSION AND DISTRIBUTION LAND	3	129,749	24,536	10,250	0	0	0	6,903	52,367	20,760	0	0	0	0	0	14,994
DISTRIBUTION RESERVOIR AND STANDPIPES LAN	2	103,466	23,404	9,767	0	0	0	176	49,943	19,793	0	0	0	0	0	383
COLLECTING AND IMPOUNDING RESERVOIRS	2	4,174	944	384	0	0	0	7	2,015	798	0	0	0	0	0	15
LAKE DIVER & OTHER INTAKES	2	222,934	50,428	21,045	0	0	0	378	107,610	42,647	0	0	0	0	0	825
POWER AND PUMPING STRUCTURES	3B	9,521	0	0	0	0	0	0	5,687	2,276	0	0	0	0	0	1,559
WILLOW ST. BOOSTER STATION - OUTSIDE	3B	1,284	0	0	0	0	0	0	773	409	0	0	0	0	0	212
LAMPETER BOOSTER STATION - OUTSIDE	3B	18,651	0	0	0	0	0	0	11,140	4,455	0	0	0	0	0	3,053
KISSEL HILL BOOSTER STATION - OUTSIDE	3B	276,251	52,239	21,824	0	0	0	14,697	111,495	44,200	0	0	0	0	0	31,786
SUSQUEHANNA RIVER INTAKE & H.S. - JOINT	3	946,988	179,075	74,812	0	0	0	50,380	382,204	151,516	0	0	0	0	0	108,998
CONESTOGA PUMP STATION - JOINT	3B	114,736	0	0	0	0	0	0	86,552	27,422	0	0	0	0	0	18,762
HESS BLVD STATION - OUTSIDE	3	1,119,360	211,671	88,429	0	0	0	59,550	451,774	179,095	0	0	0	0	0	128,838
CONESTOGA STRAINER BUILDING	3B	884,201	0	0	0	0	0	0	534,106	213,714	0	0	0	0	0	146,381
DELP ROAD PUMP STATION	3B	1,699,574	0	0	0	0	0	0	1,013,215	406,222	0	0	0	0	0	278,237
EAST PUMP STATION	3B	1,568,250	0	0	0	0	0	0	935,521	374,334	0	0	0	0	0	256,395
SOUTH BOOSTER STATION	3B	89,225,180	20,182,736	8,422,857	0	0	0	151,663	43,068,984	17,068,777	0	0	0	0	0	330,133
PURIFICATION BUILDINGS	0	365,141	44,839	0	46,957	0	0	0	95,667	0	94,681	0	0	0	0	56,779
DISTRIBUTION RESERVOIR AND STANDPIPES	5	538,374	0	0	0	0	0	0	208,781	0	208,835	0	0	0	0	120,757
UNDERGROUND STORAGE RESERVOIR - JOINT	5B	143,580	0	0	0	0	0	0	55,660	0	55,695	0	0	0	0	32,205
WILLOW ST. STANDPIPE - OUTSIDE	5B	41,278	0	0	0	0	0	0	16,008	0	16,012	0	0	0	0	9,259
LAFAYETTE STANDPIPE - OUTSIDE	5B	51,197	0	0	0	0	0	0	18,854	0	19,859	0	0	0	0	11,483
NEFFSVILLE TANK - OUTSIDE	5B	2,549	0	0	0	0	0	0	989	0	989	0	0	0	0	572
BLOSSOM HILL STANDPIPE - OUTSIDE	5B	2,353,589	0	0	0	0	0	0	912,726	0	912,951	0	0	0	0	527,912
PAINTING - OUTSIDE	5	9,068	1,113	0	1,166	0	0	651	2,375	0	2,351	0	0	0	0	1,410
FENCING - JOINT	5B	1,815,862	0	0	0	0	0	0	704,191	0	704,373	0	0	0	0	407,298
SOUTH TANK	5B	9,277,200	615,836	256,055	188,332	138,696	0	380,526	1,360,282	539,968	725,489	307,622	117,359	691,112	432,686	
OFFICE BUILDINGS	13	34,110	3,644	1,174	969	788	368	2,190	7,828	3,107	4,175	1,770	675	3,877	2,490	
STORES, SHOP & GARAGE BUILDINGS	13	12,271	1,275	550	346	287	133	788	2,816	1,118	1,502	896	243	1,431	896	
MISC. STRUCTURES AND IMPROVEMENTS	6	2,344,389	77,525	31,020	255,774	0	0	107,373	237,264	94,837	1,104,446	637	0	0	436,058	
ELECTRIC PUMPING EQUIPMENT	2	1,954,841	442,165	184,537	0	0	0	3,323	943,602	373,951	0	0	0	0	0	7,233
TREATMENT PLANT EQUIPMENT	2B	983	3,021	1,261	0	0	0	0	702	284	0	0	0	0	0	8
WILLOW ST. CHLORINE BOOSTER STATION	2	13,355	0	0	0	0	0	0	6,446	2,555	0	0	0	0	0	49
LABORATORY EQUIPMENT	4A	13,719	5,162	0	5,162	0	0	0	3,394	0	0	0	0	0	0	0
MAINS AND ACCESSORIES	4B	88,109	1,990,689	0	1,990,689	0	0	0	1,308,787	0	33,155	0	0	0	0	21,798
CAST IRON, 4" AND UNDER - INSIDE	4A	5,290,168	3,212,066	1,285,296	0	0	0	0	880,320	0	0	0	0	0	0	0
CAST IRON, 6" AND 8" - INSIDE	4B	5,377,042	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAST IRON OVER 8" - INSIDE	4B	21,674,676	0	0	0	0	0	0	8,156,181	0	8,156,181	0	0	0	0	0
CAST IRON, 6" AND 8" - OUTSIDE	4B	14,394,653	0	0	0	0	0	0	8,717,512	0	8,717,512	0	0	0	0	5,382,315
CAST IRON OVER 8" - OUTSIDE	4B	1,335,768	159,357	0	0	0	0	0	339,265	0	339,265	0	0	0	0	2,389,179
CAST IRON, 6" AND 8" - JOINT	4	976,449	164,647	166,837	0	0	0	0	384,095	156,332	335,812	0	0	0	0	228,951
CAST IRON OVER 8" - JOINT	4	671,040	400,812	180,379	0	0	0	0	109,849	0	0	0	0	0	0	112,389
MANHOLES - INSIDE	3A	1,362,530	0	0	0	0	0	0	825,785	330,425	0	0	0	0	0	226,320
MANHOLES - OUTSIDE	3B	81,739	15,457	6,457	0	0	0	0	32,990	13,078	0	0	0	0	0	9,408
MANHOLES - JOINT	3A	834,313	558,065	223,301	0	0	0	0	152,947	0	0	0	0	0	0	0
VALVES AND VALVE BOXES - INSIDE	3B	3,823,661	0	0	0	0	0	0	2,283,873	913,655	0	0	0	0	0	625,833
VALVES AND VALVE BOXES - OUTSIDE	3B	1,013,967	19,282	6,055	0	0	0	0	882	353	0	0	0	0	0	11,726
VALVES AND VALVE BOXES - JOINT	3B	1,477	91,502	38,226	0	0	0	0	16,315	0	16,315	0	0	0	0	1,742
STEEL - JOINT	3B	483,879	0	0	0	0	0	0	25,742	185,294	19,019	0	0	0	0	55,694
STEEL - OUTSIDE	4B	50,542	0	0	0	0	0	0	19,019	77,421	19,019	0	0	0	0	12,594
LANCASTER METER PIT - OUTSIDE	4B	718	0	0	0	0	0	0	270	0	1,997,883	0	0	0	0	1,362,120
RELINING	4B	7,947,027	948,080	992,584	0	0	0	0	627,815	2,018,545	0	0	0	0	0	0
PLASTIC - OUTSIDE	4B	50,542	0	0	0	0	0	0	67,545	0	0	0	0	0	0	0
SERVICES - INSIDE	9A	1,063,698	0	0	0	0	0	0	0	0	0	0	0	0	0	85,399
SERVICES - OUTSIDE	9B	2,619,598	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERS - INSIDE	8A	86,314	0	0	86,314	0	0	0	0	0	0	0	0	0	0	0
METERS - OUTSIDE	8B	463,254	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYDRANTS - INSIDE	7A	151,699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYDRANTS - OUTSIDE	7B	544,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE	13	29,543	3,070	1,276	839	691	319	1,897	644	6,780	2,691	3,616	585	3,445	544,979	2,157

CITY OF LANCASTER - BUREAU OF WATER  
 PROJECTED COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2016  
 ALLOCATED TO COST FUNCTIONS

ACCOUNT (1)	FACTOR REF	COST OF SERVICE (3)	INSIDE-CITY										OUTSIDE-CITY									
			Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	Base (11)	Max Day (12)	Max Hour (13)	Meters (14)	Services (15)	Billing & Collecting (16)	Fire Service (17)						
TRANSPORTATION EQUIPMENT	13	419,891	43,627	18,138	11,925	9,825	4,535	26,957	8,154	96,365	38,252	51,395	21,792	8,314	48,899	30,652						
STORES EQUIPMENT	13	2,473	257	107	70	58	27	159	54	568	225	303	128	49	288	161						
SHOP EQUIPMENT	13	2,206	229	95	63	52	24	142	48	506	201	270	114	44	257	161						
TOOLS AND WORK EQUIPMENT	13	234,019	24,315	10,110	6,646	5,476	2,527	15,024	5,102	53,707	21,319	28,644	12,146	4,634	27,287	17,083						
COMMUNICATION EQUIPMENT	13	107,911	11,212	4,662	2,525	1,165	6,928	2,352	24,766	9,831	13,208	5,601	2,137	12,582	7,878							
MISCELLANEOUS EQUIPMENT	13	758	79	33	22	18	6	49	17	174	69	93	39	15	88	55						
TOTAL PLANT IN SERVICE		182,679,459	29,625,619	10,965,817	3,652,297	244,796	1,069,524	434,760	4,087,894	74,708,685	24,658,130	14,494,562	814,828	2,668,872	789,609	14,484,045						
OTHER RATE BASE ITEMS			249,935	63,071	35,226	26,348	13,419	83,703	28,013	551,534	134,696	154,154	63,071	24,993	152,980	94,271						
CASH WORKING CAPITAL	21	1,677,414																				
TOTAL RATE BASE		184,356,873	29,875,554	11,028,888	3,687,523	273,144	1,082,943	518,463	4,095,907	75,260,219	24,792,826	14,648,736	877,899	2,693,866	942,589	14,578,316						

CITY OF LANCASTER  
WATER UTILITIES

*RESPONSES TO RATE OF RETURN  
FILING REQUIREMENTS*

2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts. Special rates are defined as rates not contained in the currently effective tariff.

RESPONSE

The City does not have any negotiated special rate contracts.



**CITY OF LANCASTER WATER FUND**  
LANCASTER, PENNSYLVANIA

**RATE OF RETURN**

**EXHIBIT**

TO ACCOMPANY THE  
DIRECT TESTIMONY OF  
HAROLD WALKER, III

JUNE 6, 2014

**GANNETT FLEMING**  
VALUATION AND RATE CONSULTANTS, LLC



Valley Forge, Pennsylvania

City of Lancaster Water Fund  
Recommended Fair Rate of Return  
Recommended Rate Making Ratios Pro Forma at February 29, 2016

	<u>Recommended Ratios(1)</u>	<u>Cost Rates(2)</u>	<u>Weighted Cost</u>
Debt	50.0	5.01	2.51
Fund Equity	<u>50.0</u>	10.50	<u>5.25</u>
Overall	<u>100.0</u>		<u>7.76</u>

Notes: (1) As explained in the testimony.

(2) The debt cost rate is based on the weighted cost rate to maturity for all issues.

	<u>Rate Base Related Capital Outstanding* 12/31/2012</u>		<u>Recommended Rate Making Ratios Pro Forma 2/29/2016</u>	
	<u>(000's \$)</u>	<u>Ratios</u>	<u>(000's \$)</u>	<u>Ratios</u>
Debt	\$109,752,080	73%	\$92,186,729	50.0
Fund Equity	<u>40,192,518</u>	<u>27%</u>	<u>92,186,730</u>	<u>50.0</u>
Total	<u>\$149,944,598</u>	<u>100%</u>	<u>\$184,373,459</u>	<u>100.0</u>

\* See page 2 of Schedule 2.

City of Lancaster and the City of Lancaster Water Fund  
Capitalization and Capitalization Ratios  
At December 31, 2012

	Actual at 12/31/12		
	<u>Capital</u>	<u>Ratios Excluding Short-Term debt</u>	<u>Ratios Including Short-Term debt</u>
<b>City of Lancaster</b>			
Debt			
Current portion of long-term obligations	\$7,679,670		
Noncurrent portion of long-term obligations	261,822,528		
Long-Term Debt	<u>269,502,198</u>	74.04 %	74.04 %
Fund Equity *			
Invested In Capital Assets, Net of Related Debt	127,163,105		
Unrestricted	<u>(32,654,120)</u>		
Fund Equity	<u>94,508,985</u>	<u>25.96</u>	25.96
Investor Provided Capital	364,011,183	<u>100.00</u> %	
Short-Term Debt	<u>0</u>		<u>0.00</u>
Total Capital	<u>\$364,011,183</u>		<u>100.00</u> %
<b>City of Lancaster Water Fund</b>			
Debt			
Current portion of long-term obligations	\$1,915,749		
Noncurrent portion of long-term obligations **	107,836,331		
Long-Term Debt	<u>109,752,080</u>	73.20 %	73.20 %
Fund Equity			
Invested In Capital Assets, Net of Related Debt	31,899,187		
Unrestricted ***	<u>8,293,331</u>		
Fund Equity	<u>40,192,518</u>	<u>26.80</u>	26.80
Investor Provided Capital	149,944,598	<u>100.00</u> %	
Short-Term Debt	<u>0</u>		<u>0.00</u>
Total Capital	<u>\$149,944,598</u>		<u>100.00</u> %

\* Excludes restricted net assets.

\*\* Excludes \$10,413,581.28 of unused proceeds from the 2011 Bond Series, Water Fund share.

\*\*\* Excludes \$15,000,000 of overstated accumulated depreciation (i.e., difference between Book and Original Cost Study's accumulated depreciation).

City of Lancaster Water Fund  
Capitalization and Capitalization Ratios  
At December 31, 2012 and Recommended Rate Making Ratios Pro Forma at February 29, 2016

	Actual at 12/31/12 *		
	<u>Capital</u>	Ratios Excluding <u>Short-Term debt</u>	Ratios Including <u>Short-Term debt</u>
Debt			
Current portion of long-term obligations	\$1,915,749		
Noncurrent portion of long-term obligations	107,836,331		
Long-Term Debt	<u>109,752,080</u>	73.20 %	73.20 %
Fund Equity			
Invested In Capital Assets, Net of Related Debt	31,899,187		
Unrestricted	8,293,331		
Fund Equity (Less Net Contributions)	<u>40,192,518</u>	<u>26.80</u>	26.80
Investor Provided Capital	149,944,598	<u>100.00</u> %	
Short-Term Debt	<u>0</u>		<u>0.00</u>
Total Capital	<u>\$149,944,598</u>		<u>100.00</u> %

	Recommended Rate Making Ratios Pro Forma at 2/29/16		
	<u>Capital</u>	Ratios Excluding <u>Short-Term debt</u>	Ratios Including <u>Short-Term debt</u>
Long-Term Debt	\$92,186,729	50.00 %	50.00 %
Fund Equity	<u>92,186,729</u>	<u>50.00</u>	50.00
Investor Provided Capital	184,373,459	<u>100.00</u> %	
Short-Term Debt	<u>0</u>		<u>0.00</u>
Total Capital	<u>\$184,373,459</u>		<u>100.00</u> %

\* From page 1 of this Schedule.

Capital Structure Ratios for the  
The Water Group Followed by Analysts  
At 12/31/2013 and Estimated for 2017

	<u>12/31/2013</u>	Est.(1) <u>2017</u>
<u>Water Group Followed by Analysts</u>		
Long-term Debt	45.8 %	46.9 %
Preferred Stock	0.1	0.0
Common Equity	<u>54.1</u>	<u>53.1</u>
 Total	 <u>100.0</u> %	 <u>100.0</u> %

Notes: (1) Project by Value Line for the period 2015 to 2017.

Source of Information: Value Line Investment Survey, 1/17/14  
S&P and Quarterly Reports

Financial Risk Adjustment  
Estimated Change in Common Equity Cost Rate  
Due to Differences in the Actual Common Equity Ratio (1)  
Of City of Lancaster Water Fund and the Water Group Followed by Analysts

Common Equity Ratio	Reported Change In Cost Rates	Estimated Constant Change In Cost Rates	Estimated Constant Basis Point Change	Estimated Compound Change In Cost Rates	Estimated Compound Basis Point Change
58		0.7778	0.8889	3.5553	0.3142
57		0.7778	0.8889	3.8695	0.3420
56		1.6667	0.8889	4.2115	0.3722
55		2.5556	0.8889	4.5837	0.4051
54		3.4444	0.8889	4.9887	0.4409
53		4.3333	0.8889	5.4296	0.4798
52		5.2222	0.8889	5.9094	0.5222
51		6.1111	0.8889	6.4316	0.5684
-----					
50	7	7.0000	0.8889	7.0000	0.6186
49		7.8889	0.8889	7.6186	0.6733
48		8.7778	0.8889	8.2919	0.7328
47		9.6667	0.8889	9.0246	0.7975
46		10.5556	0.8889	9.8221	0.8680
45	12	11.4444	0.8889	10.6901	0.9447
44		12.3333	0.8889	11.6348	1.0282
43		13.2222	0.8889	12.6630	1.1190
42		14.1111	0.8889	13.7821	1.2179
41	15	15	8	15	1.3256
40		15.8889	0.8889	16.3256	1.4427
39		16.7778	0.8889	17.7683	1.5702
38		17.6667	0.8889	19.3385	1.7090
37		18.5556	0.8889	21.0474	1.8600
36		19.4444	0.8889	22.9074	2.0244
35		20.3333	0.8889	24.9318	2.2033
34		21.2222	0.8889	27.1350	2.3980
33		22.1111	0.8889	29.5330	2.6099
32		23.0000	0.8889	32.1429	2.8405
31		23.8889	0.8889	34.9834	3.0915
30		24.7778	0.8889	38.0749	3.3647
29		25.6667	0.8889	41.4396	3.6621
28		26.5556	0.8889	45.1017	3.9857
27		27.4444	0.8889	49.0874	4.3379
-----					
26		28.3333	0.8889	53.4253	4.7213
25		29.2222	0.8889	58.1465	5.1385
24		30.1111	0.8889	63.2850	5.5926
23		31.0000	0.8889	68.8776	6.0868
22		31.8889	0.8889	74.9643	6.6247
21		32.7778	0.8889	81.5890	7.2101
20		33.6667	0.8889	88.7991	7.8473
-----					
Difference in Equity Ratio		23		23	
Estimated Average Change in Cost Rate		<u>17</u>		<u>22</u>	
Estimated Total Change in Cost Rate Per Study		<u>413</u>		<u>525</u>	

Note: (1) Eugene F. Brigham, Louis C. Gapsenski, and Dana A. Aberwald, "Capital Structure, Cost of Capital, and Revenue Requirements," *Public Utilities Fortnightly*, 8 January 1987, pp. 15-24. They found that the average change in common equity is 12-basis points per percentage point change in common equity ratios between 40% and 50% equity ratios. Further, the change at the upper end of the common equity ratio range, 49% to 50%, was 7-basis points and 15-basis points at the lower end of the common equity ratio range, 49% to 50%, was 7-basis points and 15-basis points at the lower end of the common equity ratio range, 41% to 40%.

City of Lancaster Water Fund  
Effective Cost of Debt

	<u>Outstanding</u>	<u>Cost Rate (1)</u>	<u>Annual Cost</u>	<u>Effective Cost</u>
<u>At 12/31/12</u>				
2007 GO Bonds, Water Fund's Share	\$96,035,000	4.99 %	\$4,795,889	
2009 GO Notes, Water Fund's Share	13,005,000	6.02	783,066	
2010 GO Bonds, Water Fund's Share	614,800	3.86	23,724	
2011 GO Bonds, Water Fund's Share	11,260,000	5.34	601,346	
2002 Penn Vest Loan	<u>378,018</u>	3.65	<u>13,797</u>	
Total	<u>\$121,292,818</u>		<u>\$6,217,822</u>	<u>5.13 %</u>

<u>Estimated at 12/31/13</u>				
2007 GO Bonds, Water Fund's Share	\$95,630,000	4.99 %	\$4,775,664	
2009 GO Notes, Water Fund's Share	12,080,000	6.02	727,370	
2010 GO Bonds, Water Fund's Share	583,600	3.86	22,520	
2011 GO Bonds, Water Fund's Share	10,740,000	5.34	573,575	
2002 Penn Vest Loan	<u>343,469</u>	3.65	<u>12,536</u>	
Total	<u>\$119,377,069</u>		<u>\$6,111,665</u>	<u>5.12 %</u>

<u>Estimated at 12/31/14</u>				
2007 GO Bonds, Water Fund's Share	\$95,210,000	4.99 %	\$4,754,690	
2009 GO Notes, Water Fund's Share	11,125,000	6.02	669,866	
2010 GO Bonds, Water Fund's Share	552,000	3.86	21,301	
2011 GO Bonds, Water Fund's Share	10,210,000	5.34	545,270	
2014 Proposed Bonds, Water Fund's Share	26,000,000	4.60	1,196,000	
2002 Penn Vest Loan	<u>307,702</u>	3.65	<u>11,231</u>	
Total	<u>\$143,404,702</u>		<u>\$7,198,358</u>	<u>5.02 %</u>

<u>Pro Forma at 2/29/16</u>				
2007 GO Bonds, Water Fund's Share	\$94,770,000	4.99 %	\$4,732,717	
2009 GO Notes, Water Fund's Share	10,140,000	6.02	610,557	
2010 GO Bonds, Water Fund's Share	520,000	3.86	20,066	
2011 GO Bonds, Water Fund's Share	9,675,000	5.34	516,698	
2014 Proposed Bonds, Water Fund's Share	26,000,000	4.60	1,196,000	
2002 Penn Vest Loan	<u>270,675</u>	3.65	<u>9,879</u>	
Total	<u>\$141,375,675</u>		<u>\$7,085,917</u>	<u>5.01 %</u>

Note: (1) Internal rate of return calculation of the cash flows.

City of Lancaster Water Fund  
Water Fund's Share  
Summary of Debt Service

	2007 GO Bonds, Water Fund's Share	2009 GO Bonds, Water Fund's Share	2010 GO Bonds, Water Fund's Share	2011 GO Bonds, Water Fund's Share	2014 Proposed Bonds, Water Fund's Share	2002 Penn Vest Loan	Total Debt Service
2009	4,365,050.00	295,646.25	0.00	0.00	0.00	30,080.33	4,690,776.58
2010	4,380,050.00	1,509,667.50	29,402.04	0.00	0.00	31,140.27	5,950,259.81
2011	4,384,450.00	1,506,167.50	51,291.20	0.00	0.00	32,237.56	5,974,146.26
2012	4,753,650.00	1,433,042.50	51,091.20	458,829.64	0.00	33,373.49	6,729,986.83
2013	4,753,050.00	1,432,917.50	51,283.20	997,395.00	0.00	34,549.46	7,269,195.16
2014	4,751,850.00	1,434,717.50	51,059.20	998,295.00	770,153.65	35,766.86	8,041,842.21
2015	4,755,050.00	1,434,386.25	50,827.20	994,020.00	1,540,307.29	37,027.17	8,811,617.91
2016	5,318,050.00	866,230.00	50,987.20	997,420.00	1,540,307.29	38,331.88	8,811,326.37
2017	5,321,800.00	867,580.00	50,967.20	995,220.00	1,540,307.29	39,682.57	8,815,557.06
2018	5,322,800.00	866,480.00	51,243.20	992,020.00	1,540,307.29	41,080.85	8,813,931.34
2019	5,321,050.00	867,505.00	50,999.20	997,020.00	1,540,307.29	42,528.38	8,819,409.87
2020	5,321,550.00	1,078,430.00	51,042.20	785,270.00	1,540,307.29	44,026.94	8,820,626.43
2021	5,319,050.00	1,078,430.00	51,000.20	787,520.00	1,540,307.29	45,578.32	8,821,885.81
2022	5,350,100.00	1,077,230.00	51,270.20	783,520.00	1,540,307.29	19,460.71	8,821,888.20
2023	5,367,100.00	1,079,211.25	51,084.20	783,520.00	1,540,307.29	0.00	8,821,222.74
2024	5,365,500.00	1,078,711.25	51,215.40	787,270.00	1,540,307.29	0.00	8,823,003.94
2025	5,365,975.00	1,080,533.13	50,846.60	785,070.00	1,540,307.29	0.00	8,822,732.02
2026	5,368,300.00	1,079,473.76	51,211.60	782,270.00	1,540,307.29	0.00	8,821,562.65
2027	5,367,250.00	1,075,556.26	51,056.00	787,675.00	1,540,307.29	0.00	8,821,844.55
2028	5,367,825.00	1,078,578.76	51,168.00	784,550.00	1,540,307.29	0.00	8,822,429.05
						Max	8,823,003.94
						Min	6,729,986.83
						Average	8,559,415.42



Water Group Followed by Analysts  
Five Year Analysis  
2009 - 2013 (1)

<u>Ln #</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	Average <u>Ann. Chg(%)</u>	Five Year <u>Average</u>	Average Central <u>Values(9)</u>
	(Millions of \$)							
	Investor Provided Capital(\$)							
1	Permanent Capital	1,969.406	1,910.446	1,890.922	1,802.774	1,676.399	4.1	
2	Short-Term Debt	<u>89.211</u>	<u>104.893</u>	<u>66.612</u>	<u>48.932</u>	<u>118.083</u>		
3	Total Capital	2,058.617	2,015.339	1,957.534	1,851.707	1,794.481	3.5	
4	Total Revenue(\$)	644.943	593.898	590.077	540.758	512.375	6.0	
5	Construction(\$)	204.494	197.489	182.690	171.805	200.342	0.9	
6	Effective Income Tax Rate(%)	35.7	37.7	38.8	18.6	28.8	31.9	35.7
	Book Capitalization Ratios(%)							
7	Long-Term Debt	48.5	50.6	50.6	49.7	48.5	49.6	49.7
8	Preferred Stock	0.2	0.2	0.2	0.2	0.2	0.2	0.2
9	Common Equity	<u>51.3</u>	<u>49.2</u>	<u>49.2</u>	<u>50.0</u>	<u>51.3</u>	50.2	50.0
	Total	100.0	100.0	100.0	100.0	100.0		
10	Total Debt	50.9	52.7	52.9	52.5	52.3	52.3	52.5
11	Preferred Stock	0.1	0.2	0.2	0.2	0.2	0.2	0.2
12	Common Equity	<u>48.9</u>	<u>47.1</u>	<u>47.0</u>	<u>47.3</u>	<u>47.5</u>	47.6	47.3
	Total	100.0	100.0	100.0	100.0	100.0		
	Rates on Average Capital(2)(%)							
13	Total Debt	5.5	5.5	5.5	5.5	5.8	5.6	5.5
14	Long-Term Debt	4.9	3.7	4.1	3.9	5.5	4.4	4.1
15	Preferred Stock	5.3	5.3	5.3	5.3	9.2	6.1	5.3
	Coverage - Including AFC(3)(x)							
16	PreTax Interest	3.7	3.5	3.5	3.0	2.9	3.3	3.5
17	PreTax Interest + Pref. Div	3.7	3.5	3.4	3.0	2.9	3.3	3.4
18	PostTax Interest + Pref. Div	2.7	2.6	2.5	2.2	2.1	2.4	2.5
	Coverage - Excluding AFC(3)(x)							
19	PreTax Interest	3.7	3.5	3.4	3.0	2.8	3.3	3.4
20	PreTax Interest + Pref. Div	3.6	3.4	3.4	3.0	2.8	3.2	3.4
21	PostTax Interest + Pref. Div	2.7	2.5	2.5	2.1	2.0	2.4	2.5
22	GCF / Interest Coverage(4)(x)	4.7	4.4	4.2	3.9	3.6	4.2	4.2
23	Coverage of Common Dividends(5)(x)	3.9	3.5	3.4	2.8	2.1	3.2	3.4
24	Construction / Avg. Tot. Capital(%)	10.0	9.6	11.2	10.4	12.5	10.7	10.4
25	NCF / Construction(6)(%)	79.2	72.6	60.0	51.3	36.9	60.0	60.0
26	AFC / Income for Common Stock	3.3	3.8	3.3	2.5	3.5	3.3	3.3
27	GCF / Avg. Tot. Debt(7)(%)	20.5	18.4	17.5	15.9	15.0	17.5	17.5
28	GCF / Permanent Capital(8)(%)	11.0	10.1	9.6	8.7	8.0	9.5	9.6

See page 2 of this Schedule for notes.

Water Group Followed by Analysts  
Five Year Analysis  
2009-2013

Notes:

- (1) Average of the achieved results for each individual company based upon the financials as originally reported.
- (2) Computed by relating total debt interest, long-term debt interest and preferred dividend expense to average of beginning and ending balance of the respective capital outstanding.
- (3) The coverage calculations, both including and excluding AFC, represent the number of times available earnings cover the various fixed charges. It should be noted that the pretax coverage including preferred dividends has been grossed up for the income tax paid on the preferred dividends.
- (4) GCF or gross cash flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFC), plus interest charges, divided by interest charges.
- (5) GCF (see note 4) less all preferred dividends which cover common dividends.
- (6) The percent of GCF (see note 4) less all cash dividends which cover gross construction expenditures.
- (7) GCF (see note 4) as a percentage of Permanent Capital (long-term debt, current maturities and preferred, preference and common equity).
- (8) GCF (see note 4) as a percentage of average total debt.
- (9) Average of the second, third and fourth quintile values.

Source of Information: Standard & Poor's and Annual Reports

S&P Utilities  
Five Year Analysis  
2009 - 2013 (1)

<u>Ln #</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>Average Ann. Chg(%)</u>	<u>Five Year Average</u>	<u>Average Central Values(9)</u>
	(Millions of \$)							
	Investor Provided Capital(\$)							
1	Permanent Capital	30,857.876	28,926.129	22,767.660	21,739.249	20,898.747	10.6	
2	Short-Term Debt	<u>2,032.482</u>	<u>2,132.822</u>	<u>1,486.360</u>	<u>1,235.292</u>	<u>1,322.353</u>		
3	Total Capital	32,890.358	31,058.951	24,254.021	22,974.541	22,221.100	10.8	
4	Total Revenue(\$)	13,475.255	12,454.366	11,923.560	11,747.975	11,726.138	3.6	
5	Construction(\$)	3,296.644	3,267.780	2,674.236	2,436.919	2,506.176	7.5	
6	Effective Income Tax Rate(%)	33.7	31.2	35.5	33.6	36.5	34.1	33.7
	Book Capitalization Ratios(%)							
7	Long-Term Debt	53.9	52.0	51.2	52.7	53.6	52.7	52.7
8	Preferred Stock	2.1	1.5	3.3	1.1	0.4	0.7	0.7
9	Common Equity	<u>48.2</u>	<u>46.6</u>	<u>45.6</u>	<u>46.2</u>	<u>46.8</u>	46.7	46.6
	Total	104.1	100.0	100.0	100.0	100.7		
10	Total Debt	57.1	55.2	54.0	55.3	56.4	55.6	55.3
11	Preferred Stock	2.1	1.4	3.2	1.0	0.4	0.6	1.0
12	Common Equity	<u>45.0</u>	<u>43.4</u>	<u>42.7</u>	<u>43.7</u>	<u>44.0</u>	43.8	43.7
	Total	104.2	100.0	100.0	100.0	100.8		
	Rates on Average Capital(2)(%)							
13	Total Debt	5.0	5.1	5.4	5.7	5.8	5.4	5.4
14	Long-Term Debt	5.1	5.5	5.7	5.9	5.5	5.6	5.5
15	Preferred Stock	2.7	2.1	3.9	3.0	3.6	3.1	3.0
	Coverage - Including AFC(3)(x)							
16	PreTax Interest	3.4	3.0	3.5	3.7	3.6	3.4	3.5
17	PreTax Interest + Pref. Div	3.4	2.9	3.4	3.7	3.6	3.4	3.4
18	PostTax Interest + Pref. Div	2.6	2.3	2.6	2.7	2.7	2.6	2.6
	Coverage - Excluding AFC(3)(x)							
19	PreTax Interest	3.3	2.8	3.3	3.6	3.5	3.3	3.3
20	PreTax Interest + Pref. Div	3.3	2.8	3.3	3.5	3.5	3.3	3.3
21	PostTax Interest + Pref. Div	2.5	2.2	2.5	2.6	2.6	2.5	2.5
22	GCF / Interest Coverage(4)(x)	5.1	4.5	4.9	5.1	4.9	4.9	4.9
23	Coverage of Common Dividends(5)(x)	4.1	3.7	3.7	4.3	4.1	4.0	4.1
24	Construction / Avg. Tot. Capital(%)	11.3	11.7	10.9	10.6	11.4	11.2	11.3
25	NCF / Construction(6)(%)	72.2	59.7	79.6	93.1	84.3	77.8	79.6
26	AFC / Income for Common Stock	7.6	2.9	40.8	67.0	8.4	25.3	8.4
27	GCF / Avg. Tot. Debt(7)(%)	19.3	18.0	21.1	22.9	21.8	20.6	21.1
28	GCF / Permanent Capital(8)(%)	11.3	10.4	12.2	13.2	12.9	12.0	12.2

See page 2 of this Schedule for notes.

S&P Public Utilities  
Five Year Analysis  
2009-2013

Notes:

- (1) Market value weighted achieved results for each individual company based upon the financials as originally reported.
- (2) Computed by relating total debt interest, long-term debt interest and preferred dividend expense to average of beginning and ending balance of the respective capital outstanding.
- (3) The coverage calculations, both including and excluding AFC, represent the number of times available earnings cover the various fixed charges. It should be noted that the pretax coverage including preferred dividends has been grossed up for the income tax paid on the preferred dividends.
- (4) GCF or gross cash flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFC), plus interest charges, divided by interest charges.
- (5) GCF (see note 4) less all preferred dividends which cover common dividends.
- (6) The percent of GCF (see note 4) less all cash dividends which cover gross construction expenditures.
- (7) GCF (see note 4) as a percentage of Permanent Capital (long-term debt, current maturities and preferred, preference and common equity).
- (8) GCF (see note 4) as a percentage of average total debt.
- (9) Average of the second, third and fourth quintile values.

Source of Information: Standard & Poor's, Moody's and Annual Reports

Risk Measures for the Common Stock of  
The Water Group Followed by Analysts and the S&P Utilities

	Recent S&P Issuer Credit Rating	Stock Exchange for Company	Recent S&P Common Stock Ranking	Value Line Beta	Recent Market Value (Mill \$)	Recent S&P Market Size Index	Market Quartile	Market Quartile Name
<u>Water Group Followed by Analysts</u>								
American States Water Co	A+	New York Stock Exchange	High (A)	0.65	1,251.141	S&P SmallCap 600	3	Low-Cap
American Water Works Co Inc	A-	New York Stock Exchange	-	0.65	8,113.025	NOT in a S&P Index	1	Large-Cap
Aqua America Inc	A+	New York Stock Exchange	High (A)	0.60	4,437.716	S&P MidCap 400	2	Mid-Cap
California Water Service Gp	A+	New York Stock Exchange	Above Average (A-)	0.60	1,142.920	NOT in a S&P Index	3	Low-Cap
Connecticut Water Svc Inc	A	NASDAQ/ NMS/ OTC Bul Brd	Average (B+)	0.75	371.360	NOT in a S&P Index	4	Mico-Cap
Middlesex Water Co	A-	NASDAQ/ NMS/ OTC Bul Brd	Above Average (A-)	0.75	348.444	NOT in a S&P Index	4	Mico-Cap
SJW Corp	A	New York Stock Exchange	Below Average (B)	0.85	597.201	NOT in a S&P Index	3	Low-Cap
York Water Co	A-	NASDAQ/ NMS/ OTC Bul Brd	High (A)	0.70	265.159	NOT in a S&P Index	4	Mico-Cap
Average	<u>A</u>		<u>Above Average (A-)</u>	<u>0.69</u>	<u>870.061</u>	<u>NOT in a S&amp;P Index</u>	<u>3</u>	<u>Low-Cap</u>

Risk Measures for the Common Stock of  
The Water Group Followed by Analysts and the S&P Utilities

	Recent S&P Issuer Credit Rating	Stock Exchange for Company	Recent S&P Common Stock Ranking	Value Line Beta	Recent Market Value (Mill \$)	Recent S&P Market Size Index	Market Quartile	Market Quartile Name
<u>S&amp;P Public Utilities</u>								
AES Corp	BB-	New York Stock Exchange	Below Average (B)	1.20	10,337.691	S&P 500	1	Large-Cap
AGL Resources Inc	BBB+	New York Stock Exchange	High (A)	0.80	5,837.305	S&P 500	2	Mid-Cap
Ameren Corp	BBB+	New York Stock Exchange	Below Average (B)	0.80	9,996.562	S&P 500	1	Large-Cap
American Electric Power Co	BBB	New York Stock Exchange	Average (B+)	0.65	24,712.961	S&P 500	1	Large-Cap
Centerpoint Energy Inc	A-	New York Stock Exchange	Below Average (B)	0.80	10,160.215	S&P 500	1	Large-Cap
CMS Energy Corp	BBB	New York Stock Exchange	Below Average (B)	0.75	7,823.850	S&P 500	1	Large-Cap
Consolidated Edison Inc	A-	New York Stock Exchange	Average (B+)	0.60	15,714.192	S&P 500	1	Large-Cap
Dominion Resources Inc	A-	New York Stock Exchange	Average (B+)	0.65	41,288.066	S&P 500	1	Large-Cap
DTE Energy Co	BBB+	New York Stock Exchange	Average (B+)	0.75	13,150.741	S&P 500	1	Large-Cap
Duke Energy Corp	BBB+	New York Stock Exchange	Below Average (B)	0.60	50,349.336	S&P 500	1	Large-Cap
Edison International	BBB-	New York Stock Exchange	Below Average (B)	0.75	18,444.160	S&P 500	1	Large-Cap
Entergy Corp	BBB	New York Stock Exchange	Above Average (A-)	0.70	12,004.321	S&P 500	1	Large-Cap
Exelon Corp	BBB	New York Stock Exchange	Average (B+)	0.80	28,775.016	S&P 500	1	Large-Cap
Firstenergy Corp	BBB-	New York Stock Exchange	Below Average (B)	0.75	14,249.518	S&P 500	1	Large-Cap
Integrus Energy Group Inc	A-	New York Stock Exchange	Below Average (B)	0.90	4,769.793	S&P 500	2	Mid-Cap
NexTera Energy Inc	A-	New York Stock Exchange	High (A)	0.70	41,631.324	S&P 500	1	Large-Cap
NiSource Inc	BBB-	New York Stock Exchange	Average (B+)	0.80	11,156.101	S&P 500	1	Large-Cap
Northeast Utilities	A-	New York Stock Exchange	Average (B+)	0.70	14,361.165	S&P 500	1	Large-Cap
NRG Energy Inc	BB-	New York Stock Exchange	Below Average (B)	1.10	10,344.350	S&P 500	1	Large-Cap
ONEOK Inc	BB+	New York Stock Exchange	Average (B+)	1.00	12,312.979	S&P 500	1	Large-Cap
PG&E Corp	BBB	New York Stock Exchange	Below Average (B)	0.55	19,773.893	S&P 500	1	Large-Cap
Pinnacle West Capital Corp	A-	New York Stock Exchange	Average (B+)	0.70	6,023.204	S&P 500	2	Mid-Cap
PPL Corp	BBB	New York Stock Exchange	Average (B+)	0.65	20,901.961	S&P 500	1	Large-Cap
Public Service Entrp Grp Inc	BBB+	New York Stock Exchange	Average (B+)	0.75	19,305.133	S&P 500	1	Large-Cap
SCANA Corp	BBB+	New York Stock Exchange	Above Average (A-)	0.65	7,243.613	S&P 500	2	Mid-Cap
Sempra Energy	BBB+	New York Stock Exchange	Average (B+)	0.80	23,720.908	S&P 500	1	Large-Cap
Southern Co	A	New York Stock Exchange	Above Average (A-)	0.55	39,016.129	S&P 500	1	Large-Cap
TECO Energy Inc	BBB+	New York Stock Exchange	Below Average (B)	0.85	3,740.003	S&P 500	2	Mid-Cap
Wisconsin Energy Corp	A-	New York Stock Exchange	High (A)	0.60	10,513.876	S&P 500	1	Large-Cap
Xcel Energy Inc	A-	New York Stock Exchange	Average (B+)	0.60	15,128.023	S&P 500	1	Large-Cap
Average	<u>BBB+</u>		<u>Average (B+)</u>	<u>0.75</u>	<u>17,426.213</u>	<u>S&amp;P 500</u>	<u>1</u>	<u>Large-Cap</u>

Comparative Ratios  
The Water Group Followed by Analysts,  
S&P Utilities, and S&P 500  
For the Years 2009-2013(1)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>Five Year Average</u>
<u>Return on Common Equity(2)</u>						
Water Group Followed by Analysts	10.1	9.2	9.0	6.8	6.2	8.3
S&P Utilities	9.2	7.9	10.8	12.0	12.5	10.5
S&P 500	14.7	13.7	14.8	14.4	10.7	13.7
<u>Market/Book Multiple(3)</u>						
Water Group Followed by Analysts	1.9	1.8	1.8	1.8	1.8	1.8
S&P Utilities	1.7	1.6	1.5	1.5	1.6	1.6
S&P 500	2.5	2.1	2.1	2.1	1.9	2.0
<u>Earnings/Price Ratio(4)</u>						
Water Group Followed by Analysts	5.5	5.1	5.2	3.1	1.9	4.2
S&P Utilities	5.4	5.1	6.9	7.9	8.1	6.7
S&P 500	5.9	6.4	7.2	6.9	5.8	6.4
<u>Dividend Payout Ratio(5)</u>						
Water Group Followed by Analysts	59.3	67.1	66.2	58.6	62.1	62.7
S&P Utilities	77.8	92.2	20.2	62.7	60.4	62.7
S&P 500	36.6	35.7	30.0	28.9	43.3	34.9
<u>Dividend Yield(6)</u>						
Water Group Followed by Analysts	3.2	3.4	3.4	3.5	3.2	3.3
S&P Utilities	4.1	4.2	4.2	4.6	4.8	4.4
S&P 500	2.2	2.3	2.2	2.0	2.5	2.2

See next page for Notes.

Comparative Ratios For  
The Water Group Followed by Analysts,  
The S&P Utilities, and the S&P 500  
For the Years 2009-2013 (1)

Notes:

- (1) The average of achieved results for the companies in each group. The information for the S&P Public Utilities is market weighted. The information for the S&P 500 is based upon per share information adjusted to price index level.
- (2) Rate of Return on Average Book Common Equity - income available for common equity divided by average beginning and ending year's balance of book common equity.
- (3) Market/Book Ratio - average of yearly high-low market price divided by the average of beginning and ending year's book value per share.
- (4) Earnings/Price Ratio - reported earnings per share yearly divided by the average of yearly high-low market price.
- (5) Dividend Payout Ratio is computed by dividing the yearly reported dividends paid by the yearly income available for common equity.
- (6) Dividend Yield - yearly dividend per share divided by the average yearly high-low market price.

Source of Information: Standard & Poor's and Annual Reports



Capital Intensity and Capital Recovery  
 City of Lancaster Water Fund  
 The Water Group Followed by Analysts, and S&P Utilities  
For the Year 2012

	<u>Capital Intensity</u>	<u>Rate of Capital Recovery</u>	<u>Capital Recovery Years</u>
City of Lancaster Water Fund	<u>\$8.75</u>	<u>1.86%</u>	<u>53.9</u>
Water Group Followed by Analysts	<u>\$5.30</u>	<u>2.28%</u>	<u>45.8</u>
S&P Utilities	<u>\$3.28</u>	<u>3.20%</u>	<u>32.9</u>

Relative Size of  
City of Lancaster Water Fund  
City of Bethlehem - Bureau of Water - Total Outside City,  
City of Bethlehem - Bureau of Water - Total Inside City,  
Versus the Water Group Followed by Analysts  
For the Year 2013

	<u>City of Lancaster Water Fund</u>	<u>Water Group Followed by Analysts</u>	<u>Water Group Followed by Analysts Vs. City of Lancaster Water Fund</u>
<b>City of Lancaster Water Fund</b>			
Total Capitalization (000's)*	\$145,358	\$2,154,000	14.8 x
Total Operating Revenues (000's)	\$21,090	\$657,000	31.2 x
Number of Customers	46,619	667,836	14.3 x
<b>City of Lancaster Water Fund - Total Outside City</b>			
Total Capitalization (000's)*	\$98,931	\$2,154,000	21.8 x
Total Operating Revenues (000's)	\$15,284	\$657,000	43.0 x
Number of Customers	29,673	667,836	22.5 x
<b>City of Lancaster Water Fund - Total Inside City</b>			
Total Capitalization (000's)*	\$46,427	\$2,154,000	46.4 x
Total Operating Revenues (000's)	\$5,806	\$657,000	113.2 x
Number of Customers	16,946	667,836	39.4 x

\* Capitalization is apportioned based on revenues and customers.

Institutional Holdings, Insider Holdings and Percentage of Shares Traded Annually for the  
The Water Group Followed by Analysts, and the S&P Utilities

	Water Group Followed by <u>Analysts</u>	S&P <u>Public Utilities</u>
Percentage of common shares held by insiders (1)	3.5%	0.4%
Percentage of common shares held by institutions (2)	54.0%	70.7%
Percentage Of Common Shares Traded In 2012	85%	154%
Percentage Of Common Shares Traded In 2013	92%	166%
Average Number Of Months For All Common Shares To Turnover (3)	12.0	6.4

Notes: (1) An insider is a director or an officer who has a policy-making role or a person who is directly or indirectly the beneficial owner of more than 10% of a certain company's stock. An insider may be either an individual or a corporation. Insiders are required to disclose their purchase/sale transactions to the SEC in which a change in beneficial ownership has occurred. The filings must be submitted before the end of the second business day following the day on which the transaction had been executed.

(2) Institutional holders are those investment managers having a fair market value of equity assets under management of \$100 million or more. Certain banks, insurance companies, investment advisers, investment companies, foundations and pension funds are included in this category.

(3) Based on average turnover (shares traded) over the past five years.

Comparison of Variability of Common Shareholder Return Arising from Leverage and the  
Absences of an Income Tax Cushion

Line No.		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
		Water Group Followed by Analysts, 12/31/13	City of Lancaster Water Fund, 12/31/13	No Income Taxes - Water Group Followed by Analysts, 12/31/13	No Income Taxes - City of Lancaster Water Fund, 12/31/13
1	Assumed Rate Base	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
2	Pre-Tax ROR (1)	11.48%	11.23%	7.80%	7.76%
3	Assumed Variability (2)				
4	10%	12.63%	12.35%	8.58%	8.54%
5	5%	12.05%	11.79%	8.19%	8.15%
6	-10%	10.33%	10.11%	7.02%	6.98%
7	-5%	10.91%	10.67%	7.41%	7.37%
8	8%	12.40%	12.13%	8.42%	8.38%
9	-8%	10.56%	10.33%	7.18%	7.14%
	Business Risk: (3)				
10	Average	11.48%	11.23%	7.80%	7.76%
11	Standard Deviation	1.00%	0.98%	0.68%	0.67%
12	Coeff of Variation	8.69%	8.69%	8.69%	8.69%
13	Pre-Tax Operating Income With Variability(4)				
14	10%	\$126,280	\$123,530	\$85,800	\$85,360
15	5%	120,540	117,915	81,900	81,480
16	-10%	103,320	101,070	70,200	69,840
17	-5%	109,060	106,685	74,100	73,720
18	8%	123,984	121,284	84,240	83,808
19	-8%	105,616	103,316	71,760	71,392
20	Pre-Tax Fixed				
21	Capital Charges (5)	\$22,400	\$25,100	\$22,400	\$25,100
22	Effective Corporate				
23	Tax Rate (1)	39.8000%	39.8000%	0.0000%	0.0000%
24	Common Equity Ratio (1)	54.10%	50.00%	54.10%	50.00%
25	Return On Common Equity With Variability (6)				
26	10%	11.56%	11.85%	11.72%	12.05%
27	5%	10.92%	11.17%	11.00%	11.28%
28	-10%	9.00%	9.15%	8.84%	8.95%
29	-5%	9.64%	9.82%	9.56%	9.72%
30	8%	11.30%	11.58%	11.43%	11.74%
31	-8%	9.26%	9.42%	9.12%	9.26%
	Equity Risk: (7)				
32	Average	10.28%	10.50%	10.28%	10.50%
33	Standard Deviation	1.11%	1.18%	1.25%	1.35%
34	<b>Coeff of Variation</b>	<b><u>10.80%</u></b>	<b><u>11.20%</u></b>	<b><u>12.20%</u></b>	<b><u>12.85%</u></b>

Notes : (1) Developed on page 2 of this Schedule.

(2) Changing the assumed variation will not change the conclusion regard risk.

(3) Business risk is defined as the variability of pre-tax operating income or return. Business Risk as measured by the coefficient of variation is shown to be equal for each entity.

(4) Lines 4-9 multiplied by line 1.

(5) Pre-tax fixed capital cost rates, from page 2 of this Schedule, multiplied by line 1.

(6) Line 21 subtracted from lines 13-19; multiplied by 1 minus the tax rate (line 23); divided by the common equity ratio (line 24).

(7) Common equity risk is measured as the variability of income or return. The common equity risk arising from amounts of leverage and the absence of an income tax cushion are measured by the coefficient of variation, shown to be 13% to 15% higher without an income tax cushion.  $(12.20\% \div 10.80\% = 113\% - 100\% = 13\%$  and  $12.85\% \div 11.20\% = 115\% - 100\% = 15\%$ )

Comparison of Capital Structure Ratios,  
Cost Rates and Overall Rates of Return

	<u>Structure</u>	<u>Cost</u>	<u>After-Tax Weighted Cost</u>	<u>Estimated Effective Corporate Tax Rate Complement</u>	<u>Pre-Tax Weighted Cost Rate</u>
1	<u>Water Group Followed by Analysts, 12/31/13</u>				
Debt	45.80%	4.90%	2.24%		2.24%
Preferred Stock	0.10%	5.30%	0.01%	0.602000	0.02%
Common Equity	<u>54.10%</u>	10.25%	<u>5.55%</u>	0.602000	<u>9.22%</u>
	<u>100.00%</u>		<u>7.80%</u>		<u>11.48%</u>
2	<u>City of Lancaster Water Fund, 12/31/13</u>				
Debt	50.00%	5.01%	2.51%		2.51%
Preferred Stock	0.00%	0.00%	0.00%	0.602000	0.00%
Common Equity	<u>50.00%</u>	10.50%	<u>5.25%</u>	0.602000	<u>8.72%</u>
	<u>100.00%</u>		<u>7.76%</u>		<u>11.23%</u>
3	<u>No Income Taxes - Water Group Followed by Analysts, 12/31/13</u>				
Debt	45.80%	4.90%	2.24%		2.24%
Preferred Stock	0.10%	5.30%	0.01%	0.000000	0.01%
Common Equity	<u>54.10%</u>	10.25%	<u>5.55%</u>	0.000000	<u>5.55%</u>
	<u>100.00%</u>		<u>7.80%</u>		<u>7.80%</u>
4	<u>No Income Taxes - City of Lancaster Water Fund, 12/31/13</u>				
Debt	50.00%	5.01%	2.51%		2.51%
Preferred Stock	0.00%	0.00%	0.00%	0.000000	0.00%
Common Equity	<u>50.00%</u>	10.50%	<u>5.25%</u>	0.000000	<u>5.25%</u>
	<u>100.00%</u>		<u>7.76%</u>		<u>7.76%</u>

Bond and Credit Ratings for  
City of Lancaster and  
The Water Group Followed by Analysts

	<u>S&amp;P Credit Rating</u>	
City of Lancaster	<u>A1</u>	+
City of Lancaster - (Insured Rating)	<u>A2</u>	++
 <u>Water Group Followed by Analysts</u>		
American States Water Co	A+	
American Water Works Co Inc	A-	
Aqua America Inc *	A+	
California Water Service Gp **	A+	
Connecticut Water Svc Inc	A	
Middlesex Water Co	A-	
SJW Corp ***	A	
York Water Co	A-	
 Average	 <u>A</u>	

+ - A1 rating shown is a Moody's rating. Equivalent to a S&P rating of A+.

++ - An insured A2 rating shown is a Moody's rating (equivalent to an insured rating of A by S&P.)

\* - The A+ bond rating is that for Aqua Pennsylvania, Inc.

\*\* - The A+ bond rating is that for California Water Service, Inc.

\*\*\* - The A bond rating is that for San Jose Water Co.

Comparison of Standard & Poor's Measures of Financial Risk  
For the Water Group Followed by Analysts(1)

Trend in Standard & Poor's Measures of  
Financial Risk (Five-Year Average 2009-13)

	Water Group Followed by <u>Analysts</u>
PreTax Interest Coverage(2)(x)	3.3 x
Total Debt/Total Capital(%)	52.3 %
GCF / Interest Coverage(3)(x)	4.2 x
GCF / Average Total Debt(4)(%)	17.5 %
NCF / Construction(5)(%)	60.0 %

Spot in Standard & Poor's Measures of  
Financial Risk (For the Year 2013)

	Water Group Followed by <u>Analysts</u>
PreTax Interest Coverage(2)(x)	3.7 x
Total Debt/Total Capital(%)	50.9 %
GCF / Interest Coverage(3)(x)	4.7 x
GCF / Average Total Debt(4)(%)	20.5 %
NCF / Construction(5)(%)	79.2 %

See the next page for notes.

Comparison of Standard & Poor's Measures of Financial Risk  
For The Water Group Followed by Analysts

Notes:

- (1) Average of the achieved results for each individual company based upon the financials as originally reported.
- (2) Represents the number of times available earnings, excluding AFC, cover all interest charges.
- (3) GCF or gross cash flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFC), plus interest charges, divided by interest charges.
- (4) GCF (see note 3) as a percentage of average total debt.
- (5) The percent of GCF (see note 3) less all cash dividends which cover gross construction expenditures.

Source of Information: Standard & Poor's, Moody's and Annual Reports



Distribution of Bond and Credit Ratings for  
All Companies Contained in S&P's *Compustat* Database (1)

Number of Companies In Each Grouping	S&P Bond and Credit Ratings				Range of Reported Permanent Capital By Groupings (Million \$)		
	Average	Median	Maximum	Minimum	Smallest	Median	Largest
	100	B+	B	AA-	Default	-7,112.000	297.451
100	B+	B+	A+	Default	405.011	530.952	658.134
100	BB	BB-	AA-	CCC+	662.066	809.558	943.492
100	BB	BB-	AA-	Default	943.629	1,072.039	1,203.499
100	BB	BB	A+	CCC-	1,203.638	1,376.066	1,542.199
100	BB	BB	AA-	Default	1,544.000	1,723.960	1,916.415
100	BB+	BB+	AA	CCC	1,922.000	2,154.309	2,359.638
100	BB+	BBB-	AA+	Default	2,363.209	2,588.251	2,871.000
100	BBB-	BBB	A	CCC	2,874.100	3,225.953	3,634.700
100	BBB-	BBB-	A	B-	3,637.000	4,100.450	4,482.600
100	BBB-	BBB-	AAA	Default	4,488.600	5,106.724	5,739.000
100	BBB	BBB	A+	CCC+	5,757.701	6,444.942	7,172.200
100	BBB-	BBB	AA-	Default	7,215.522	8,518.113	9,639.000
100	BBB	BBB	AAA	CCC	9,649.000	11,756.239	14,053.500
100	BBB+	BBB+	AAA	B-	14,071.129	16,881.500	20,371.000
100	BBB+	BBB+	AAA	CCC	20,396.000	26,266.000	34,818.000
100	A-	A-	AAA	B+	34,911.651	53,127.869	107,740.299
42	A+	A	AAA	BBB-	108,404.320	205,279.000	3,037,158.000
Total							1,742

Number of Companies In Each Grouping	Range of Reported Permanent Capital By Groupings (Million \$)			Distribution of S&P Bond and Credit Ratings By Size Grouping								
	Smallest	Median	Largest	AAA	AA	A	BBB	BB	B	CCC	CC	Default
100	-7,112.000	297.451	404.225	0%	1%	6%	4%	17%	59%	8%	0%	5%
100	405.011	530.952	658.134	0%	0%	2%	10%	21%	62%	3%	1%	1%
100	662.066	809.558	943.492	0%	2%	10%	23%	33%	30%	2%	0%	0%
100	943.629	1,072.039	1,203.499	0%	1%	3%	22%	34%	39%	0%	0%	1%
100	1,203.638	1,376.066	1,542.199	0%	0%	5%	27%	39%	28%	1%	0%	0%
100	1,544.000	1,723.960	1,916.415	0%	1%	6%	35%	26%	31%	0%	0%	1%
100	1,922.000	2,154.309	2,359.638	0%	1%	10%	38%	32%	14%	5%	0%	0%
100	2,363.209	2,588.251	2,871.000	0%	1%	15%	38%	29%	15%	1%	0%	1%
100	2,874.100	3,225.953	3,634.700	0%	0%	9%	57%	27%	6%	1%	0%	0%
100	3,637.000	4,100.450	4,482.600	0%	0%	12%	49%	23%	16%	0%	0%	0%
100	4,488.600	5,106.724	5,739.000	1%	1%	14%	45%	26%	12%	2%	0%	1%
100	5,757.701	6,444.942	7,172.200	0%	0%	21%	55%	14%	9%	1%	0%	0%
100	7,215.522	8,518.113	9,639.000	0%	1%	21%	49%	16%	10%	1%	1%	1%
100	9,649.000	11,756.239	14,053.500	1%	0%	29%	48%	15%	4%	3%	0%	0%
100	14,071.129	16,881.500	20,371.000	1%	4%	36%	42%	9%	8%	0%	0%	0%
100	20,396.000	26,266.000	34,818.000	1%	7%	40%	38%	7%	5%	2%	0%	0%
100	34,911.651	53,127.869	107,740.299	2%	15%	50%	25%	7%	1%	0%	0%	0%
42	108,404.320	205,279.000	3,037,158.000	7%	29%	55%	10%	0%	0%	0%	0%	0%
1,742												

Note: (1) Includes all companies contained in S&P's *Compustat* North American Database that have a S&P bond or credit ratings and reported permanent capital for the year 2010. Companies were sorted based on amount of reported permanent capital and then separated into groups of 100 companies from smallest to largest.

Debt Service Coverage Levels for the  
The Water Group Followed by Analysts

<u>Debt Service Coverage - As Reported</u>						
<u>Water Group Followed by Analysts</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>Average</u>
American States Water Co	4.8	3.8	2.3	4.0	3.7	3.7
American Water Works Co Inc	1.4	1.4	2.5	1.6	0.8	1.5
Aqua America Inc	1.1	1.3	1.9	1.3	3.1	1.7
California Water Service Gp	1.7	3.5	3.4	2.6	3.4	2.9
Connecticut Water Svc Inc	1.6	0.4	4.1	2.2	4.3	2.5
Middlesex Water Co	2.0	0.5	2.7	4.0	1.0	2.0
SJW Corp	2.9	3.0	3.3	3.6	3.2	3.2
York Water Co	3.9	3.7	3.6	0.5	0.5	2.4
Average	2.4	2.2	3.0	2.5	2.5	2.5

Municipal Water and Sewer Utility  
Median Debt Service Levels for 2011, 2007 and 2004

2011 Water and Sewer Medians

	AAA	AA	A	All Credits
Sample Size (N=)	25	115	22	162
Coverage of Annual Debt Service	2.6	2.3	1.8	2.3
Coverage of Maximum Level of Debt Service	3.3	1.8	1.4	1.9
Minimum Covenanted Level of Debt Service	2.0	1.8	1.5	1.8

2007 Water and Sewer Medians

	AAA	AA	A	All Credits
Sample Size (N=)	11	67	75	153
Coverage of Annual Debt Service	3.0	2.5	2.1	2.3
Coverage of Maximum Level of Debt Service	2.5	1.9	1.9	1.9
Minimum Covenanted Level of Debt Service	2.2	1.9	1.5	1.8

2004 Water and Sewer Medians

	AAA	AA	A	All Credits
Sample Size (N=)	9	22	20	51
Coverage of Annual Debt Service	3.0	2.0	2.3	2.3
Coverage of Maximum Level of Debt Service	2.6	1.9	1.7	2.0
Minimum Covenanted Level of Debt Service	2.1	1.7	1.5	1.8

Source of Information: Fitch, Inc., Fitch Ratings Ltd. "2011 Water and Wastewater Medians", 1/18/11,  
Fitch, Inc., Fitch Ratings Ltd. "2007 Median Ratios for Water and Sewer Revenue  
Bonds — Retail Systems", 1/16/07

Debt Service Coverage Levels for  
Pennsylvania Municipal Authorities  
For the Years 2007 to 2012

	2012	2011	2010	2009	2008	2007	Summary 2008-2012	Summary 2007-2011
<b>Water Municipal Authorities</b>								
Number of Municipal Authorities Reporting	4	215	258	263	271	263	1,011	1,270
Percentiles:								
10%	1.3	2.0	2.0	1.9	1.7	2.1	1.9	2.0
25%	1.7	3.6	3.4	3.5	3.3	3.5	3.4	3.4
50%	4.5	6.7	6.5	6.1	6.5	6.2	6.4	6.3
75%	8.7	16.5	11.7	12.7	14.1	14.0	13.8	13.9
90%	11.9	52.8	34.0	49.4	36.3	33.9	41.5	40.8
<b>Sewer Municipal Authorities</b>								
Number of Municipal Authorities Reporting	5	399	496	504	506	499	1,910	2,404
Percentiles:								
10%	1.2	1.5	1.5	1.4	1.4	1.6	1.4	1.5
25%	2.5	2.5	2.5	2.3	2.4	2.5	2.5	2.5
50%	3.9	5.2	5.3	4.8	4.9	5.3	5.0	5.1
75%	9.2	12.4	13.2	11.7	11.8	11.4	12.3	12.0
90%	13.9	29.9	33.5	30.8	24.1	23.1	29.8	27.8
<b>All Municipal Authorities</b>								
Number of Municipal Authorities Reporting	9	675	835	848	858	843	3,225	4,059
Percentiles:								
10%	0.9	1.5	1.5	1.3	1.4	1.6	1.5	1.5
25%	2.0	2.7	2.7	2.6	2.5	2.7	2.6	2.6
50%	3.9	5.5	5.6	5.2	5.1	5.5	5.4	5.4
75%	9.2	14.0	13.3	12.3	12.3	12.4	12.9	12.8
90%	14.6	37.4	35.3	34.7	29.7	26.8	33.8	32.5

Source of Information: Statistics for Municipal Authorities in Pennsylvania, 2007 - 2012

City of Lancaster Water Fund  
Debt Service Coverage Levels

	2012	2011	2010
Income (Loss)	\$415,571	(\$4,260,397)	\$997,119
Interest paid	5,491,934	5,123,095	1,756,450
Amortization	77,296	65,610	67,436
Depreciation	<u>3,408,732</u>	<u>3,212,930</u>	<u>1,619,634</u>
Total Source	<u>\$9,393,533</u>	<u>\$4,141,238</u>	<u>\$4,440,639</u>
Principal	\$1,353,774	\$1,032,237	\$1,653,286
Interest paid	<u>5,402,390</u>	<u>4,968,462</u>	<u>5,027,676</u>
Total Use	<u>\$6,756,164</u>	<u>\$6,000,699</u>	<u>\$6,680,962</u>
Debt Service Coverage	1.4	0.7	0.7

Comparison of Credit Market Financial Risk Metrics  
For the City of Lancaster Water Fund  
The Water Group Followed by Analysts  
2010 - 2012 (1)

	City of Lancaster Water Fund			Water Group Followed by Analysts		
	2012	2011	2010	2012	2011	2010
Debt Service Coverage	1.4	0.7	0.7	2.4	2.2	3.0
Pre-Tax Interest Coverage - Including AFC(2)(x)	1.1	0.2	1.6	3.7	3.5	3.5
Post-Tax Interest Coverage - Including AFC(2)(x)	1.1	0.2	1.6	2.8	2.6	2.5
GCF / Interest Coverage(3)(x)	1.7	0.8	0.9	4.7	4.4	4.2
GCF / Tot. Debt(4)(%)	7.8	3.4	4.0	20.2	18.2	16.8
GCF / Construction(5)(%)	266.7	60.5	42.8	112.6	105.7	88.7

See the next page of this Schedule for notes.

Comparison of Credit Market Financial Risk Metrics  
For the City of Lancaster Water Fund and  
The Water Group Followed by Analysts  
2010 - 2012

Notes:

- (1) Average of the achieved results for each individual company based upon the financials as originally reported.
- (2) Represents the number of times available earnings, including AFC, cover all interest charges.
- (3) GCF or gross cash flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFC), plus interest charges, divided by interest charges.
- (4) GCF (see note 3) as a percentage of total debt.
- (5) The percent of GCF (see note 3) which cover gross construction expenditures.

Source of Information: Standard & Poor's, Moody's and Annual Reports

Interest Rate Trends for  
Investor-Owned Public Utility Bonds  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Years</u>	<u>Aaa Rated</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>
2008	NA	6.18	6.53	7.25
2009	NA	5.75	6.04	7.06
2010	NA	5.24	5.46	5.96
2011	NA	4.78	5.04	5.57
2012	NA	3.83	4.13	4.86
Average	NA	5.16	5.44	6.14
Jan 2013	NA	3.90	4.15	4.66
Feb 2013	NA	3.95	4.18	4.74
Mar 2013	NA	3.90	4.15	4.66
Apr 2013	NA	3.74	4.00	4.49
May 2013	NA	3.91	4.17	4.65
Jun 2013	NA	4.27	4.53	5.08
Jul 2013	NA	4.44	4.68	5.21
Aug 2013	NA	4.53	4.73	5.28
Sep 2013	NA	4.58	4.80	5.31
Oct 2013	NA	4.48	4.70	5.17
Nov 2013	NA	4.56	4.77	5.24
Dec 2013	NA	4.59	4.81	5.25
Avg 2013	NA	4.24	4.47	4.98
Jan 2014	NA	4.44	4.63	5.09
Feb 2014 <i>E</i>	NA	4.37	4.58	5.03
Mar 2014 <i>E</i>	NA	4.32	4.52	4.97

Source of Information: MERGENT BOND RECORD



Credit Risk Spreads of  
Investor-Owned Public Utility Bonds  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

	<u>Years</u>	Aa Over <u>Aaa</u>	A Over <u>Aa</u>	Baa Over <u>A</u>	Baa Over <u>Aaa</u>
	2008	NA	0.34	0.72	NA
	2009	NA	0.29	1.02	NA
	2010	NA	0.23	0.50	NA
	2011	NA	0.26	0.53	NA
	2012	NA	0.30	0.73	NA
	Average	NA	0.28	0.70	NA
Jan	2013	NA	0.25	0.51	NA
Feb	2013	NA	0.23	0.56	NA
Mar	2013	NA	0.25	0.51	NA
Apr	2013	NA	0.26	0.49	NA
May	2013	NA	0.26	0.48	NA
Jun	2013	NA	0.26	0.55	NA
Jul	2013	NA	0.24	0.53	NA
Aug	2013	NA	0.20	0.55	NA
Sep	2013	NA	0.22	0.51	NA
Oct	2013	NA	0.22	0.47	NA
Nov	2013	NA	0.21	0.47	NA
Dec	2013	NA	0.22	0.44	NA
Avg	2013	NA	0.23	0.51	NA
Jan	2014	NA	0.19	0.46	NA
Feb	2014 <i>E</i>	NA	0.21	0.45	NA
Mar	2014 <i>E</i>	NA	0.20	0.45	NA

Source of Information: MERGENT BOND RECORD

Interest Rate Trends  
Of Long-Term Treasury Constant  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Years</u>	<u>10-Year T-Bond</u>	<u>20-Year T-Bond</u>	<u>30-Year T-Bond</u>	<u>Long-term T-Bond Yield</u>
2008	3.67	4.36	4.28	4.10
2009	3.26	4.11	4.07	3.81
2010	3.21	4.03	4.25	3.83
2011	2.79	3.62	3.91	3.44
2012	1.80	2.54	2.92	2.54
Average	2.95	3.73	3.89	3.55
Jan 2013	1.91	2.68	3.08	2.88
Feb 2013	1.98	2.78	3.17	2.98
Mar 2013	1.96	2.78	3.16	2.97
Apr 2013	1.76	2.55	2.93	2.74
May 2013	1.93	2.73	3.11	2.92
Jun 2013	2.30	3.07	3.40	3.24
Jul 2013	2.58	3.31	3.61	3.46
Aug 2013	2.74	3.49	3.76	3.63
Sep 2013	2.81	3.53	3.79	3.66
Oct 2013	2.62	3.38	3.68	3.53
Nov 2013	2.72	3.50	3.80	3.65
Dec 2013	2.90	3.63	3.89	3.76
Avg 2013	2.35	3.12	3.45	3.29
Jan 2014	2.86	3.52	3.77	3.65
Feb 2014	2.71	3.38	3.66	3.52
Mar 2014	2.72	3.35	3.62	3.49

Source of Information: Federal Reserve Bulletin

Spread in Average Long-Term Bond Yields  
Versus Public Utility Bond Yields  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Spread in Average Long-Term T-Bond Yields Versus Public Utility Bonds:</u>					
<u>Years</u>	<u>Aaa Rated</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>	
2008	NA	2.08	2.43	3.14	
2009	NA	1.94	2.23	3.24	
2010	NA	1.41	1.63	2.13	
2011	NA	1.34	1.60	2.13	
2012	NA	1.29	1.59	2.32	
Average	NA	1.61	1.90	2.59	
Jan	2013	NA	1.02	1.27	1.78
Feb	2013	NA	0.98	1.21	1.77
Mar	2013	NA	0.93	1.18	1.69
Apr	2013	NA	1.00	1.26	1.75
May	2013	NA	0.99	1.25	1.73
Jun	2013	NA	1.04	1.30	1.85
Jul	2013	NA	0.98	1.22	1.75
Aug	2013	NA	0.91	1.11	1.66
Sep	2013	NA	0.92	1.14	1.65
Oct	2013	NA	0.95	1.17	1.64
Nov	2013	NA	0.91	1.12	1.59
Dec	2013	NA	0.83	1.05	1.49
Avg	2013	NA	0.96	1.19	1.70
Jan	2014	NA	0.80	0.99	1.45
Feb	2014 <i>E</i>	NA	0.85	1.06	1.51
Mar	2014	NA	0.84	1.04	1.49

Comment: Derived from the information on pages 1 and 3 of this Schedule.

Interest Rate Trends for  
Municipal Bonds  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Years</u>	<u>Aaa Rated</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>
2008	4.60	4.73	5.15	5.66
2009	4.28	4.50	5.20	6.34
2010	3.88	4.05	4.63	5.60
2011	4.26	4.52	5.16	5.95
2012	3.14	3.39	3.94	4.79
Average	4.03	4.24	4.81	5.67
Jan 2013	2.81	3.05	3.50	4.25
Feb 2013	3.08	3.33	3.78	4.48
Mar 2013	3.07	3.32	3.76	4.46
Apr 2013	3.11	3.36	3.84	4.48
May 2013	3.09	3.33	3.80	4.37
Jun 2013	3.53	3.83	4.33	4.88
Jul 2013	3.73	4.42	4.52	4.95
Aug 2013	3.93	4.62	4.72	5.17
Sep 2013	3.94	4.68	4.75	5.24
Oct 2013	3.60	4.33	4.40	5.01
Nov 2013	3.56	4.28	4.36	4.99
Dec 2013	4.15	4.39	4.97	5.59
Avg 2013	3.47	3.91	4.23	4.82
Jan 2014	3.94	4.18	4.74	5.34
Feb 2014 <i>E</i>	3.90	4.14	4.71	5.32
Mar 2014 <i>E</i>	3.83	4.07	4.64	5.24

Source of Information: MERGENT BOND RECORD

Credit Risk Spreads of  
Municipal Bonds  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Years</u>	Aa Over <u>Aaa</u>	A Over <u>Aa</u>	Baa Over <u>A</u>	Baa Over <u>Aaa</u>
2008	0.13	0.42	0.51	1.06
2009	0.23	0.70	1.14	2.07
2010	0.17	0.58	0.97	1.72
2011	0.26	0.64	0.79	1.69
2012	0.25	0.55	0.85	1.65
Average	0.21	0.58	0.85	1.64
Jan 2013	0.24	0.45	0.75	1.44
Feb 2013	0.25	0.45	0.70	1.40
Mar 2013	0.25	0.44	0.70	1.39
Apr 2013	0.25	0.48	0.64	1.37
May 2013	0.24	0.47	0.57	1.28
Jun 2013	0.30	0.50	0.55	1.35
Jul 2013	0.69	0.10	0.43	1.22
Aug 2013	0.69	0.10	0.45	1.24
Sep 2013	0.74	0.07	0.49	1.30
Oct 2013	0.73	0.07	0.61	1.41
Nov 2013	0.72	0.08	0.63	1.43
Dec 2013	0.24	0.58	0.62	1.44
Avg 2013	0.45	0.32	0.60	1.36
Jan 2014	0.24	0.56	0.60	1.40
Feb 2014 <i>E</i>	0.24	0.57	0.61	1.42
Mar 2014 <i>E</i>	0.24	0.57	0.60	1.41

Source of Information: MERGENT BOND RECORD

Spread in Average Long-Term Bond Yields  
Versus Municipal Bond Yields  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Spread in Average Long-Term T-Bond Yields Versus Municipal Bonds:</u>				
<u>Years</u>	<u>Aaa Rated</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>
2008	(0.49)	(0.63)	(1.05)	(1.56)
2009	(0.46)	(0.69)	(1.39)	(2.53)
2010	(0.05)	(0.22)	(0.80)	(1.77)
2011	(0.82)	(1.08)	(1.72)	(2.51)
2012	(0.60)	(0.85)	(1.40)	(2.25)
Average	(0.48)	(0.69)	(1.27)	(2.12)
Jan 2013	0.07	(0.17)	(0.62)	(1.37)
Feb 2013	(0.11)	(0.36)	(0.81)	(1.51)
Mar 2013	(0.10)	(0.35)	(0.79)	(1.49)
Apr 2013	(0.37)	(0.62)	(1.10)	(1.74)
May 2013	(0.17)	(0.41)	(0.88)	(1.45)
Jun 2013	(0.30)	(0.60)	(1.10)	(1.65)
Jul 2013	(0.27)	(0.96)	(1.06)	(1.49)
Aug 2013	(0.31)	(1.00)	(1.10)	(1.55)
Sep 2013	(0.28)	(1.02)	(1.09)	(1.58)
Oct 2013	(0.07)	(0.80)	(0.87)	(1.48)
Nov 2013	0.09	(0.63)	(0.71)	(1.34)
Dec 2013	(0.39)	(0.63)	(1.21)	(1.83)
Avg 2013	(0.18)	(0.63)	(0.94)	(1.54)
Jan 2014	(0.30)	(0.54)	(1.10)	(1.70)
Feb 2014 <i>E</i>	(0.38)	(0.62)	(1.19)	(1.80)
Mar 2014	(0.35)	(0.59)	(1.16)	(1.76)

Interest Rate Trends for  
Federal Funds Rate and Prime Rate  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

<u>Years</u>	<u>Fed Funds Rate</u>	<u>Prime Rate</u>
2008	1.93	5.09
2009	0.16	3.25
2010	0.18	3.25
2011	0.10	3.25
2012	0.14	3.25
Average	0.50	3.62
Jan 2013	0.14	3.25
Feb 2013	0.15	3.25
Mar 2013	0.14	3.25
Apr 2013	0.15	3.25
May 2013	0.11	3.25
Jun 2013	0.09	3.25
Jul 2013	0.09	3.25
Aug 2013	0.08	3.25
Sep 2013	0.08	3.25
Oct 2013	0.09	3.25
Nov 2013	0.08	3.25
Dec 2013	0.09	3.25
Avg 2013	0.11	3.25
Jan 2014	0.07	3.25
Feb 2014	0.07	3.25
Mar 2014	0.08	3.25

Source of Information: Federal Reserve Bulletin

Blue Chip Financial Forecasts - April 1, 2014

	Second Quarter <u>2014</u>	Third Quarter <u>2014</u>	Fourth Quarter <u>2014</u>	First Quarter <u>2015</u>	Second Quarter <u>2015</u>	Five Quarter <u>Average</u>
<u>Prime Rate</u>						
Top Ten Average	3.3 %	3.3 %	3.3 %	3.4 %	3.7 %	3.4 %
Group Average	3.3	3.3	3.3	3.3	3.4	3.3
Bottom Ten Average	3.3	3.3	3.3	3.3	3.3	3.3
<u>Three-Month Treasury Bills</u>						
Top Ten Average	0.1	0.1	0.3	0.4	0.7	0.3
Group Average	0.1	0.1	0.1	0.2	0.3	0.2
Bottom Ten Average	0.0	0.0	0.0	0.1	0.1	0.0
<u>Ten Year Treasury Notes</u>						
Top Ten Average	3.1	3.3	3.6	3.7	3.9	3.5
Group Average	2.9	3.1	3.2	3.4	3.5	3.2
Bottom Ten Average	2.7	2.8	2.9	3.0	3.1	2.9
<u>Thirty Year Treasury Bonds</u>						
Top Ten Average	4.0	4.3	4.5	4.6	4.8	4.4
Group Average	3.8	4.0	4.1	4.2	4.3	4.1
Bottom Ten Average	3.7	3.7	3.8	3.9	3.9	3.8
<u>Aaa-Rated Corporate Bonds</u>						
Top Ten Average	4.8	5.0	5.2	5.4	5.7	5.2
Group Average	4.6	4.7	4.9	5.0	5.2	4.9
Bottom Ten Average	4.4	4.5	4.5	4.6	4.7	4.5
<u>Baa-Rated Corporate Bonds</u>						
Top Ten Average	5.5	5.7	6.0	6.2	6.4	6.0
Group Average	5.3	5.4	5.6	5.7	5.9	5.6
Bottom Ten Average	5.1	5.2	5.2	5.3	5.4	5.2

Derived Public Utility Bond Yield Forecasts Based on Aaa and Baa Corporate Yields

Aa-Rated Public Utility Bonds

Top Ten Average	4.7	4.9	5.2	5.4	5.6	5.2
Group Average	4.5	4.6	4.8	4.9	5.1	4.8
Bottom Ten Average	4.3	4.4	4.4	4.5	4.6	4.4

A-Rated Public Utility Bonds

Top Ten Average	5.0	5.2	5.4	5.6	5.9	5.4
Group Average	4.8	4.9	5.1	5.2	5.4	5.1
Bottom Ten Average	4.6	4.7	4.7	4.8	4.9	4.7

Baa-Rated Public Utility Bonds

Top Ten Average	5.4	5.6	5.9	6.1	6.3	5.9
Group Average	5.2	5.3	5.5	5.6	5.8	5.5
Bottom Ten Average	5.0	5.1	5.1	5.2	5.3	5.1



Settled Yields on Treasury Bond  
Future Contracts  
Traded on the Chicago Board of Trade  
at the Close of April 23, 2014

<u>Delivery Date</u>	Treasury Bonds <u>(CBOT)</u>
Jun-14	4.021 %
Sep-14	4.048
Dec-14	<u>4.048</u>
Average	<u><u>4.039</u></u> %

Source of Information: Chicago Board of Trade

Market Value Discounted Cash Flow for  
The Water Group Followed by Analysts

	Water Group Followed by <u>Analysts</u>
Dividend Yield(1)	2.9 %
Growth in Dividends(2)	<u>0.1</u>
Adjusted Dividend Yield	3.0
Stock Appreciation(3)	<u>7.0</u>
Market Value DCF Cost Rate	<u><u>10.0</u></u> %

- Notes: (1) Developed on page 2 of this Schedule.  
(2) Equal to one-half the assumed growth in value.  
(3) As explained in the direct testimony, the growth in value is supported by the information shown on Schedules 16 and 17.

Market Value Dividend Yield for  
the Water Group Followed by Analysts  
For the Twelve Months Ended March 2014

	Recent Dividend Yields(1)	Longer Term Dividend Yields(2)	Average Yields
<u>Water Group Followed by Analysts</u>			
American States Water Co	2.6 %	2.7 %	
American Water Works Co Inc	2.5	2.6	
Aqua America Inc	2.4	2.4	
California Water Service Gp	2.8	3.0	
Connecticut Water Svc Inc	2.9	3.1	
Middlesex Water Co	3.7	3.7	
SJW Corp	2.6	2.7	
York Water Co	<u>2.8</u>	<u>2.8</u>	
Average	<u>2.8 %</u>	<u>2.9 %</u>	<u>2.9 %</u>

- Notes: (1) Computed by annualizing the current quarterly dividend per share and relating it to the monthly high-low average price per share of common stock for March 2014.
- (2) Computed by annualizing the current quarterly dividend per share and relating it to the monthly high-low average price per share of common stock for the twelve months ended March 2014.

Source of Information: Standard & Poor's

Development of Long Term Projected Growth in Value  
Based Upon Growth Over The Next Five Years  
For the Water Group Followed by Analysts

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	Analysts' Projected Growth in EPS				Other Projected Growth			
	First Call EPS <u>Growth</u>	Reuters EPS <u>Growth</u>	ZACK's EPS <u>Growth</u>	Value Line EPS <u>Growth</u>	Value Line DPS <u>Growth</u>	Value Line Cash Flow <u>Growth</u>	Average EPS <u>Growth</u>	Average All <u>Growth</u>
<u>Water Group Followed by Analysts</u>								
American States Water Co	1.0 %	1.0 %	1.0 %	7.0 %	10.0 %	4.5 %	2.5 %	4.1 %
American Water Works Co Inc	8.3	9.9	8.2	8.5	7.5	5.5	8.7	8.0
Aqua America Inc	4.9	6.3	6.0	10.0	9.5	4.0	6.8	6.8
California Water Service Gp	6.0	6.0	6.0	7.0	6.5	5.0	6.3	6.1
Connecticut Water Svc Inc	5.0	NA	5.0	6.5	3.0	4.5	5.5	4.8
Middlesex Water Co	2.7	NA	NA	4.0	1.5	7.0	3.4	3.8
SJW Corp	14.0	NA	NA	7.5	4.5	5.0	10.8	7.8
York Water Co	<u>4.9</u>	<u>NA</u>	<u>NA</u>	<u>6.5</u>	<u>5.0</u>	<u>7.0</u>	<u>5.7</u>	<u>5.9</u>
Average	<u>5.9 %</u>	<u>5.8 %</u>	<u>5.2 %</u>	<u>7.1 %</u>	<u>5.9 %</u>	<u>5.3 %</u>	<u>6.2 %</u>	<u>5.9 %</u>

Source of Information: Value Line Investment Survey, 1/17/14; Reuters Market Guide 4/04/14;  
FirstCall 4/04/14; and  
Zacks Investment Research 4/04/14

Recent Payout Ratios,  
ROEs, P-E Multiples, Market/Book Multiples, and Market Value  
For the Water Group Followed by Analysts

	Current Dividend <u>Payout</u>	Current Return on <u>Equity</u>	PE <u>Mult</u>	Market to Book <u>Mult</u>	Current Market <u>Value</u> (Mill \$)
<u>Water Group Followed by Analysts</u>					
American States Water Co	47	13.3	20.1	2.54	1,251.141
American Water Works Co Inc	54	8.1	21.8	1.72	8,113.025
Aqua America Inc	50	14.1	21.6	2.89	4,437.716
California Water Service Gp	63	8.3	23.5	1.91	1,142.920
Connecticut Water Svc Inc	59	9.6	20.3	1.88	371.360
Middlesex Water Co	73	8.9	21.0	1.85	348.444
SJW Corp	65	7.4	26.2	1.86	597.201
York Water Co	<u>75</u>	<u>9.5</u>	<u>27.2</u>	<u>2.56</u>	<u>265.159</u>
Average	<u>61</u>	<u>9.9</u>	<u>22.7</u>	<u>2.15</u>	<u>2,065.871</u>

Source of Information: Quarterly Reports, Standard & Poor's and Value Line

Value Line Projected ROE Based on Year-End and Average,  
Dividend Payout Ratio, and Common Equity Ratio for  
The Water Group Followed by Analysts for 2016-2018

	Value Line Projected <u>ROE</u>	Projected Average ROE <u>(1)</u>	Value Line Projected Dividend <u>Payout</u>	Value Line Projected Common Equity <u>Ratio</u>
<u>Water Group Followed by Analysts</u>				
American States Water Co	11.5 %	12.0 %	55.6 %	59.0 %
American Water Works Co Inc	9.0	9.3	48.3	48.5
Aqua America Inc	12.5	13.0	59.3	50.0
California Water Service Gp	9.5	9.9	64.3	52.5
Connecticut Water Svc Inc	9.0	9.3	60.5	51.5
Middlesex Water Co	9.0	9.2	69.6	57.0
SJW Corp	8.5	8.9	56.3	49.0
York Water Co	11.0	11.2	66.7	57.5
Average	<u>10.0</u> %	<u>10.4</u> %	<u>60.1</u> %	<u>53.1</u> %

Notes: (1) Value Line ROE, which is a year-end ROE, is converted to average ROE by the factor derived from the following formula:  $2((1+g)/(2+g))$ , where "g" is the rate of growth in common equity.

Source of Information: Value Line Investment Survey, 1/17/14

Illustration of the  
Effect of Market-To-Book Ratio on Market Return

<u>Ln #</u>	<u>Situation 1</u>	<u>Situation 2</u>	<u>Situation 3</u>
1 M/B Ratio	50%	100%	200%
2 Market Purchase Price	\$25.00	\$50.00	\$100.00
3 Book Value	\$50.00	\$50.00	\$50.00
4 DCF Return	10.0%	10.0%	10.0%
5 DCF Dollar Return	\$5.00	\$5.00	\$5.00
6 Dividend Yield	5.0%	5.0%	5.0%
7 DPS	\$1.25	\$2.50	\$5.00
8 Dollar Growth in Value	\$3.75	\$2.50	\$0.00
9 Market Sale Price	\$28.75	\$52.50	\$100.00
10 Total Market Return	20.0%	10.0%	5.0%

"The simple numerical illustration....demonstrates the impact of market-to-book ratios on the DCF market return....The DCF cost rate of 10%, made up of a 5% dividend yield and a 5% growth rate, is applied to the book value rate base of \$50 to produce \$5.00 of earnings. Of the \$5.00 of earnings, the full \$5.00 are required for dividends to produce a dividend yield of 5.0% on a stock price of \$100.00, and no dollars are available for growth. The investor's return is therefore only 5% versus his required return of 10%. A DCF cost rate of 10%, which implies \$10.00 of earnings, translates to only \$5.00 of earnings on book value, or a 5% return.....Therefore, the DCF cost rate understates the investor's required return when stock prices are well above book, as is the case presently."

The above illustration is taken from Roger A Morin, Regulatory Finance - Utilities' Cost of Capital, Public Utility Reports, Inc., 1994, pp. 236-237.

Differences in Book Value and Market Values for the  
Water Group Followed by Analysts

	Recent Book Value Capitalization Ratios <u>(12/31/13)</u>	Recent Market Value Capitalization Ratios	Average Book Value of Common Equity <u>(Millions)</u>	Average Market Value of Common Equity <u>(Millions)</u>	Difference in Market Value and Book Value Common Equity
<u>Water Group Followed by Analysts:</u>					
Long Term Debt	45.8 %	28.9 %			
Preferred Stock	0.1	0.1			
Common Equity	<u>54.1</u>	<u>71.0</u>	<u>\$1,020.622</u>	<u>\$2,065.871</u>	<u>\$1,045.248</u>
Total	<u>100.0 %</u>	<u>100.0 %</u>			



Financial Risk Adjustment Using the "Hamada Model"

Water Group Followed by Analysts

Line No.	<u>Market Value @ (12/31/13)</u>				
	<u>DEBT</u> (D)	<u>PREF</u> (P)	<u>CE</u> (E)	<u>TAX</u> (t)	<u>BETA</u> (B1)
1 .					
2 .	28.9%	0.1%	71.0%	39.800%	0.69
3 .	$B1 = Bu (1+(1-t)D/E+P/E)$				
4 .	1-t =	0.6020			
5 .	D/E =	0.4070			
6 .	P/E =	0.0014			
7 .	B1 =	Bu *	1.2464		
8 .	Bu =	0.55			

Water Group Followed by Analysts

Line No.	<u>Book Value @ (12/31/13)</u>			
	<u>DEBT</u> (D)	<u>PREF</u> (P)	<u>CE</u> (E)	<u>TAX</u> (t)
9 .				
10 .				
11 .	45.80%	0.10%	54.10%	39.800%
12 .	$B1 = Bu (1+(1-t)D/E+P/E)$			
13 .	1-t =	0.6020		
14 .	D/E =	0.8466		
15 .	P/E =	0.0018		
16 .	B1 =	Bu *	1.5115	
17 .	B1 =	0.84		

Cost Adjustment Based on Risk Premium

18 .	Barometer Group's Beta	=	<u>0.69</u>
19 .	Beta difference	=	0.15
20 .	Risk premium	=	<u>4.2</u>
21 .	Risk adjustment	=	<u>0.63</u>

Default Spread for  
 Aaa Rated Corporate Bonds and A Rated Investor-Owned Public Utility Bonds  
Yearly for 2008-2012, Monthly for the Years 2013 and 2014

	<u>Years</u>	<u>Corporate Aaa Rated</u>	<u>Public Utility A Rated</u>	<u>A Over Aaa</u>
	2008	5.63	6.53	0.90
	2009	5.31	6.04	0.73
	2010	4.94	5.46	0.52
	2011	4.64	5.04	0.40
	2012	3.67	4.13	0.46
	Average	4.84	5.44	0.60
Jan	2013	3.80	4.15	0.35
Feb	2013	3.90	4.18	0.28
Mar	2013	3.93	4.15	0.22
Apr	2013	3.73	4.00	0.27
May	2013	3.89	4.17	0.28
Jun	2013	4.27	4.53	0.26
Jul	2013	4.34	4.68	0.34
Aug	2013	4.54	4.73	0.19
Sep	2013	4.64	4.80	0.16
Oct	2013	4.53	4.70	0.17
Nov	2013	4.63	4.77	0.14
Dec	2013	4.62	4.81	0.19
Avg	2013	4.24	4.47	0.24
Jan	2014	4.49	4.63	0.14
Feb	2014 <i>E</i>	4.45	4.58	0.13
Mar	2014 <i>E</i>	4.38	4.52	0.14

Market Value CAPM for  
The Water Group Followed by Analysts

Water Group  
Followed by  
Analysts

Estimation Based Upon Historical Information

Market Premium(1)	6.7 %
x Beta(2)	<u>0.69</u>
Risk Adjusted Market Premium	4.6
Size Adjustment Premium(2)	1.3
Plus Risk Free Rate(1)	<u>3.9</u>
Market Value CAPM Cost Rate	<u><u>9.8 %</u></u>

Estimation Based Upon Projected Information

Market Premium(1)	4.8 %
x Beta(2)	<u>0.69</u>
Risk Adjusted Market Premium	3.3
Size Adjustment Premium(2)	1.3
Plus Risk Free Rate(1)	<u>3.9</u>
Market Value CAPM Cost Rate	<u><u>8.5 %</u></u>

Market Value CAPM is: 9.8%
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Notes: (1) Developed on page 2 of this Schedule.  
(2) Developed on page 4 of this Schedule.

Development of Market Premiums for Use in a CAPM Model

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
Value Line Summary & Index Month End <u>Edition</u>	Forecasted Market Dividend Yield	Stock Price Appreciation <u>Next 3-5 Years</u>	Annual Price Appreciation(1)	Annual Total Return(1)	Midpoint Market Return(2)	Average Market Return(3)	CAPM Projected Market Return(6)
January-14	1.9 %	25 %	5.7 %	7.6 %			
February-14	2.0	35	7.8	9.8			
March-14	2.0	30	6.8	8.8			
					<u>8.7</u> %	<u>8.7</u> %	8.7 %
					Less Risk Free Rate(4)		<u>3.9</u>
					Estimated Market Premium Based Upon Projected Information (1)		<u>4.8</u> %
					Estimated Market Premium Based Upon Historical Information (5)		<u>6.7</u> %

See next page of this Schedule for Notes.

CAPM  
The Water Group Followed by Analysts

- Notes: (1) A projected market premium is based upon the projected market return rate derived from the Value Line Summary and Index for the various dates shown. For example, Value Line projects (Mar-14) that the market will appreciate in price 30% over the next three to five years. Using a four-year midpoint estimate, Value Line's appreciation potential equates to 6.8% annually ( $[1.30]^{.25}$ ). Additionally, Value Line estimates the market will have a dividend yield of 2%. Combining the market dividend yield of 2% with the market appreciation results in a projected market return rate of 8.8% (6.8% + 2%).
- (2) Mid point of the month-end total market returns in Column E.
- (3) Average total market return in Column E.
- (4) As discussed in the direct testimony, the risk-free rate is 3.9%.
- (5) The historical market premium is based upon studies conducted by Ibbotson Associates concerning asset returns. Ibbotson Associates' asset return studies are the most noted asset return rate studies available today. The results are widely disseminated throughout the investment public. Ibbotson Associates' long-term common stock total market return is 11.82% which, when reduced by the long-term historic risk-free rate of 5.12% results in a market premium of 6.7% (11.82% - 5.12%).

Recent Market Values and  
Beta Adjusted Ibbotson Associates Size Premiums For  
The Water Group Followed by Analysts

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
	Recent Market Value (Mill \$)	Market Quartile Name	Market Quartile	Quartile Size Premium	Quartile Beta	Value Line Beta	Beta Ratio	Beta Adjusted Quartile Size Premium
<u>Water Group Followed by Analysts</u>								
American States Water Co	\$1,251.141	Low-Cap	3	1.88	1.23	0.65	53%	1.0
American Water Works Co Inc	8,113.025	Large-Cap	1	0.00	1.00	0.65	65%	0.0
Aqua America Inc	4,437.716	Mid-Cap	2	1.14	1.12	0.60	54%	0.6
California Water Service Gp	1,142.920	Low-Cap	3	1.88	1.23	0.60	49%	0.9
Connecticut Water Svc Inc	371.360	Mico-Cap	4	3.89	1.36	0.75	55%	2.1
Middlesex Water Co	348.444	Mico-Cap	4	3.89	1.36	0.75	55%	2.1
SJW Corp	597.201	Low-Cap	3	1.88	1.23	0.85	69%	1.3
York Water Co	265.159	Mico-Cap	4	3.89	1.36	0.70	51%	2.0
Average		<u>Low-Cap</u>	<u>3</u>	<u>1.88</u>	<u>1.23</u>	<u>0.69</u>	<u>56%</u>	<u>1.3</u>

Source of Information: Stocks, Bonds, Bills, and Inflation, 2012 Yearbook and Value Line

Market Value Risk Premium  
For the Water Group Followed by Analysts

	Water Group Followed by <u>Analysts</u>
Prospective Public Utility Bond Yields(1)	4.9 %
Estimated Risk Premium(2)	<u>4.2</u>
Market Value Risk Premium Indicated Cost Rate	<u><u>9.1</u></u> %

Notes: (1) Based upon the current and prospective long-term debt cost rates, it is reasonable to expect that if the comparable group (i.e., Water Group) issued new long-term bonds, it would both be priced to yield about 4.9% based upon credit profiles of A for the Water Group.

(2) A 4.2% risk premium is concluded for the Group after reviewing the tabulation of risk spreads shown on pages 2, 3 and 4 of this Schedule.

Development of the Projected Risk Premium

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Value Line Summary & Index Month End Edition	Forecasted Market Dividend Yield	Stock Price Appreciation Next 3-5 Years	Annual Price Appreciation	Forecasted Annual Total Return	Less: Yield of Moody's A Rated Industrial Bonds	Forecasted Equity Premium	Estimated Risk Adjustment	Forecasted Risk Premium
January-14	1.9 %	25 %	5.7 %	7.6 %	4.74 %	2.9 %	90 %	2.6 %
February-14	2.0	35	7.8	9.8	4.67	5.1	90	4.6
March-14	2.0	30	6.8	8.8	4.62	4.2	90	3.8
		Midpoint of data		8.7		4.0		3.6 %
		Quarter's Average		8.7		4.1		3.7 %



Annual Total Returns and Risk Premiums of  
S&P Public Utility Stocks and Bonds  
for the Years 1993-2012, 1983-2012, 1973-2012, 1963-2012, 1953-2012, 1943-2012 and 1928-2012

<u>Periods</u>	<u>Public Utility Stock</u>	<u>L-Term T-Bonds</u>	<u>Public Utility Bonds</u>				
			<u>AAA</u>	<u>AAA &amp; AA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>
<u>Average Annual Rates of Return</u>							
1993 to 2012	0.1081	0.0984	0.0877	0.1012	0.1018	0.0951	0.0944
1983 to 2012	0.1362	0.1110	0.1225	0.1169	0.1176	0.1163	0.1182
1973 to 2012	0.1284	0.0963	0.1003	0.1034	0.1044	0.1028	0.1056
1963 to 2012	0.1135	0.0820	0.0799	0.0870	0.0879	0.0870	0.0898
1953 to 2012	0.1197	0.0710	0.0674	0.0757	0.0764	0.0762	0.0794
1943 to 2012	0.1292	0.0636	0.0597	0.0681	0.0689	0.0691	0.0727
1928 to 2012	0.1084	0.0592	0.0594	0.0668	0.0679	0.0693	0.0747
<u>Average Risk Premiums</u>							
1993 to 2012		0.0097	0.0204	0.0069	0.0062	0.0130	0.0137
1983 to 2012		0.0251	0.0137	0.0192	0.0186	0.0199	0.0180
1973 to 2012		0.0322	0.0281	0.0250	0.0240	0.0256	0.0229
1963 to 2012		0.0487	0.0523	0.0441	0.0433	0.0435	0.0404
1953 to 2012		0.0487	0.0523	0.0441	0.0433	0.0435	0.0404
1943 to 2012		0.0657	0.0696	0.0611	0.0603	0.0601	0.0565
1928 to 2012		0.0492	0.0490	0.0416	0.0405	0.0391	0.0338

Annual Total Returns, Annual Income Returns and Risk Premiums of  
S&P Public Utility Stocks and Bonds  
for the Years 1993-2012, 1983-2012, 1973-2012, 1963-2012, 1953-2012, 1943-2012 and 1928-2012

<u>Periods</u>	<u>Annual Total Returns Public Utility Stock</u>	<u>Annual Income Returns</u>					
		<u>L-Term T-Bonds</u>	<u>Public Utility Bonds</u>				
			<u>AAA</u>	<u>AAA &amp; AA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>
<u>Average Rates of Return</u>							
1993 to 2012	0.1081	0.0533	0.0748	0.0657	0.0659	0.0676	0.0716
1983 to 2012	0.1362	0.0666	0.0890	0.0782	0.0785	0.0807	0.0846
1973 to 2012	0.1284	0.0735	0.0930	0.0842	0.0849	0.0873	0.0916
1963 to 2012	0.1135	0.0693	0.0847	0.0796	0.0802	0.0825	0.0865
1953 to 2012	0.1197	0.0636	0.0752	0.0727	0.0733	0.0755	0.0792
1943 to 2012	0.1292	0.0578	0.0670	0.0662	0.0668	0.0689	0.0725
1928 to 2012	0.1084	0.0527	0.0609	0.0613	0.0621	0.0647	0.0694
<u>Average Risk Premiums</u>							
1993 to 2012		0.0548	0.0333	0.0424	0.0422	0.0405	0.0365
1983 to 2012		0.0696	0.0472	0.0580	0.0577	0.0555	0.0516
1973 to 2012		0.0550	0.0354	0.0442	0.0435	0.0411	0.0368
1963 to 2012		0.0562	0.0446	0.0470	0.0464	0.0443	0.0406
1953 to 2012		0.0562	0.0446	0.0470	0.0464	0.0443	0.0406
1943 to 2012		0.0714	0.0622	0.0630	0.0625	0.0604	0.0568
1928 to 2012		0.0557	0.0476	0.0471	0.0464	0.0437	0.0390

Annual Total Returns of  
S&P Public Utility Stocks and Bonds  
for the Years 1928-2012

Years	Annual Total Returns						
	Public Utility Stocks	L-Term T-Bonds	Public Utility Bonds				BBB
			AAA	AAA & AA	AA	A	
1928	0.5431	-0.0030	0.0370	0.0388	0.0406	0.0372	0.0392
1929	0.1376	0.0410	0.0209	0.0193	0.0178	0.0163	-0.0076
1930	-0.2149	0.0509	0.0917	0.0892	0.0869	0.0820	0.0378
1931	-0.3193	-0.0782	0.0058	-0.0059	-0.0171	-0.0608	-0.1089
1932	-0.0724	0.1736	0.1073	0.1037	0.1003	0.0685	0.0570
1933	-0.2170	0.0090	0.0142	-0.0145	-0.0401	-0.0686	-0.0601
1934	-0.1743	0.0962	0.1712	0.2000	0.2272	0.3264	0.4593
1935	0.6914	0.0610	0.1053	0.1243	0.1427	0.1760	0.2885
1936	0.2357	0.0691	0.0783	0.0916	0.1046	0.1079	0.1078
1937	-0.3337	-0.0091	0.0290	0.0323	0.0357	0.0272	-0.0626
1938	0.1020	0.0662	0.0720	0.0773	0.0825	0.0884	0.1505
1939	0.1538	0.0692	0.0435	0.0473	0.0510	0.0851	0.0923
1940	-0.1643	0.0910	0.0480	0.0506	0.0532	0.0949	0.1359
1941	-0.3050	0.0234	0.0255	0.0291	0.0327	0.0428	0.0681
1942	0.1079	-0.0735	0.0261	0.0287	0.0313	0.0314	0.0590
1943	0.4750	0.0228	0.0312	0.0346	0.0380	0.0405	0.0564
1944	0.1879	0.0268	0.0343	0.0353	0.0362	0.0303	0.0459
1945	0.5665	0.1075	0.0298	0.0349	0.0383	0.0683	0.0805
1946	-0.0130	-0.0006	0.0233	0.0238	0.0242	0.0267	0.0377
1947	-0.1236	-0.0165	-0.0139	-0.0187	-0.0234	-0.0213	-0.0105
1948	0.0451	0.0202	0.0287	0.0317	0.0347	0.0225	0.0073
1949	0.3074	0.0760	0.0718	0.0746	0.0773	0.0892	0.0757
1950	0.0152	-0.0034	0.0126	0.0131	0.0135	0.0107	0.0233
1951	0.2075	-0.0541	-0.0393	-0.0393	-0.0393	-0.0468	-0.0268
1952	0.1947	0.0101	0.0373	0.0390	0.0407	0.0442	0.0399
1953	0.0918	0.0062	0.0078	0.0063	0.0048	0.0107	0.0037
1954	0.2269	0.0676	0.0668	0.0701	0.0733	0.0745	0.0909
1955	0.1357	-0.0264	-0.0107	-0.0127	-0.0147	-0.0100	0.0146
1956	0.0416	-0.0484	-0.0703	-0.0703	-0.0703	-0.0714	-0.0816
1957	0.0541	0.0472	0.0246	0.0229	0.0213	0.0054	-0.0131
1958	0.3827	-0.0439	-0.0081	-0.0032	0.0017	0.0123	0.0339
1959	0.0958	-0.0320	-0.0231	-0.0234	-0.0237	-0.0120	-0.0102
1960	0.1680	0.1106	0.0764	0.0735	0.0705	0.0791	0.0994
1961	0.3646	0.0135	0.0432	0.0448	0.0464	0.0502	0.0442
1962	-0.0519	0.0650	0.0831	0.0829	0.0828	0.0852	0.0891
1963	0.1261	-0.0022	0.0171	0.0202	0.0232	0.0294	0.0329
1964	0.1685	0.0439	0.0394	0.0391	0.0387	0.0409	0.0396
1965	0.0489	-0.0064	-0.0010	-0.0014	-0.0018	-0.0044	0.0050
1966	-0.0504	0.0085	-0.0501	-0.0509	-0.0518	-0.0602	-0.0990
1967	-0.0216	-0.0650	-0.0525	-0.0539	-0.0553	-0.0592	-0.0271
1968	0.1419	0.0149	0.0268	0.0224	0.0181	0.0286	0.0243
1969	-0.1769	-0.0640	-0.0792	-0.0839	-0.0885	-0.0960	-0.0892
1970	0.1494	0.1537	0.0970	0.0978	0.0987	0.0952	0.0761
1971	0.0050	0.0999	0.1168	0.1241	0.1313	0.1510	0.1681
1972	0.1464	0.0661	0.0912	0.0980	0.1047	0.1103	0.1387
1973	-0.2106	-0.0893	0.0158	0.0138	0.0118	0.0156	0.0150
1974	-0.2135	0.0092	-0.0315	-0.0360	-0.0405	-0.0683	-0.1033
1975	0.4364	0.0465	0.0915	0.0863	0.0813	0.0872	0.0940
1976	0.3245	0.1955	0.1976	0.2017	0.2058	0.2475	0.2806
1977	0.1076	0.0074	0.0459	0.0545	0.0629	0.0683	0.0903
1978	-0.0174	-0.0189	-0.0083	-0.0055	-0.0027	-0.0026	0.0000
1979	0.1221	-0.0289	-0.0424	-0.0509	-0.0590	-0.0655	-0.0823
1980	0.1275	-0.0804	-0.0782	-0.0778	-0.0773	-0.0702	-0.0649
1981	0.1464	0.0472	0.0616	0.0674	0.0730	0.0416	0.0674
1982	0.2292	0.4323	0.3294	0.3750	0.3942	0.3708	0.3808
1983	0.2372	-0.0049	0.0721	0.0691	0.0763	0.1406	0.1347
1984	0.2219	0.1611	0.1770	0.1796	0.1768	0.1783	0.2075
1985	0.3232	0.3143	0.3473	0.3276	0.3259	0.3143	0.3098
1986	0.3575	0.3692	0.2994	0.2720	0.2698	0.2835	0.2933
1987	-0.0544	-0.1013	-0.1132	-0.0637	-0.0566	-0.0435	-0.0505
1988	0.1849	0.1026	0.2027	0.1615	0.1594	0.1643	0.1919
1989	0.4351	0.2176	0.1770	0.1743	0.1715	0.1692	0.1781
1990	0.0069	0.0482	0.0685	0.0689	0.0722	0.0738	0.0728
1991	0.0931	0.1472	0.1813	0.1647	0.1624	0.1715	0.1878
1992	0.1183	0.1093	0.1264	0.1312	0.1324	0.1355	0.1315
1993	0.1661	0.2162	0.1926	0.2126	0.2190	0.1429	0.1590
1994	-0.0825	-0.1075	-0.0802	-0.0656	-0.0657	0.0065	-0.0351
1995	0.3772	0.3268	0.2860	0.3074	0.3089	0.2164	0.2442
1996	0.0550	0.0020	0.0279	0.0211	0.0214	0.0279	0.0415
1997	0.1959	0.1454	0.1181	0.1157	0.1169	0.1238	0.1496
1998	0.1896	0.1786	0.1431	0.0365	0.0289	0.1074	0.0981
1999	-0.0998	-0.1062	-0.0792	-0.0275	-0.0237	-0.0921	0.0489
2000	0.5475	0.1922	0.1076	0.1150	0.1146	0.1101	0.1771
2001	-0.2877	0.0596	0.0734	0.0788	0.0873	0.0780	0.2497
2002	-0.2934	0.1362		0.1851	0.1851	0.2461	0.1113
2003	0.2509	0.0488		0.1678	0.1678	0.1529	0.0694
2004	0.2763	0.0861		0.1162	0.1162	0.0782	0.0660
2005	0.2151	0.0520		0.0869	0.0869	0.0732	0.0609
2006	0.2323	0.0421		0.0486	0.0486	0.0596	0.0651
2007	0.1434	0.0814		0.0043	0.0043	0.0143	0.0648
2008	-0.3160	0.2953		0.0733	0.0733	0.0132	0.0735
2009	0.1801	-0.1460		0.1159	0.1159	0.1662	0.0745
2010	0.0795	0.0755		0.0809	0.0809	0.0871	0.0615
2011	0.2051	0.3271		0.2701	0.2701	0.2385	0.0580
2012	0.1272	0.0622		0.0801	0.0801	0.0511	0.0501

Annual Total Returns of S&P Public Utility Stocks  
And Annual Income Returns of Bonds  
for the Years 1928-2012

Years	Annual Total Returns Public Utility Stocks	Income Returns Public Utility Bonds					
		L-Term T-Bonds	AAA				BBB
			AAA	& AA	AA	A	
1928	0.5431	0.0329	0.0451	0.0460	0.0470	0.0499	0.0541
1929	0.1376	0.0361	0.0468	0.0479	0.0490	0.0522	0.0578
1930	-0.2149	0.0332	0.0458	0.0470	0.0482	0.0514	0.0591
1931	-0.3193	0.0338	0.0434	0.0449	0.0463	0.0511	0.0635
1932	-0.0724	0.0350	0.0474	0.0504	0.0535	0.0640	0.0815
1933	-0.2170	0.0315	0.0436	0.0468	0.0499	0.0604	0.0833
1934	-0.1743	0.0306	0.0402	0.0436	0.0471	0.0559	0.0713
1935	0.6914	0.0278	0.0351	0.0376	0.0402	0.0466	0.0544
1936	0.2357	0.0273	0.0324	0.0343	0.0362	0.0415	0.0465
1937	-0.3337	0.0275	0.0320	0.0334	0.0347	0.0395	0.0486
1938	0.1020	0.0263	0.0303	0.0316	0.0329	0.0392	0.0510
1939	0.1538	0.0239	0.0286	0.0296	0.0305	0.0360	0.0448
1940	-0.1643	0.0224	0.0277	0.0285	0.0293	0.0331	0.0410
1941	-0.3050	0.0197	0.0269	0.0276	0.0283	0.0304	0.0366
1942	0.1079	0.0239	0.0272	0.0279	0.0287	0.0305	0.0358
1943	0.4750	0.0246	0.0264	0.0269	0.0273	0.0296	0.0338
1944	0.1879	0.0248	0.0265	0.0268	0.0272	0.0294	0.0333
1945	0.5665	0.0229	0.0256	0.0261	0.0266	0.0285	0.0318
1946	-0.0130	0.0208	0.0250	0.0254	0.0257	0.0268	0.0293
1947	-0.1236	0.0215	0.0257	0.0261	0.0264	0.0273	0.0297
1948	0.0451	0.0240	0.0282	0.0287	0.0292	0.0301	0.0327
1949	0.3074	0.0223	0.0270	0.0274	0.0277	0.0291	0.0324
1950	0.0152	0.0216	0.0262	0.0264	0.0267	0.0276	0.0312
1951	0.2075	0.0244	0.0285	0.0288	0.0291	0.0307	0.0334
1952	0.1947	0.0265	0.0300	0.0303	0.0305	0.0324	0.0351
1953	0.0918	0.0300	0.0325	0.0328	0.0331	0.0347	0.0371
1954	0.2269	0.0266	0.0296	0.0298	0.0301	0.0317	0.0348
1955	0.1357	0.0287	0.0307	0.0309	0.0311	0.0324	0.0341
1956	0.0416	0.0310	0.0335	0.0337	0.0340	0.0357	0.0374
1957	0.0541	0.0355	0.0397	0.0400	0.0403	0.0428	0.0452
1958	0.3827	0.0344	0.0384	0.0386	0.0389	0.0414	0.0447
1959	0.0958	0.0409	0.0445	0.0448	0.0451	0.0470	0.0494
1960	0.1680	0.0409	0.0450	0.0453	0.0455	0.0473	0.0489
1961	0.3646	0.0391	0.0442	0.0445	0.0449	0.0462	0.0476
1962	-0.0519	0.0401	0.0434	0.0437	0.0439	0.0450	0.0466
1963	0.1261	0.0403	0.0427	0.0429	0.0431	0.0437	0.0456
1964	0.1685	0.0419	0.0441	0.0442	0.0443	0.0450	0.0466
1965	0.0489	0.0424	0.0448	0.0450	0.0451	0.0458	0.0475
1966	-0.0504	0.0475	0.0513	0.0515	0.0518	0.0531	0.0552
1967	-0.0216	0.0494	0.0553	0.0556	0.0559	0.0576	0.0605
1968	0.1419	0.0543	0.0621	0.0627	0.0633	0.0651	0.0684
1969	-0.1769	0.0624	0.0706	0.0716	0.0725	0.0743	0.0778
1970	0.1494	0.0692	0.0822	0.0833	0.0844	0.0870	0.0913
1971	0.0050	0.0614	0.0766	0.0777	0.0789	0.0825	0.0868
1972	0.1464	0.0601	0.0744	0.0751	0.0758	0.0778	0.0815
1973	-0.2106	0.0701	0.0762	0.0767	0.0773	0.0789	0.0812
1974	-0.2135	0.0800	0.0849	0.0861	0.0873	0.0899	0.0929
1975	0.4364	0.0817	0.0894	0.0912	0.0929	0.0978	0.1057
1976	0.3245	0.0794	0.0864	0.0880	0.0895	0.0928	0.0987
1977	0.1076	0.0765	0.0814	0.0829	0.0845	0.0859	0.0896
1978	-0.0174	0.0840	0.0877	0.0888	0.0900	0.0917	0.0947
1979	0.1221	0.0921	0.0962	0.0978	0.0995	0.1017	0.1064
1980	0.1275	0.1115	0.1182	0.1211	0.1241	0.1271	0.1352
1981	0.1464	0.1349	0.1427	0.1458	0.1489	0.1529	0.1616
1982	0.2292	0.1309	0.1439	0.1448	0.1464	0.1532	0.1610
1983	0.2372	0.1115	0.1247	0.1229	0.1237	0.1298	0.1350
1984	0.2219	0.1247	0.1297	0.1339	0.1341	0.1374	0.1434
1985	0.3232	0.1104	0.1187	0.1179	0.1189	0.1228	0.1270
1986	0.3575	0.0802	0.0908	0.0930	0.0940	0.0973	0.1015
1987	-0.0544	0.0843	0.0934	0.0946	0.0953	0.0985	0.1027
1988	0.1849	0.0897	0.1013	0.1009	0.1014	0.1040	0.1083
1989	0.4351	0.0854	0.0938	0.0949	0.0955	0.0980	0.1001
1990	0.0069	0.0858	0.0943	0.0959	0.0964	0.0985	0.1009
1991	0.0931	0.0818	0.0891	0.0915	0.0921	0.0943	0.0961
1992	0.1183	0.0769	0.0822	0.0860	0.0869	0.0887	0.0897
1993	0.1661	0.0671	0.0737	0.0776	0.0780	0.0805	0.0816
1994	-0.0825	0.0730	0.0794	0.0799	0.0802	0.0826	0.0868
1995	0.3772	0.0708	0.0781	0.0774	0.0776	0.0813	0.0857
1996	0.0550	0.0672	0.0745	0.0742	0.0745	0.0762	0.0805
1997	0.1959	0.0670	0.0746	0.0743	0.0746	0.0747	0.0782
1998	0.1896	0.0572	0.0682	0.0674	0.0677	0.0687	0.0710
1999	-0.0998	0.0592	0.0710	0.0740	0.0748	0.0743	0.0766
2000	0.5475	0.0607	0.0790	0.0817	0.0821	0.0830	0.0839
2001	-0.2877	0.0557	0.0747	0.0777	0.0780	0.0787	0.0810
2002	-0.2934	0.0542		0.0730	0.0730	0.0754	0.0818
2003	0.2509	0.0496		0.0646	0.0646	0.0623	0.0673
2004	0.2763	0.0505		0.0608	0.0608	0.0617	0.0641
2005	0.2151	0.0465		0.0546	0.0546	0.0566	0.0592
2006	0.2323	0.0499		0.0583	0.0583	0.0607	0.0632
2007	0.1434	0.0493		0.0591	0.0591	0.0605	0.0629
2008	-0.3160	0.0448		0.0619	0.0619	0.0650	0.0711
2009	0.1801	0.0401		0.0579	0.0579	0.0610	0.0721
2010	0.0795	0.0405		0.0525	0.0525	0.0548	0.0598
2011	0.2051	0.0375		0.0489	0.0489	0.0514	0.0565
2012	0.1272	0.0256		0.0385	0.0385	0.0416	0.0490

Analysis of Tax Adjustment Factor  
Based on Yield of G.O. Municipal Bonds and Investor-Owned Public Utility Bonds

Years	1	2	3	4	5	6	7	8	9	10	11	12
	G.O. Municipal Bonds				Investor-Owned Public Utility Bonds				Calculated Tax Factor			
	Aaa Rated	Aa Rated	A Rated	Baa Rated	Aaa Rated	Aa Rated	A Rated	Baa Rated	Municipal Aaa Over Public Utility Aaa	Municipal Aa Over Public Utility Aa	Municipal A Over Public Utility A	Municipal Baa Over Public Utility Baa
Mar 2012	3.37	3.62	4.21	5.11	NA	4.16	4.48	5.13	NA	0.13	0.06	0.00
Apr 2012	3.43	3.70	4.23	5.12	NA	4.10	4.40	5.11	NA	0.10	0.04	(0.00)
May 2012	3.19	3.46	3.98	4.87	NA	3.92	4.20	4.97	NA	0.12	0.05	0.02
Jun 2012	3.31	3.60	4.14	5.05	NA	3.79	4.08	4.91	NA	0.05	(0.01)	(0.03)
Jul 2012	3.18	3.46	4.03	4.93	NA	3.58	3.93	4.85	NA	0.03	(0.03)	(0.02)
Aug 2012	3.00	3.25	3.81	4.71	NA	3.65	4.00	4.88	NA	0.11	0.05	0.03
Sep 2012	2.96	3.19	3.68	4.49	NA	3.69	4.02	4.81	NA	0.14	0.08	0.07
Oct 2012	2.92	3.15	3.64	4.43	NA	3.68	3.91	4.54	NA	0.14	0.07	0.02
Nov 2012	2.78	3.01	3.50	4.28	NA	3.60	3.84	4.42	NA	0.16	0.09	0.03
Dec 2012	2.82	3.05	3.49	4.28	NA	3.75	4.00	4.56	NA	0.19	0.13	0.06
Jan 2013	2.81	3.05	3.50	4.25	NA	3.90	4.15	4.66	NA	0.22	0.16	0.09
Feb 2013	3.08	3.33	3.78	4.48	NA	3.95	4.18	4.74	NA	0.16	0.10	0.05
Mar 2013	3.07	3.32	3.76	4.46	NA	3.90	4.15	4.66	NA	0.15	0.09	0.04
Apr 2013	3.11	3.36	3.84	4.48	NA	3.74	4.00	4.49	NA	0.10	0.04	0.00
May 2013	3.09	3.33	3.80	4.37	NA	3.91	4.17	4.65	NA	0.15	0.09	0.06
Jun 2013	3.53	3.83	4.33	4.88	NA	4.27	4.53	5.08	NA	0.10	0.04	0.04
Jul 2013	3.73	4.42	4.52	4.95	NA	4.44	4.68	5.21	NA	0.00	0.03	0.05
Aug 2013	3.93	4.62	4.72	5.17	NA	4.53	4.73	5.28	NA	(0.02)	0.00	0.02
Sep 2013	3.94	4.68	4.75	5.24	NA	4.58	4.80	5.31	NA	(0.02)	0.01	0.01
Oct 2013	3.60	4.33	4.40	5.01	NA	4.48	4.70	5.17	NA	0.03	0.06	0.03
Nov 2013	3.56	4.28	4.36	4.99	NA	4.56	4.77	5.24	NA	0.06	0.09	0.05
Dec 2013	4.15	4.39	4.97	5.59	NA	4.59	4.81	5.25	NA	0.04	(0.03)	(0.06)
Jan 2014	3.94	4.18	4.74	5.34	NA	4.44	4.63	5.09	NA	0.06	(0.02)	(0.05)
Feb 2014	3.90	4.14	4.71	5.32	NA	4.37	4.58	5.03	NA	0.05	(0.03)	(0.06)
Mar 2014	3.83	4.07	4.64	5.24	NA	4.32	4.52	4.97	NA	0.06	(0.03)	(0.05)
									Average Per Credit Rating	0.09	0.05	0.02
									Average Tax Factor		0.05	

[ Ratio is converted to a tax factor by subtracting the ratio from 100% ]

City of Lancaster Water Fund  
Common Equity Cost Rate Summary

	<u>Water Group Followed by Analysts</u>		
	<u>DCF(1)</u>	<u>CAPM(2)</u>	<u>RP(3)</u>
Common Equity Cost Rate Range	10.60 %	10.40 %	9.70 %
Investment Risk and Other Adjustments (4)	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
City of Lancaster Water Fund Adjusted Common Equity Cost Rate Range:	<u>10.85</u>	<u>10.65</u>	<u>9.95</u>
City of Lancaster Water Fund Recommended Common Equity Cost Rate (5)	<u><u>10.50 %</u></u>		
LESS : Personal Income Tax Adjustment(6)	<u>0.52</u>		
Recommendation after personal income taxes for City of Lancaster Water Fund	<u><u>9.98 %</u></u>		
Check of Reasonableness of Common Equity Cost Rate (7)	10.0 % to 10.4 %		

- Notes: (1) From Schedule 15 and explained in the Direct Testimony.  
 (2) From Schedule 20 and explained in the Direct Testimony.  
 (3) From Schedule 21 and explained in the Direct Testimony.  
 (4) As explained in the Direct Testimony.  
 (5) As explained in the Direct Testimony, the recommendation is only applicable to a rate making common equity ratio of 50%.  
 (6) See Schedule 22.  
 (7) See page 2 of Schedule 17.

City of Lancaster Water Fund  
 Recommended Fair Rate of Return and Summary of Alternative Overall Rates of Return  
Recommended Rate Making Ratios Pro Forma at February 29, 2016

	<u>Recommended Ratios</u>	<u>Cost Rates(1)</u>	<u>Recommended Weighted Cost</u>	<u>5% Tax Adjusted Equity Cost Rate (2)</u>	<u>Tax-Adjusted Weighted Cost</u>
<b>Recommendation based on Industry Average Hypothetical Capital Structure (3)</b>					
Debt	50.0	5.01	2.51	--	2.51
Fund Equity	<u>50.0</u>	10.50	<u>5.25</u>	<u>9.98</u>	<u>4.99</u>
Overall	<u>100.0</u>		<u>7.76</u>		<u>7.50</u>
<b>City of Lancaster Water Fund Allocated and Hypothetical Capital Structure (4)</b>					
Debt	73.2	5.01	3.67	--	3.67
Fund Equity	<u>26.8</u>	14.43	<u>3.87</u>	<u>13.71</u>	<u>3.67</u>
Overall	<u>100.0</u>		<u>7.54</u>		<u>7.34</u>

Notes: (1) Debt cost is from Schedule 3 and Equity Cost rates are from page 2 of this Schedule.

(2) See Schedule 22.

(3) As explained in the direct testimony.

(4) See page 1 of Schedule 2.

City of Lancaster Water Fund  
Common Equity Cost Rate Summary and Alternative Common Equity Cost Rates

Common Equity Cost Rates:		
	Recommendation Based on Industry Average Hypothetical Capital Structure	City of Lancaster Water Fund Allocated and Hypothetical Capital Structure
Common Equity Ratios	<u>50.00</u>	<u>26.80</u>
Minimum Common Equity Cost Rate is only applicable to a rate making common equity ratio of 50% (1).	10.50	10.50
Required Financial Risk Adjustments (2)	<u>0.00</u>	<u>4.69</u>
Recommended Common Equity Cost Rate City of Lancaster Water Fund	10.50	15.19
LESS : Personal Income Tax Adjustment(3)	<u>0.52</u>	<u>0.76</u>
Recommendation after personal income taxes for City of Lancaster Water Fund	<u>9.98</u>	<u>14.43</u>

Notes: (1) See Schedule 23.

(2) The Brigham financial risk adjustment is explained in the Direct Testimony.

(3) See Schedule 22.



CITY OF LANCASTER - BUREAU OF WATER  
Lancaster, Pennsylvania

2013 DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO UTILITY PLANT  
AS OF DECEMBER 31, 2013



*Excellence Delivered As Promised*

June 2, 2014

City of Lancaster - Bureau of Water  
150 Pitney Road  
Lancaster, PA 17601-5625

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to utility plant as of December 31, 2013. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 and 2 beginning on page I-3.

A description of the methods and procedures upon which the study was based is set forth in a companion report "Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant as of December 31, 2014."

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:krm

058610.100

**Gannett Fleming Valuation and Rate Consultants, LLC**

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## PART I. RESULTS OF STUDY

**CITY OF LANCASTER – BUREAU OF WATER  
DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**SUMMARY OF RESULTS**

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation and the ratemaking book depreciation reserve related to Utility Plant in Service, Customer Advances for Construction and Contributions in Aid of Construction. Table 2 represents the bringforward of the book depreciation reserve for the City of Lancaster as of December 31, 2013.

**DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-3. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2013

ACCOUNT (1)	MARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
		<b>NONDEPRECIABLE PLANT</b>							
301	301	ORGANIZATION		21,248.96					
302	302	FRANCHISES AND CONSENTS		21,183.78					
311.11	303.11	WATER RIGHTS		71,459.00					
311.2	303.2	POWER AND PUMPING LAND		45,620.57					
311.2.3	303.3	PURIFICATION LAND		22,872.00					
311.4	303.4	TRANSMISSION AND DISTRIBUTION LAND		129,749.41					
311.5	303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND		103,466.00					
		<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>415,799.72</b>					
		<b>DEPRECIABLE PLANT</b>							
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	SQUARE *	34,130.00	29,690	4,440	122	0.36	36.4
312.12	306	LAKE, RIVER AND OTHER INTAKES	SQUARE *	465,270.65	221,570	243,701	9,595	2.06	25.4
312.2	304.2	POWER AND PUMPING STRUCTURES							
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	SQUARE *	36,220.00	23,693	12,527	1,671	4.61	7.5
		LAMPETER BOOSTER STATION - OUTSIDE CITY	SQUARE *	6,591.00	4,811	1,780	324	4.92	5.5
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	SQUARE *	47,242.00	25,491	21,751	1,318	2.79	16.5
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	SQUARE *	766,063.87	366,615	399,449	22,825	2.98	17.5
		CONESTOGA PUMP STATION - JOINT	SQUARE *	1,798,259.24	749,125	1,048,134	41,143	2.29	25.5
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	SQUARE *	178,116.83	54,034	124,083	3,939	2.21	31.5
		CONESTOGA STRAINER BUILDING	SQUARE *	1,264,611.00	93,347	1,171,264	25,742	2.04	45.5
		DELP ROAD PUMP STATION	SQUARE *	972,399.60	39,876	932,524	19,632	2.02	47.5
		<b>TOTAL POWER AND PUMPING STRUCTURES</b>		<b>5,069,503.54</b>	<b>1,356,992</b>	<b>3,712,512</b>	<b>116,594</b>	<b>2.30</b>	<b>31.8</b>
312.3	304.3	PURIFICATION BUILDINGS	SQUARE *	100,717,619.21	7,455,341	93,262,278	1,868,179	1.85	49.9
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES							
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	SQUARE *	997,967.00	545,202	452,765	25,872	2.59	17.5
		WILLOW STREET STANDPIPE - OUTSIDE CITY	SQUARE *	905,219.00	325,341	583,878	18,536	2.04	31.5
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	SQUARE *	586,051.00	404,245	181,806	19,137	3.27	9.5
		LAMPETER ELEVATED TANK - OUTSIDE CITY	SQUARE *	150,184.00	98,787	51,397	4,895	3.26	10.5
		NEFFVILLE TANK - OUTSIDE CITY	SQUARE *	366,543.65	210,772	175,772	9,502	2.46	18.5
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	SQUARE *	19,490.00	15,645	3,845	1,538	7.89	2.5
		TANK PAINTING - OUTSIDE CITY	10-SQ	177,263.00	17,263	0	0	-	-
		FENCING - JOINT	25-SQ	30,027.00	21,507	8,520	1,167	3.89	7.3
		<b>TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES</b>		<b>3,256,744.65</b>	<b>1,798,762</b>	<b>1,457,983</b>	<b>80,647</b>	<b>2.48</b>	<b>18.1</b>
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	SQUARE *	205,920.00	162,801	43,119	4,175	2.03	10.3
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	SQUARE *	180,109.00	164,779	15,330	1,438	0.80	10.7
316	311	ELECTRIC PUMPING EQUIPMENT	35-R2.5	2,079,736.67	1,459,443	620,294	29,428	1.41	21.1
320	320	PURIFICATION SYSTEM							
		TREATMENT PLANT EQUIPMENT	40-R2.5	7,159,574.81	4,962,511	2,197,064	114,602	1.60	19.2
		WILLOW STREET CHLORINE BOOSTER STATION	15-SQ	21,019.10	17,958	3,061	557	2.65	5.5
		<b>TOTAL PURIFICATION SYSTEM</b>		<b>7,180,593.91</b>	<b>4,980,469</b>	<b>2,200,125</b>	<b>115,159</b>	<b>1.60</b>	<b>19.1</b>
321	344	LABORATORY EQUIPMENT	20-L1	100,664.00	84,488	16,196	1,352	1.34	12.0

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	80-R2 80-R2	50,344.63 153,063.59	19,544 59,515	30,801 93,549	672 2,023	1.33 1.32	45.8 46.2
		TOTAL 4 INCH AND UNDER		203,408.22	79,059	124,350	2,695	1.32	46.1
		CAST IRON, 6 INCH AND OVER - INSIDE CITY CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3 110-R3	5,774,789.20 25,688,830.67	1,026,805 3,760,496	4,747,984 21,928,335	59,140 249,092	1.02 0.97	80.3 88.0
		CAST IRON, 6 INCH AND OVER - JOINT	110-R3	4,043,599.74	908,599	3,135,001	41,765	1.03	75.1
		TOTAL 6 INCH AND OVER		35,507,219.61	5,695,900	29,811,320	349,997	0.99	85.2
		MANHOLES - INSIDE CITY MANHOLES - OUTSIDE CITY MANHOLES - JOINT	100-R2.5 100-R2.5 100-R2.5	199,325.59 631,931.33 129,079.00	39,203 42,489 49,108	160,124 589,442 79,971	2,372 6,546 1,631	1.19 1.04 1.26	67.5 90.0 49.0
		TOTAL MANHOLES		960,336.92	130,800	829,537	19,549	1.10	78.6
		VALVES AND VALVE BOXES - INSIDE CITY VALVES AND VALVE BOXES - OUTSIDE CITY VALVES AND VALVE BOXES - JOINT	70-R2.5 70-R2.5 70-R2.5	234,929.63 3,613,460.83 237,527.58	78,675 359,384 131,542	156,255 3,254,077 105,985	3,360 51,725 3,395	1.43 1.43 1.43	46.5 62.9 31.2
		TOTAL VALVES AND VALVE BOXES		4,085,918.04	569,601	3,516,318	58,480	1.43	60.1
		STEEL - OUTSIDE CITY STEEL - JOINT	65-R3 66-R3	6,437.00 1,832,100.00	4,731 1,280,783	1,706 551,317	115 31,987	1.79 1.72	14.8 17.5
		TOTAL STEEL		1,838,537.00	1,285,514	553,023	31,702	1.72	17.4
		PLASTIC - OUTSIDE CITY LANCASTER METER PIT - OUTSIDE CITY RELINING	60-R3 50-SQ 50-R2.5	102,283.00 11,681.00 6,711,653.15	47,742 10,198 392,975	54,541 1,483 8,318,678	1,854 465 171,690	1.81 3.98 1.97	29.4 3.2 48.5
		TOTAL MAINS AND ACCESSORIES		51,421,236.94	8,211,789	43,209,450	627,432	1.22	68.9
323	333	SERVICES INSIDE CITY OUTSIDE CITY	70-R3 70-R3	950,993.28 4,029,177.76	384,192 1,586,507	566,801 2,442,671	13,323 56,462	1.40 1.40	42.5 43.3
		TOTAL SERVICES		4,980,171.04	1,970,699	3,009,472	69,785	1.40	43.1
324	334	METERS INSIDE CITY OUTSIDE CITY	20-S2.5 20-S2.5	630,976.91 2,986,642.17	580,666 2,433,593	50,311 553,049	7,778 59,193	1.23 1.98	6.5 9.3
		TOTAL METERS		3,617,619.08	3,014,259	603,360	66,971	1.85	9.0
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	70-R2 70-R2	447,186.83 1,553,706.68	197,297 463,323	249,890 1,090,384	5,252 20,364	1.17 1.31	47.6 53.5
		TOTAL FIRE HYDRANTS		2,000,893.51	660,620	1,340,274	25,616	1.28	52.3
328	340	OFFICE FURNITURE AND EQUIPMENT FURNITURE EQUIPMENT	25-SQ 20-SQ	9,571.00 41,599.78	6,939 9,096	2,632 32,464	251 2,319	2.62 5.58	10.5 14.0
		TOTAL OFFICE FURNITURE AND EQUIPMENT		51,130.78	16,035	35,096	2,570	5.03	13.7

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
329	341	TRANSPORTATION EQUIPMENT AUTOS AND VANS TRUCKS TRAILERS	8-L4 10-L4 15-L1.5	316,278.69 1,439,994.17 16,614.21	151,474 921,523 14,236	164,805 518,471 2,378	42,811 84,631 266	13.54 5.88 1.60	3.8 6.1 8.9
		TOTAL TRANSPORTATION EQUIPMENT		1,772,887.07	1,087,233	685,654	127,708	7.20	5.4
330	342	STORES EQUIPMENT	30-SQ	12,902.00	10,029	2,873	185	1.43	15.5
331	343.1	SHOP EQUIPMENT	25-SQ	18,771.00	15,992	2,779	265	1.41	10.5
332	343.2	TOOLS AND WORK EQUIPMENT							
	345	GENERAL CONSTRUCTION EQUIPMENT	20-SQ 20-SQ	275,198.00 415,974.76	153,910 237,410	121,288 178,565	12,117 18,252	4.40 4.39	10.0 9.8
		TOTAL TOOLS AND WORK EQUIPMENT		691,172.76	391,320	299,853	30,369	4.39	9.9
333	346	COMMUNICATION EQUIPMENT	15-SQ	157,897.59	25,781	132,117	12,604	7.98	10.5
334	347	MISCELLANEOUS EQUIPMENT	20-SQ	10,357.00	9,106	1,251	227	2.19	5.5
		TOTAL DEPRECIABLE PLANT		184,025,360.40	33,127,198	150,898,157	3,190,411	1.73	47.3
		TOTAL UTILITY PLANT IN SERVICE		184,441,150.12	33,127,198	150,898,157	3,190,411	1.73	47.3
		CUSTOMERS' ADVANCES FOR CONSTRUCTION							
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3	544,557.00	126,457	418,100	6,113	1.12	68.4
		CONTRIBUTIONS IN AID OF CONSTRUCTION							
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT	SQUARE *	164,176.00	86,719	77,457	3,038	1.85	25.5
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES	SQUARE *	246,282.00	131,226	115,056	6,219	2.53	18.5
316	311	NEFFSVILLE TANK - OUTSIDE CITY ELECTRIC PUMPING EQUIPMENT	35-R2.5	36,039.00	33,649	2,390	351	0.97	6.8
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	80-R2 80-R2	20,996.00 3,849.00	4,786 2,677	16,210 1,172	255 45	1.21 1.17	63.6 26.0
		TOTAL 4 INCH AND UNDER		24,845.00	7,463	17,382	300	1.21	57.9
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	110-R3	855,758.00	145,811	709,947	8,150	0.95	87.1
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3	8,346,428.79	7,314,37	7,614,993	77,017	0.92	98.9
		CAST IRON, 6 INCH AND OVER - JOINT	110-R3	1,021,180.00	252,639	768,541	9,699	0.95	79.2
		TOTAL 6 INCH AND OVER		10,223,367.79	1,129,887	9,093,481	94,866	0.93	95.9
		MANHOLES - OUTSIDE CITY	100-R2.5	66,227.50	13,474	52,754	712	1.08	74.1
		VALVES AND VALVE BOXES - INSIDE CITY	70-R2.5	39,919.06	3,773	36,146	556	1.39	65.0
		VALVES AND VALVE BOXES - OUTSIDE CITY	70-R2.5	502,152.88	44,081	458,072	6,995	1.39	65.5
		TOTAL VALVES AND VALVE BOXES		542,071.94	47,854	494,218	7,551	1.39	65.5
		TOTAL MAINS AND ACCESSORIES		10,856,512.23	1,198,678	9,657,835	103,429	0.95	93.4



CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2013

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2013 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	70-R2 70-R2	104,151.03 779,531.55	13,360 114,529	90,791 665,003	1,417 10,385	1.36 1.33	64.1 64.0
		TOTAL FIRE HYDRANTS		883,682.58	127,889	755,794	11,802	1.34	64.0
		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		12,185,691.81	1,578,161	10,608,532	124,839	1.02	85.0
		TOTAL UTILITY PLANT		171,709,901.31	31,422,680	139,871,525	3,059,459	1.78	45.7

\* Life Span Procedure was used. Curve Shown is interim Survivor Curve

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE FROM JUNE 30, 2009 TO DECEMBER 31, 2013

ACCOUNT (1)	RATEMAKING BOOK RESERVE AS OF 6/30/09 (2)	+	54 MONTHS ACCRUALS (3)	-	54 MONTHS RETIREMENTS (4)	=	RATEMAKING BOOK RESERVE AS OF 12/31/13 (5)
312.11	29,152		538		0		29,690
312.12	185,977		35,593		0		221,570
312.20	867,137		489,854		0		1,356,992
312.30	1,256,385		6,198,957		0		7,455,341
312.50	1,459,257		339,505		0		1,798,762
312.62	145,751		17,050		0		162,801
312.63	159,511		5,268		0		164,779
316.00	1,347,864		111,579		0		1,459,443
320.00	4,509,626		650,810		179,967		4,980,469
321.00	70,216		14,272		0		84,488
322.01	63,895		15,164		0		79,059
322.02	3,987,625		1,708,275		0		5,695,900
322.04	86,778		44,022		0		130,800
322.05	313,224		256,377		0		569,601
322.06	1,105,232		180,282		0		1,285,514
322.07	37,893		9,850		0		47,742
322.08	8,563		1,635		0		10,198
322.99	5,724		387,251		0		392,975
323.00	1,563,508		407,191		0		1,970,699
324.00	2,488,309		525,950		0		3,014,259
325.00	518,765		141,855		0		660,620
328.01	5,815		1,124		0		6,939
328.02	5,039		4,057		0		9,096
329.01	152,737		42,886		44,149		151,474
329.02	749,892		355,923		184,293		921,523
329.03	10,692		3,544		0		14,236
330.00	9,192		836		0		10,029
331.00	15,189		802		0		15,992
332.01	118,064		35,845		0		153,910
332.02	213,848		52,097		28,535		237,410
333.00	19,342		6,438		0		25,781
334.00	8,080		1,025		0		9,106
<b>Total Depr. Plant</b>	<b>21,518,282</b>		<b>12,045,857</b>		<b>436,944</b>		<b>33,127,195</b>

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE FROM JUNE 30, 2009 TO DECEMBER 31, 2013

<u>ACCOUNT</u> (1)	<u>RATEMAKING BOOK RESERVE AS OF 6/30/09</u> (2)	+	<u>54 MONTHS ACCRUALS</u> (3)	-	<u>54 MONTHS RETIREMENTS</u> (4)	=	<u>RATEMAKING BOOK RESERVE AS OF 12/31/13</u> (5)
<b>Advances</b>							
322.20	94,601		31,857		0		126,457
<b>Total Advances</b>	<b>94,601</b>		<b>31,857</b>		<b>0</b>		<b>126,457</b>
<b>Contributions</b>							
312.20	73,051		13,668		0		86,719
312.50	103,297		27,928		0		131,226
316.00	30,470		3,179		0		33,649
322.10	5,348		2,115		0		7,463
322.20	655,656		474,230		0		1,129,887
322.40	10,166		3,308		0		13,474
322.50	18,267		29,587		0		47,854
325.00	57,473		70,415		0		127,889
<b>Total Contributions</b>	<b>953,729</b>		<b>624,430</b>		<b>0</b>		<b>1,578,159</b>
<b>Total Plant</b>	<b>20,469,952</b>		<b>11,389,570</b>		<b>436,944</b>		<b>31,422,579</b>

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**PART II. DETAILED DEPRECIATION  
CALCULATIONS**

**UTILITY PLANT IN SERVICE**

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.11 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1912	21,898.00	16,106	19,500	2,398	36.50	66
1933	12,232.00	8,416	10,190	2,042	36.50	56
	34,130.00	24,522	29,690	4,440		122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 0.36

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.12 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	174,188.00	154,090	146,731	27,457	7.50	3,661
	174,188.00	154,090	146,731	27,457		3,661
CONESTOGA DAM FISH PASSAGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	291,082.65	78,592	74,839	216,244	36.50	5,924
	291,082.65	78,592	74,839	216,244		5,924
	465,270.65	232,682	221,570	243,701		9,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.06

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLOW STREET BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	13,250.00	11,721	9,613	3,637	7.50	485
1990	15,067.00	11,422	9,368	5,699	7.50	760
1991	5,903.00	4,427	3,631	2,272	7.50	303
1999	2,000.00	1,318	1,081	919	7.50	123
	36,220.00	28,888	23,693	12,527		1,671
LAMPETER BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1969	6,591.00	5,866	4,811	1,780	5.50	324
	6,591.00	5,866	4,811	1,780		324
KISSEL HILL BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1979	5,569.00	3,767	3,089	2,480	16.50	150
1980	38,673.00	25,911	21,251	17,422	16.50	1,056
1999	3,000.00	1,403	1,151	1,849	16.50	112
	47,242.00	31,081	25,491	21,751		1,318
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1956	279,298.00	214,129	175,621	103,677	17.50	5,924
1971	25,374.00	17,973	14,741	10,633	17.50	608
1996	318,845.11	159,423	130,753	188,092	17.50	10,748
1999	10,000.00	4,531	3,716	6,284	17.50	359
2000	94,384.76	41,103	33,711	60,674	17.50	3,467
2001	5,940.00	2,475	2,030	3,910	17.50	223



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
2002	7,890.00	3,129	2,566	5,324	17.50	304
2003	7,832.00	2,937	2,409	5,423	17.50	310
2012	16,500.00	1,303	1,069	15,431	17.50	882
	766,063.87	447,003	366,615	399,449		22,825
CONESTOGA PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039 NET SALVAGE PERCENT.. 0						
1974	903,813.00	549,238	450,464	453,349	25.50	17,778
1975	118,276.00	71,150	58,355	59,921	25.50	2,350
1976	82,589.00	49,160	40,319	42,270	25.50	1,658
1978	36,333.00	21,145	17,342	18,991	25.50	745
1979	6,165.00	3,545	2,907	3,258	25.50	128
2000	507,711.24	175,744	144,139	363,573	25.50	14,258
2001	122,372.00	40,254	33,015	89,357	25.50	3,504
2009	21,000.00	3,150	2,584	18,416	25.50	722
	1,798,259.24	913,386	749,125	1,049,134		41,143
HESS BOULEVARD PUMP STATION - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
1995	177,566.32	65,700	53,885	123,682	31.50	3,926
1998	550.51	182	149	401	31.50	13
	178,116.83	65,882	54,034	124,083		3,939

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA STRAINER BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	1,264,611.00	113,815	93,347	1,171,264	45.50	25,742
	1,264,611.00	113,815	93,347	1,171,264		25,742
DELP ROAD PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2011	972,399.60	48,620	39,876	932,524	47.50	19,632
	972,399.60	48,620	39,876	932,524		19,632
	5,069,503.54	1,654,541	1,356,992	3,712,512		116,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.8 2.30

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1933	217,345.00	194,402	168,423	48,922	9.50	5,150
1942	254.00	224	194	60	9.50	6
1950	357.00	311	269	88	9.50	9
1995	11,438.92	7,558	6,548	4,891	9.50	515
1996	471,732.50	305,753	264,894	206,839	9.50	21,773
1997	133,109.57	84,474	73,185	59,924	9.50	6,308
1998	833.13	517	448	385	9.50	41
1999	54,000.00	32,625	28,265	25,735	9.50	2,709
2000	106,977.43	62,791	54,400	52,577	9.50	5,534
2001	17,075.00	9,702	8,405	8,670	9.50	913
2004	592,429.46	296,215	256,630	335,799	9.50	35,347
2005	25,634.00	12,105	10,487	15,147	9.50	1,594
2009	68,862.87	22,135	19,177	49,686	9.50	5,230
2010	17,264.13	4,648	4,027	13,237	9.50	1,393
	1,717,313.01	1,033,460	895,354	821,959		86,522

SUSQUEHANNA RIVER TREATMENT PLANT  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2021  
NET SALVAGE PERCENT.. 0

1956	303,935.00	268,867	232,937	70,998	7.50	9,466
1971	556,636.00	473,141	409,913	146,723	7.50	19,563
1987	111,862.00	87,186	75,535	36,327	7.50	4,844
1995	20,850.00	14,836	12,853	7,997	7.50	1,066
1996	492,800.34	344,960	298,862	193,939	7.50	25,859
1997	3,660.00	2,516	2,180	1,480	7.50	197
1998	2,466.01	1,662	1,440	1,026	7.50	137
1999	53,500.00	35,261	30,549	22,951	7.50	3,060
2000	537,851.11	345,763	299,557	238,294	7.50	31,773
2001	3,405.00	2,128	1,844	1,561	7.50	208
2002	73,616.00	44,557	38,603	35,013	7.50	4,668
2003	39,825.00	23,231	20,127	19,698	7.50	2,626
2004	443,704.88	247,951	214,816	228,889	7.50	30,519
	2,644,111.34	1,892,059	1,639,215	1,004,896		133,986

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE - CARBON SLURRY BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	9,075.00	7,013	6,076	2,999	12.50	240
	9,075.00	7,013	6,076	2,999		240
SUSQUEHANNA MEMBRANE FACILITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2009	25,210.13	1,891	1,638	23,572	55.50	425
2010	93,677,983.18	5,556,978	4,814,374	88,863,609	55.50	1,601,146
2011	2,641,059.46	113,830	98,618	2,542,441	55.50	45,810
2012	2,867.09	75	65	2,802	55.50	50
	96,347,119.86	5,672,774	4,914,696	91,432,424		1,647,431
	100,717,619.21	8,605,306	7,455,341	93,262,278		1,868,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.9 1.85

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1956	719,532.00	551,644	438,900	280,632	17.50	16,036
1995	3,331.22	1,712	1,362	1,969	17.50	113
1997	251,668.78	122,132	97,171	154,498	17.50	8,828
2001	23,435.00	9,765	7,769	15,666	17.50	895
	997,967.00	685,253	545,202	452,765		25,872
WILLOW STREET STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
1989	5,132.00	2,245	1,880	3,252	31.50	103
1990	892,279.00	381,244	319,339	572,940	31.50	18,189
1991	11,808.00	4,920	4,121	7,687	31.50	244
	909,219.00	388,409	325,341	583,878		18,536
LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2023 NET SALVAGE PERCENT.. 0						
1968	565,918.00	468,167	392,149	173,769	9.50	18,291
1986	11,410.00	8,480	7,103	4,307	9.50	453
1993	8,723.00	5,961	4,993	3,730	9.50	393
	586,051.00	482,608	404,245	181,806		19,137
LAMPETER ELEVATED TANK - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. 0						
1969	108,318.00	87,639	73,409	34,909	10.50	3,325
1986	41,866.00	30,298	25,378	16,488	10.50	1,570
	150,184.00	117,937	98,787	51,397		4,895

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1976	1,296.00	868	727	569	18.50	31
1977	247,976.00	164,567	137,846	110,130	18.50	5,953
1978	72,828.00	47,878	40,104	32,724	18.50	1,769
1979	2,122.00	1,381	1,157	965	18.50	52
1986	60,056.00	35,903	30,073	29,983	18.50	1,621
1998	2,265.65	1,033	865	1,400	18.50	76
	386,543.65	251,630	210,772	175,772		9,502
BLOSSOM HILL STANDPIPE - INSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1956	19,490.00	18,678	15,645	3,845	2.50	1,538
	19,490.00	18,678	15,645	3,845		1,538
TANK PAINTING - OUTSIDE CITY						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	177,263.00	177,263	177,263			
	177,263.00	177,263	177,263			
FENCING - JOINT						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	22,085.00	18,993	19,109	2,976	3.50	850
2006	7,942.00	2,383	2,398	5,544	17.50	317
	30,027.00	21,376	21,507	8,520		1,167
	3,256,744.65	2,143,154	1,798,762	1,457,983		80,647
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.1 2.48

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METER SHOP AND FORMEANS OFFICE FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1927	6,263.00	6,263	6,263			
1933	4,585.00	4,585	4,585			
	10,848.00	10,848	10,848			
BEAVER STREET BUILDING INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2027 NET SALVAGE PERCENT.. 0						
1977	89,800.00	65,554	69,391	20,409	13.50	1,512
2000	1,250.00	625	662	588	13.50	44
2001	26,509.00	12,745	13,491	13,018	13.50	964
	117,559.00	78,924	83,543	34,016		2,520
ENGLESIDE GARAGE BUILDING INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2019 NET SALVAGE PERCENT.. 0						
1979	47,425.00	40,904	43,298	4,127	5.50	750
1993	30,088.00	23,723	25,112	4,976	5.50	905
	77,513.00	64,627	68,410	9,103		1,655
	205,920.00	154,399	162,801	43,119		4,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.3 2.03

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GOVERNMENT GUAGING STATION BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1933	4,462.00	4,276	4,462			
1977	86,801.00	79,206	85,617	1,184	3.50	338
1978	41,168.00	37,474	40,507	661	3.50	189
1979	21,886.00	19,870	21,478	408	3.50	117
1980	367.00	332	359	8	3.50	2
	154,684.00	141,158	152,424	2,260		646
SUSQUEHANNA RIVER TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	15,550.00	6,998	7,556	7,994	16.50	484
	15,550.00	6,998	7,556	7,994		484
CONESTOGA CREEK TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	9,875.00	4,444	4,799	5,076	16.50	308
	9,875.00	4,444	4,799	5,076		308
	180,109.00	152,600	164,779	15,330		1,438
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 0.80



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1955	44,660.00	42,465	44,660			
1956	276,729.11	260,994	276,729			
1965	44,075.00	38,987	44,075			
1969	15,838.00	13,562	15,515	323	5.03	64
1971	597,738.00	502,441	574,809	22,929	5.58	4,109
1974	84,212.00	68,453	78,313	5,899	6.55	901
1975	142,510.00	114,374	130,848	11,662	6.91	1,688
1976	13,113.00	10,382	11,877	1,236	7.29	170
1980	11,367.00	8,418	9,630	1,737	9.08	191
1982	1,584.00	1,126	1,288	296	10.12	29
1990	185,234.00	105,107	120,246	64,988	15.14	4,292
1991	59,203.00	32,392	37,058	22,145	15.85	1,397
1995	136,203.71	62,887	71,945	64,259	18.84	3,411
2002	14,852.00	4,430	5,068	9,784	24.56	398
2005	9,969.43	2,227	2,548	7,421	27.18	273
2006	6,564.00	1,298	1,485	5,079	28.08	181
2007	13,321.00	2,291	2,621	10,700	28.98	369
2008	4,726.85	691	791	3,936	29.88	132
2011	382,759.00	25,698	29,398	353,361	32.65	10,823
2013	35,077.57	471	539	34,539	34.53	1,000
	2,079,736.67	1,298,694	1,459,443	620,294		29,428
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 1.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1906	6,450.00	6,450	6,450			
1933	353,573.00	353,573	353,573			
1940	240.00	239	240			
1942	3,963.00	3,892	3,963			
1943	1,724.00	1,682	1,724			
1944	125.00	121	125			
1948	5,627.00	5,299	5,627			
1949	5,531.00	5,174	5,531			
1950	2,660.00	2,473	2,660			
1951	309.00	286	309			
1954	182.00	165	182			
1955	362,779.00	327,317	361,285	1,494	3.91	382
1956	811,061.00	727,116	802,575	8,486	4.14	2,050
1962	2,400.00	2,065	2,279	121	5.58	22
1963	2,224.00	1,899	2,096	128	5.84	22
1965	11,638.00	9,776	10,791	847	6.40	132
1967	10,445.00	8,612	9,506	939	7.02	134
1968	2,643.00	2,157	2,381	262	7.36	36
1969	564.00	455	502	62	7.71	8
1971	1,583,130.60	1,247,507	1,376,971	206,160	8.48	24,311
1972	23,217.00	18,057	19,931	3,286	8.89	370
1974	30,485.00	23,024	25,413	5,072	9.79	518
1975	297,705.00	221,269	244,232	53,473	10.27	5,207
1976	449,043.00	328,138	362,192	86,851	10.77	8,064
1977	296,878.00	213,010	235,116	61,762	11.30	5,466
1978	65,023.00	45,776	50,527	14,496	11.84	1,224
1979	23,547.00	16,242	17,928	5,619	12.41	453
1980	7,178.00	4,847	5,350	1,828	12.99	141
1982	16,592.00	10,698	11,808	4,784	14.21	337
1991	22,532.00	10,990	12,131	10,401	20.49	508
1993	260,945.00	117,230	129,396	131,549	22.03	5,971
1995	341,396.13	139,802	154,310	187,086	23.62	7,921
1996	444,177.00	172,896	190,839	253,338	24.43	10,370
1997	32,550.29	12,003	13,249	19,302	25.25	764
1999	393,464.01	128,663	142,015	251,449	26.92	9,341
2000	1,112,742.20	340,221	375,528	737,214	27.77	26,547
2001	18,435.00	5,240	5,784	12,651	28.63	442

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2004	16,387.00	3,581	3,953	12,434	31.26	398
2008	95,074.00	12,193	13,458	81,616	34.87	2,341
2013	44,935.58	528	583	44,353	39.53	1,122
	7,159,574.81	4,530,666	4,962,511	2,197,064		114,602
WILLOW STREET CHLORINE BOOSTER STATION						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	21,019.10	16,395	17,958	3,061	5.50	557
	21,019.10	16,395	17,958	3,061		557
	7,180,593.91	4,547,061	4,980,469	2,200,125		115,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 1.60

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1						
NET SALVAGE PERCENT.. 0						
1927	53.00	53	53			
1933	3,556.00	3,556	3,556			
1937	30.00	30	30			
1939	150.00	150	150			
1940	131.00	131	131			
1942	24.00	24	24			
1945	125.00	125	125			
1946	273.00	273	273			
1949	92.00	92	92			
1950	58.00	58	58			
1951	195.00	192	195			
1956	1,110.00	1,047	1,110			
1965	1,790.00	1,552	1,790			
1967	6,225.00	5,282	6,225			
1968	420.00	353	420			
1974	630.00	491	630			
1975	2,762.00	2,125	2,762			
1978	4,023.00	2,965	4,023			
1979	1,290.00	936	1,290			
1980	21,755.00	15,533	21,755			
1981	2,057.00	1,445	2,057			
1982	1,800.00	1,243	1,800			
2001	52,135.00	20,906	35,939	16,196	11.98	1,352
	100,684.00	58,562	84,488	16,196		1,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 1.34

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1900	870.00	764	729	141	9.78	14
1901	489.00	427	407	82	10.07	8
1904	643.00	555	529	114	10.98	10
1905	708.00	608	580	128	11.28	11
1906	448.00	383	365	83	11.59	7
1907	644.00	548	523	121	11.90	10
1908	569.00	482	460	109	12.22	9
1909	668.00	563	537	131	12.54	10
1910	941.00	790	754	187	12.86	15
1918	608.00	489	466	142	15.62	9
1921	345.00	273	260	85	16.75	5
1922	877.00	689	657	220	17.14	13
1923	1,359.00	1,061	1,012	347	17.54	20
1924	78.00	61	58	20	17.94	1
1925	495.00	381	363	132	18.35	7
1926	720.00	551	526	194	18.77	10
1927	1,541.00	1,171	1,117	424	19.19	22
1928	823.00	621	592	231	19.63	12
1929	542.00	406	387	155	20.07	8
1935	58.00	41	39	19	22.85	1
1936	13.00	9	9	4	23.34	
1937	166.00	117	112	54	23.84	2
1946	177.00	114	109	68	28.66	2
1947	89.00	56	53	36	29.23	1
1948	165.00	104	99	66	29.81	2
1953	1,458.00	860	820	638	32.80	19
1957	11,922.20	6,659	6,352	5,570	35.32	158
1961	23.00	12	11	12	37.95	
1962	36.00	19	18	18	38.62	
1963	36.00	18	17	19	39.30	
1973	1,354.00	569	543	811	46.39	17
2009	21,479.43	1,087	1,037	20,443	75.95	269
	50,344.63	20,488	19,544	30,801		672

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 80-R2

NET SALVAGE PERCENT.. 0

1920	9,807.50	7,801	7,442	2,366	16.37	145
1922	5,521.00	4,338	4,138	1,383	17.14	81

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	377.00	294	280	97	17.54	6
1924	1,445.00	1,121	1,069	376	17.94	21
1925	659.00	508	485	174	18.35	9
1926	276.00	211	201	75	18.77	4
1927	3,585.00	2,725	2,600	985	19.19	51
1928	1,114.00	841	802	312	19.63	16
1929	1,807.00	1,354	1,292	515	20.07	26
1930	2,262.00	1,682	1,605	657	20.51	32
1931	499.00	368	351	148	20.96	7
1932	24.00	18	17	7	21.43	
1933	511.00	371	354	157	21.89	7
1935	1,321.00	944	901	420	22.85	18
1938	124.00	86	82	42	24.35	2
1939	1,265.00	872	832	433	24.86	17
1941	6,394.00	4,323	4,124	2,270	25.91	88
1945	125.00	81	77	48	28.09	2
1946	136.00	87	83	53	28.66	2
1948	815.00	511	487	328	29.81	11
1949	157.00	97	93	64	30.39	2
1950	438.00	268	256	182	30.99	6
1951	1,387.00	839	800	587	31.58	19
1952	1,364.00	815	777	587	32.19	18
1954	1,461.00	851	812	649	33.42	19
1955	3,840.00	2,206	2,104	1,736	34.05	51
1956	26,801.00	15,183	14,484	12,317	34.68	355
1958	194.00	107	102	92	35.97	3
1959	276.00	150	143	133	36.62	4
1960	1,407.00	751	716	691	37.28	19
1962	3,083.00	1,595	1,522	1,561	38.62	40
1963	830.00	422	403	427	39.30	11
1964	999.00	500	477	522	39.98	13
1965	757.00	372	355	402	40.67	10
1966	1,950.00	942	899	1,051	41.37	25
1967	50.00	24	23	27	42.07	1
1974	5,225.00	2,147	2,048	3,177	47.13	67
1994	8,907.00	1,896	1,809	7,098	62.97	113

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
2001	21,006.03	2,909	2,775	18,231	68.92	265
2004	250.00	26	25	225	71.53	3
2009	34,614.06	1,752	1,671	32,943	75.95	434
	153,063.59	62,388	59,515	93,549		2,023
	203,408.22	82,876	79,059	124,350		2,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.1 1.32

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1837	2,351.00	2,303	1,781	570	2.23	256
1852	1,344.00	1,271	983	361	5.94	61
1853	8,798.00	8,303	6,421	2,377	6.19	384
1856	549.00	514	397	152	6.96	22
1869	4,698.00	4,257	3,292	1,406	10.32	136
1870	1,216.00	1,099	850	366	10.58	35
1871	1,379.00	1,243	961	418	10.85	39
1872	5,840.00	5,250	4,060	1,780	11.11	160
1873	8,473.00	7,596	5,874	2,599	11.38	228
1874	2,968.00	2,653	2,052	916	11.66	79
1875	9,035.00	8,055	6,229	2,806	11.93	235
1876	619.00	550	425	194	12.21	16
1877	4,762.00	4,221	3,264	1,498	12.49	120
1878	2,328.00	2,058	1,592	736	12.78	58
1879	2,083.00	1,836	1,420	663	13.06	51
1880	2,260.00	1,986	1,536	724	13.36	54
1881	3,298.00	2,888	2,233	1,065	13.66	78
1882	5,510.00	4,811	3,721	1,789	13.96	128
1884	5,144.00	4,462	3,451	1,693	14.59	116
1885	5,467.00	4,726	3,655	1,812	14.91	122
1886	4,417.00	3,805	2,943	1,474	15.24	97
1887	4,976.00	4,272	3,304	1,672	15.57	107
1888	2,518.00	2,154	1,666	852	15.91	54
1889	3,287.00	2,801	2,166	1,121	16.26	69
1890	580.00	492	380	200	16.62	12
1891	4,079.00	3,449	2,667	1,412	16.98	83
1892	4,836.00	4,073	3,150	1,686	17.35	97
1893	4,889.00	4,101	3,171	1,718	17.73	97
1894	7,158.00	5,979	4,624	2,534	18.12	140
1895	3,345.00	2,782	2,151	1,194	18.51	65
1896	4,927.00	4,080	3,155	1,772	18.91	94
1897	4,553.00	3,753	2,902	1,651	19.32	85
1898	8,649.00	7,097	5,488	3,161	19.74	160
1899	3,581.00	2,924	2,261	1,320	20.17	65
1900	4,706.00	3,825	2,958	1,748	20.60	85
1901	5,445.00	4,403	3,405	2,040	21.05	97
1902	4,831.00	3,887	3,006	1,825	21.50	85
1903	6,172.00	4,940	3,820	2,352	21.96	107
1904	8,652.00	6,888	5,327	3,325	22.43	148
1905	4,654.00	3,685	2,850	1,804	22.91	79
1906	3,635.00	2,862	2,213	1,422	23.39	61



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1907	9,232.00	7,227	5,589	3,643	23.89	152
1908	3,434.00	2,673	2,067	1,367	24.39	56
1909	3,976.00	3,076	2,379	1,597	24.91	64
1910	5,799.00	4,458	3,448	2,351	25.43	92
1911	20,249.00	15,470	11,964	8,285	25.96	319
1912	5,795.00	4,399	3,402	2,393	26.50	90
1913	1,581.00	1,192	922	659	27.05	24
1914	1,762.00	1,320	1,021	741	27.60	27
1915	2,213.00	1,646	1,273	940	28.17	33
1916	2,741.00	2,025	1,566	1,175	28.74	41
1917	1,990.00	1,460	1,129	861	29.32	29
1919	1,966.00	1,421	1,099	867	30.50	28
1920	2,862.00	2,053	1,588	1,274	31.10	41
1922	3,521.00	2,486	1,923	1,598	32.34	49
1923	7,893.00	5,528	4,275	3,618	32.96	110
1924	22,098.00	15,348	11,869	10,229	33.60	304
1925	6,175.00	4,253	3,289	2,886	34.24	84
1926	3,560.00	2,431	1,880	1,680	34.88	48
1927	18,104.00	12,255	9,477	8,627	35.54	243
1928	14,043.00	9,422	7,286	6,757	36.20	187
1929	6,022.00	4,004	3,096	2,926	36.87	79
1930	435.00	287	222	213	37.54	6
1931	803.00	524	405	398	38.23	10
1932	331.00	214	165	166	38.91	4
1933	38,890.00	24,886	19,245	19,645	39.61	496
1934	242.00	153	118	124	40.31	3
1936	1,537.00	954	738	799	41.73	19
1937	285.00	175	135	150	42.45	4
1938	1,212.00	736	569	643	43.17	15
1939	234.00	141	109	125	43.90	3
1940	1,450.00	862	667	783	44.64	18
1941	2,617.00	1,537	1,189	1,428	45.38	31
1943	1,610.00	924	715	895	46.88	19
1944	1,163.00	659	510	653	47.63	14
1945	367.00	206	159	208	48.40	4
1946	7,430.00	4,109	3,178	4,252	49.16	86
1947	8,357.00	4,563	3,529	4,828	49.94	97
1948	18,612.00	10,032	7,758	10,854	50.71	214
1949	13,455.00	7,156	5,534	7,921	51.50	154
1950	19,728.00	10,350	8,004	11,724	52.29	224
1951	11,440.00	5,920	4,578	6,862	53.08	129

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1952	8,078.00	4,122	3,188	4,890	53.87	91
1953	15,962.00	8,027	6,208	9,754	54.68	178
1954	15,045.00	7,457	5,767	9,278	55.48	167
1955	10,577.00	5,163	3,993	6,584	56.30	117
1956	20,029.00	9,630	7,447	12,582	57.11	220
1957	21,331.00	10,097	7,808	13,523	57.93	233
1958	15,224.00	7,092	5,485	9,739	58.76	166
1959	30,629.00	14,036	10,855	19,774	59.59	332
1960	3,398.00	1,532	1,185	2,213	60.42	37
1961	19,125.00	8,474	6,553	12,572	61.26	205
1962	21,473.00	9,350	7,231	14,242	62.10	229
1963	25,304.00	10,823	8,370	16,934	62.95	269
1964	148,108.94	62,206	48,107	100,002	63.80	1,567
1965	10,896.00	4,491	3,473	7,423	64.66	115
1967	946.00	375	290	656	66.38	10
1969	21,707.00	8,265	6,392	15,315	68.12	225
1973	220,246.00	76,787	59,383	160,863	71.65	2,245
1974	173,856.00	59,207	45,787	128,069	72.54	1,765
1975	29,336.00	9,750	7,540	21,796	73.44	297
1976	105,250.00	34,120	26,387	78,863	74.34	1,061
1977	18,631.00	5,887	4,553	14,078	75.24	187
1978	5,535.00	1,704	1,318	4,217	76.14	55
1979	12,441.00	3,727	2,882	9,559	77.05	124
1980	103,816.00	30,229	23,377	80,439	77.97	1,032
1986	199,065.00	47,939	37,073	161,992	83.51	1,940
1987	773,351.00	179,696	138,967	634,384	84.44	7,513
1988	350,000.00	78,337	60,582	289,418	85.38	3,390
1990	150,558.00	31,125	24,070	126,488	87.26	1,450
1991	575.00	114	88	487	88.21	6
1992	251,927.00	47,728	36,910	215,017	89.16	2,412
1993	29,404.00	5,317	4,112	25,292	90.11	281
1995	115,972.90	18,967	14,668	101,305	92.01	1,101
1996	77,764.40	12,039	9,310	68,454	92.97	736
1997	138,770.86	20,273	15,678	123,093	93.93	1,310
1999	45,000.00	5,789	4,477	40,523	95.85	423
2000	13,328.50	1,597	1,235	12,093	96.82	125
2001	38,848.69	4,316	3,338	35,511	97.78	363
2002	31,000.60	3,170	2,452	28,549	98.75	289
2003	729,328.77	68,156	52,708	676,621	99.72	6,785
2004	12,007.50	1,015	785	11,223	100.70	111

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2005	786,917.50	59,593	46,086	740,832	101.67	7,287
2009	321,889.74	12,934	10,002	311,887	105.58	2,954
2010	198,909.80	6,220	4,810	194,100	106.56	1,822
	5,774,789.20	1,327,745	1,026,805	4,747,984		59,140

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1920	4,628.00	3,320	2,568	2,060	31.10	66
1922	8,996.00	6,351	4,912	4,084	32.34	126
1923	4,469.00	3,130	2,421	2,048	32.96	62
1924	8,428.00	5,854	4,527	3,901	33.60	116
1925	8,492.00	5,849	4,523	3,969	34.24	116
1926	5,250.00	3,585	2,772	2,478	34.88	71
1927	21,783.00	14,745	11,403	10,380	35.54	292
1928	25,657.00	17,214	13,312	12,345	36.20	341
1929	15,804.00	10,507	8,126	7,678	36.87	208
1930	36,960.00	24,347	18,829	18,131	37.54	483
1931	9,763.00	6,370	4,926	4,837	38.23	127
1932	37.00	24	19	18	38.91	
1933	49,010.00	31,362	24,254	24,756	39.61	625
1934	941.00	596	461	480	40.31	12
1935	5,851.00	3,669	2,837	3,014	41.02	73
1936	8,074.00	5,011	3,875	4,199	41.73	101
1937	2,463.00	1,513	1,170	1,293	42.45	30
1938	8,088.00	4,914	3,800	4,288	43.17	99
1939	39,356.00	23,649	18,289	21,067	43.90	480
1940	14,932.00	8,872	6,861	8,071	44.64	181
1941	84,658.00	49,732	38,460	46,198	45.38	1,018
1944	1,282.00	727	562	720	47.63	15
1945	1,907.00	1,068	826	1,081	48.40	22
1946	1,081.00	598	462	619	49.16	13
1947	1,950.00	1,065	824	1,126	49.94	23
1948	28,091.00	15,141	11,709	16,382	50.71	323
1949	17,684.00	9,405	7,273	10,411	51.50	202
1950	32,958.00	17,291	13,372	19,586	52.29	375
1951	24,830.00	12,848	9,936	14,894	53.08	281
1952	123,916.00	63,231	48,899	75,017	53.87	1,393
1953	89,856.00	45,189	34,947	54,909	54.68	1,004

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1954	115,337.00	57,166	44,209	71,128	55.48	1,282
1955	238,925.00	116,638	90,201	148,724	56.30	2,642
1956	918,054.00	441,419	341,369	576,685	57.11	10,098
1957	235,545.00	111,498	86,226	149,319	57.93	2,578
1958	246,624.00	114,882	88,843	157,781	58.76	2,685
1959	199,098.00	91,241	70,561	128,537	59.59	2,157
1960	199,350.00	89,853	69,487	129,863	60.42	2,149
1961	36,269.00	16,070	12,428	23,841	61.26	389
1962	135,125.00	58,840	45,504	89,621	62.10	1,443
1963	331,460.00	141,775	109,641	221,819	62.95	3,524
1964	73,904.00	31,040	24,005	49,899	63.80	782
1965	132,032.00	54,421	42,086	89,946	64.66	1,391
1966	143,802.00	58,148	44,968	98,834	65.52	1,508
1967	83,390.00	33,068	25,573	57,817	66.38	871
1968	66,069.00	25,677	19,857	46,212	67.25	687
1969	857,402.00	326,439	252,450	604,952	68.12	8,881
1970	50,591.00	18,857	14,583	36,008	69.00	522
1971	141,938.00	51,769	40,035	101,903	69.88	1,458
1972	73,343.00	26,164	20,234	53,109	70.76	751
1973	103,234.00	35,992	27,834	75,400	71.65	1,052
1974	15,013.00	5,113	3,954	11,059	72.54	152
1975	420,871.00	139,881	108,176	312,695	73.44	4,258
1976	30,899.00	10,017	7,747	23,152	74.34	311
1977	404,549.00	127,837	98,862	305,687	75.24	4,063
1978	50,408.00	15,517	12,000	38,408	76.14	504
1979	5,645.00	1,691	1,308	4,337	77.05	56
1980	13,377.00	3,895	3,012	10,365	77.97	133
1981	13,521.00	3,825	2,958	10,563	78.88	134
1982	22,347.00	6,135	4,744	17,603	79.80	221
1983	530,691.00	141,259	109,242	421,449	80.72	5,221
1984	25,352.00	6,534	5,053	20,299	81.65	249
1985	67,352.00	16,789	12,984	54,368	82.58	658
1986	178,683.00	43,030	33,277	145,406	83.51	1,741
1987	68,663.00	15,955	12,339	56,324	84.44	667
1988	243,592.00	54,521	42,164	201,428	85.38	2,359
1989	162,394.00	34,959	27,035	135,359	86.32	1,568
1990	2,410,808.00	498,386	385,424	2,025,384	87.26	23,211
1991	135,075.00	26,757	20,692	114,383	88.21	1,297
1992	79,839.00	15,125	11,697	68,142	89.16	764
1993	1,789,422.00	323,563	250,226	1,539,196	90.11	17,081
1994	165,872.00	28,560	22,087	143,785	91.06	1,579

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1995	1,053,405.34	172,284	133,235	920,170	92.01	10,001
1996	41,874.19	6,483	5,014	36,861	92.97	396
1997	856,501.08	125,126	96,766	759,735	93.93	8,088
1998	355,878.29	48,883	37,803	318,075	94.89	3,352
1999	241,239.94	31,033	23,999	217,241	95.85	2,266
2000	501,358.82	60,073	46,457	454,902	96.82	4,698
2001	1,409,015.73	156,528	121,050	1,287,966	97.78	13,172
2002	341,572.13	34,933	27,015	314,557	98.75	3,185
2003	410,750.89	38,385	29,685	381,066	99.72	3,821
2004	585,181.51	49,477	38,263	546,919	100.70	5,431
2005	1,235,132.04	93,537	72,336	1,162,796	101.67	11,437
2006	858,780.52	57,461	44,437	814,343	102.64	7,934
2007	289,694.67	16,802	12,994	276,701	103.62	2,670
2008	548,646.50	26,933	20,829	527,818	104.60	5,046
2009	598,730.28	24,057	18,604	580,126	105.58	5,495
2010	883,666.86	27,632	21,369	862,298	106.56	8,092
2011	3,125,390.88	69,884	54,044	3,071,346	107.54	28,560
2012	404,798.80	5,445	4,211	400,588	108.52	3,691
2013	44,152.20	196	152	44,001	109.51	402
	25,688,830.67	4,862,635	3,760,496	21,928,335		249,092

JOINT  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1873	27,889.00	25,004	19,337	8,552	11.38	751
1885	9,865.00	8,528	6,595	3,270	14.91	219
1898	1,316.00	1,080	835	481	19.74	24
1900	4,015.00	3,263	2,523	1,492	20.60	72
1905	65,940.00	52,207	40,374	25,566	22.91	1,116
1908	3,150.00	2,452	1,896	1,254	24.39	51
1910	12,341.00	9,488	7,337	5,004	25.43	197
1911	6,986.00	5,337	4,127	2,859	25.96	110
1913	195.00	147	114	81	27.05	3
1915	193.00	144	111	82	28.17	3
1916	21,427.00	15,829	12,241	9,186	28.74	320
1921	1,348.00	959	742	606	31.72	19
1922	5,615.00	3,964	3,066	2,549	32.34	79
1924	1,728.00	1,200	928	800	33.60	24
1928	10,291.00	6,904	5,339	4,952	36.20	137

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1933	208,167.00	133,208	103,016	105,151	39.61	2,655
1940	3,788.00	2,251	1,741	2,047	44.64	46
1949	19,805.00	10,533	8,146	11,659	51.50	226
1951	9,969.00	5,158	3,989	5,980	53.08	113
1953	80,264.00	40,366	31,217	49,047	54.68	897
1954	47,765.00	23,674	18,308	29,457	55.48	531
1955	7,510.00	3,666	2,835	4,675	56.30	83
1956	127,662.00	61,382	47,469	80,193	57.11	1,404
1957	36,851.00	17,444	13,490	23,361	57.93	403
1974	21,478.00	7,314	5,656	15,822	72.54	218
1975	221.00	73	56	165	73.44	2
1977	7,418.00	2,344	1,813	5,605	75.24	74
1980	19,359.00	5,637	4,359	15,000	77.97	192
1981	1,189,236.00	336,447	260,190	929,046	78.88	11,778
1982	183,288.00	50,322	38,916	144,372	79.80	1,809
1983	138,930.00	36,980	28,598	110,332	80.72	1,367
1987	106,439.00	24,732	19,126	87,313	84.44	1,034
1989	5,088.00	1,095	847	4,241	86.32	49
1991	279,780.00	55,422	42,860	236,920	88.21	2,686
1993	726,108.00	131,295	101,536	624,572	90.11	6,931
1995	37,294.69	6,100	4,717	32,577	92.01	354
1996	140,326.04	21,725	16,801	123,525	92.97	1,329
1997	81,861.61	11,959	9,248	72,613	93.93	773
1999	250,493.98	32,224	24,920	225,574	95.85	2,353
2000	142,198.42	17,038	13,176	129,022	96.82	1,333
	4,043,599.74	1,174,895	908,599	3,135,001		41,765
	35,507,219.61	7,365,275	5,695,900	29,811,320		349,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						85.2 0.99

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1895	254.00	211	160	94	16.84	6
1896	1,462.00	1,211	918	544	17.15	32
1897	1,641.00	1,354	1,026	615	17.48	35
1898	655.00	538	408	247	17.80	14
1899	1,341.00	1,098	832	509	18.14	28
1900	1,557.00	1,269	962	595	18.48	32
1901	1,170.00	950	720	450	18.83	24
1902	623.00	503	381	242	19.19	13
1903	998.00	803	609	389	19.55	20
1904	1,268.00	1,015	769	499	19.93	25
1905	1,556.00	1,240	940	616	20.31	30
1906	1,638.00	1,299	985	653	20.70	32
1907	1,302.00	1,027	779	523	21.10	25
1908	1,468.00	1,152	873	595	21.50	28
1909	670.00	523	396	274	21.92	12
1910	132.00	103	78	54	22.34	2
1911	854.00	660	500	354	22.77	16
1913	114.00	87	66	48	23.67	2
1914	268.00	203	154	114	24.13	5
1915	350.00	264	200	150	24.59	6
1916	365.00	273	207	158	25.07	6
1917	299.00	223	169	130	25.56	5
1918	255.00	189	143	112	26.05	4
1919	331.00	243	184	147	26.55	6
1920	101.00	74	56	45	27.06	2
1921	172.00	125	95	77	27.58	3
1922	1,032.00	742	562	470	28.11	17
1923	1,352.00	965	732	620	28.65	22
1924	2,237.00	1,584	1,201	1,036	29.19	35
1925	1,037.00	729	553	484	29.74	16
1926	821.00	572	434	387	30.30	13
1927	1,884.00	1,302	987	897	30.87	29
1928	3,783.00	2,593	1,966	1,817	31.45	58
1929	2,604.00	1,770	1,342	1,262	32.03	39
1930	935.00	630	478	457	32.62	14
1931	1,533.00	1,024	776	757	33.22	23
1932	617.00	408	309	308	33.83	9
1933	2,725.00	1,787	1,355	1,370	34.44	40
1934	272.00	177	134	138	35.06	4
1935	353.00	227	172	181	35.69	5
1936	81.00	52	39	42	36.32	1

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1937	43.00	27	20	23	36.96	1
1938	119.00	74	56	63	37.61	2
1939	144.00	89	67	77	38.27	2
1940	14.00	9	7	7	38.93	
1941	71.00	43	33	38	39.59	1
1944	109.00	64	49	60	41.63	1
1945	148.00	85	64	84	42.32	2
1946	772.00	440	334	438	43.02	10
1947	599.00	337	255	344	43.72	8
1948	1,128.00	627	475	653	44.43	15
1949	744.00	408	309	435	45.14	10
1950	3,206.00	1,736	1,316	1,890	45.86	41
1951	943.00	504	382	561	46.58	12
1952	1,345.00	709	537	808	47.31	17
1953	1,631.00	847	642	989	48.04	21
1954	2,085.00	1,068	810	1,275	48.78	26
1955	278.00	140	106	172	49.53	3
2002	14,343.12	1,542	1,169	13,174	89.25	148
2004	125,686.92	11,186	8,480	117,207	91.10	1,287
2009	3,807.55	161	122	3,685	95.76	38
	199,326.59	51,295	38,886	160,441		2,383

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 100-R2.5  
NET SALVAGE PERCENT.. 0

1920	178.00	130	99	79	27.06	3
1922	430.00	309	234	196	28.11	7
1923	55.00	39	30	25	28.65	1
1924	119.00	84	64	55	29.19	2
1925	1,103.00	775	588	515	29.74	17
1926	511.00	356	270	241	30.30	8
1927	1,508.00	1,042	790	718	30.87	23
1928	1,923.00	1,318	999	924	31.45	29
1929	1,636.00	1,112	843	793	32.03	25
1930	500.00	337	255	245	32.62	8
1931	641.00	428	324	317	33.22	10
1932	26.00	17	13	13	33.83	
1933	79.00	52	39	40	34.44	1
1934	66.00	43	33	33	35.06	1



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1936	796.00	507	384	412	36.32	11
1937	107.00	67	51	56	36.96	2
1938	560.00	349	265	295	37.61	8
1940	471.00	288	218	253	38.93	6
1941	62.00	37	28	34	39.59	1
1944	133.00	78	59	74	41.63	2
1945	218.00	126	96	122	42.32	3
1946	184.00	105	80	104	43.02	2
1947	178.00	100	76	102	43.72	2
1948	2,092.00	1,163	882	1,210	44.43	27
1949	2,896.00	1,589	1,205	1,691	45.14	37
1950	3,324.00	1,800	1,365	1,959	45.86	43
1951	905.00	483	366	539	46.58	12
1952	2,925.00	1,541	1,168	1,757	47.31	37
1953	1,129.00	587	445	684	48.04	14
1954	4,399.00	2,253	1,708	2,691	48.78	55
1955	2,642.00	1,333	1,011	1,631	49.53	33
1956	3,110.00	1,546	1,172	1,938	50.28	39
1969	986.00	390	296	690	60.46	11
1997	1,500.00	230	174	1,326	84.67	16
2000	26,840.00	3,379	2,562	24,278	87.41	278
2001	117,362.28	13,696	10,383	106,980	88.33	1,211
2002	21,514.68	2,313	1,753	19,761	89.25	221
2003	61,890.54	6,084	4,612	57,278	90.17	635
2009	44,871.12	1,903	1,443	43,428	95.76	454
2010	127,176.14	4,197	3,182	123,994	96.70	1,282
2011	183,846.52	4,339	3,289	180,557	97.64	1,849
2013	11,038.05	52	39	10,999	99.53	111
	631,931.33	56,577	42,890	589,041		6,537

JOINT  
SURVIVOR CURVE.. IOWA 100-R2.5  
NET SALVAGE PERCENT.. 0

1898	53.00	44	33	20	17.80	1
1900	214.00	174	132	82	18.48	4
1902	167.00	135	102	65	19.19	3
1905	2,769.00	2,207	1,673	1,096	20.31	54
1908	100.00	78	59	41	21.50	2
1910	285.00	221	168	117	22.34	5

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1911	213.00	164	124	89	22.77	4
1916	1,162.00	871	660	502	25.07	20
1921	860.00	623	472	388	27.58	14
1922	141.00	101	77	64	28.11	2
1924	179.00	127	96	83	29.19	3
1927	198.00	137	104	94	30.87	3
1928	600.00	411	312	288	31.45	9
1933	3,811.00	2,498	1,894	1,917	34.44	56
1940	171.00	104	79	92	38.93	2
1950	312.00	169	128	184	45.86	4
1951	471.00	252	191	280	46.58	6
1953	2,923.00	1,519	1,152	1,771	48.04	37
1954	3,122.00	1,599	1,212	1,910	48.78	39
1955	278.00	140	106	172	49.53	3
1956	52,275.00	25,991	19,703	32,572	50.28	648
1957	50,466.00	24,713	18,734	31,732	51.03	622
1971	5,309.00	2,013	1,526	3,783	62.09	61
2000	3,000.00	378	287	2,713	87.41	31
	129,079.00	64,669	49,024	80,055		1,633
	960,336.92	172,541	130,800	829,537		10,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						78.6 1.10

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1892	131.00	127	126	5	2.20	2
1893	354.00	341	339	15	2.48	6
1894	1,120.00	1,076	1,068	52	2.75	19
1895	221.00	211	210	11	3.02	4
1896	677.00	645	640	37	3.30	11
1897	552.00	524	520	32	3.57	9
1898	1,015.00	959	952	63	3.85	16
1899	561.00	528	524	37	4.10	9
1900	560.00	525	521	39	4.36	9
1901	555.00	519	515	40	4.60	9
1902	680.00	633	629	51	4.83	11
1903	192.00	178	177	15	5.07	3
1904	253.00	234	232	21	5.29	4
1905	346.00	319	317	29	5.51	5
1906	183.00	168	167	16	5.73	3
1907	93.00	85	84	9	5.95	2
1908	1,126.00	1,027	1,020	106	6.16	17
1909	358.00	325	323	35	6.38	5
1910	427.00	387	384	43	6.60	7
1911	1,676.00	1,513	1,502	174	6.82	26
1912	270.00	243	241	29	7.05	4
1913	123.00	110	109	14	7.27	2
1914	136.00	121	120	16	7.50	2
1915	188.00	167	166	22	7.73	3
1916	206.00	183	182	24	7.96	3
1917	117.00	103	102	15	8.19	2
1918	69.00	61	61	8	8.43	1
1919	130.00	114	113	17	8.67	2
1920	160.00	140	139	21	8.91	2
1921	42.00	37	37	5	9.16	1
1922	526.00	455	452	74	9.41	8
1923	538.00	464	461	77	9.66	8
1924	1,930.00	1,656	1,644	286	9.93	29
1925	964.00	824	818	146	10.19	14
1926	643.00	547	543	100	10.46	10
1927	1,574.00	1,333	1,324	250	10.74	23
1928	2,108.00	1,776	1,763	345	11.02	31
1929	1,505.00	1,262	1,253	252	11.32	22
1930	349.00	291	289	60	11.62	5
1931	465.00	386	383	82	11.93	7
1932	734.00	606	602	132	12.25	11

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1933	3,851.36	3,159	3,137	715	12.58	57
1934	44.00	36	36	8	12.92	1
1936	121.00	97	96	25	13.63	2
1938	117.00	93	92	25	14.39	2
1940	60.00	47	47	13	15.20	1
1941	386.00	300	298	88	15.62	6
1944	69.00	52	52	17	16.96	1
1945	153.00	115	114	39	17.43	2
1946	684.00	509	505	179	17.91	10
1947	357.00	263	261	96	18.41	5
1948	1,144.00	835	829	315	18.92	17
1949	1,107.00	800	794	313	19.44	16
1950	1,118.00	799	793	325	19.97	16
1951	522.00	369	366	156	20.52	8
1952	1,534.00	1,072	1,064	470	21.07	22
1953	1,026.00	709	704	322	21.64	15
1954	879.00	600	596	283	22.22	13
1955	998.00	673	668	330	22.81	14
1956	1,034.00	688	683	351	23.41	15
1957	207.95	137	136	72	24.02	3
1958	285.00	185	184	101	24.64	4
1959	595.21	380	377	218	25.27	9
1960	70.00	44	44	26	25.91	1
1961	788.00	489	486	302	26.56	11
1962	96.00	59	59	37	27.22	1
1963	1,650.00	993	986	664	27.88	24
1964	6,755.00	3,999	3,971	2,784	28.56	97
1965	893.00	520	516	377	29.24	13
1967	86.00	48	48	38	30.64	1
1973	25,946.00	12,969	12,877	13,069	35.01	373
1976	4,697.00	2,195	2,180	2,517	37.29	67
1980	2,249.00	950	943	1,306	40.43	32
1981	1,063.00	437	434	629	41.23	15
1990	4,607.00	1,402	1,392	3,215	48.70	66
1995	30,655.00	7,427	7,375	23,280	53.04	439
1996	19,448.00	4,465	4,433	15,015	53.93	278
2000	2,460.50	439	436	2,025	57.50	35
2001	6,544.55	1,084	1,076	5,468	58.41	94
2002	12,688.76	1,938	1,924	10,764	59.31	181
2003	5,357.84	748	743	4,615	60.23	77
2004	20,210.66	2,558	2,540	17,671	61.14	289

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2006	6,349.00	637	633	5,716	62.98	91
2008	3,920.00	289	287	3,633	64.84	56
2009	3,144.00	190	189	2,955	65.77	45
2010	35,101.80	1,650	1,638	33,463	66.71	502
	234,929.63	78,651	78,096	156,834		3,394

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2.5  
NET SALVAGE PERCENT.. 0

1920	133.00	116	115	18	8.91	2
1922	281.00	243	241	40	9.41	4
1923	43.00	37	37	6	9.66	1
1924	55.00	47	47	8	9.93	1
1925	466.00	398	395	71	10.19	7
1926	241.00	205	204	37	10.46	4
1927	657.75	557	553	105	10.74	10
1928	574.65	484	481	94	11.02	9
1929	944.00	791	785	159	11.32	14
1930	668.36	557	553	115	11.62	10
1931	287.00	238	236	51	11.93	4
1932	44.00	36	36	8	12.25	1
1933	966.00	792	786	180	12.58	14
1934	28.00	23	23	5	12.92	
1935	98.00	79	78	20	13.27	2
1936	451.00	363	360	91	13.63	7
1937	53.00	42	42	11	14.00	1
1938	345.00	274	272	73	14.39	5
1939	940.00	741	736	204	14.79	14
1940	566.00	443	440	126	15.20	8
1941	5,001.88	3,886	3,859	1,143	15.62	73
1944	59.00	45	45	14	16.96	1
1945	84.00	63	63	21	17.43	1
1946	63.00	47	47	16	17.91	1
1947	88.00	65	65	23	18.41	1
1948	1,433.89	1,046	1,039	395	18.92	21
1949	3,408.00	2,462	2,445	963	19.44	50
1950	1,290.00	922	915	375	19.97	19
1951	1,130.00	799	793	337	20.52	16
1952	3,649.05	2,551	2,533	1,116	21.07	53

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1953	5,990.00	4,138	4,109	1,881	21.64	87
1954	5,811.00	3,966	3,938	1,873	22.22	84
1955	10,439.00	7,037	6,987	3,452	22.81	151
1956	39,093.00	26,019	25,835	13,258	23.41	566
1957	5,076.00	3,334	3,310	1,766	24.02	74
1958	6,095.00	3,950	3,922	2,173	24.64	88
1959	4,312.00	2,755	2,736	1,576	25.27	62
1960	5,297.00	3,336	3,312	1,985	25.91	77
1961	71.00	44	44	27	26.56	1
1962	3,734.00	2,282	2,266	1,468	27.22	54
1963	9,998.32	6,016	5,974	4,025	27.88	144
1965	703.00	409	406	297	29.24	10
1966	82.00	47	47	35	29.94	1
1967	517.00	291	289	228	30.64	7
1968	6,972.00	3,850	3,823	3,149	31.35	100
1969	75,781.10	41,073	40,783	34,998	32.06	1,092
1970	531.00	282	280	251	32.79	8
1971	2,337.00	1,218	1,209	1,128	33.52	34
1972	1,076.00	549	545	531	34.26	15
1974	351.00	172	171	180	35.76	5
1975	1,706.00	816	810	896	36.52	25
1980	6,933.00	2,929	2,908	4,025	40.43	100
1985	4,568.00	1,665	1,653	2,915	44.49	66
1986	1,105.00	390	387	718	45.32	16
1987	4,656.00	1,586	1,575	3,081	46.16	67
1988	9,160.00	3,010	2,989	6,171	47.00	131
1989	7,150.00	2,262	2,246	4,904	47.85	102
1991	5,831.00	1,703	1,691	4,140	49.56	84
1992	4,883.00	1,366	1,356	3,527	50.42	70
1993	10,488.00	2,803	2,783	7,705	51.29	150
1994	11,934.00	3,041	3,020	8,914	52.16	171
1995	44,500.00	10,782	10,706	33,794	53.04	637
1997	13,587.50	2,948	2,927	10,660	54.81	194
1998	18,349.00	3,749	3,723	14,626	55.70	263
1999	18,000.00	3,446	3,422	14,578	56.60	258
2000	60,545.79	10,812	10,736	49,810	57.50	866
2001	112,346.34	18,601	18,470	93,877	58.41	1,607
2002	22,398.48	3,420	3,396	19,003	59.31	320
2003	70,781.22	9,879	9,809	60,972	60.23	1,012
2004	4,316.84	546	542	3,775	61.14	62
2005	85,432.00	9,691	9,623	75,809	62.06	1,222

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2006	9,070.00	910	904	8,166	62.98	130
2007	14,295.00	1,244	1,235	13,060	63.91	204
2008	6,860.00	506	502	6,358	64.84	98
2009	1,087,339.88	65,708	65,244	1,022,096	65.77	15,540
2010	1,065,828.70	50,094	49,740	1,016,089	66.71	15,231
2011	474,185.13	15,985	15,872	458,313	67.64	6,776
2012	210,499.20	4,271	4,241	206,258	68.58	3,008
2013	18,396.75	123	122	18,275	69.53	263
	3,613,460.83	363,406	360,839	3,252,622		51,687

JOINT  
SURVIVOR CURVE.. IOWA 70-R2.5  
NET SALVAGE PERCENT.. 0

1898	148.00	140	139	9	3.85	2
1900	398.00	373	370	28	4.36	6
1902	181.00	169	168	13	4.83	3
1905	3,096.00	2,852	2,832	264	5.51	48
1908	224.00	204	203	21	6.16	3
1910	563.00	510	506	57	6.60	9
1911	491.00	443	440	51	6.82	7
1916	1,541.00	1,366	1,356	185	7.96	23
1921	136.00	118	117	19	9.16	2
1922	205.00	177	176	29	9.41	3
1924	449.00	385	382	67	9.93	7
1927	1,198.00	1,014	1,007	191	10.74	18
1928	1,322.00	1,114	1,106	216	11.02	20
1933	7,740.12	6,349	6,304	1,436	12.58	114
1940	456.00	357	354	102	15.20	7
1950	1,711.00	1,223	1,214	497	19.97	25
1951	488.00	345	343	145	20.52	7
1953	2,659.00	1,837	1,824	835	21.64	39
1954	2,862.00	1,954	1,940	922	22.22	41
1955	327.00	220	218	109	22.81	5
1956	68,586.46	45,649	45,327	23,260	23.41	994
1957	69,794.00	45,845	45,521	24,273	24.02	1,011

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1971	12,152.00	6,333	6,288	5,864	33.52	175
1997	45,800.00	9,939	9,869	35,931	54.81	656
2000	15,000.00	2,679	2,660	12,340	57.50	215
	237,527.58	131,595	130,666	106,862		3,440
	4,085,918.04	573,652	569,601	3,516,318		58,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.1	1.43



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1931	1,141.00	1,020	975	166	6.87	24
1948	354.00	284	271	83	12.88	6
1956	4,942.00	3,646	3,485	1,457	17.05	85
	6,437.00	4,950	4,731	1,706		115
JOINT						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1956	889,036.00	655,833	626,877	262,159	17.05	15,376
1957	921,269.00	671,393	641,750	279,519	17.63	15,855
1971	21,795.00	12,718	12,156	9,639	27.07	356
	1,832,100.00	1,339,944	1,280,783	551,317		31,587
	1,838,537.00	1,344,894	1,285,514	553,023		31,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 1.72

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1980	102,283.00	52,131	47,742	54,541	29.42	1,854
	102,283.00	52,131	47,742	54,541		1,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 1.81

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - METER PIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER METER PIT - OUTSIDE CITY						
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	10,357.00	10,046	9,700	657	1.50	438
1994	1,324.00	516	498	826	30.50	27
	11,681.00	10,562	10,198	1,483		465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.2	3.98

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2008	127,908.00	13,149	19,007	108,901	44.86	2,428
2009	517,680.60	43,692	63,156	454,525	45.78	9,928
2010	757,155.65	49,821	72,015	685,141	46.71	14,668
2011	699,845.68	32,893	47,546	652,300	47.65	13,689
2012	3,733,183.56	105,276	152,173	3,581,011	48.59	73,699
2013	2,876,079.66	27,035	39,078	2,837,002	49.53	57,278
	8,711,853.15	271,866	392,975	8,318,878		171,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.5 1.97

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	4,805.00	2,892	2,968	1,837	27.87	66
1967	6,135.00	3,628	3,724	2,411	28.61	84
1968	14,500.00	8,420	8,642	5,858	29.35	200
1969	11,773.00	6,709	6,886	4,887	30.11	162
1970	12,715.00	7,108	7,295	5,420	30.87	176
1971	15,768.00	8,641	8,869	6,899	31.64	218
1972	20,334.00	10,917	11,205	9,129	32.42	282
1973	28,211.00	14,831	15,222	12,989	33.20	391
1974	23,471.00	12,074	12,392	11,079	33.99	326
1975	56,673.00	28,507	29,259	27,414	34.79	788
1976	22,243.00	10,931	11,219	11,024	35.60	310
1977	80,703.00	38,714	39,735	40,968	36.42	1,125
1978	67,636.00	31,654	32,488	35,148	37.24	944
1979	81,610.00	37,226	38,207	43,403	38.07	1,140
1981	50,713.00	21,915	22,493	28,220	39.75	710
1982	14,098.00	5,921	6,077	8,021	40.60	198
1983	5,028.00	2,050	2,104	2,924	41.46	71
1984	5,925.00	2,343	2,405	3,520	42.32	83
1985	6,265.00	2,399	2,462	3,803	43.19	88
1986	12,562.00	4,653	4,776	7,786	44.07	177
1987	18,801.00	6,728	6,905	11,896	44.95	265
1988	15,013.00	5,182	5,319	9,694	45.84	211
1989	46,806.00	15,560	15,970	30,836	46.73	660
1990	64,887.00	20,736	21,283	43,604	47.63	915
1991	55,128.00	16,901	17,347	37,781	48.54	778
1992	38,584.00	11,327	11,626	26,958	49.45	545
1993	55,584.00	15,595	16,006	39,578	50.36	786
1995	35,000.00	8,895	9,129	25,871	52.21	496
1996	7,085.00	1,706	1,751	5,334	53.14	100
1999	5,288.11	1,061	1,089	4,199	55.96	75
2002	21,031.10	3,362	3,451	17,580	58.81	299
2004	37,099.20	4,913	5,043	32,057	60.73	528
2009	9,518.87	600	616	8,903	65.59	136
	950,993.28	374,099	383,961	567,032		13,333

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1941	6,014.37	4,898	5,027	987	12.99	76
1947	190.00	147	151	39	15.85	2
1948	210.00	161	165	45	16.37	3
1949	460.00	349	358	102	16.91	6
1955	5,859.00	4,151	4,260	1,599	20.41	78
1956	14,109.00	9,870	10,130	3,979	21.03	189
1957	107,383.25	74,141	76,095	31,288	21.67	1,444
1958	30,863.96	21,023	21,577	9,287	22.32	416
1959	41,386.00	27,799	28,532	12,854	22.98	559
1960	12,400.00	8,211	8,427	3,973	23.65	168
1961	12,006.00	7,833	8,039	3,967	24.33	163
1962	12,772.00	8,207	8,423	4,349	25.02	174
1963	14,737.00	9,322	9,568	5,169	25.72	201
1964	880.00	548	562	318	26.43	12
1965	15,032.00	9,204	9,447	5,585	27.14	206
1966	33,604.00	20,225	20,758	12,846	27.87	461
1967	35,795.00	21,165	21,723	14,072	28.61	492
1968	21,149.00	12,281	12,605	8,544	29.35	291
1969	22,820.00	13,004	13,347	9,473	30.11	315
1970	15,098.00	8,440	8,662	6,436	30.87	208
1971	18,927.00	10,372	10,645	8,282	31.64	262
1972	23,886.00	12,823	13,161	10,725	32.42	331
1973	36,725.00	19,307	19,816	16,909	33.20	509
1974	34,531.00	17,764	18,232	16,299	33.99	480
1975	109,159.00	54,907	56,354	52,805	34.79	1,518
1976	196,364.00	96,499	99,043	97,321	35.60	2,734
1977	112,380.00	53,910	55,331	57,049	36.42	1,566
1978	130,046.00	60,862	62,466	67,580	37.24	1,815
1979	327,888.00	149,563	153,506	174,382	38.07	4,581
1980	112,580.00	50,001	51,319	61,261	38.91	1,574
1981	99,692.00	43,081	44,217	55,475	39.75	1,396
1982	130,235.00	54,699	56,141	74,094	40.60	1,825
1983	66,799.00	27,235	27,953	38,846	41.46	937
1984	142,200.00	56,230	57,712	84,488	42.32	1,996
1985	83,234.00	31,879	32,719	50,515	43.19	1,170
1986	166,892.00	61,822	63,452	103,440	44.07	2,347
1987	249,780.00	89,386	91,742	158,038	44.95	3,516
1988	211,760.00	73,087	75,014	136,746	45.84	2,983
1989	268,580.00	89,284	91,638	176,942	46.73	3,786
1990	144,599.00	46,210	47,428	97,171	47.63	2,040
1991	161,727.00	49,581	50,888	110,839	48.54	2,283

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1992	22,998.00	6,752	6,930	16,068	49.45	325
1993	100,902.00	28,310	29,056	71,846	50.36	1,427
1994	19,312.00	5,162	5,298	14,014	51.29	273
1996	23,200.00	5,588	5,735	17,465	53.14	329
1997	51,250.00	11,656	11,963	39,287	54.08	726
1998	10,274.00	2,199	2,257	8,017	55.02	146
1999	35,435.99	7,107	7,294	28,142	55.96	503
2000	87,549.18	16,372	16,804	70,746	56.91	1,243
2001	187,377.99	32,497	33,354	154,024	57.86	2,662
2002	22,691.45	3,627	3,723	18,969	58.81	323
2003	29,339.00	4,288	4,401	24,938	59.77	417
2005	54,000.00	6,403	6,572	47,428	61.70	769
2010	80,556.96	3,959	4,063	76,494	66.56	1,149
2011	73,538.61	2,584	2,652	70,886	67.54	1,050
	4,029,177.76	1,545,985	1,586,738	2,442,440		56,455
	4,980,171.04	1,920,084	1,970,699	3,009,472		69,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 1.40

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1987	16,028.00	13,944	16,028			
1988	13,087.00	11,229	13,087			
1989	2,981.00	2,520	2,981			
1990	3,010.00	2,504	3,010			
1991	78,718.00	64,313	78,002	716	3.66	196
1992	187,732.00	150,373	182,380	5,352	3.98	1,345
1993	147,999.00	116,031	140,728	7,271	4.32	1,683
1994	39,485.08	30,206	36,635	2,850	4.70	606
1995	26,877.15	19,997	24,253	2,624	5.12	512
1996	52,645.66	37,984	46,069	6,577	5.57	1,181
1997	20,552.48	14,315	17,362	3,191	6.07	526
1999	9,100.00	5,829	7,070	2,030	7.19	282
2000	3,559.72	2,166	2,627	933	7.83	119
2005	940.50	388	471	470	11.74	40
2006	6,732.00	2,477	3,004	3,728	12.64	295
2007	7,128.00	2,288	2,775	4,353	13.58	321
2008	4,565.00	1,246	1,511	3,054	14.54	210
2009	9,836.32	2,203	2,672	7,164	15.52	462
	630,976.91	480,013	580,666	50,311		7,778

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 20-S2.5  
NET SALVAGE PERCENT.. 0

1973	956.00	956	956			
1974	128.00	128	128			
1975	132.00	130	132			
1976	106.00	104	106			
1977	1,861.00	1,801	1,861			
1978	10,256.00	9,836	10,256			
1979	921.00	874	921			
1980	439.00	413	439			
1981	12,200.00	11,352	12,200			
1985	27,880.00	24,869	27,880			
1986	30,797.00	27,132	30,797			
1987	115,115.00	100,150	115,115			
1988	90,663.00	77,789	90,663			
1989	22,564.00	19,078	22,564			
1990	22,315.00	18,566	22,315			
1991	119,884.00	97,945	119,527	357	3.66	98



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1992	194,882.00	156,100	190,496	4,386	3.98	1,102
1993	563,258.00	441,594	538,898	24,360	4.32	5,639
1994	272,399.32	208,385	254,302	18,097	4.70	3,850
1995	179,870.15	133,823	163,311	16,560	5.12	3,234
1996	352,320.94	254,200	310,212	42,109	5.57	7,560
1997	137,543.52	95,799	116,908	20,635	6.07	3,400
1999	67,875.00	43,474	53,053	14,822	7.19	2,061
2000	65,761.00	40,016	48,833	16,928	7.83	2,162
2001	55,344.45	31,795	38,801	16,543	8.51	1,944
2002	39,990.00	21,495	26,231	13,759	9.25	1,487
2003	67,478.30	33,604	41,009	26,470	10.04	2,636
2004	49,970.00	22,811	27,837	22,133	10.87	2,036
2005	10,920.50	4,510	5,504	5,417	11.74	461
2006	118,214.00	43,503	53,089	65,125	12.64	5,152
2007	129,717.00	41,639	50,814	78,903	13.58	5,810
2008	68,165.00	18,609	22,709	45,456	14.54	3,126
2009	75,690.00	16,955	20,691	54,999	15.52	3,544
2010	44,256.68	7,723	9,425	34,832	16.51	2,110
2011	36,769.31	4,596	5,609	31,161	17.50	1,781
	2,986,642.17	2,011,754	2,433,593	553,049		59,193
	3,617,619.08	2,491,767	3,014,259	603,360		66,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						1.85

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1900	1,758.00	1,647	1,758			
1901	1,359.00	1,267	1,359			
1902	1,143.00	1,061	1,143			
1903	1,099.00	1,016	1,099			
1904	2,248.00	2,069	2,248			
1905	1,823.00	1,670	1,823			
1906	1,663.00	1,517	1,663			
1907	1,765.00	1,602	1,765			
1908	1,578.00	1,426	1,578			
1909	2,263.00	2,036	2,263			
1910	1,769.00	1,584	1,769			
1911	5,355.00	4,772	5,355			
1912	1,983.20	1,759	1,983			
1913	984.00	869	984			
1914	560.00	492	560			
1915	709.00	620	709			
1916	616.00	536	616			
1917	537.00	465	537			
1919	898.00	770	892	6	10.01	1
1921	188.00	159	184	4	10.63	
1922	2,479.00	2,091	2,421	58	10.95	5
1923	633.00	531	615	18	11.27	2
1924	3,815.32	3,183	3,686	129	11.60	11
1925	295.00	245	284	11	11.93	1
1926	262.00	216	250	12	12.27	1
1927	2,896.17	2,374	2,749	147	12.62	12
1928	1,464.00	1,193	1,381	83	12.97	6
1929	1,082.00	876	1,014	68	13.33	5
1930	147.00	118	137	10	13.69	1
1931	414.00	331	383	31	14.06	2
1932	302.00	240	278	24	14.44	2
1933	58.00	46	53	5	14.83	
1936	116.00	89	103	13	16.03	1
1937	142.00	109	126	16	16.45	1
1938	350.00	266	308	42	16.88	2
1940	142.00	106	123	19	17.75	1
1943	100.00	73	85	15	19.13	1
1944	174.00	125	145	29	19.60	1
1946	1,343.00	948	1,098	245	20.58	12
1947	839.00	586	679	160	21.08	8
1948	2,414.00	1,669	1,933	481	21.59	22

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1949	1,083.00	741	858	225	22.11	10
1950	3,035.00	2,053	2,377	658	22.64	29
1951	2,810.00	1,880	2,177	633	23.17	27
1952	854.00	565	654	200	23.71	8
1953	3,605.50	2,355	2,727	878	24.27	36
1954	5,658.00	3,651	4,228	1,430	24.83	58
1955	866.47	552	639	227	25.40	9
1956	1,868.42	1,175	1,361	508	25.97	20
1957	1,561.00	969	1,122	439	26.56	17
1958	1,252.00	766	887	365	27.15	13
1959	1,914.00	1,155	1,337	577	27.75	21
1960	309.00	184	213	96	28.36	3
1961	641.00	376	435	206	28.97	7
1962	2,247.00	1,297	1,502	745	29.60	25
1963	1,622.00	922	1,068	554	30.23	18
1964	9,590.00	5,361	6,208	3,382	30.87	110
1973	5,076.00	2,397	2,776	2,300	36.94	62
1975	21,532.00	9,732	11,270	10,262	38.36	268
1976	33,098.00	14,615	16,924	16,174	39.09	414
1977	18,500.00	7,979	9,240	9,260	39.81	233
1978	30,432.00	12,803	14,826	15,606	40.55	385
1979	31,328.00	12,849	14,879	16,449	41.29	398
1980	31,372.00	12,535	14,515	16,857	42.03	401
1981	15,675.00	6,093	7,056	8,619	42.79	201
1990	10,235.00	2,952	3,418	6,817	49.81	137
1995	12,420.00	2,857	3,308	9,112	53.90	169
1996	5,040.00	1,099	1,273	3,767	54.73	69
1999	2,144.11	391	453	1,691	57.25	30
2000	5,625.00	955	1,106	4,519	58.11	78
2001	16,070.40	2,534	2,934	13,136	58.96	223
2002	62,333.76	9,065	10,497	51,837	59.82	867
2003	13,669.18	1,820	2,108	11,562	60.68	191
2004	15,092.88	1,822	2,110	12,983	61.55	211
2005	3,774.62	408	472	3,302	62.43	53
2006	7,924.00	758	878	7,046	63.30	111
2007	2,908.00	242	280	2,628	64.18	41
2008	6,104.00	430	498	5,606	65.07	86
2009	8,150.80	470	544	7,607	65.96	115
	447,186.83	171,560	197,297	249,890		5,252

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1891	71.00	69	71			
1905	50.00	46	50			
1920	465.98	397	457	9	10.32	1
1922	1,396.50	1,178	1,355	42	10.95	4
1923	213.00	179	206	7	11.27	1
1924	347.32	290	334	14	11.60	1
1925	516.00	428	492	24	11.93	2
1926	692.00	571	657	35	12.27	3
1927	2,838.68	2,327	2,676	163	12.62	13
1928	4,414.00	3,596	4,136	278	12.97	21
1929	2,055.00	1,664	1,914	141	13.33	11
1930	4,217.64	3,393	3,902	316	13.69	23
1931	841.00	672	773	68	14.06	5
1933	2,799.00	2,206	2,537	262	14.83	18
1935	668.00	519	597	71	15.62	5
1936	2,002.00	1,544	1,776	226	16.03	14
1937	235.00	180	207	28	16.45	2
1938	1,610.00	1,222	1,405	205	16.88	12
1939	4,354.69	3,278	3,770	585	17.31	34
1940	1,834.00	1,369	1,574	260	17.75	15
1941	2,437.00	1,803	2,074	363	18.20	20
1944	283.00	204	235	48	19.60	2
1945	413.00	294	338	75	20.09	4
1946	384.00	271	312	72	20.58	3
1947	292.00	204	235	57	21.08	3
1948	3,580.18	2,476	2,848	733	21.59	34
1949	993.00	679	781	212	22.11	10
1950	4,862.45	3,290	3,784	1,079	22.64	48
1951	1,480.00	990	1,139	341	23.17	15
1952	14,171.00	9,371	10,777	3,394	23.71	143
1953	19,679.00	12,856	14,785	4,894	24.27	202
1954	10,815.07	6,979	8,026	2,789	24.83	112
1955	19,729.00	12,570	14,456	5,273	25.40	208
1956	54,124.00	34,044	39,152	14,972	25.97	577
1957	1,300.00	807	928	372	26.56	14
1958	12,363.32	7,568	8,704	3,660	27.15	135
1959	11,295.00	6,817	7,840	3,455	27.75	125
1960	34,314.52	20,412	23,475	10,840	28.36	382
1961	2,187.00	1,282	1,474	713	28.97	25
1962	9,644.00	5,566	6,401	3,243	29.60	110
1963	21,929.87	12,459	14,328	7,601	30.23	251

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1964	6,281.24	3,511	4,038	2,243	30.87	73
1965	10,475.00	5,760	6,624	3,851	31.51	122
1966	17,434.00	9,422	10,836	6,598	32.17	205
1967	9,684.00	5,142	5,914	3,770	32.83	115
1968	1,859.00	969	1,114	745	33.50	22
1969	64,518.00	33,024	37,979	26,539	34.17	777
1970	1,608.00	807	928	680	34.85	20
1971	670.00	330	380	290	35.54	8
1972	2,785.00	1,343	1,545	1,240	36.24	34
1975	4,620.00	2,088	2,401	2,219	38.36	58
1980	20,420.00	8,159	9,383	11,037	42.03	263
1982	37,125.00	14,033	16,139	20,986	43.54	482
1985	6,594.00	2,275	2,616	3,978	45.85	87
1986	3,694.00	1,233	1,418	2,276	46.63	49
1987	12,278.00	3,961	4,555	7,723	47.42	163
1988	24,011.00	7,474	8,595	15,416	48.21	320
1990	997.00	288	331	666	49.81	13
1991	10,488.00	2,904	3,340	7,148	50.62	141
1992	8,875.00	2,354	2,707	6,168	51.43	120
1993	12,747.00	3,232	3,717	9,030	52.25	173
1994	11,118.00	2,689	3,092	8,026	53.07	151
1996	55,500.00	12,107	13,924	41,576	54.73	760
1997	39,929.28	8,231	9,466	30,463	55.57	548
1998	21,844.00	4,241	4,877	16,967	56.41	301
1999	15,623.99	2,846	3,273	12,351	57.25	216
2000	196,426.69	33,365	38,371	158,055	58.11	2,720
2001	152,447.98	24,043	27,651	124,797	58.96	2,117
2002	72,073.41	10,482	12,055	60,019	59.82	1,003
2003	39,893.84	5,311	6,108	33,786	60.68	557
2004	18,866.09	2,277	2,619	16,247	61.55	264
2005	32,544.93	3,519	4,047	28,498	62.43	456
2006	20,888.50	1,999	2,299	18,590	63.30	294
2007	23,587.31	1,961	2,255	21,332	64.18	332
2008	23,605.00	1,663	1,913	21,692	65.07	333
2009	142,351.20	8,215	9,448	132,904	65.96	2,015
2010	75,600.00	3,402	3,912	71,688	66.85	1,072

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2011	32,775.00	1,058	1,217	31,558	67.74	466
2012	52,731.00	1,025	1,179	51,552	68.64	751
2013	10,840.00	70	81	10,759	69.55	155
	1,553,706.68	402,883	463,323	1,090,384		20,364
	2,000,893.51	574,443	660,620	1,340,274		25,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.3 1.28

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1924	150.00	150	150			
1929	180.00	180	180			
1930	160.00	160	160			
1931	41.00	41	41			
1932	52.00	52	52			
1933	1,614.00	1,614	1,614			
1935	30.00	30	30			
1946	158.00	158	158			
1948	239.00	239	239			
1950	289.00	289	289			
1956	1,658.00	1,658	1,658			
1999	5,000.00	2,900	2,368	2,632	10.50	251
	9,571.00	7,471	6,939	2,632		251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.5 2.62

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1949	293.00	293	293			
1955	188.00	188	188			
1965	541.00	541	541			
1969	473.00	473	473			
1973	405.00	405	405			
1999	7,992.00	5,794	4,275	3,717	5.50	676
2011	31,667.78	3,958	2,921	28,747	17.50	1,643
	41,559.78	11,652	9,096	32,464		2,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 5.58



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - AUTOS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. 0						
1982	4,987.00	4,987	4,987			
1986	8,085.64	8,086	8,086			
2001	5,297.24	4,807	4,416	881	0.74	881
2002	16,548.23	14,645	13,454	3,094	0.92	3,094
2004	16,133.58	13,431	12,338	3,796	1.34	2,833
2007	25,735.64	19,012	17,465	8,271	2.09	3,957
2008	33,213.67	21,672	19,909	13,305	2.78	4,786
2009	83,720.40	46,046	42,300	41,420	3.60	11,506
2011	64,511.70	20,160	18,520	45,992	5.50	8,362
2012	58,045.59	10,884	9,999	48,047	6.50	7,392
	316,278.69	163,730	151,474	164,805		42,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 13.54

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L4						
NET SALVAGE PERCENT.. 0						
1990	225.00	225	225			
1992	12,034.00	12,034	12,034			
1997	8,318.00	7,669	8,318			
1999	267,461.91	237,506	267,462			
2000	71,824.69	62,272	71,825			
2001	45,012.00	38,035	43,874	1,138	1.55	734
2003	75,290.00	61,060	70,434	4,856	1.89	2,569
2005	50,265.67	38,101	43,950	6,316	2.42	2,610
2006	131,602.50	91,990	106,112	25,490	3.01	8,468
2008	272,204.92	146,718	169,241	102,964	4.61	22,335
2009	147,221.86	65,808	75,910	71,312	5.53	12,895
2011	48,716.10	12,179	14,049	34,667	7.50	4,622
2012	175,296.52	26,294	30,330	144,967	8.50	17,055
2013	134,521.00	6,726	7,759	126,762	9.50	13,343
	1,439,994.17	806,617	921,523	518,471		84,631

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 5.88

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT... 0						
1967	500.00	485	500			
1978	2,942.00	2,548	2,942			
1992	3,500.00	2,389	3,500			
2004	7,487.21	3,404	6,081	1,406	8.18	172
2008	2,185.00	679	1,213	972	10.34	94
	16,614.21	9,505	14,236	2,378		266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.9	1.60

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 330 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1931	747.00	747	747			
1956	547.00	547	547			
1979	6,608.00	6,608	6,608			
1999	5,000.00	2,417	2,127	2,873	15.50	185
	12,902.00	10,319	10,029	2,873		185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.5	1.43

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 331 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1943	1,358.00	1,358	1,358			
1945	237.00	237	237			
1949	361.00	361	361			
1950	210.00	210	210			
1951	737.00	737	737			
1952	794.00	794	794			
1954	125.00	125	125			
1955	430.00	430	430			
1967	530.00	530	530			
1970	800.00	800	800			
1978	857.00	857	857			
1979	2,342.00	2,342	2,342			
1980	1,597.00	1,597	1,597			
1981	3,393.00	3,393	3,393			
1999	5,000.00	2,900	2,221	2,779	10.50	265
	18,771.00	16,671	15,992	2,779		265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 1.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	16,922.00	16,922	16,922			
1999	65,000.00	47,125	49,015	15,985	5.50	2,906
2000	71,527.00	48,281	50,217	21,310	6.50	3,278
2001	8,531.00	5,332	5,546	2,985	7.50	398
2002	26,480.00	15,226	15,836	10,644	8.50	1,252
2003	12,750.00	6,694	6,962	5,788	9.50	609
2005	10,000.00	4,250	4,420	5,580	11.50	485
2012	63,988.00	4,799	4,992	58,996	18.50	3,189
	275,198.00	148,629	153,910	121,288		12,117
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						4.40

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	8,277.00	8,277	8,277			
1979	15,327.00	15,327	15,327			
1999	188,000.00	136,300	142,124	45,876	5.50	8,341
2001	62,293.96	38,934	40,597	21,697	7.50	2,893
2007	54,618.00	17,751	18,510	36,108	13.50	2,675
2010	22,549.80	3,946	4,115	18,435	16.50	1,117
2011	64,909.00	8,114	8,460	56,449	17.50	3,226
	415,974.76	228,649	237,410	178,565		18,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 4.39

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 333 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	692.00	692	692			
1970	776.00	776	776			
1971	8,294.00	8,294	8,294			
1973	4,098.00	4,098	4,098			
1981	748.00	748	748			
1982	948.00	948	948			
1999	5,000.00	4,833	2,418	2,582	0.50	2,582
2000	1,050.00	945	473	577	1.50	385
2011	15,485.31	2,581	1,291	14,194	12.50	1,136
2012	120,806.28	12,081	6,043	114,763	13.50	8,501
	157,897.59	35,996	25,781	132,117		12,604

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.98



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 334 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	1,777.00	1,777	1,777			
1979	3,284.00	3,284	3,284			
1980	296.00	296	296			
1999	5,000.00	3,625	3,749	1,251	5.50	227
	10,357.00	8,982	9,106	1,251		227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	2.19

**CUSTOMER ADVANCES FOR  
CONSTRUCTION**

CITY OF LANCASTER - BUREAU OF WATER  
 CUSTOMER ADVANCES FOR CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1965	3,325.00	1,370	842	2,483	64.66	38
1966	145,317.00	58,760	36,100	109,217	65.52	1,667
1967	5,398.00	2,141	1,315	4,083	66.38	62
1968	53,723.00	20,879	12,827	40,896	67.25	608
1969	76,933.00	29,291	17,995	58,938	68.12	865
1970	39,510.00	14,727	9,048	30,462	69.00	441
1971	94,488.00	34,463	21,173	73,315	69.88	1,049
1972	39,932.00	14,245	8,752	31,180	70.76	441
1973	85,931.00	29,959	18,406	67,525	71.65	942
	544,557.00	205,835	126,457	418,100		6,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 68.4 1.12

**CONTRIBUTIONS IN AID  
OF CONSTRUCTION**

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039 NET SALVAGE PERCENT.. 0						
1974	134,144.00	81,518	71,040	63,104	25.50	2,475
1975	18,019.00	10,840	9,447	8,572	25.50	336
1976	12,013.00	7,151	6,232	5,781	25.50	227
	164,176.00	99,509	86,719	77,457		3,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5						1.85

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.5 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1977	189,637.00	125,851	101,263	88,374	18.50	4,777
1978	56,645.00	37,239	29,963	26,682	18.50	1,442
	246,282.00	163,090	131,226	115,056		6,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5						2.53

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1974	12,013.00	9,765	11,320	693	6.55	106
1975	22,024.00	17,676	20,492	1,532	6.91	222
1976	2,002.00	1,585	1,837	165	7.29	23
	36,039.00	29,026	33,649	2,390		351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						0.97

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	279.00	218	225	54	17.54	3
1926	720.00	551	568	152	18.77	8
1927	1,002.00	762	785	217	19.19	11
1928	823.00	621	640	183	19.63	9
1929	542.00	406	418	124	20.07	6
1935	58.00	41	42	16	22.85	1
1936	13.00	9	9	4	23.34	
1937	166.00	117	121	45	23.84	2
1946	177.00	114	117	60	28.66	2
1947	89.00	56	58	31	29.23	1
1948	165.00	104	107	58	29.81	2
1953	1,458.00	860	886	572	32.80	17
2009	15,504.00	785	809	14,695	75.95	193
	20,996.00	4,644	4,786	16,210		255

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 80-R2  
NET SALVAGE PERCENT.. 0

1922	284.00	223	230	54	17.14	3
1928	1,114.00	841	867	247	19.63	13
1929	130.00	97	100	30	20.07	1
1933	64.00	46	47	17	21.89	1
1945	125.00	81	83	42	28.09	1
1946	136.00	87	90	46	28.66	2
1948	786.00	493	508	278	29.81	9
1949	144.00	89	92	52	30.39	2
1950	314.00	192	198	116	30.99	4
1952	752.00	449	463	289	32.19	9
	3,849.00	2,598	2,677	1,172		45
	24,845.00	7,242	7,463	17,382		300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.9 1.21



CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1922	957.00	676	599	358	32.34	11
1925	5,428.00	3,738	3,315	2,113	34.24	62
1927	17,868.00	12,095	10,725	7,143	35.54	201
1928	14,043.00	9,422	8,355	5,688	36.20	157
1929	6,022.00	4,004	3,551	2,471	36.87	67
1930	435.00	287	254	181	37.54	5
1931	803.00	524	465	338	38.23	9
1932	331.00	214	190	141	38.91	4
1933	28,864.00	18,470	16,378	12,486	39.61	315
1934	128.00	81	72	56	40.31	1
1936	1,537.00	954	846	691	41.73	17
1938	1,212.00	736	653	559	43.17	13
1939	234.00	141	125	109	43.90	2
1940	1,450.00	862	764	686	44.64	15
1941	2,617.00	1,537	1,363	1,254	45.38	28
1943	1,610.00	924	819	791	46.88	17
1944	1,163.00	659	584	579	47.63	12
1945	346.00	194	172	174	48.40	4
1946	7,430.00	4,109	3,644	3,786	49.16	77
1947	8,357.00	4,563	4,046	4,311	49.94	86
1948	18,612.00	10,032	8,896	9,716	50.71	192
1949	13,455.00	7,156	6,346	7,109	51.50	138
1950	19,728.00	10,350	9,178	10,550	52.29	202
1951	11,440.00	5,920	5,250	6,190	53.08	117
1952	8,078.00	4,122	3,655	4,423	53.87	82
1953	15,962.00	8,027	7,118	8,844	54.68	162
1954	15,045.00	7,457	6,613	8,432	55.48	152
1955	10,577.00	5,163	4,578	5,999	56.30	107
1956	20,029.00	9,630	8,539	11,490	57.11	201
1969	21,707.00	8,265	7,329	14,378	68.12	211
2009	600,290.00	24,120	21,389	578,901	105.58	5,483
	855,758.00	164,432	145,811	709,947		8,150

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1922	2,774.00	1,958	1,736	1,038	32.34	32
1925	1,958.00	1,349	1,196	762	34.24	22

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1926	3,397.00	2,320	2,057	1,340	34.88	38
1927	1,311.00	887	787	524	35.54	15
1928	212.00	142	126	86	36.20	2
1929	1,326.00	882	782	544	36.87	15
1930	2,991.00	1,970	1,747	1,244	37.54	33
1931	2,525.00	1,647	1,460	1,065	38.23	28
1936	2,869.00	1,781	1,579	1,290	41.73	31
1937	289.00	177	157	132	42.45	3
1938	3,213.00	1,952	1,731	1,482	43.17	34
1939	1,842.00	1,107	982	860	43.90	20
1940	1,979.00	1,176	1,043	936	44.64	21
1941	2,350.00	1,381	1,225	1,125	45.38	25
1945	1,446.00	810	718	728	48.40	15
1946	1,081.00	598	530	551	49.16	11
1947	1,950.00	1,065	944	1,006	49.94	20
1948	18,883.00	10,178	9,025	9,858	50.71	194
1949	10,264.00	5,459	4,841	5,423	51.50	105
1950	22,350.00	11,726	10,398	11,952	52.29	229
1951	884.00	457	405	479	53.08	9
1952	9,542.00	4,869	4,318	5,224	53.87	97
1953	2,065.00	1,039	921	1,144	54.68	21
1954	36,805.00	18,242	16,176	20,629	55.48	372
1955	48,248.00	23,554	20,887	27,361	56.30	486
1956	516.00	248	220	296	57.11	5
1960	400.00	180	160	240	60.42	4
1961	1,400.00	620	550	850	61.26	14
1963	1,150.00	492	436	714	62.95	11
1964	650.00	273	242	408	63.80	6
1968	10,000.00	3,886	3,446	6,554	67.25	97
1969	219,015.00	83,386	73,943	145,072	68.12	2,130
1972	24,335.00	8,681	7,698	16,637	70.76	235
1974	8,528.00	2,904	2,575	5,953	72.54	82
1975	282,358.00	93,845	83,218	199,140	73.44	2,712
1976	16,090.00	5,216	4,625	11,465	74.34	154
1977	12,123.00	3,831	3,397	8,726	75.24	116
1989	44,000.00	9,472	8,399	35,601	86.32	412
1990	97,000.00	20,053	17,782	79,218	87.26	908
1993	381,160.00	68,921	61,116	320,044	90.11	3,552
2001	466,393.68	51,812	45,945	420,449	97.78	4,300
2002	120,782.90	12,352	10,953	109,830	98.75	1,112

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2003	306,359.20	28,629	25,387	280,972	99.72	2,818
2004	597,189.01	50,492	44,774	552,415	100.70	5,486
2006	2,554,760.00	170,939	151,581	2,403,179	102.64	23,414
2007	178,000.00	10,324	9,155	168,845	103.62	1,629
2008	1,152,158.00	56,559	50,154	1,102,004	104.60	10,535
2009	456,760.00	18,353	16,275	440,485	105.58	4,172
2010	508,200.00	15,891	14,091	494,109	106.56	4,637
2011	173,440.00	3,878	3,439	170,001	107.54	1,581
2012	492,238.40	6,621	5,871	486,367	108.52	4,482
2013	58,869.60	262	232	58,637	109.51	535
	8,346,429.79	824,846	731,437	7,614,993		77,017
JOINT						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1928	2,662.00	1,786	1,584	1,078	36.20	30
1951	8,286.00	4,288	3,802	4,484	53.08	84
1953	2,580.00	1,298	1,151	1,429	54.68	26
1954	1,656.00	821	728	928	55.48	17
1955	6,162.00	3,008	2,667	3,495	56.30	62
1974	9,175.00	3,125	2,771	6,404	72.54	88
1975	93.00	31	27	66	73.44	1
1980	14,713.00	4,284	3,799	10,914	77.97	140
1981	904,092.00	255,777	226,812	677,280	78.88	8,586
1997	71,761.00	10,484	9,297	62,464	93.93	665
	1,021,180.00	284,902	252,639	768,541		9,699
	10,223,367.79	1,274,180	1,129,887	9,093,481		94,866
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						95.9 0.93

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1922	258.00	185	156	102	28.11	4
1925	591.00	415	349	242	29.74	8
1926	205.00	143	120	85	30.30	3
1927	227.00	157	132	95	30.87	3
1928	123.00	84	71	52	31.45	2
1929	227.00	154	130	97	32.03	3
1930	440.00	296	249	191	32.62	6
1931	243.00	162	136	107	33.22	3
1936	190.00	121	102	88	36.32	2
1938	87.00	54	45	42	37.61	1
1940	171.00	104	87	84	38.93	2
1941	62.00	37	31	31	39.59	1
1945	145.00	84	71	74	42.32	2
1946	184.00	105	88	96	43.02	2
1947	178.00	100	84	94	43.72	2
1948	2,745.00	1,525	1,283	1,462	44.43	33
1949	2,649.00	1,453	1,222	1,427	45.14	32
1950	2,693.00	1,458	1,227	1,466	45.86	32
1951	214.00	114	96	118	46.58	3
1952	1,611.00	849	714	897	47.31	19
1953	429.00	223	188	241	48.04	5
1954	3,943.00	2,020	1,699	2,244	48.78	46
1955	1,289.00	651	548	741	49.53	15
2001	47,323.50	5,523	4,646	42,677	88.33	483
	66,227.50	16,017	13,474	52,754		712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 74.1						1.08

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1946	509.00	379	459	50	17.91	3
2002	373.82	57	69	305	59.31	5
2003	3,075.92	429	519	2,556	60.23	42
2004	1,177.32	149	180	997	61.14	16
2009	34,783.00	2,102	2,545	32,238	65.77	490
	39,919.06	3,116	3,773	36,146		556
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1922	191.00	165	191			
1925	232.00	198	232			
1926	85.00	72	85			
1927	102.00	86	102			
1928	48.00	40	48			
1929	156.00	131	156			
1930	199.00	166	199			
1931	106.00	88	106			
1936	86.00	69	84	2	13.63	
1938	99.00	79	96	3	14.39	
1940	100.00	78	95	5	15.20	
1941	26.00	20	24	2	15.62	
1945	56.00	42	51	5	17.43	
1946	63.00	47	57	6	17.91	
1947	88.00	65	79	9	18.41	
1948	685.00	500	606	79	18.92	4
1949	1,678.00	1,212	1,469	209	19.44	11
1950	1,256.00	898	1,088	168	19.97	8
1951	71.00	50	61	10	20.52	
1952	614.00	429	520	94	21.07	4
1953	179.00	124	150	29	21.64	1
1954	2,222.00	1,517	1,838	384	22.22	17
1955	744.00	502	608	136	22.81	6
2001	40,357.38	6,682	8,096	32,261	58.41	552
2002	4,485.84	685	830	3,656	59.31	62
2003	3,844.90	537	651	3,194	60.23	53
2004	1,569.76	199	241	1,329	61.14	22
2006	72,134.00	7,234	8,765	63,369	62.98	1,006

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2007	5,440.00	473	573	4,867	63.91	76
2008	40,558.00	2,990	3,623	36,935	64.84	570
2009	16,490.00	996	1,207	15,283	65.77	232
2010	127,050.00	5,971	7,235	119,815	66.71	1,796
2011	43,360.00	1,462	1,771	41,589	67.64	615
2012	123,059.60	2,497	3,026	120,034	68.58	1,750
2013	14,717.40	99	120	14,597	69.53	210
	502,152.88	36,403	44,081	458,072		6,995
	542,071.94	39,519	47,854	494,218		7,551
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						65.5 1.39

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2002	19,479.30	2,833	4,221	15,258	59.82	255
2003	11,811.90	1,573	2,344	9,468	60.68	156
2004	5,659.83	683	1,018	4,642	61.55	75
2009	67,200.00	3,878	5,778	61,422	65.96	931
	104,151.03	8,967	13,360	90,791		1,417

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2  
NET SALVAGE PERCENT.. 0

1927	339.00	278	339			
1928	111.00	90	111			
1929	142.00	115	142			
1930	515.00	414	515			
1931	290.00	232	290			
1936	265.00	204	265			
1938	487.00	370	487			
1939	289.00	218	289			
1940	462.00	345	462			
1941	224.00	166	224			
1945	269.00	192	269			
1946	384.00	271	384			
1947	292.00	204	292			
1948	2,709.00	1,873	2,709			
1949	1,436.00	982	1,436			
1950	3,355.00	2,270	3,355			
1951	144.00	96	144			
1952	1,592.00	1,053	1,579	13	23.71	1
1954	1,697.00	1,095	1,642	55	24.83	2
1955	1,290.00	822	1,233	57	25.40	2
1997	16,960.00	3,496	5,244	11,716	55.57	211
2001	50,410.89	7,950	11,924	38,486	58.96	653
2002	17,531.37	2,550	3,825	13,707	59.82	229
2003	15,749.20	2,097	3,145	12,604	60.68	208
2004	18,866.09	2,277	3,415	15,451	61.55	251
2006	316,376.00	30,280	45,418	270,958	63.30	4,281
2007	16,800.00	1,397	2,095	14,705	64.18	229
2008	121,800.00	8,578	12,866	108,934	65.07	1,674
2009	50,400.00	2,909	4,363	46,037	65.96	698

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2010	42,000.00	1,890	2,835	39,165	66.85	586
2011	32,775.00	1,058	1,587	31,188	67.74	460
2012	52,731.00	1,025	1,537	51,194	68.64	746
2013	10,840.00	70	105	10,735	69.55	154
	779,531.55	76,867	114,529	665,003		10,385
	883,682.58	85,834	127,889	755,794		11,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.0 1.34



CITY OF LANCASTER - BUREAU OF WATER  
Lancaster, Pennsylvania

2014 DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO UTILITY PLANT  
AS OF DECEMBER 31, 2014

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



*Excellence Delivered As Promised*

June 2, 2014

City of Lancaster - Bureau of Water  
150 Pitney Road  
Lancaster, PA 17601-5625

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to utility plant in service. The results of our study as of December 31, 2014 are presented in the attached report. The results of our study as of December 31, 2013 are presented in our report titled "2013 Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant as of December 31, 2013". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation as of December 31, 2014. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 and 2 set forth on pages II-3 through II-8.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:krm

058610.100

Gannett Fleming Valuation and Rate Consultants, LLC

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## **PART I. METHODS USED IN STUDY**

**CITY OF LANCASTER – BUREAU OF WATER  
DEPRECIATION STUDY**

**PART I. METHODS USED IN STUDY**

**INTRODUCTION OF REPORT**

The report presents the methods used in and the results of the depreciation study conducted for the City of Lancaster - Bureau of Water related to the original cost of utility plant in service as of December 31, 2014. Part I, Methods Used in Study, contains statements with respect to the basis of the study, the development of original cost, the bringforward of the ratemaking book depreciation reserve, and the method of calculating annual depreciation. Part II, Results of Study, contains the tabulations of the remaining life annual depreciation accruals as of December 31, 2014.

**BASIS OF THE STUDY**

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the cost of utility plant in service as of December 31, 2014. The straight line remaining life method, using attained ages, estimated survivor curves, and the ratemaking book depreciation reserve, was the basis for the calculation of annual depreciation. The calculated accrued depreciation using the four percent compound interest equal life group method was used to allocate the ratemaking book depreciation reserve to plant accounts and vintages.

The survivor curve estimates were based on judgment which incorporated (1) consideration of the character, use and location of the property and the observed features at the time of visible inspection; (2) probable future events and management plans; and (3) a general knowledge of waterworks property lives. The use of Iowa type

) survivor curves is a generally accepted method of estimating average service life when the actual lives of individual property units are dispersed. When the majority of the units within a property group were expected to experience a common retirement date, the life span procedure was used.

## **DEVELOPMENT OF ORIGINAL COST**

The original cost as of December 31, 2014, represents a bringforward of the original cost as of June 30, 2009, used in the City's most recent rate proceeding. The bringforward consisted of adjusting the June 30, 2009, balance for subsequent activity including additions and retirements. The original cost of additions during the period June 30, 2009 through December 31, 2013, was developed from engineering reports, and accounting records. The original cost of additions during the future test year was based on the City's capital budget. The original cost of retirements was identified based on the location of the facility, the cost of the replacement, the first-in-first-out convention, and combinations of these factors.

## **RATEMAKING BOOK RESERVE**

The ratemaking book depreciation reserve represents a bringforward of the book depreciation reserve as of June 30, 2009, using the rates calculated in the most recent rate proceeding. The bringforward consisted of adjusting the June 30, 2009 book depreciation reserve to reflect subsequent accruals, retirements, cost of removal, salvage and other book reserve entries. The bringforward of the book reserve from December 31, 2013 to December 31, 2014 utilized the annual accrual rates developed at December 31, 2013. The depreciation accruals for the historic test year were based

on the annual depreciation accrual rates used in the City's most recent rate proceeding and the annual average plant balances.

## **CALCULATION OF ANNUAL DEPRECIATION**

The annual depreciation accruals as of December 31, 2014, are based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the remaining life accruals as of December 31, 2014, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of December 31, 2014.

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of the vintage. The composite remaining life is derived by weighting the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

The composite remaining life for the account is calculated by dividing the sum of the future book accruals by the sum of the remaining life accruals.

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## **PART II. RESULTS OF STUDY**



## **PART II. RESULTS OF STUDY**

### **SUMMARY OF RESULTS**

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation and the ratemaking book depreciation reserve related to Utility Plant in Service, Customers' Advances for Construction and Contributions in Aid of Construction. Table 2 presents the bringforward of the ratemaking book depreciation reserve from December 31, 2013 to December 31, 2014.

### **DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page III-3. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2014

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	(9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
		<b>NONDEPRECIABLE PLANT</b>							
		<b>DEPRECIABLE PLANT</b>							
301	301	ORGANIZATION		21,248.96					
302	302	FRANCHISES AND CONSENTS		21,183.78					
311.11	303.11	WATER RIGHTS		71,459.00					
311.2	303.2	POWER AND PUMPING LAND		45,820.57					
311.2.3	303.3	PURIFICATION LAND		22,872.00					
311.4	303.4	TRANSMISSION AND DISTRIBUTION LAND		129,749.41					
311.5	303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND		103,466.00					
		<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>415,799.72</b>					
		<b>DEPRECIABLE PLANT</b>							
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	SQUARE *	34,130.00	29,813	4,317	122	0.36	35.4
312.12	306	LAKE, RIVER AND OTHER INTAKES	SQUARE *	465,270.65	231,155	234,116	9,604	2.06	24.4
312.2	304.2	POWER AND PUMPING STRUCTURES							
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	SQUARE *	36,220.00	25,038	11,182	1,720	4.75	6.5
		LAMPETER BOOSTER STATION - OUTSIDE CITY	SQUARE *	6,591.00	5,028	1,563	347	5.26	4.5
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	SQUARE *	47,242.00	26,877	20,365	1,314	2.78	15.5
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	SQUARE *	766,063.87	390,024	376,040	22,789	2.97	16.5
		CONESTOGA PUMP STATION - JOINT	SQUARE *	1,796,259.24	794,823	1,003,436	40,957	2.28	24.5
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	SQUARE *	178,116.83	58,217	119,900	3,931	2.21	30.5
		CONESTOGA STRAINER BUILDING	SQUARE *	1,264,611.00	116,619	1,147,992	25,798	2.04	44.5
		DELP ROAD PUMP STATION	SQUARE *	972,399.60	57,064	915,336	19,685	2.02	46.5
		EAST PUMP STATION	SQUARE *	1,750,000.00	17,500	1,732,500	35,000	2.00	49.5
		<b>TOTAL POWER AND PUMPING STRUCTURES</b>		<b>6,819,503.54</b>	<b>1,491,190</b>	<b>5,328,314</b>	<b>151,541</b>	<b>2.22</b>	<b>35.2</b>
312.3	304.3	PURIFICATION BUILDINGS	SQUARE *	100,717,619.21	9,318,617	91,399,002	1,866,164	1.85	49.0
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES							
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	SQUARE *	997,967.00	573,826	424,141	25,707	2.58	16.5
		WILLOW STREET STANDPIPE - OUTSIDE CITY	SQUARE *	909,219.00	345,471	563,748	18,483	2.03	30.5
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	SQUARE *	586,051.00	421,020	165,031	19,415	3.31	8.5
		LAMPETER ELEVATED TANK - OUTSIDE CITY	SQUARE *	150,184.00	103,237	46,947	4,942	3.29	9.5
		NEFFVILLE TANK - OUTSIDE CITY	SQUARE *	366,543.65	220,896	165,648	9,467	2.45	17.5
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	SQUARE *	19,490.00	16,212	3,278	2,185	11.21	1.5
		TANK PAINTING - OUTSIDE CITY	10-SQ	177,263.00	177,263	0	0	-	-
		FENCING - JOINT	25-SQ	30,027.00	21,507	8,520	1,585	5.28	5.4
		<b>TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES</b>		<b>3,256,744.65</b>	<b>1,879,432</b>	<b>1,377,313</b>	<b>81,784</b>	<b>2.51</b>	<b>16.8</b>
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	SQUARE *	205,920.00	166,981	38,939	4,143	2.01	9.4
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	SQUARE *	180,109.00	166,220	13,889	1,382	0.77	10.0
316	311	ELECTRIC PUMPING EQUIPMENT	35-R2.5	2,829,736.67	1,494,055	1,335,682	50,728	1.79	26.3
320	320	PURIFICATION SYSTEM	40-R2.5	7,159,574.81	5,076,667	2,082,908	110,013	1.54	18.9
		TREATMENT PLANT EQUIPMENT	15-SQ	21,019.10	18,912	2,107	468	2.23	4.5
		WILLOW STREET CHLORINE BOOSTER STATION							
		<b>TOTAL PURIFICATION SYSTEM</b>		<b>7,180,593.91</b>	<b>5,095,579</b>	<b>2,085,015</b>	<b>110,481</b>	<b>1.54</b>	<b>18.9</b>
321	344	LABORATORY EQUIPMENT	20-L1	100,684.00	86,837	14,847	1,280	1.27	11.6

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2014

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY TOTAL 4 INCH AND UNDER	80-R2 80-R2	50,344.63 153,063.59 203,408.22	20,202 61,547 81,749	30,143 91,517 121,660	663 1,996 2,659	1.32 1.30 1.31	45.5 45.9 45.8
		CAST IRON, 6 INCH AND OVER - INSIDE CITY CAST IRON, 6 INCH AND OVER - OUTSIDE CITY CAST IRON, 6 INCH AND OVER - JOINT TOTAL 6 INCH AND OVER	110-R3 110-R3 110-R3	9,561,233.20 41,584,933.17 4,043,599.74 55,189,766.11	1,036,036 3,943,619 928,728 5,908,383	8,525,197 37,641,314 3,114,872 49,281,383	92,859 394,746 42,046 529,651	0.97 0.95 1.04 0.96	91.8 95.4 74.1 93.0
		MANHOLES - INSIDE CITY MANHOLES - OUTSIDE CITY MANHOLES - JOINT TOTAL MANHOLES	100-R2.5 100-R2.5 100-R2.5	312,126.59 977,710.83 129,079.00 1,418,916.42	32,110 32,169 43,796 108,075	280,017 945,542 85,283 1,310,842	3,589 9,968 1,776 15,333	1.15 1.02 1.38 1.08	78.0 94.9 48.0 85.5
		VALVES AND VALVE BOXES - INSIDE CITY VALVES AND VALVE BOXES - OUTSIDE CITY VALVES AND VALVE BOXES - JOINT TOTAL VALVES AND VALVE BOXES	70-R2.5 70-R2.5 70-R2.5	408,629.63 4,028,429.58 237,527.58 4,674,586.79	75,567 388,377 131,150 595,094	333,063 3,640,053 106,378 4,079,494	5,927 57,735 3,524 67,186	1.45 1.43 1.48 1.44	56.2 63.0 30.2 60.7
		STEEL - OUTSIDE CITY STEEL - JOINT TOTAL STEEL	65-R3 65-R3	6,437.00 1,832,100.00 1,838,537.00	4,838 1,312,303 1,317,141	1,599 519,797 521,396	112 30,796 30,908	1.74 1.68 1.68	14.3 16.9 16.9
		PLASTIC - OUTSIDE CITY LANCASTER METER PIT - OUTSIDE CITY RELINING TOTAL MAINS AND ACCESSORIES	60-R3 50-SQ 50-R2.5	102,283.00 11,681.00 8,711,853.15 72,151,031.69	49,593 10,663 584,599 8,635,297.00	52,690 1,018 8,147,254 63,515,737.00	1,840 257 171,482 819,316.00	1.80 2.20 1.97 1.14	28.6 4.0 47.5 77.5
323	333	SERVICES INSIDE CITY OUTSIDE CITY TOTAL SERVICES	70-R3 70-R3	1,228,493.28 4,305,273.76 5,533,767.04	384,600 1,622,667 2,007,267	843,893 2,682,607 3,528,500	17,348 60,605 77,953	1.41 1.41 1.41	48.6 44.3 45.2
324	334	METERS INSIDE CITY OUTSIDE CITY TOTAL METERS	20-S2.5 20-S2.5	658,126.91 3,019,340.42 3,677,467.33	585,870 2,489,296 3,075,166	72,257 530,044 602,301	8,482 57,830 66,312	1.29 1.92 1.80	8.5 9.2 9.1
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY TOTAL FIRE HYDRANTS	70-R2 70-R2	447,186.83 1,691,754.68 2,138,941.51	201,631 478,214 679,845	245,556 1,213,541 1,459,097	5,247 22,327 27,574	1.17 1.32 1.29	46.8 54.4 52.9
328	340	OFFICE FURNITURE AND EQUIPMENT FURNITURE EQUIPMENT TOTAL OFFICE FURNITURE AND EQUIPMENT	25-SQ 20-SQ	9,571.00 41,559.78 51,130.78	7,190 11,415 18,605	2,381 30,146 32,526	251 2,307 2,558	2.62 5.55 5.00	9.5 13.1 12.7

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2014

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
329	341	TRANSPORTATION EQUIPMENT AUTOS AND VANS TRUCKS TRAILERS	8-L4 10-L4 15-L1.5	316,278.69 1,439,984.17 16,614.21	194,298 1,006,195 14,502	121,981 433,799 2,112	36,258 81,746 250	11.46 5.68 1.50	3.4 5.3 8.4
		TOTAL TRANSPORTATION EQUIPMENT		1,772,887.07	1,214,995	557,892	118,254	6.67	4.7
330	342	STORES EQUIPMENT	30-SQ	12,902.00	10,213	2,689	185	1.43	14.5
331	343.1	SHOP EQUIPMENT	25-SQ	18,771.00	16,257	2,514	265	1.41	9.5
332	343.2	TOOLS AND WORK EQUIPMENT GENERAL	20-SQ	275,198.00	166,019	109,179	12,124	4.41	9.0
	345	CONSTRUCTION EQUIPMENT	20-SQ	415,974.76	255,671	160,304	18,252	4.39	8.8
		TOTAL TOOLS AND WORK EQUIPMENT		691,172.76	421,690	269,483	30,376	4.39	8.9
333	346	COMMUNICATION EQUIPMENT	15-SQ	157,897.59	38,381	119,517	9,944	6.30	12.0
334	347	MISCELLANEOUS EQUIPMENT	20-SQ	10,357.00	9,333	1,024	228	2.20	4.5
		TOTAL DEPRECIABLE PLANT		208,006,637.40	36,085,928	171,920,714	3,430,194	1.65	50.1
		TOTAL UTILITY PLANT IN SERVICE		208,422,437.12	36,085,928	171,920,714	3,430,194	1.65	50.1
		CUSTOMERS' ADVANCES FOR CONSTRUCTION							
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3	544,557.00	132,556	412,001	6,102	1.12	67.5
		CONTRIBUTIONS IN AID OF CONSTRUCTION							
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT	SQUARE	164,176.00	89,756	74,420	3,038	1.85	24.5
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES	SQUARE	246,282.00	137,457	108,825	6,218	2.52	17.5
316	311	NEFFVILLE TANK - OUTSIDE CITY ELECTRIC PUMPING EQUIPMENT	35-R2.5	36,039.00	33,999	2,040	316	0.88	6.5
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	80-R2 80-R2	20,986.00 3,849.00	5,036 2,726	15,960 1,123	255 44	1.21 1.14	62.6 25.5
		TOTAL 4 INCH AND UNDER		24,845.00	7,762	17,083	299	1.20	57.1
		CAST IRON, 6 INCH AND OVER - INSIDE CITY	110-R3	855,758.00	154,161	701,597	8,125	0.95	86.4
		CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3	8,596,429.79	807,874	7,788,556	79,264	0.92	98.3
		CAST IRON, 6 INCH AND OVER - JOINT	110-R3	1,021,180.00	263,620	757,560	9,672	0.95	78.3
		TOTAL 6 INCH AND OVER		10,473,367.79	1,225,655	9,247,713	97,061	0.93	95.3
		MANHOLES - OUTSIDE CITY	100-R2.5	66,227.50	14,189	52,038	711	1.07	73.2
		VALVES AND VALVE BOXES - INSIDE CITY	70-R2.5	39,919.06	4,273	35,646	557	1.40	64.0
		VALVES AND VALVE BOXES - OUTSIDE CITY	70-R2.5	502,152.88	50,578	451,575	7,005	1.39	64.5
		TOTAL VALVES AND VALVE BOXES		542,071.94	54,851	487,221	7,562	1.40	64.4
		TOTAL MAINS AND ACCESSORIES		11,106,512.23	1,302,457	9,804,055	105,633	0.95	92.8

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2014

ACCOUNT (1)	MARIC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF DECEMBER 31, 2014 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	70-R2 70-R2	104,151.03 779,531.55	14,825 124,848	89,326 664,684	1,414 10,369	1.36 1.33	63.2 63.1
		TOTAL FIRE HYDRANTS		883,682.58	139,673	744,010	11,783	1.33	63.1
		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		12,436,691.81	1,703,342	10,733,350	126,988	1.02	84.5
		TOTAL UTILITY PLANT		195,441,188.31	34,250,030	160,775,363	3,297,104	1.69	48.8

\* Life Span Procedure was used. Curve Shown is interim Survivor Curve

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE  
FROM DECEMBER 31, 2013 TO DECEMBER 31, 2014

ACCOUNT (1)	RATEMAKING BOOK RESERVE AS OF 12/31/13 (2)	+	ACCRUALS (3)	-	RETIREMENTS (4)	=	RATEMAKING BOOK RESERVE AS OF 12/31/14 (5)
312.11	29,690		123		0		29,813
312.12	221,570		9,585		0		231,155
312.20	1,356,992		134,198		0		1,491,190
312.30	7,455,341		1,863,276		0		9,318,617
312.50	1,798,762		80,670		0		1,879,432
312.62	162,801		4,180		0		166,981
312.63	164,779		1,441		0		166,220
316.00	1,459,443		34,612		0		1,494,055
320.00	4,980,469		115,110		0		5,095,579
321.00	84,488		1,349		0		85,837
322.01	79,059		2,690		0		81,749
322.02	5,695,900		326,278		113,795		5,908,383
322.04	130,800		13,040		35,765		108,075
322.05	569,601		62,638		37,145		595,094
322.06	1,285,514		31,627		0		1,317,141
322.07	47,742		1,851		0		49,593
322.08	10,198		465		0		10,663
322.99	392,975		171,624		0		564,599
323.00	1,970,699		73,598		37,030		2,007,267
324.00	3,014,259		67,387		6,480		3,075,166
325.00	660,620		26,490		7,265		679,845
328.01	6,939		251		0		7,190
328.02	9,096		2,319		0		11,415
329.01	151,474		42,824		0		194,298
329.02	921,523		84,672		0		1,006,195
329.03	14,236		266		0		14,502
330.00	10,029		184		0		10,213
331.00	15,992		265		0		16,257
332.01	153,910		12,109		0		166,019
332.02	237,410		18,261		0		255,671
333.00	25,781		12,600		0		38,381
334.00	9,106		227		0		9,333
<b>Total Depr. Plant</b>	<b>33,127,198</b>		<b>3,196,208</b>		<b>237,480</b>		<b>36,085,926</b>

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE  
FROM DECEMBER 31, 2013 TO DECEMBER 31, 2014

ACCOUNT (1)	RATEMAKING BOOK RESERVE AS OF 12/31/13 (2)	+	ACCRUALS (3)	-	RETIREMENTS (4)	=	RATEMAKING BOOK RESERVE AS OF 12/31/14 (5)
<b>Advances</b>							
322.20	126,457		6,099		0		132,556
<b>Total Advances</b>	<b>126,457</b>		<b>6,099</b>		<b>0</b>		<b>132,556</b>
<b>Contributions</b>							
312.20	86,719		3,037		0		89,756
312.50	131,226		6,231		0		137,457
316.00	33,649		350		0		33,999
322.10	7,463		299		0		7,762
322.20	1,129,887		95,768		0		1,225,655
322.40	13,474		715		0		14,189
322.50	47,854		6,997		0		54,851
325.00	127,889		11,784		0		139,673
<b>Total Contributions</b>	<b>1,578,161</b>		<b>125,181</b>		<b>0</b>		<b>1,703,342</b>
<b>Total Plant</b>	<b>31,422,580</b>		<b>3,064,928</b>		<b>237,480</b>		<b>34,250,028</b>

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**PART III. DETAILED DEPRECIATION  
CALCULATIONS**



**UTILITY PLANT IN SERVICE**

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.11 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1912	21,898.00	16,265	19,564	2,334	35.50	66
1933	12,232.00	8,521	10,249	1,983	35.50	56
	34,130.00	24,786	29,813	4,317		122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.4	0.36

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.12 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	174,188.00	156,769	150,251	23,937	6.50	3,683
	174,188.00	156,769	150,251	23,937		3,683
CONESTOGA DAM FISH PASSAGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	291,082.65	84,414	80,904	210,179	35.50	5,921
	291,082.65	84,414	80,904	210,179		5,921
	465,270.65	241,183	231,155	234,116		9,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 2.06

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLOW STREET BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	13,250.00	11,925	9,997	3,253	6.50	500
1990	15,067.00	11,908	9,983	5,084	6.50	782
1991	5,903.00	4,624	3,877	2,026	6.50	312
1999	2,000.00	1,409	1,181	819	6.50	126
	36,220.00	29,866	25,038	11,182		1,720
LAMPETER BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1969	6,591.00	5,998	5,028	1,563	4.50	347
	6,591.00	5,998	5,028	1,563		347
KISSEL HILL BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1979	5,569.00	3,876	3,249	2,320	15.50	150
1980	38,673.00	26,684	22,370	16,303	15.50	1,052
1999	3,000.00	1,500	1,258	1,742	15.50	112
	47,242.00	32,060	26,877	20,365		1,314
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1956	279,298.00	217,852	182,634	96,664	16.50	5,858
1971	25,374.00	18,396	15,422	9,952	16.50	603
1996	318,845.11	168,532	141,287	177,558	16.50	10,761
1999	10,000.00	4,844	4,061	5,939	16.50	360
2000	94,384.76	44,148	37,011	57,374	16.50	3,477
2001	5,940.00	2,673	2,241	3,699	16.50	224

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2002	7,890.00	3,401	2,851	5,039	16.50	305
2003	7,832.00	3,217	2,697	5,135	16.50	311
2012	16,500.00	2,171	1,820	14,680	16.50	890
	766,063.87	465,234	390,024	376,040		22,789

CONESTOGA PUMP STATION - JOINT  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2039  
NET SALVAGE PERCENT.. 0

1974	903,813.00	563,148	472,109	431,704	24.50	17,621
1975	118,276.00	72,999	61,198	57,078	24.50	2,330
1976	82,589.00	50,471	42,312	40,277	24.50	1,644
1978	36,333.00	21,740	18,226	18,107	24.50	739
1979	6,165.00	3,648	3,058	3,107	24.50	127
2000	507,711.24	188,762	158,247	349,465	24.50	14,264
2001	122,372.00	43,474	36,446	85,926	24.50	3,507
2009	21,000.00	3,850	3,228	17,772	24.50	725
	1,798,259.24	948,092	794,823	1,003,436		40,957

HESS BOULEVARD PUMP STATION - OUTSIDE CITY  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2045  
NET SALVAGE PERCENT.. 0

1995	177,566.32	69,251	58,055	119,511	30.50	3,918
1998	550.51	193	162	389	30.50	13
	178,116.83	69,444	58,217	119,900		3,931

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA STRAINER BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	1,264,611.00	139,107	116,619	1,147,992	44.50	25,798
	1,264,611.00	139,107	116,619	1,147,992		25,798
DELP ROAD PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2011	972,399.60	68,068	57,064	915,336	46.50	19,685
	972,399.60	68,068	57,064	915,336		19,685
EAST PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2014	1,750,000.00	17,500	17,500	1,732,500	49.50	35,000
	1,750,000.00	17,500	17,500	1,732,500		35,000
	6,819,503.54	1,775,369	1,491,190	5,328,314		151,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.2 2.22

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA CREEK TREATMENT PLANT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2023 NET SALVAGE PERCENT.. 0						
1933	217,345.00	196,819	176,158	41,187	8.50	4,846
1942	254.00	227	203	51	8.50	6
1950	357.00	315	282	75	8.50	9
1995	11,438.92	7,966	7,130	4,309	8.50	507
1996	471,732.50	323,226	289,295	182,437	8.50	21,463
1997	133,109.57	89,593	80,188	52,922	8.50	6,226
1998	833.13	550	492	341	8.50	40
1999	54,000.00	34,875	31,214	22,786	8.50	2,681
2000	106,977.43	67,442	60,362	46,615	8.50	5,484
2001	17,075.00	10,478	9,378	7,697	8.50	906
2004	592,429.46	327,394	293,026	299,404	8.50	35,224
2005	25,634.00	13,529	12,109	13,525	8.50	1,591
2009	68,862.87	27,053	24,213	44,650	8.50	5,253
2010	17,264.13	5,976	5,349	11,915	8.50	1,402
	1,717,313.01	1,105,443	989,399	727,914		85,638

SUSQUEHANNA RIVER TREATMENT PLANT  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2021  
NET SALVAGE PERCENT.. 0

1956	303,935.00	273,542	244,827	59,108	6.50	9,094
1971	556,636.00	484,273	433,436	123,200	6.50	18,954
1987	111,862.00	90,476	80,978	30,884	6.50	4,751
1995	20,850.00	15,638	13,996	6,854	6.50	1,054
1996	492,800.34	364,672	326,390	166,410	6.50	25,602
1997	3,660.00	2,669	2,389	1,271	6.50	196
1998	2,466.01	1,769	1,583	883	6.50	136
1999	53,500.00	37,693	33,736	19,764	6.50	3,041
2000	537,851.11	371,375	332,390	205,461	6.50	31,609
2001	3,405.00	2,298	2,057	1,348	6.50	207
2002	73,616.00	48,431	43,347	30,269	6.50	4,657
2003	39,825.00	25,444	22,773	17,052	6.50	2,623
2004	443,704.88	274,054	245,285	198,420	6.50	30,526
	2,644,111.34	1,992,334	1,783,188	860,923		132,450

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE - CARBON SLURRY BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	9,075.00	7,178	6,424	2,651	11.50	231
	9,075.00	7,178	6,424	2,651		231
SUSQUEHANNA MEMBRANE FACILITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2009	25,210.13	2,311	2,068	23,142	54.50	425
2010	93,677,983.18	7,144,820	6,394,792	87,283,191	54.50	1,601,526
2011	2,641,059.46	159,362	142,633	2,498,427	54.50	45,843
2012	2,867.09	126	113	2,754	54.50	51
	96,347,119.86	7,306,619	6,539,606	89,807,514		1,647,845
	100,717,619.21	10,411,574	9,318,617	91,399,002		1,866,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.0 1.85



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1956	719,532.00	561,235	458,031	261,501	16.50	15,849
1995	3,331.22	1,804	1,472	1,859	16.50	113
1997	251,668.78	129,536	105,716	145,953	16.50	8,846
2001	23,435.00	10,546	8,607	14,828	16.50	899
	997,967.00	703,121	573,826	424,141		25,707
WILLOW STREET STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
1989	5,132.00	2,337	1,994	3,138	30.50	103
1990	892,279.00	397,466	339,093	553,186	30.50	18,137
1991	11,808.00	5,139	4,384	7,424	30.50	243
	909,219.00	404,942	345,471	563,748		18,483
LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2023 NET SALVAGE PERCENT.. 0						
1968	565,918.00	478,455	408,188	157,730	8.50	18,556
1986	11,410.00	8,789	7,498	3,912	8.50	460
1993	8,723.00	6,252	5,334	3,389	8.50	399
	586,051.00	493,496	421,020	165,031		19,415
LAMPETER ELEVATED TANK - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. 0						
1969	108,318.00	89,608	76,448	31,870	9.50	3,355
1986	41,866.00	31,400	26,789	15,077	9.50	1,587
	150,184.00	121,008	103,237	46,947		4,942

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1976	1,296.00	891	760	536	17.50	31
1977	247,976.00	169,075	144,244	103,732	17.50	5,928
1978	72,828.00	49,227	41,997	30,831	17.50	1,762
1979	2,122.00	1,421	1,212	910	17.50	52
1986	60,056.00	37,209	31,744	28,312	17.50	1,618
1998	2,265.65	1,099	938	1,328	17.50	76
	386,543.65	258,922	220,896	165,648		9,467

BLOSSOM HILL STANDPIPE - INSIDE CITY  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2016  
NET SALVAGE PERCENT.. 0

1956	19,490.00	19,003	16,212	3,278	1.50	2,185
	19,490.00	19,003	16,212	3,278		2,185

TANK PAINTING - OUTSIDE CITY  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

1987	177,263.00	177,263	177,263			
	177,263.00	177,263	177,263			

FENCING - JOINT  
SURVIVOR CURVE.. 25-SQUARE  
NET SALVAGE PERCENT.. 0

1992	22,085.00	19,876	18,935	3,150	2.50	1,260
2006	7,942.00	2,700	2,572	5,370	16.50	325
	30,027.00	22,576	21,507	8,520		1,585
	3,256,744.65	2,200,331	1,879,432	1,377,313		81,784

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 2.51

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METER SHOP AND FORMEANS OFFICE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1927	6,263.00	6,263	6,263			
1933	4,585.00	4,585	4,585			
	10,848.00	10,848	10,848			
BEAVER STREET BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1977	89,800.00	67,350	70,690	19,110	12.50	1,529
2000	1,250.00	671	704	546	12.50	44
2001	26,509.00	13,764	14,447	12,062	12.50	965
	117,559.00	81,785	85,841	31,718		2,538
ENGLESIDE GARAGE BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1979	47,425.00	42,090	44,178	3,247	4.50	722
1993	30,088.00	24,880	26,114	3,974	4.50	883
	77,513.00	66,970	70,292	7,221		1,605
	205,920.00	159,603	166,981	38,939		4,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 2.01

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GOVERNMENT GUAGING STATION BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1933	4,462.00	4,329	4,462			
1977	86,801.00	81,376	86,049	752	2.50	301
1978	41,168.00	38,529	40,742	426	2.50	170
1979	21,886.00	20,446	21,620	266	2.50	106
1980	367.00	342	362	5	2.50	2
	154,684.00	145,022	153,235	1,449		579
SUSQUEHANNA RIVER TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	15,550.00	7,516	7,942	7,608	15.50	491
	15,550.00	7,516	7,942	7,608		491
CONESTOGA CREEK TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	9,875.00	4,773	5,043	4,832	15.50	312
	9,875.00	4,773	5,043	4,832		312
	180,109.00	157,311	166,220	13,889		1,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.0	0.77

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1955	44,660.00	42,810	44,660			
1956	276,729.11	263,131	276,729			
1965	44,075.00	39,277	44,075			
1969	15,838.00	13,679	15,531	307	4.77	64
1971	597,738.00	507,223	575,884	21,854	5.30	4,123
1974	84,212.00	69,270	78,647	5,565	6.21	896
1975	142,510.00	115,841	131,522	10,988	6.55	1,678
1976	13,113.00	10,524	11,949	1,164	6.91	168
1980	11,367.00	8,574	9,735	1,632	8.60	190
1982	1,584.00	1,150	1,306	278	9.59	29
1990	185,234.00	108,758	123,480	61,754	14.45	4,274
1991	59,203.00	33,594	38,141	21,062	15.14	1,391
1995	136,203.71	65,883	74,801	61,403	18.07	3,398
2002	14,852.00	4,791	5,440	9,412	23.71	397
2005	9,969.43	2,478	2,813	7,156	26.30	272
2006	6,564.00	1,467	1,666	4,898	27.18	180
2007	13,321.00	2,634	2,991	10,330	28.08	368
2008	4,726.85	813	923	3,804	28.98	131
2011	382,759.00	35,868	40,723	342,036	31.72	10,783
2013	35,077.57	1,413	1,604	33,474	33.59	997
2014	750,000.00	10,072	11,435	738,565	34.53	21,389
	2,829,736.67	1,339,250	1,494,055	1,335,682		50,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 1.79

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1906	6,450.00	6,450	6,450			
1933	353,573.00	353,573	353,573			
1940	240.00	240	240			
1942	3,963.00	3,917	3,963			
1943	1,724.00	1,693	1,724			
1944	125.00	122	125			
1948	5,627.00	5,337	5,627			
1949	5,531.00	5,209	5,531			
1950	2,660.00	2,488	2,660			
1951	309.00	287	309			
1954	182.00	166	182			
1955	362,779.00	329,313	362,779			
1956	811,061.00	731,780	809,410	1,651	3.91	422
1962	2,400.00	2,081	2,302	98	5.32	18
1963	2,224.00	1,914	2,117	107	5.58	19
1965	11,638.00	9,857	10,903	735	6.12	120
1967	10,445.00	8,693	9,615	830	6.71	124
1968	2,643.00	2,179	2,410	233	7.02	33
1969	564.00	460	509	55	7.36	7
1971	1,583,130.60	1,263,338	1,397,358	185,772	8.08	22,992
1972	23,217.00	18,295	20,236	2,981	8.48	352
1974	30,485.00	23,374	25,854	4,631	9.33	496
1975	297,705.00	224,842	248,694	49,011	9.79	5,006
1976	449,043.00	333,751	369,157	79,886	10.27	7,779
1977	296,878.00	216,944	239,958	56,920	10.77	5,285
1978	65,023.00	46,654	51,603	13,420	11.30	1,188
1979	23,547.00	16,577	18,336	5,211	11.84	440
1980	7,178.00	4,951	5,476	1,702	12.41	137
1982	16,592.00	10,955	12,117	4,475	13.59	329
1991	22,532.00	11,412	12,623	9,909	19.74	502
1993	260,945.00	122,318	135,294	125,651	21.25	5,913
1995	341,396.13	146,630	162,185	179,211	22.82	7,853
1996	444,177.00	181,890	201,186	242,991	23.62	10,288
1997	32,550.29	12,670	14,014	18,536	24.43	759
1999	393,464.01	136,925	151,451	242,013	26.08	9,280
2000	1,112,742.20	363,867	402,468	710,275	26.92	26,385
2001	18,435.00	5,637	6,235	12,200	27.77	439

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2004	16,387.00	3,945	4,364	12,023	30.37	396
2008	95,074.00	14,356	15,879	79,195	33.96	2,332
2013	44,935.58	1,584	1,752	43,184	38.59	1,119
	7,159,574.81	4,626,674	5,076,667	2,082,908		110,013
WILLOW STREET CHLORINE BOOSTER STATION						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	21,019.10	17,236	18,912	2,107	4.50	468
	21,019.10	17,236	18,912	2,107		468
	7,180,593.91	4,643,910	5,095,579	2,085,015		110,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.9 1.54

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1						
NET SALVAGE PERCENT.. 0						
1927	53.00	53	53			
1933	3,556.00	3,556	3,556			
1937	30.00	30	30			
1939	150.00	150	150			
1940	131.00	131	131			
1942	24.00	24	24			
1945	125.00	125	125			
1946	273.00	273	273			
1949	92.00	92	92			
1950	58.00	58	58			
1951	195.00	195	195			
1956	1,110.00	1,056	1,110			
1965	1,790.00	1,568	1,790			
1967	6,225.00	5,341	6,225			
1968	420.00	356	420			
1974	630.00	498	630			
1975	2,762.00	2,154	2,762			
1978	4,023.00	3,009	4,023			
1979	1,290.00	951	1,290			
1980	21,755.00	15,783	21,755			
1981	2,057.00	1,469	2,057			
1982	1,800.00	1,264	1,800			
2001	52,135.00	21,897	37,288	14,847	11.60	1,280
	100,684.00	60,033	85,837	14,847		1,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.6	1.27



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1900	870.00	767	741	129	9.48	14
1901	489.00	429	414	75	9.78	8
1904	643.00	557	538	105	10.67	10
1905	708.00	611	590	118	10.98	11
1906	448.00	385	372	76	11.28	7
1907	644.00	551	532	112	11.59	10
1908	569.00	484	468	101	11.90	8
1909	668.00	566	547	121	12.22	10
1910	941.00	793	766	175	12.54	14
1918	608.00	492	475	133	15.26	9
1921	345.00	274	265	80	16.37	5
1922	877.00	693	669	208	16.75	12
1923	1,359.00	1,068	1,032	327	17.14	19
1924	78.00	61	59	19	17.54	1
1925	495.00	384	371	124	17.94	7
1926	720.00	555	536	184	18.35	10
1927	1,541.00	1,179	1,139	402	18.77	21
1928	823.00	626	605	218	19.19	11
1929	542.00	409	395	147	19.63	7
1935	58.00	42	41	17	22.37	1
1936	13.00	9	9	4	22.85	
1937	166.00	118	114	52	23.34	2
1946	177.00	115	111	66	28.09	2
1947	89.00	57	55	34	28.66	1
1948	165.00	105	101	64	29.23	2
1953	1,458.00	871	841	617	32.19	19
1957	11,922.20	6,754	6,525	5,398	34.68	156
1961	23.00	12	12	11	37.28	
1962	36.00	19	18	18	37.95	
1963	36.00	19	18	18	38.62	
1973	1,354.00	581	561	793	45.66	17
2009	21,479.43	1,326	1,281	20,198	75.06	269
	50,344.63	20,912	20,202	30,143		663

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 80-R2

NET SALVAGE PERCENT.. 0

1920	9,807.50	7,847	7,580	2,227	15.99	139
1922	5,521.00	4,365	4,217	1,304	16.75	78

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	377.00	296	286	91	17.14	5
1924	1,445.00	1,128	1,090	355	17.54	20
1925	659.00	511	494	165	17.94	9
1926	276.00	213	206	70	18.35	4
1927	3,585.00	2,744	2,651	934	18.77	50
1928	1,114.00	847	818	296	19.19	15
1929	1,807.00	1,364	1,318	489	19.63	25
1930	2,262.00	1,695	1,637	625	20.07	31
1931	499.00	371	358	141	20.51	7
1932	24.00	18	17	7	20.96	
1933	511.00	374	361	150	21.43	7
1935	1,321.00	952	920	401	22.37	18
1938	124.00	87	84	40	23.84	2
1939	1,265.00	880	850	415	24.35	17
1941	6,394.00	4,366	4,218	2,176	25.38	86
1945	125.00	82	79	46	27.54	2
1946	136.00	88	85	51	28.09	2
1948	815.00	517	499	316	29.23	11
1949	157.00	98	95	62	29.81	2
1950	438.00	272	263	175	30.39	6
1951	1,387.00	850	821	566	30.99	18
1952	1,364.00	826	798	566	31.58	18
1954	1,461.00	862	833	628	32.80	19
1955	3,840.00	2,236	2,160	1,680	33.42	50
1956	26,801.00	15,394	14,871	11,930	34.05	350
1958	194.00	108	104	90	35.32	3
1959	276.00	152	147	129	35.97	4
1960	1,407.00	763	737	670	36.62	18
1962	3,083.00	1,620	1,565	1,518	37.95	40
1963	830.00	429	414	416	38.62	11
1964	999.00	508	491	508	39.30	13
1965	757.00	379	366	391	39.98	10
1966	1,950.00	959	926	1,024	40.67	25
1967	50.00	24	23	27	41.37	1
1974	5,225.00	2,195	2,120	3,105	46.39	67
1994	8,907.00	1,990	1,922	6,985	62.13	112

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
2001	21,006.03	3,135	3,029	17,978	68.06	264
2004	250.00	29	28	222	70.66	3
2009	34,614.06	2,137	2,064	32,550	75.06	434
	153,063.59	63,711	61,547	91,517		1,996
	203,408.22	84,623	81,749	121,660		2,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.8 1.31

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1869	1,661.49	1,510	1,161	500	10.06	50
1870	562.48	510	392	170	10.32	16
1871	741.10	670	515	226	10.58	21
1872	3,471.47	3,129	2,406	1,065	10.85	98
1873	5,418.56	4,871	3,746	1,673	11.11	151
1874	2,006.51	1,799	1,383	623	11.38	55
1875	6,373.86	5,698	4,382	1,992	11.66	171
1876	450.15	401	308	142	11.93	12
1877	3,573.87	3,177	2,443	1,131	12.21	93
1878	1,793.08	1,589	1,222	571	12.49	46
1879	1,639.64	1,449	1,114	525	12.78	41
1880	1,812.19	1,597	1,228	584	13.06	45
1881	2,686.96	2,361	1,816	871	13.36	65
1882	4,551.26	3,986	3,065	1,486	13.66	109
1884	4,340.39	3,777	2,905	1,436	14.27	101
1885	4,658.60	4,041	3,108	1,551	14.59	106
1886	3,796.90	3,282	2,524	1,273	14.91	85
1887	4,310.91	3,714	2,856	1,455	15.24	95
1888	2,196.77	1,886	1,450	746	15.57	48
1889	2,885.84	2,468	1,898	988	15.91	62
1890	511.64	436	335	176	16.26	11
1891	3,617.45	3,071	2,362	1,256	16.62	76
1892	4,310.06	3,645	2,803	1,507	16.98	89
1893	4,377.17	3,687	2,835	1,542	17.35	89
1894	6,435.70	5,398	4,151	2,284	17.73	129
1895	3,019.30	2,522	1,939	1,080	18.12	60
1896	4,463.66	3,713	2,855	1,608	18.51	87
1897	4,137.14	3,426	2,635	1,502	18.91	79
1898	7,884.78	6,500	4,999	2,886	19.32	149
1899	3,275.13	2,687	2,066	1,209	19.74	61
1900	4,317.33	3,526	2,712	1,606	20.17	80
1901	5,010.10	4,072	3,131	1,879	20.60	91
1902	4,457.84	3,605	2,772	1,685	21.05	80
1903	5,710.99	4,595	3,534	2,177	21.50	101
1904	8,025.42	6,423	4,939	3,086	21.96	141
1905	4,328.03	3,446	2,650	1,678	22.43	75
1906	3,389.16	2,683	2,063	1,326	22.91	58
1907	8,629.32	6,794	5,225	3,405	23.39	146
1908	3,217.70	2,519	1,937	1,281	23.89	54
1909	3,734.47	2,906	2,235	1,500	24.39	62
1910	5,459.43	4,223	3,248	2,212	24.91	89

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1911	19,105.34	14,689	11,296	7,809	25.43	307
1912	5,479.74	4,187	3,220	2,260	25.96	87
1913	1,498.27	1,137	874	624	26.50	24
1914	1,673.36	1,262	971	703	27.05	26
1915	2,106.03	1,578	1,214	892	27.60	32
1916	2,613.77	1,944	1,495	1,119	28.17	40
1917	1,901.34	1,405	1,080	821	28.74	29
1919	1,885.47	1,373	1,056	830	29.90	28
1920	2,749.70	1,987	1,528	1,222	30.50	40
1922	3,394.42	2,416	1,858	1,536	31.72	48
1923	7,621.57	5,381	4,138	3,483	32.34	108
1924	21,371.40	14,968	11,511	9,861	32.96	299
1925	5,981.06	4,154	3,195	2,787	33.60	83
1926	3,453.31	2,378	1,829	1,625	34.24	47
1927	17,585.97	12,010	9,236	8,350	34.88	239
1928	13,659.45	9,246	7,110	6,549	35.54	184
1929	5,865.06	3,935	3,026	2,839	36.20	78
1930	424.18	282	217	207	36.87	6
1931	783.96	516	397	387	37.54	10
1932	323.52	211	162	161	38.23	4
1933	38,054.07	24,593	18,913	19,141	38.91	492
1934	237.04	152	117	120	39.61	3
1936	1,508.40	946	728	781	41.02	19
1937	279.95	174	134	146	41.73	3
1938	1,191.52	732	563	629	42.45	15
1939	230.23	140	108	123	43.17	3
1940	1,427.83	858	660	768	43.90	17
1941	2,578.86	1,532	1,178	1,401	44.64	31
1943	1,588.68	923	710	879	46.12	19
1944	1,148.32	659	507	642	46.88	14
1945	362.58	206	158	204	47.63	4
1946	7,344.75	4,113	3,163	4,182	48.40	86
1947	8,265.89	4,572	3,516	4,750	49.16	97
1948	18,418.45	10,056	7,733	10,685	49.94	214
1949	13,321.51	7,180	5,522	7,800	50.71	154
1950	19,541.26	10,392	7,992	11,549	51.50	224
1951	11,336.66	5,948	4,574	6,762	52.29	129
1952	8,008.36	4,144	3,187	4,821	53.08	91
1953	15,830.67	8,078	6,212	9,618	53.87	179
1954	14,927.31	7,507	5,773	9,154	54.68	167
1955	10,498.04	5,203	4,001	6,497	55.48	117

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1956	19,886.26	9,708	7,466	12,420	56.30	221
1957	21,185.88	10,187	7,834	13,352	57.11	234
1958	15,125.13	7,160	5,506	9,619	57.93	166
1959	30,439.14	14,179	10,904	19,535	58.76	332
1960	3,377.90	1,548	1,190	2,187	59.59	37
1961	19,017.43	8,572	6,592	12,425	60.42	206
1962	21,357.84	9,463	7,277	14,080	61.26	230
1963	25,174.54	10,962	8,430	16,744	62.10	270
1964	147,386.26	63,042	48,481	98,905	62.95	1,571
1965	10,845.31	4,555	3,503	7,342	63.80	115
1967	942.00	381	293	649	65.52	10
1969	21,624.22	8,404	6,463	15,161	67.25	225
1973	219,558.91	78,323	60,233	159,326	70.76	2,252
1974	173,340.89	60,434	46,476	126,865	71.65	1,771
1975	29,253.77	9,962	7,661	21,593	72.54	298
1976	104,970.73	34,888	26,830	78,141	73.44	1,064
1977	18,584.14	6,025	4,633	13,951	74.34	188
1978	5,521.81	1,745	1,342	4,180	75.24	56
1979	12,412.93	3,821	2,938	9,474	76.14	124
1980	103,594.45	31,032	23,865	79,730	77.05	1,035
1986	198,767.36	49,547	38,103	160,664	82.58	1,946
1987	772,263.48	185,976	143,021	629,242	83.51	7,535
1988	349,537.50	81,219	62,460	287,077	84.44	3,400
1990	150,384.02	32,373	24,896	125,488	86.32	1,454
1991	574.38	119	92	483	87.26	6
1992	251,671.64	49,854	38,339	213,332	88.21	2,418
1993	29,376.13	5,565	4,280	25,096	89.16	281
1995	115,877.10	19,952	15,344	100,533	91.06	1,104
1996	77,704.66	12,709	9,774	67,931	92.01	738
1997	138,672.15	21,469	16,510	122,162	92.97	1,314
1999	44,972.35	6,177	4,750	40,222	94.89	424
2000	13,320.90	1,714	1,318	12,003	95.85	125
2001	38,828.17	4,652	3,578	35,251	96.82	364
2002	30,985.45	3,442	2,647	28,338	97.78	290
2003	728,999.88	74,555	57,335	671,665	98.75	6,802
2004	12,002.54	1,122	863	11,140	99.72	112
2005	786,617.77	66,509	51,148	735,470	100.70	7,304

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2009	321,802.53	15,797	12,148	309,654	104.60	2,960
2010	198,860.50	7,990	6,145	192,716	105.58	1,825
2014	3,843,594.00	17,104	13,154	3,830,440	109.51	34,978
	9,561,233.20	1,347,195	1,036,036	8,525,197		92,859

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1920	4,399.14	3,179	2,445	1,954	30.50	64
1922	8,609.55	6,127	4,712	3,898	31.72	123
1923	4,285.33	3,025	2,326	1,959	32.34	61
1924	8,096.94	5,671	4,361	3,736	32.96	113
1925	8,173.25	5,677	4,366	3,807	33.60	113
1926	5,061.78	3,486	2,681	2,381	34.24	70
1927	21,037.37	14,367	11,049	9,989	34.88	286
1928	24,818.84	16,800	12,920	11,899	35.54	335
1929	15,312.39	10,273	7,900	7,412	36.20	205
1930	35,864.28	23,843	18,336	17,528	36.87	475
1931	9,487.15	6,249	4,806	4,681	37.54	125
1932	36.00	23	18	18	38.23	
1933	47,753.16	30,861	23,733	24,020	38.91	617
1934	918.04	587	451	467	39.61	12
1935	5,715.41	3,621	2,785	2,931	40.31	73
1936	7,895.90	4,951	3,807	4,088	41.02	100
1937	2,411.29	1,497	1,151	1,260	41.73	30
1938	7,926.41	4,868	3,744	4,183	42.45	99
1939	38,607.74	23,456	18,038	20,569	43.17	476
1940	14,662.79	8,811	6,776	7,887	43.90	180
1941	83,206.65	49,440	38,021	45,186	44.64	1,012
1944	1,263.06	725	558	706	46.88	15
1945	1,880.22	1,066	820	1,060	47.63	22
1946	1,066.60	597	459	607	48.40	13
1947	1,925.26	1,065	819	1,106	49.16	22
1948	27,751.65	15,152	11,652	16,099	49.94	322
1949	17,480.55	9,422	7,246	10,235	50.71	202
1950	32,596.84	17,336	13,332	19,265	51.50	374
1951	24,571.85	12,891	9,914	14,658	52.29	280
1952	122,689.58	63,486	48,823	73,867	53.08	1,392
1953	89,008.50	45,418	34,928	54,081	53.87	1,004

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1954	114,300.21	57,483	44,206	70,094	54.68	1,282
1955	236,877.86	117,406	90,289	146,589	55.48	2,642
1956	910,568.21	444,521	341,851	568,717	56.30	10,102
1957	233,720.69	112,378	86,422	147,298	57.11	2,579
1958	244,802.93	115,880	89,115	155,687	57.93	2,688
1959	197,696.42	92,091	70,821	126,875	58.76	2,159
1960	198,012.17	90,743	69,784	128,228	59.59	2,152
1961	36,036.98	16,243	12,491	23,546	60.42	390
1962	134,304.77	59,509	45,764	88,540	61.26	1,445
1963	329,544.51	143,500	110,356	219,188	62.10	3,530
1964	73,497.03	31,437	24,176	49,321	62.95	783
1965	131,339.35	55,163	42,422	88,917	63.80	1,394
1966	143,083.52	58,976	45,354	97,729	64.66	1,511
1967	82,994.01	33,559	25,808	57,186	65.52	873
1968	65,771.61	26,082	20,058	45,714	66.38	689
1969	853,729.83	331,794	255,160	598,570	67.25	8,901
1970	50,384.92	19,183	14,752	35,633	68.12	523
1971	141,388.36	52,700	40,528	100,860	69.00	1,462
1972	73,073.14	26,652	20,496	52,577	69.88	752
1973	102,875.08	36,699	28,223	74,652	70.76	1,055
1974	14,963.52	5,217	4,012	10,951	71.65	153
1975	419,555.11	142,879	109,879	309,677	72.54	4,269
1976	30,807.41	10,239	7,874	22,933	73.44	312
1977	403,412.87	130,778	100,573	302,840	74.34	4,074
1978	50,274.24	15,887	12,218	38,057	75.24	506
1979	5,630.90	1,733	1,333	4,298	76.14	56
1980	13,345.41	3,998	3,075	10,271	77.05	133
1981	13,490.83	3,928	3,021	10,470	77.97	134
1982	22,299.93	6,309	4,852	17,448	78.88	221
1983	529,636.81	145,412	111,827	417,810	79.80	5,236
1984	25,304.82	6,736	5,180	20,125	80.72	249
1985	67,234.19	17,328	13,326	53,908	81.65	660
1986	178,388.97	44,467	34,197	144,192	82.58	1,746
1987	68,556.81	16,510	12,697	55,860	83.51	669
1988	243,238.30	56,519	43,465	199,773	84.44	2,366
1989	162,173.31	36,298	27,914	134,259	85.38	1,572
1990	2,407,756.70	518,318	398,603	2,009,153	86.32	23,276
1991	134,914.95	27,891	21,449	113,466	87.26	1,300
1992	79,750.53	15,798	12,149	67,601	88.21	766
1993	1,787,569.76	338,655	260,437	1,527,133	89.16	17,128
1994	165,711.80	29,964	23,043	142,669	90.11	1,583



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1995	1,052,463.83	181,213	139,359	913,105	91.06	10,028
1996	41,839.42	6,843	5,262	36,577	92.01	398
1997	855,839.72	132,501	101,898	753,942	92.97	8,110
1998	355,623.07	51,953	39,954	315,670	93.93	3,361
1999	241,079.47	33,115	25,467	215,613	94.89	2,272
2000	501,050.68	64,455	49,568	451,483	95.85	4,710
2001	1,408,220.64	168,733	129,761	1,278,460	96.82	13,205
2002	341,394.01	37,925	29,166	312,228	97.78	3,193
2003	410,553.27	41,987	32,289	378,264	98.75	3,831
2004	584,922.05	54,661	42,036	542,886	99.72	5,444
2005	1,234,628.18	104,388	80,278	1,154,350	100.70	11,463
2006	858,461.43	65,011	49,996	808,466	101.67	7,952
2007	289,596.19	19,377	14,902	274,695	102.64	2,676
2008	548,475.67	31,812	24,464	524,011	103.62	5,057
2009	598,559.80	29,383	22,596	575,963	104.60	5,506
2010	883,437.05	35,497	27,298	856,139	105.58	8,109
2011	3,124,652.61	97,708	75,141	3,049,512	106.56	28,618
2012	404,712.63	9,049	6,959	397,754	107.54	3,699
2013	44,143.66	594	457	43,687	108.52	403
2014	15,952,747.50	70,990	54,594	15,898,154	109.51	145,175
	41,584,933.17	5,128,028	3,943,619	37,641,314		394,746

JOINT  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1873	27,889.00	25,072	19,281	8,608	11.11	775
1885	9,865.00	8,557	6,581	3,284	14.59	225
1898	1,316.00	1,085	834	482	19.32	25
1900	4,015.00	3,279	2,522	1,493	20.17	74
1905	65,940.00	52,494	40,370	25,570	22.43	1,140
1908	3,150.00	2,466	1,896	1,254	23.89	52
1910	12,341.00	9,546	7,341	5,000	24.91	201
1911	6,986.00	5,371	4,130	2,856	25.43	112
1913	195.00	148	114	81	26.50	3
1915	193.00	145	112	81	27.60	3
1916	21,427.00	15,940	12,258	9,169	28.17	325
1921	1,348.00	967	744	604	31.10	19
1922	5,615.00	3,996	3,073	2,542	31.72	80
1924	1,728.00	1,210	931	797	32.96	24

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1928	10,291.00	6,966	5,357	4,934	35.54	139
1933	208,167.00	134,532	103,459	104,708	38.91	2,691
1940	3,788.00	2,276	1,750	2,038	43.90	46
1949	19,805.00	10,675	8,209	11,596	50.71	229
1951	9,969.00	5,230	4,022	5,947	52.29	114
1953	80,264.00	40,956	31,496	48,768	53.87	905
1954	47,765.00	24,021	18,473	29,292	54.68	536
1955	7,510.00	3,722	2,862	4,648	55.48	84
1956	127,662.00	62,322	47,928	79,734	56.30	1,416
1957	36,851.00	17,719	13,626	23,225	57.11	407
1974	21,478.00	7,488	5,759	15,719	71.65	219
1975	221.00	75	58	163	72.54	2
1977	7,418.00	2,405	1,850	5,568	74.34	75
1980	19,359.00	5,799	4,460	14,899	77.05	193
1981	1,189,236.00	346,282	266,302	922,934	77.97	11,837
1982	183,288.00	51,854	39,877	143,411	78.88	1,818
1983	138,930.00	38,143	29,333	109,597	79.80	1,373
1987	106,439.00	25,633	19,713	86,726	83.51	1,039
1989	5,088.00	1,139	876	4,212	85.38	49
1991	279,780.00	57,839	44,480	235,300	87.26	2,697
1993	726,108.00	137,561	105,789	620,319	89.16	6,957
1995	37,294.69	6,421	4,938	32,357	91.06	355
1996	140,326.04	22,950	17,649	122,677	92.01	1,333
1997	81,861.61	12,674	9,747	72,115	92.97	776
1999	250,493.98	34,408	26,461	224,033	94.89	2,361
2000	142,198.42	18,292	14,067	128,131	95.85	1,337
	4,043,599.74	1,207,658	928,728	3,114,872		42,046
	55,189,766.11	7,682,881	5,908,383	49,281,383		529,651
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						93.0 0.96

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1895	110.66	92	61	49	16.53	3
1896	799.82	665	444	356	16.84	21
1897	1,006.82	834	557	450	17.15	26
1898	430.43	355	237	193	17.48	11
1899	936.98	770	514	423	17.80	24
1900	1,131.52	926	618	513	18.14	28
1901	883.37	720	481	403	18.48	22
1902	482.35	392	262	221	18.83	12
1903	792.47	640	427	365	19.19	19
1904	1,021.95	822	549	473	19.55	24
1905	1,274.41	1,020	681	594	19.93	30
1906	1,353.01	1,078	719	634	20.31	31
1907	1,087.97	863	576	512	20.70	25
1908	1,233.62	973	649	584	21.10	28
1909	568.35	446	298	271	21.50	13
1910	112.48	88	59	54	21.92	2
1911	733.61	570	380	353	22.34	16
1913	99.04	76	51	48	23.22	2
1914	233.80	178	119	115	23.67	5
1915	307.21	233	156	152	24.13	6
1916	321.65	243	162	159	24.59	6
1917	264.91	198	132	133	25.07	5
1918	226.77	169	113	114	25.56	4
1919	295.75	219	146	150	26.05	6
1920	90.56	67	45	46	26.55	2
1921	154.86	113	75	79	27.06	3
1922	932.19	675	451	482	27.58	17
1923	1,225.74	881	588	638	28.11	23
1924	2,034.33	1,451	968	1,066	28.65	37
1925	946.20	670	447	499	29.19	17
1926	751.32	528	352	399	29.74	13
1927	1,729.44	1,205	804	925	30.30	31
1928	3,482.47	2,407	1,607	1,876	30.87	61
1929	2,404.13	1,648	1,100	1,304	31.45	41
1930	865.65	588	392	473	32.03	15
1931	1,423.25	959	640	783	32.62	24
1932	574.41	384	256	318	33.22	10
1933	2,543.71	1,683	1,123	1,420	33.83	42
1934	254.59	167	111	143	34.44	4
1935	331.27	215	143	188	35.06	5
1936	76.21	49	33	44	35.69	1

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1937	40.56	26	17	23	36.32	1
1938	112.54	71	47	65	36.96	2
1939	136.52	85	57	80	37.61	2
1940	13.30	8	5	8	38.27	
1941	67.63	41	27	40	38.93	1
1944	104.53	62	41	63	40.94	2
1945	142.23	83	55	87	41.63	2
1946	743.36	429	286	457	42.32	11
1947	577.93	329	220	358	43.02	8
1948	1,090.28	614	410	680	43.72	16
1949	720.45	400	267	453	44.43	10
1950	3,109.58	1,706	1,139	1,971	45.14	44
1951	916.20	496	331	585	45.86	13
1952	1,308.69	699	467	842	46.58	18
1953	1,589.43	837	559	1,031	47.31	22
1954	2,034.55	1,057	705	1,329	48.04	28
1955	271.65	139	93	179	48.78	4
2002	14,318.53	1,671	1,115	13,203	88.33	149
2004	125,496.06	12,336	8,233	117,263	90.17	1,300
2009	3,803.29	197	131	3,672	94.83	39
2014	120,000.00	564	376	119,624	99.53	1,202
	312,126.59	48,110	32,110	280,017		3,589

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 100-R2.5

NET SALVAGE PERCENT.. 0

1950	305.59	168	112	193	45.14	4
1951	254.06	138	92	162	45.86	4
1952	1,224.58	654	437	788	46.58	17
1953	584.01	308	206	378	47.31	8
1954	2,597.96	1,350	901	1,697	48.04	35
1955	1,706.32	874	583	1,123	48.78	23
1956	2,124.97	1,072	715	1,409	49.53	28
1969	850.03	343	229	621	59.65	10
1997	1,484.83	241	161	1,324	83.76	16
2000	26,640.71	3,599	2,402	24,239	86.49	280
2001	116,577.54	14,677	9,796	106,782	87.41	1,222
2002	21,385.30	2,496	1,666	19,719	88.33	223
2003	61,556.27	6,617	4,416	57,140	89.25	640

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2009	44,747.29	2,313	1,544	43,204	94.83	456
2010	126,863.38	5,379	3,590	123,273	95.76	1,287
2011	183,444.53	6,054	4,041	179,404	96.70	1,855
2013	11,018.96	156	104	10,915	98.58	111
2014	374,344.50	1,759	1,174	373,170	99.53	3,749
	977,710.83	48,198	32,169	945,542		9,968
JOINT						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1898	53.00	44	29	24	17.48	1
1900	214.00	175	117	97	18.14	5
1902	167.00	136	91	76	18.83	4
1905	2,769.00	2,217	1,480	1,289	19.93	65
1908	100.00	79	53	47	21.10	2
1910	285.00	223	149	136	21.92	6
1911	213.00	165	110	103	22.34	5
1916	1,162.00	876	585	577	24.59	23
1921	860.00	627	418	442	27.06	16
1922	141.00	102	68	73	27.58	3
1924	179.00	128	85	94	28.65	3
1927	198.00	138	92	106	30.30	3
1928	600.00	415	277	323	30.87	10
1933	3,811.00	2,522	1,683	2,128	33.83	63
1940	171.00	106	71	100	38.27	3
1950	312.00	171	114	198	45.14	4
1951	471.00	255	170	301	45.86	7
1953	2,923.00	1,540	1,028	1,895	47.31	40
1954	3,122.00	1,622	1,083	2,039	48.04	42
1955	278.00	142	95	183	48.78	4
1956	52,275.00	26,383	17,609	34,666	49.53	700

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1957	50,466.00	25,092	16,747	33,719	50.28	671
1971	5,309.00	2,056	1,372	3,937	61.27	64
2000	3,000.00	405	270	2,730	86.49	32
	129,079.00	65,619	43,796	85,283		1,776
	1,418,916.42	161,927	108,075	1,310,842		15,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						85.5 1.08

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1893	19.54	19	19	1	2.20	
1894	280.94	271	266	15	2.48	6
1895	86.83	83	81	5	2.75	2
1896	333.19	319	313	21	3.02	7
1897	314.64	300	294	21	3.30	6
1898	633.64	601	589	45	3.57	13
1899	376.94	356	349	28	3.85	7
1900	394.83	372	365	30	4.10	7
1901	409.07	384	376	33	4.36	8
1902	516.15	482	472	44	4.60	10
1903	150.11	140	137	13	4.83	3
1904	201.40	187	183	18	5.07	4
1905	280.73	260	255	26	5.29	5
1906	149.93	138	135	15	5.51	3
1907	77.19	71	70	8	5.73	1
1908	940.57	861	844	97	5.95	16
1909	301.98	275	270	32	6.16	5
1910	362.12	329	322	40	6.38	6
1911	1,432.63	1,298	1,272	161	6.60	24
1912	231.97	209	205	27	6.82	4
1913	106.38	96	94	12	7.05	2
1914	118.21	106	104	14	7.27	2
1915	164.35	147	144	20	7.50	3
1916	180.94	161	158	23	7.73	3
1917	103.28	92	90	13	7.96	2
1918	61.19	54	53	8	8.19	1
1919	115.78	102	100	16	8.43	2
1920	143.09	125	123	21	8.67	2
1921	37.70	33	32	5	8.91	1
1922	474.05	412	404	70	9.16	8
1923	486.46	421	413	74	9.41	8
1924	1,751.55	1,510	1,480	272	9.66	28
1925	877.44	753	738	139	9.93	14
1926	587.32	502	492	95	10.19	9
1927	1,441.59	1,226	1,201	240	10.46	23
1928	1,937.12	1,640	1,607	330	10.74	31
1929	1,386.55	1,168	1,145	242	11.02	22
1930	322.57	270	265	58	11.32	5
1931	430.86	359	352	79	11.62	7
1932	682.20	566	555	128	11.93	11
1933	3,588.67	2,961	2,902	687	12.25	56

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1934	41.12	34	33	8	12.58	1
1936	113.68	92	90	24	13.27	2
1938	110.49	88	86	24	14.00	2
1940	56.94	45	44	13	14.79	1
1941	367.22	287	281	86	15.20	6
1944	66.09	51	50	16	16.50	1
1945	146.87	111	109	38	16.96	2
1946	657.97	494	484	174	17.43	10
1947	344.09	256	251	93	17.91	5
1948	1,104.78	814	798	307	18.41	17
1949	1,070.97	781	765	306	18.92	16
1950	1,083.56	783	767	316	19.44	16
1951	506.74	362	355	152	19.97	8
1952	1,491.62	1,054	1,033	459	20.52	22
1953	999.09	698	684	315	21.07	15
1954	857.25	592	580	277	21.64	13
1955	974.56	665	652	323	22.22	15
1956	1,011.09	682	668	343	22.81	15
1957	203.58	135	132	71	23.41	3
1958	279.35	183	179	100	24.02	4
1959	584.01	378	370	214	24.64	9
1960	68.76	44	43	26	25.27	1
1961	774.72	488	478	296	25.91	11
1962	94.47	59	58	37	26.56	1
1963	1,625.07	993	973	652	27.22	24
1964	6,658.44	4,006	3,926	2,733	27.88	98
1965	880.90	521	511	370	28.56	13
1967	84.95	49	48	37	29.94	1
1973	25,716.77	13,130	12,867	12,849	34.26	375
1976	4,661.47	2,230	2,185	2,476	36.52	68
1980	2,235.25	970	951	1,285	39.63	32
1981	1,056.87	446	437	620	40.43	15
1990	4,590.79	1,453	1,424	3,167	47.85	66
1995	30,574.07	7,792	7,636	22,938	52.16	440
1996	19,399.72	4,700	4,606	14,794	53.04	279
2000	2,455.69	470	461	1,995	56.60	35
2001	6,532.45	1,166	1,143	5,390	57.50	94
2002	12,666.81	2,097	2,055	10,612	58.41	182
2003	5,349.07	817	801	4,548	59.31	77
2004	20,179.71	2,816	2,760	17,420	60.23	289
2006	6,340.40	719	705	5,636	62.06	91



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2008	3,915.31	341	334	3,581	63.91	56
2009	3,140.45	231	226	2,914	64.84	45
2010	35,064.72	2,119	2,077	32,988	65.77	502
2014	180,000.00	1,208	1,184	178,816	69.53	2,572
	408,629.63	77,109	75,567	333,063		5,927
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1933	292.24	241	236	56	12.25	5
1934	12.17	10	10	2	12.58	
1935	51.94	42	41	11	12.92	1
1936	270.52	219	215	56	13.27	4
1937	34.60	28	27	7	13.63	1
1938	239.08	191	187	52	14.00	4
1939	679.98	540	529	151	14.39	10
1940	422.31	333	326	96	14.79	6
1941	3,817.46	2,989	2,929	888	15.20	58
1944	47.13	36	35	12	16.50	1
1945	67.98	52	51	17	16.96	1
1946	51.60	39	38	13	17.43	1
1947	72.83	54	53	20	17.91	1
1948	1,198.55	883	865	333	18.41	18
1949	2,876.26	2,099	2,057	819	18.92	43
1950	1,098.43	793	777	321	19.44	17
1951	970.06	693	679	291	19.97	15
1952	3,154.81	2,230	2,185	969	20.52	47
1953	5,216.44	3,646	3,573	1,643	21.07	78
1954	5,095.36	3,520	3,450	1,646	21.64	76
1955	9,213.47	6,289	6,163	3,050	22.22	137
1956	34,714.26	23,402	22,934	11,780	22.81	516
1957	4,534.87	3,018	2,958	1,577	23.41	67
1958	5,478.29	3,598	3,526	1,952	24.02	81
1959	3,898.67	2,526	2,475	1,423	24.64	58
1960	4,816.90	3,078	3,016	1,800	25.27	71
1961	64.93	41	40	25	25.91	1
1962	3,433.56	2,131	2,088	1,345	26.56	51
1963	9,243.50	5,649	5,536	3,707	27.22	136
1965	656.59	389	381	275	28.56	10

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1966	76.96	45	44	33	29.24	1
1967	487.42	279	273	214	29.94	7
1968	6,601.65	3,712	3,638	2,964	30.64	97
1969	72,049.74	39,782	38,987	33,063	31.35	1,055
1970	506.82	275	270	237	32.06	7
1971	2,238.57	1,190	1,166	1,072	32.79	33
1972	1,034.12	539	528	506	33.52	15
1974	339.37	170	167	173	35.01	5
1975	1,653.84	809	793	861	35.76	24
1980	6,790.78	2,946	2,887	3,904	39.63	99
1985	4,504.50	1,694	1,660	2,844	43.67	65
1986	1,090.77	398	390	701	44.49	16
1987	4,600.52	1,622	1,590	3,011	45.32	66
1988	9,059.09	3,085	3,023	6,036	46.16	131
1989	7,077.05	2,325	2,279	4,799	47.00	102
1991	5,780.03	1,759	1,724	4,056	48.70	83
1992	4,843.62	1,414	1,386	3,458	49.56	70
1993	10,409.84	2,912	2,854	7,556	50.42	150
1994	11,851.83	3,168	3,105	8,747	51.29	171
1995	44,217.12	11,269	11,044	33,173	52.16	636
1997	13,514.28	3,102	3,040	10,474	53.93	194
1998	18,257.91	3,962	3,883	14,375	54.81	262
1999	17,917.74	3,660	3,587	14,331	55.70	257
2000	60,291.32	11,542	11,311	48,980	56.60	865
2001	111,913.80	19,984	19,584	92,329	57.50	1,606
2002	22,319.31	3,695	3,621	18,698	58.41	320
2003	70,551.60	10,774	10,559	59,993	59.31	1,012
2004	4,304.00	601	589	3,715	60.23	62
2005	85,199.47	10,784	10,568	74,631	61.14	1,221
2006	9,047.44	1,026	1,005	8,042	62.06	130
2007	14,262.45	1,430	1,401	12,861	62.98	204
2008	6,845.71	596	584	6,262	63.91	98
2009	1,085,269.41	79,995	78,396	1,006,874	64.84	15,529
2010	1,063,981.17	64,296	63,011	1,000,971	65.77	15,219
2011	473,434.43	22,251	21,806	451,628	66.71	6,770
2012	210,194.88	7,086	6,944	203,251	67.64	3,005
2013	18,372.48	373	366	18,007	68.58	263
2014	445,813.75	2,991	2,931	442,883	69.53	6,370
	4,028,429.58	396,300	388,377	3,640,053		57,735

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1898	148.00	140	137	11	3.57	3
1900	398.00	375	368	30	4.10	7
1902	181.00	169	166	15	4.60	3
1905	3,096.00	2,862	2,805	291	5.29	55
1908	224.00	205	201	23	5.95	4
1910	563.00	512	502	61	6.38	10
1911	491.00	445	436	55	6.60	8
1916	1,541.00	1,371	1,344	197	7.73	25
1921	136.00	119	117	19	8.91	2
1922	205.00	178	174	31	9.16	3
1924	449.00	387	379	70	9.66	7
1927	1,198.00	1,019	999	199	10.46	19
1928	1,322.00	1,119	1,097	225	10.74	21
1933	7,740.12	6,386	6,258	1,482	12.25	121
1940	456.00	360	353	103	14.79	7
1950	1,711.00	1,236	1,211	500	19.44	26
1951	488.00	349	342	146	19.97	7
1953	2,659.00	1,859	1,822	837	21.07	40
1954	2,862.00	1,977	1,937	925	21.64	43
1955	327.00	223	219	108	22.22	5
1956	68,586.46	46,237	45,312	23,274	22.81	1,020
1957	69,794.00	46,453	45,524	24,270	23.41	1,037
1971	12,152.00	6,460	6,331	5,821	32.79	178
1997	45,800.00	10,514	10,304	35,496	53.93	658
2000	15,000.00	2,871	2,814	12,186	56.60	215
	237,527.58	133,826	131,150	106,378		3,524
	4,674,586.79	607,235	595,094	4,079,494		67,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						60.7 1.44

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1931	1,141.00	1,025	992	149	6.60	23
1948	354.00	286	277	77	12.43	6
1956	4,942.00	3,689	3,569	1,373	16.48	83
	6,437.00	5,000	4,838	1,599		112
JOINT						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1956	889,036.00	663,630	642,147	246,889	16.48	14,981
1957	921,269.00	679,611	657,610	263,659	17.05	15,464
1971	21,795.00	12,966	12,546	9,249	26.33	351
	1,832,100.00	1,356,207	1,312,303	519,797		30,796
	1,838,537.00	1,361,207	1,317,141	521,396		30,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 1.68

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1980	102,283.00	53,477	49,593	52,690	28.63	1,840
	102,283.00	53,477	49,593	52,690		1,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 1.80

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - METER PIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER METER PIT - OUTSIDE CITY						
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	10,357.00	10,253	10,127	230	0.50	230
1994	1,324.00	543	536	788	29.50	27
	11,681.00	10,796	10,663	1,018		257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.0	2.20

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2008	127,908.00	15,528	20,142	107,766	43.93	2,453
2009	517,680.60	53,218	69,031	448,650	44.86	10,001
2010	757,155.65	63,904	82,892	674,264	45.78	14,728
2011	699,845.68	46,050	59,733	640,113	46.71	13,704
2012	3,733,183.56	175,460	227,596	3,505,588	47.65	73,570
2013	2,876,079.66	81,105	105,205	2,770,875	48.59	57,026
	8,711,853.15	435,265	564,599	8,147,254		171,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.5 1.97

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	4,359.45	2,669	2,724	1,636	27.14	60
1967	5,633.42	3,391	3,461	2,173	27.87	78
1968	13,411.48	7,930	8,093	5,318	28.61	186
1969	10,963.89	6,367	6,498	4,466	29.35	152
1970	11,916.47	6,791	6,931	4,986	30.11	166
1971	14,864.29	8,309	8,480	6,384	30.87	207
1972	19,273.32	10,562	10,779	8,494	31.64	268
1973	26,873.66	14,427	14,724	12,150	32.42	375
1974	22,459.52	11,807	12,050	10,410	33.20	314
1975	54,456.20	28,014	28,591	25,866	33.99	761
1976	21,454.93	10,792	11,014	10,441	34.79	300
1977	78,106.92	38,384	39,174	38,933	35.60	1,094
1978	65,660.73	31,498	32,146	33,514	36.42	920
1979	79,453.57	37,184	37,949	41,504	37.24	1,115
1981	49,606.00	22,032	22,485	27,121	38.91	697
1982	13,819.06	5,972	6,095	7,724	39.75	194
1983	4,937.53	2,074	2,117	2,821	40.60	69
1984	5,827.94	2,376	2,425	3,403	41.46	82
1985	6,171.79	2,441	2,491	3,681	42.32	87
1986	12,392.12	4,746	4,844	7,548	43.19	175
1987	18,569.49	6,879	7,021	11,549	44.07	262
1988	14,845.03	5,312	5,421	9,424	44.95	210
1989	46,331.26	15,991	16,320	30,011	45.84	655
1990	64,289.06	21,372	21,812	42,477	46.73	909
1991	54,667.34	17,470	17,830	36,838	47.63	773
1992	38,293.30	11,740	11,982	26,312	48.54	542
1993	55,205.31	16,207	16,541	38,665	49.45	782
1995	34,807.33	9,304	9,495	25,312	51.29	494
1996	7,050.01	1,792	1,829	5,221	52.21	100
1999	5,269.66	1,128	1,151	4,118	55.02	75
2002	20,980.88	3,639	3,714	17,267	57.86	298
2004	37,031.53	5,412	5,523	31,508	59.77	527
2009	9,510.79	732	747	8,764	64.61	136
2014	300,000.00	2,100	2,143	297,857	69.51	4,285
	1,228,493.28	376,844	384,600	843,893		17,348



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1941	5,798.91	4,758	4,856	943	12.56	75
1947	185.16	145	148	37	15.34	2
1948	204.94	159	162	43	15.85	3
1949	449.59	344	351	99	16.37	6
1955	5,765.51	4,136	4,221	1,544	19.79	78
1956	13,895.99	9,844	10,047	3,849	20.41	189
1957	105,860.94	74,057	75,581	30,280	21.03	1,440
1958	30,449.62	21,023	21,456	8,994	21.67	415
1959	40,861.45	27,832	28,405	12,457	22.32	558
1960	12,251.94	8,230	8,399	3,853	22.98	168
1961	11,870.15	7,860	8,022	3,848	23.65	163
1962	12,635.88	8,244	8,414	4,222	24.33	174
1963	14,588.53	9,374	9,567	5,022	25.02	201
1964	871.60	551	562	309	25.72	12
1965	14,897.12	9,272	9,463	5,434	26.43	206
1966	33,318.07	20,400	20,820	12,498	27.14	461
1967	35,507.10	21,370	21,810	13,697	27.87	491
1968	20,988.73	12,410	12,665	8,323	28.61	291
1969	22,656.02	13,157	13,428	9,228	29.35	314
1970	14,995.82	8,546	8,722	6,274	30.11	208
1971	18,805.99	10,513	10,729	8,077	30.87	262
1972	23,741.28	13,010	13,278	10,464	31.64	331
1973	36,516.35	19,604	20,007	16,509	32.42	509
1974	34,345.24	18,056	18,428	15,918	33.20	479
1975	108,604.98	55,870	57,020	51,585	33.99	1,518
1976	195,428.12	98,300	100,323	95,105	34.79	2,734
1977	111,873.54	54,978	56,110	55,764	35.60	1,566
1978	129,496.04	62,121	63,400	66,096	36.42	1,815
1979	326,583.96	152,841	155,987	170,597	37.24	4,581
1980	112,157.46	51,160	52,213	59,944	38.07	1,575
1981	99,343.10	44,122	45,030	54,313	38.91	1,396
1982	129,805.75	56,094	57,249	72,557	39.75	1,825
1983	66,592.43	27,969	28,545	38,048	40.60	937
1984	141,790.08	57,809	58,999	82,791	41.46	1,997
1985	83,008.53	32,824	33,500	49,509	42.32	1,170
1986	166,470.84	63,758	65,070	101,401	43.19	2,348
1987	249,191.99	92,308	94,208	154,984	44.07	3,517
1988	211,292.98	75,613	77,169	134,124	44.95	2,984
1989	268,032.68	92,509	94,413	173,620	45.84	3,788
1990	144,323.85	47,978	48,966	95,358	46.73	2,041
1991	161,440.70	51,592	52,654	108,787	47.63	2,284

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1992	22,960.45	7,039	7,184	15,777	48.54	325
1993	100,748.57	29,577	30,186	70,563	49.45	1,427
1994	19,284.92	5,411	5,522	13,763	50.36	273
1996	23,172.16	5,889	6,010	17,162	52.21	329
1997	51,193.85	12,331	12,585	38,609	53.14	727
1998	10,263.61	2,334	2,382	7,882	54.08	146
1999	35,403.00	7,576	7,732	27,671	55.02	503
2000	87,475.02	17,545	17,906	69,569	55.96	1,243
2001	187,231.86	35,012	35,733	151,499	56.91	2,662
2002	22,675.34	3,933	4,014	18,661	57.86	323
2003	29,320.04	4,687	4,783	24,537	58.81	417
2005	53,971.25	7,147	7,294	46,677	60.73	769
2010	80,531.18	5,073	5,177	75,354	65.59	1,149
2011	73,517.55	3,613	3,687	69,830	66.56	1,049
2014	290,626.00	2,034	2,076	288,550	69.51	4,151
	4,305,273.76	1,589,942	1,622,667	2,682,607		60,605
	5,533,767.04	1,966,786	2,007,267	3,526,500		77,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					45.2	1.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1987	15,862.19	13,975	15,862			
1988	12,969.14	11,283	12,969			
1989	2,957.42	2,537	2,957			
1990	2,989.22	2,527	2,989			
1991	78,246.63	65,101	77,992	255	3.36	76
1992	186,763.97	152,586	182,799	3,965	3.66	1,083
1993	147,348.10	118,026	141,396	5,952	3.98	1,495
1994	39,338.05	30,841	36,948	2,390	4.32	553
1995	26,793.05	20,497	24,556	2,237	4.70	476
1996	52,508.56	39,066	46,801	5,707	5.12	1,115
1997	20,508.41	14,797	17,727	2,781	5.57	499
1999	9,087.25	6,084	7,289	1,799	6.61	272
2000	3,555.77	2,277	2,728	828	7.19	115
2005	940.27	429	514	426	10.87	39
2006	6,730.90	2,780	3,330	3,400	11.74	290
2007	7,127.26	2,623	3,142	3,985	12.64	315
2008	4,564.72	1,465	1,755	2,810	13.58	207
2009	9,836.00	2,685	3,217	6,619	14.54	455
2014	30,000.00	750	899	29,101	19.50	1,492
	658,126.91	490,329	585,870	72,257		8,482

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 20-S2.5

NET SALVAGE PERCENT.. 0

1973	941.71	942	942			
1974	126.41	126	126			
1975	130.49	130	130			
1976	104.88	103	105			
1977	1,843.01	1,802	1,843			
1978	10,164.96	9,840	10,165			
1979	913.54	876	914			
1980	435.78	414	436			
1981	12,118.51	11,391	12,119			
1985	27,759.95	25,039	27,760			
1986	30,678.60	27,365	30,679			
1987	114,723.02	101,071	114,723			
1988	90,393.13	78,642	90,393			
1989	22,504.81	19,309	22,505			
1990	22,264.27	18,824	22,264			

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1991	119,648.40	99,547	119,648			
1992	194,550.30	158,948	191,588	2,963	3.66	810
1993	562,449.58	450,522	543,036	19,414	3.98	4,878
1994	272,065.93	213,300	257,101	14,965	4.32	3,464
1995	179,684.74	137,459	165,686	13,999	4.70	2,979
1996	352,021.90	261,904	315,686	36,336	5.12	7,097
1997	137,446.41	99,168	119,532	17,914	5.57	3,216
1999	67,844.01	45,422	54,749	13,095	6.61	1,981
2000	65,736.94	42,105	50,751	14,986	7.19	2,084
2001	55,329.00	33,668	40,582	14,747	7.83	1,883
2002	39,981.42	22,969	27,686	12,296	8.51	1,445
2003	67,467.49	36,264	43,711	23,757	9.25	2,568
2004	49,964.33	24,882	29,991	19,973	10.04	1,989
2005	10,919.62	4,985	6,009	4,911	10.87	452
2006	118,207.74	48,820	58,845	59,363	11.74	5,056
2007	129,712.69	47,734	57,536	72,177	12.64	5,710
2008	68,163.64	21,881	26,374	41,789	13.58	3,077
2009	75,689.24	20,663	24,906	50,783	14.54	3,493
2010	44,256.47	9,913	11,949	32,308	15.52	2,082
2011	36,769.25	6,416	7,734	29,036	16.51	1,759
2014	36,328.25	908	1,094	35,234	19.50	1,807
	3,019,340.42	2,083,352	2,489,296	530,044		57,830
	3,677,467.33	2,573,681	3,075,166	602,301		66,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 1.80

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1900	1,758.00	1,654	1,758			
1901	1,359.00	1,273	1,359			
1902	1,143.00	1,066	1,143			
1903	1,099.00	1,020	1,099			
1904	2,248.00	2,078	2,248			
1905	1,823.00	1,678	1,823			
1906	1,663.00	1,524	1,663			
1907	1,765.00	1,610	1,765			
1908	1,578.00	1,433	1,578			
1909	2,263.00	2,045	2,263			
1910	1,769.00	1,591	1,769			
1911	5,355.00	4,795	5,355			
1912	1,983.20	1,767	1,983			
1913	984.00	873	984			
1914	560.00	494	560			
1915	709.00	623	709			
1916	616.00	539	616			
1917	537.00	467	537			
1919	898.00	774	892	6	9.70	1
1921	188.00	160	184	4	10.32	
1922	2,479.00	2,103	2,423	56	10.63	5
1923	633.00	534	615	18	10.95	2
1924	3,815.32	3,201	3,688	127	11.27	11
1925	295.00	246	283	12	11.60	1
1926	262.00	217	250	12	11.93	1
1927	2,896.17	2,389	2,753	144	12.27	12
1928	1,464.00	1,200	1,383	81	12.62	6
1929	1,082.00	882	1,016	66	12.97	5
1930	147.00	119	137	10	13.33	1
1931	414.00	333	384	30	13.69	2
1932	302.00	241	278	24	14.06	2
1933	58.00	46	53	5	14.44	
1936	116.00	90	104	12	15.62	1
1937	142.00	109	126	16	16.03	1
1938	350.00	268	309	41	16.45	2
1940	142.00	107	123	19	17.31	1
1943	100.00	73	84	16	18.66	1
1944	174.00	126	145	29	19.13	2
1946	1,343.00	958	1,104	239	20.09	12
1947	839.00	592	682	157	20.58	8
1948	2,414.00	1,687	1,944	470	21.08	22

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1949	1,083.00	749	863	220	21.59	10
1950	3,035.00	2,076	2,392	643	22.11	29
1951	2,810.00	1,901	2,190	620	22.64	27
1952	854.00	571	658	196	23.17	8
1953	3,605.50	2,384	2,747	859	23.71	36
1954	5,658.00	3,696	4,258	1,400	24.27	58
1955	866.47	559	644	222	24.83	9
1956	1,868.42	1,190	1,371	497	25.40	20
1957	1,561.00	982	1,131	430	25.97	17
1958	1,252.00	777	895	357	26.56	13
1959	1,914.00	1,172	1,350	564	27.15	21
1960	309.00	187	215	94	27.75	3
1961	641.00	381	439	202	28.36	7
1962	2,247.00	1,317	1,517	730	28.97	25
1963	1,622.00	936	1,078	544	29.60	18
1964	9,590.00	5,448	6,277	3,313	30.23	110
1973	5,076.00	2,448	2,821	2,255	36.24	62
1975	21,532.00	9,951	11,465	10,067	37.65	267
1976	33,098.00	14,960	17,236	15,862	38.36	414
1977	18,500.00	8,169	9,412	9,088	39.09	232
1978	30,432.00	13,125	15,122	15,310	39.81	385
1979	31,328.00	13,180	15,186	16,142	40.55	398
1980	31,372.00	12,867	14,825	16,547	41.29	401
1981	15,675.00	6,263	7,216	8,459	42.03	201
1990	10,235.00	3,069	3,536	6,699	49.01	137
1995	12,420.00	3,004	3,461	8,959	53.07	169
1996	5,040.00	1,159	1,335	3,705	53.90	69
1999	2,144.11	416	479	1,665	56.41	30
2000	5,625.00	1,025	1,181	4,444	57.25	78
2001	16,070.40	2,730	3,145	12,925	58.11	222
2002	62,333.76	9,831	11,327	51,007	58.96	865
2003	13,669.18	1,988	2,291	11,379	59.82	190
2004	15,092.88	2,009	2,315	12,778	60.68	211
2005	3,774.62	456	525	3,249	61.55	53
2006	7,924.00	857	987	6,937	62.43	111
2007	2,908.00	278	320	2,588	63.30	41
2008	6,104.00	507	584	5,520	64.18	86
2009	8,150.80	574	661	7,489	65.07	115
	447,186.83	176,177	201,631	245,556		5,247

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1891	59.32	58	59			
1905	46.29	43	46			
1920	444.65	381	436	9	10.01	1
1922	1,336.76	1,134	1,298	39	10.63	4
1923	204.19	172	197	7	10.95	1
1924	333.44	280	320	13	11.27	1
1925	496.08	414	474	22	11.60	2
1926	666.19	553	633	33	11.93	3
1927	2,736.43	2,257	2,583	153	12.27	12
1928	4,260.49	3,492	3,997	264	12.62	21
1929	1,986.02	1,618	1,852	134	12.97	10
1930	4,081.01	3,304	3,781	300	13.33	23
1931	814.70	655	750	65	13.69	5
1933	2,717.60	2,157	2,469	249	14.44	17
1935	649.94	509	583	67	15.22	4
1936	1,949.82	1,515	1,734	216	15.62	14
1937	229.09	177	203	27	16.03	2
1938	1,571.00	1,202	1,376	195	16.45	12
1939	4,253.13	3,228	3,694	559	16.88	33
1940	1,792.75	1,349	1,544	249	17.31	14
1941	2,384.17	1,780	2,037	347	17.75	20
1944	277.52	202	231	46	19.13	2
1945	405.31	292	334	71	19.60	4
1946	377.11	269	308	69	20.09	3
1947	286.95	203	232	55	20.58	3
1948	3,520.59	2,460	2,815	705	21.08	33
1949	977.09	676	774	203	21.59	9
1950	4,787.34	3,275	3,748	1,039	22.11	47
1951	1,458.00	986	1,128	330	22.64	15
1952	13,968.40	9,345	10,695	3,273	23.17	141
1953	19,407.75	12,834	14,689	4,719	23.71	199
1954	10,671.47	6,972	7,979	2,692	24.27	111
1955	19,477.35	12,569	14,385	5,092	24.83	205
1956	53,458.37	34,060	38,982	14,476	25.40	570
1957	1,284.58	808	925	360	25.97	14
1958	12,222.61	7,585	8,681	3,542	26.56	133
1959	11,171.06	6,838	7,826	3,345	27.15	123
1960	33,951.43	20,492	23,453	10,498	27.75	378
1961	2,164.77	1,288	1,474	691	28.36	24
1962	9,549.57	5,597	6,406	3,144	28.97	109
1963	21,722.79	12,537	14,349	7,374	29.60	249

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1964	6,224.19	3,536	4,047	2,177	30.23	72
1965	10,383.47	5,804	6,643	3,741	30.87	121
1966	17,287.08	9,505	10,879	6,409	31.51	203
1967	9,605.41	5,191	5,941	3,664	32.17	114
1968	1,844.50	979	1,120	724	32.83	22
1969	64,032.73	33,389	38,214	25,819	33.50	771
1970	1,596.34	817	935	661	34.17	19
1971	665.34	334	382	283	34.85	8
1972	2,766.31	1,362	1,559	1,207	35.54	34
1975	4,592.33	2,122	2,429	2,164	37.65	57
1980	20,318.77	8,334	9,538	10,780	41.29	261
1982	36,954.52	14,365	16,441	20,514	42.79	479
1985	6,567.03	2,338	2,676	3,891	45.08	86
1986	3,679.44	1,269	1,452	2,227	45.85	49
1987	12,231.63	4,084	4,674	7,557	46.63	162
1988	23,923.65	7,717	8,832	15,091	47.42	318
1990	993.65	298	341	653	49.01	13
1991	10,454.11	3,015	3,451	7,003	49.81	141
1992	8,847.38	2,449	2,803	6,044	50.62	119
1993	12,708.92	3,372	3,859	8,850	51.43	172
1994	11,086.13	2,811	3,217	7,869	52.25	151
1996	55,352.88	12,731	14,571	40,782	53.90	757
1997	39,827.96	8,688	9,943	29,884	54.73	546
1998	21,790.68	4,492	5,141	16,650	55.57	300
1999	15,587.31	3,026	3,463	12,124	56.41	215
2000	195,986.39	35,697	40,855	155,131	57.25	2,710
2001	152,119.46	25,839	29,573	122,547	58.11	2,109
2002	71,924.14	11,343	12,982	58,942	58.96	1,000
2003	39,814.90	5,790	6,627	33,188	59.82	555
2004	18,830.29	2,507	2,869	15,961	60.68	263
2005	32,485.61	3,921	4,488	27,998	61.55	455
2006	20,852.10	2,255	2,581	18,271	62.43	293
2007	23,547.99	2,254	2,580	20,968	63.30	331
2008	23,567.25	1,959	2,242	21,325	64.18	332
2009	142,133.37	10,010	11,457	130,677	65.07	2,008
2010	75,489.63	4,357	4,987	70,503	65.96	1,069
2011	32,729.13	1,473	1,686	31,043	66.85	464



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2012	52,660.35	1,700	1,946	50,715	67.74	749
2013	10,826.18	210	240	10,586	68.64	154
2014	145,313.00	934	1,069	144,244	69.55	2,074
	1,691,754.68	417,843	478,214	1,213,541		22,327
	2,138,941.51	594,020	679,845	1,459,097		27,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.9 1.29

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1924	150.00	150	150			
1929	180.00	180	180			
1930	160.00	160	160			
1931	41.00	41	41			
1932	52.00	52	52			
1933	1,614.00	1,614	1,614			
1935	30.00	30	30			
1946	158.00	158	158			
1948	239.00	239	239			
1950	289.00	289	289			
1956	1,658.00	1,658	1,658			
1999	5,000.00	3,100	2,619	2,381	9.50	251
	9,571.00	7,671	7,190	2,381		251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	2.62

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1949	293.00	293	293			
1955	188.00	188	188			
1965	541.00	541	541			
1969	473.00	473	473			
1973	405.00	405	405			
1999	7,992.00	6,194	5,022	2,970	4.50	660
2011	31,667.78	5,542	4,493	27,175	16.50	1,647
	41,559.78	13,636	11,415	30,145		2,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 5.55

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - AUTOS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. 0						
1982	4,987.00	4,987	4,987			
1986	8,085.64	8,086	8,086			
2001	5,297.24	4,913	4,961	336	0.58	336
2002	16,548.23	15,018	15,164	1,384	0.74	1,384
2004	16,133.58	13,855	13,989	2,145	1.13	1,898
2007	25,735.64	20,331	20,528	5,208	1.68	3,100
2008	33,213.67	24,537	24,775	8,439	2.09	4,038
2009	83,720.40	54,628	55,158	28,562	2.78	10,274
2011	64,511.70	28,063	28,335	36,177	4.52	8,004
2012	58,045.59	18,139	18,315	39,731	5.50	7,224
	316,278.69	192,557	194,298	121,981		36,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 11.46

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L4						
NET SALVAGE PERCENT.. 0						
1990	225.00	225	225			
1992	12,034.00	12,034	12,034			
1997	8,318.00	7,794	8,318			
1999	267,461.91	242,320	267,462			
2000	71,824.69	63,780	71,825			
2001	45,012.00	39,025	44,193	819	1.33	616
2003	75,290.00	62,114	70,340	4,950	1.75	2,829
2005	50,265.67	39,861	45,140	5,126	2.07	2,476
2006	131,602.50	99,755	112,966	18,636	2.42	7,701
2008	272,204.92	169,584	192,043	80,162	3.77	21,263
2009	147,221.86	79,353	89,862	57,360	4.61	12,443
2011	48,716.10	17,051	19,309	29,407	6.50	4,524
2012	175,296.52	43,824	49,628	125,669	7.50	16,756
2013	134,521.00	20,178	22,850	111,671	8.50	13,138
	1,439,994.17	896,898	1,006,195	433,799		81,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 5.68

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. 0						
1967	500.00	500	500			
1978	2,942.00	2,577	2,942			
1992	3,500.00	2,445	3,500			
2004	7,487.21	3,599	6,223	1,264	7.79	162
2008	2,185.00	773	1,337	848	9.69	88
	16,614.21	9,894	14,502	2,112		250
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 1.50						

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 330 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1931	747.00	747	747			
1956	547.00	547	547			
1979	6,608.00	6,608	6,608			
1999	5,000.00	2,583	2,311	2,689	14.50	185
	12,902.00	10,485	10,213	2,689		185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	1.43

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 331 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1943	1,358.00	1,358	1,358			
1945	237.00	237	237			
1949	361.00	361	361			
1950	210.00	210	210			
1951	737.00	737	737			
1952	794.00	794	794			
1954	125.00	125	125			
1955	430.00	430	430			
1967	530.00	530	530			
1970	800.00	800	800			
1978	857.00	857	857			
1979	2,342.00	2,342	2,342			
1980	1,597.00	1,597	1,597			
1981	3,393.00	3,393	3,393			
1999	5,000.00	3,100	2,486	2,514	9.50	265
	18,771.00	16,871	16,257	2,514		265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	1.41



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	16,922.00	16,922	16,922			
1999	65,000.00	50,375	51,935	13,065	4.50	2,903
2000	71,527.00	51,857	53,463	18,064	5.50	3,284
2001	8,531.00	5,758	5,936	2,595	6.50	399
2002	26,480.00	16,550	17,062	9,418	7.50	1,256
2003	12,750.00	7,331	7,558	5,192	8.50	611
2005	10,000.00	4,750	4,897	5,103	10.50	486
2012	63,988.00	7,998	8,246	55,742	17.50	3,185
	275,198.00	161,541	166,019	109,179		12,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						4.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	8,277.00	8,277	8,277			
1979	15,327.00	15,327	15,327			
1999	188,000.00	145,700	150,502	37,498	4.50	8,333
2001	62,293.96	42,048	43,434	18,860	6.50	2,902
2007	54,618.00	20,482	21,157	33,461	12.50	2,677
2010	22,549.80	5,074	5,241	17,309	15.50	1,117
2011	64,909.00	11,359	11,733	53,176	16.50	3,223
	415,974.76	248,267	255,671	160,304		18,252
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 4.39

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 333 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	692.00	692	692			
1970	776.00	776	776			
1971	8,294.00	8,294	8,294			
1973	4,098.00	4,098	4,098			
1981	748.00	748	748			
1982	948.00	948	948			
1999	5,000.00	5,000	5,000			
2000	1,050.00	1,015	731	319	0.50	319
2011	15,485.31	3,613	2,601	12,884	11.50	1,120
2012	120,806.28	20,135	14,493	106,313	12.50	8,505
	157,897.59	45,319	38,381	119,517		9,944
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.0	6.30

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 334 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	1,777.00	1,777	1,777			
1979	3,284.00	3,284	3,284			
1980	296.00	296	296			
1999	5,000.00	3,875	3,976	1,024	4.50	228
	10,357.00	9,232	9,333	1,024		228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.5	2.20

**CUSTOMER ADVANCES FOR  
CONSTRUCTION**

CITY OF LANCASTER - BUREAU OF WATER  
 CUSTOMER ADVANCES FOR CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLO. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
OUTSIDE CITY							
SURVIVOR CURVE.. IOWA 110-R3							
NET SALVAGE PERCENT.. 0							
1965	3,325.00	1,396	881	2,444	63.80	38	
1966	145,317.00	59,897	37,780	107,537	64.66	1,663	
1967	5,398.00	2,183	1,377	4,021	65.52	61	
1968	53,723.00	21,304	13,437	40,286	66.38	607	
1969	76,933.00	29,899	18,859	58,074	67.25	864	
1970	39,510.00	15,043	9,488	30,022	68.12	441	
1971	94,488.00	35,219	22,214	72,274	69.00	1,047	
1972	39,932.00	14,564	9,186	30,746	69.88	440	
1973	85,931.00	30,654	19,335	66,596	70.76	941	
	544,557.00	210,159	132,556	412,001		6,102	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						67.5	1.12

**CONTRIBUTIONS IN AID  
OF CONSTRUCTION**

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039 NET SALVAGE PERCENT.. 0						
1974	134,144.00	83,582	73,517	60,627	24.50	2,475
1975	18,019.00	11,121	9,782	8,237	24.50	336
1976	12,013.00	7,341	6,457	5,556	24.50	227
	164,176.00	102,044	89,756	74,420		3,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 1.85



CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.5 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1977	189,637.00	129,298	106,053	83,584	17.50	4,776
1978	56,645.00	38,288	31,404	25,241	17.50	1,442
	246,282.00	167,586	137,457	108,825		6,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.52

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1974	12,013.00	9,882	11,431	582	6.21	94
1975	22,024.00	17,902	20,709	1,315	6.55	201
1976	2,002.00	1,607	1,859	143	6.91	21
	36,039.00	29,391	33,999	2,040		316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	0.88

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	279.00	219	227	52	17.14	3
1926	720.00	555	576	144	18.35	8
1927	1,002.00	767	796	206	18.77	11
1928	823.00	626	650	173	19.19	9
1929	542.00	409	425	117	19.63	6
1935	58.00	42	44	14	22.37	1
1936	13.00	9	9	4	22.85	
1937	166.00	118	123	43	23.34	2
1946	177.00	115	119	58	28.09	2
1947	89.00	57	59	30	28.66	1
1948	165.00	105	109	56	29.23	2
1953	1,458.00	871	904	554	32.19	17
2009	15,504.00	957	994	14,510	75.06	193
	20,996.00	4,850	5,036	15,960		255

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 80-R2  
NET SALVAGE PERCENT.. 0

1922	284.00	225	234	50	16.75	3
1928	1,114.00	847	879	235	19.19	12
1929	130.00	98	102	28	19.63	1
1933	64.00	47	49	15	21.43	1
1945	125.00	82	85	40	27.54	1
1946	136.00	88	91	45	28.09	2
1948	786.00	499	518	268	29.23	9
1949	144.00	90	93	51	29.81	2
1950	314.00	195	202	112	30.39	4
1952	752.00	455	472	280	31.58	9
	3,849.00	2,626	2,726	1,123		44
	24,845.00	7,476	7,762	17,083		299

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.1 1.20

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1922	957.00	681	612	345	31.72	11
1925	5,428.00	3,770	3,388	2,040	33.60	61
1927	17,868.00	12,202	10,965	6,903	34.88	198
1928	14,043.00	9,506	8,542	5,501	35.54	155
1929	6,022.00	4,040	3,631	2,391	36.20	66
1930	435.00	289	260	175	36.87	5
1931	803.00	529	475	328	37.54	9
1932	331.00	216	194	137	38.23	4
1933	28,864.00	18,654	16,763	12,101	38.91	311
1934	128.00	82	74	54	39.61	1
1936	1,537.00	964	866	671	41.02	16
1938	1,212.00	744	669	543	42.45	13
1939	234.00	142	128	106	43.17	2
1940	1,450.00	871	783	667	43.90	15
1941	2,617.00	1,555	1,397	1,220	44.64	27
1943	1,610.00	935	840	770	46.12	17
1944	1,163.00	667	599	564	46.88	12
1945	346.00	196	176	170	47.63	4
1946	7,430.00	4,161	3,739	3,691	48.40	76
1947	8,357.00	4,622	4,154	4,203	49.16	85
1948	18,612.00	10,162	9,132	9,480	49.94	190
1949	13,455.00	7,252	6,517	6,938	50.71	137
1950	19,728.00	10,492	9,429	10,299	51.50	200
1951	11,440.00	6,002	5,394	6,046	52.29	116
1952	8,078.00	4,180	3,756	4,322	53.08	81
1953	15,962.00	8,145	7,319	8,643	53.87	160
1954	15,045.00	7,566	6,799	8,246	54.68	151
1955	10,577.00	5,242	4,711	5,866	55.48	106
1956	20,029.00	9,778	8,787	11,242	56.30	200
1969	21,707.00	8,436	7,581	14,126	67.25	210
2009	600,290.00	29,468	26,481	573,809	104.60	5,486
	855,758.00	171,549	154,161	701,597		8,125

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 110-R3

NET SALVAGE PERCENT.. 0

1922	2,774.00	1,974	1,774	1,000	31.72	32
1925	1,958.00	1,360	1,222	736	33.60	22

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1926	3,397.00	2,340	2,103	1,294	34.24	38
1927	1,311.00	895	804	507	34.88	15
1928	212.00	144	129	83	35.54	2
1929	1,326.00	890	800	526	36.20	15
1930	2,991.00	1,988	1,787	1,204	36.87	33
1931	2,525.00	1,663	1,494	1,031	37.54	27
1936	2,869.00	1,799	1,617	1,252	41.02	31
1937	289.00	179	161	128	41.73	3
1938	3,213.00	1,973	1,773	1,440	42.45	34
1939	1,842.00	1,119	1,006	836	43.17	19
1940	1,979.00	1,189	1,068	911	43.90	21
1941	2,350.00	1,396	1,255	1,095	44.64	25
1945	1,446.00	820	737	709	47.63	15
1946	1,081.00	605	544	537	48.40	11
1947	1,950.00	1,079	970	980	49.16	20
1948	18,883.00	10,310	9,265	9,618	49.94	193
1949	10,264.00	5,532	4,971	5,293	50.71	104
1950	22,350.00	11,886	10,681	11,669	51.50	227
1951	884.00	464	417	467	52.29	9
1952	9,542.00	4,938	4,437	5,105	53.08	96
1953	2,065.00	1,054	947	1,118	53.87	21
1954	36,805.00	18,510	16,634	20,171	54.68	369
1955	48,248.00	23,914	21,490	26,758	55.48	482
1956	516.00	252	226	290	56.30	5
1960	400.00	183	164	236	59.59	4
1961	1,400.00	631	567	833	60.42	14
1963	1,150.00	501	450	700	62.10	11
1964	650.00	278	250	400	62.95	6
1968	10,000.00	3,966	3,564	6,436	66.38	97
1969	219,015.00	85,118	76,491	142,524	67.25	2,119
1972	24,335.00	8,876	7,976	16,359	69.88	234
1974	8,528.00	2,973	2,672	5,856	71.65	82
1975	282,358.00	96,157	86,411	195,947	72.54	2,701
1976	16,090.00	5,348	4,806	11,284	73.44	154
1977	12,123.00	3,930	3,532	8,591	74.34	116
1989	44,000.00	9,848	8,850	35,150	85.38	412
1990	97,000.00	20,881	18,765	78,235	86.32	906
1993	381,160.00	72,211	64,892	316,268	89.16	3,547
2001	466,393.68	55,883	50,219	416,175	96.82	4,298
2002	120,782.90	13,418	12,058	108,725	97.78	1,112

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2003	306,359.20	31,331	28,155	278,204	98.75	2,817
2004	597,189.01	55,807	50,151	547,038	99.72	5,486
2006	2,554,760.00	193,472	173,862	2,380,898	101.67	23,418
2007	178,000.00	11,910	10,703	167,297	102.64	1,630
2008	1,152,158.00	66,825	60,052	1,092,106	103.62	10,540
2009	456,760.00	22,422	20,149	436,611	104.60	4,174
2010	508,200.00	20,419	18,349	489,851	105.58	4,640
2011	173,440.00	5,423	4,873	168,567	106.56	1,582
2012	492,238.40	11,006	9,890	482,348	107.54	4,485
2013	58,869.60	792	712	58,158	108.52	536
2014	250,000.00	1,112	999	249,001	109.51	2,274
	8,596,429.79	898,994	807,874	7,788,556		79,264
JOINT						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1928	2,662.00	1,802	1,619	1,043	35.54	29
1951	8,286.00	4,347	3,906	4,380	52.29	84
1953	2,580.00	1,316	1,183	1,397	53.87	26
1954	1,656.00	833	749	907	54.68	17
1955	6,162.00	3,054	2,744	3,418	55.48	62
1974	9,175.00	3,199	2,875	6,300	71.65	88
1975	93.00	32	29	64	72.54	1
1980	14,713.00	4,407	3,960	10,753	77.05	140
1981	904,092.00	263,254	236,571	667,521	77.97	8,561
1997	71,761.00	11,110	9,984	61,777	92.97	664
	1,021,180.00	293,354	263,620	757,560		9,672
	10,473,367.79	1,363,897	1,225,655	9,247,713		97,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						95.3 0.93

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1922	258.00	187	160	98	27.58	4
1925	591.00	418	358	233	29.19	8
1926	205.00	144	123	82	29.74	3
1927	227.00	158	135	92	30.30	3
1928	123.00	85	73	50	30.87	2
1929	227.00	156	133	94	31.45	3
1930	440.00	299	256	184	32.03	6
1931	243.00	164	140	103	32.62	3
1936	190.00	122	104	86	35.69	2
1938	87.00	55	47	40	36.96	1
1940	171.00	106	91	80	38.27	2
1941	62.00	38	33	29	38.93	1
1945	145.00	85	73	72	41.63	2
1946	184.00	106	91	93	42.32	2
1947	178.00	101	86	92	43.02	2
1948	2,745.00	1,545	1,322	1,423	43.72	33
1949	2,649.00	1,472	1,259	1,390	44.43	31
1950	2,693.00	1,477	1,263	1,430	45.14	32
1951	214.00	116	99	115	45.86	3
1952	1,611.00	861	736	875	46.58	19
1953	429.00	226	193	236	47.31	5
1954	3,943.00	2,049	1,753	2,190	48.04	46
1955	1,289.00	660	565	724	48.78	15
2001	47,323.50	5,958	5,096	42,227	87.41	483
	66,227.50	16,588	14,189	52,038		711

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 73.2 1.07

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1946	509.00	382	448	61	17.43	3
2002	373.82	62	73	301	58.41	5
2003	3,075.92	470	551	2,524	59.31	43
2004	1,177.32	164	192	985	60.23	16
2009	34,783.00	2,564	3,008	31,775	64.84	490
	39,919.06	3,642	4,273	35,646		557
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1922	191.00	166	191			
1925	232.00	199	232			
1926	85.00	73	85			
1927	102.00	87	102			
1928	48.00	41	48			
1929	156.00	131	154	2	11.02	
1930	199.00	167	196	3	11.32	
1931	106.00	88	103	3	11.62	
1936	86.00	70	82	4	13.27	
1938	99.00	79	93	6	14.00	
1940	100.00	79	93	7	14.79	
1941	26.00	20	24	2	15.20	
1945	56.00	42	49	7	16.96	
1946	63.00	47	55	8	17.43	
1947	88.00	65	76	12	17.91	1
1948	685.00	505	594	91	18.41	5
1949	1,678.00	1,224	1,439	239	18.92	13
1950	1,256.00	907	1,066	190	19.44	10
1951	71.00	51	60	11	19.97	1
1952	614.00	434	510	104	20.52	5
1953	179.00	125	147	32	21.07	2
1954	2,222.00	1,535	1,804	418	21.64	19
1955	744.00	508	597	147	22.22	7
2001	40,357.38	7,207	8,472	31,886	57.50	555
2002	4,485.84	743	873	3,612	58.41	62
2003	3,844.90	587	690	3,155	59.31	53
2004	1,569.76	219	257	1,312	60.23	22
2006	72,134.00	8,182	9,618	62,516	62.06	1,007



CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2007	5,440.00	546	642	4,798	62.98	76
2008	40,558.00	3,529	4,148	36,410	63.91	570
2009	16,490.00	1,215	1,428	15,062	64.84	232
2010	127,050.00	7,678	9,025	118,025	65.77	1,795
2011	43,360.00	2,038	2,396	40,964	66.71	614
2012	123,059.60	4,148	4,876	118,184	67.64	1,747
2013	14,717.40	299	351	14,366	68.58	209
	502,152.88	43,034	50,578	451,575		7,005
	542,071.94	46,676	54,851	487,221		7,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					64.4	1.40

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2002	19,479.30	3,072	4,431	15,048	58.96	255
2003	11,811.90	1,718	2,478	9,334	59.82	156
2004	5,659.83	754	1,088	4,572	60.68	75
2009	67,200.00	4,733	6,828	60,372	65.07	928
	104,151.03	10,277	14,825	89,326		1,414

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2  
NET SALVAGE PERCENT.. 0

1927	339.00	280	339			
1928	111.00	91	111			
1929	142.00	116	142			
1930	515.00	417	515			
1931	290.00	233	290			
1936	265.00	206	265			
1938	487.00	373	487			
1939	289.00	219	289			
1940	462.00	348	462			
1941	224.00	167	224			
1945	269.00	194	269			
1946	384.00	274	384			
1947	292.00	206	292			
1948	2,709.00	1,893	2,709			
1949	1,436.00	993	1,436			
1950	3,355.00	2,295	3,324	31	22.11	1
1951	144.00	97	140	4	22.64	
1952	1,592.00	1,065	1,542	50	23.17	2
1954	1,697.00	1,109	1,606	91	24.27	4
1955	1,290.00	832	1,205	85	24.83	3
1997	16,960.00	3,700	5,358	11,602	54.73	212
2001	50,410.89	8,563	12,401	38,010	58.11	654
2002	17,531.37	2,765	4,004	13,527	58.96	229
2003	15,749.20	2,290	3,316	12,433	59.82	208
2004	18,866.09	2,512	3,638	15,228	60.68	251
2006	316,376.00	34,213	49,547	266,829	62.43	4,274
2007	16,800.00	1,608	2,329	14,471	63.30	229
2008	121,800.00	10,126	14,664	107,136	64.18	1,669
2009	50,400.00	3,550	5,141	45,259	65.07	696

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2010	42,000.00	2,424	3,510	38,490	65.96	584
2011	32,775.00	1,475	2,136	30,639	66.85	458
2012	52,731.00	1,703	2,466	50,265	67.74	742
2013	10,840.00	211	306	10,534	68.64	153
	779,531.55	86,548	124,848	654,684		10,369
	883,682.58	96,825	139,673	744,010		11,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.1 1.33

CITY OF LANCASTER - BUREAU OF WATER  
Lancaster, Pennsylvania

2016 DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO UTILITY PLANT  
AS OF FEBRUARY 29, 2016



*Excellence Delivered As Promised*

June 2, 2014

City of Lancaster - Bureau of Water  
150 Pitney Road  
Lancaster, PA 17601-5625

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to utility plant as of February 29, 2016. Summaries of the original cost, book reserve and annual accruals are presented in Tables 1 and 2 beginning on page I-3.

A description of the methods and procedures upon which the study was based is set forth in a companion report "2014 Depreciation Study - Calculated Annual Depreciation Accruals Related to Utility Plant as of December 31, 2014." The same methods, procedures and estimates are used in both studies.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:krm

058610.100

**Gannett Fleming Valuation and Rate Consultants, LLC**

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## PART I. RESULTS OF STUDY

**CITY OF LANCASTER – BUREAU OF WATER  
DEPRECIATION STUDY**

**PART I. RESULTS OF STUDY**

**SUMMARY OF RESULTS**

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation and the ratemaking book depreciation reserve related to Utility Plant in Service, Customer Advances for Construction and Contributions in Aid of Construction. Table 2 represents the bringforward of the book depreciation reserve for the City of Lancaster as of February 29, 2016.

**DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-3. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.



CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF FEBRUARY 29, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
		<b>NONDEPRECIABLE PLANT</b>							
301	301	ORGANIZATION		21,248.96					
302	302	FRANCHISES AND CONSENTS		21,183.78					
311.1	303.11	WATER RIGHTS		71,459.00					
311.2	303.2	POWER AND PUMPING LAND		45,820.57					
311.2.3	303.3	PURIFICATION LAND		22,872.00					
311.4	303.4	TRANSMISSION AND DISTRIBUTION LAND		129,749.41					
311.5	303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND		103,466.00					
		<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>415,799.72</b>					
		<b>DEPRECIABLE PLANT</b>							
312.11	305	COLLECTING IMPOUNDING RESERVOIRS	SQUARE *	34,130.00	29,956	4,174	122	0.36	34.2
312.12	306	LAKE, RIVER AND OTHER INTAKES	SQUARE *	465,270.65	242,337	222,934	9,645	2.07	23.1
312.2	304.2	POWER AND PUMPING STRUCTURES							
		WILLOW STREET BOOSTER STATION - OUTSIDE CITY	SQUARE *	36,220.00	26,699	9,521	1,786	4.93	5.3
		LAMPETER BOOSTER STATION - OUTSIDE CITY	SQUARE *	6,591.00	5,297	1,294	389	5.90	3.3
		KISSEL HILL BOOSTER STATION - OUTSIDE CITY	SQUARE *	47,242.00	28,591	18,651	1,301	2.75	14.3
		SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT	SQUARE *	766,663.87	418,936	347,128	22,644	2.96	15.3
		CONESTOGA PUMP STATION - JOINT	SQUARE *	1,798,259.24	851,271	946,988	40,592	2.26	23.3
		HESS BOULEVARD PUMP STATION - OUTSIDE CITY	SQUARE *	178,116.83	63,381	114,736	3,912	2.20	29.3
		CONESTOGA STRAINER BUILDING	SQUARE *	1,264,611.00	145,251	1,119,360	25,833	2.04	43.3
		DEL ROAD PUMP STATION	SQUARE *	972,399.60	78,199	894,201	19,726	2.01	45.3
		EAST PUMP STATION	SQUARE *	1,750,000.00	50,326	1,699,674	35,168	2.01	48.3
		SOUTH BOOSTER STATION	SQUARE *	1,575,000.00	8,750	1,566,250	31,750	2.02	49.3
		<b>TOTAL POWER AND PUMPING STRUCTURES</b>		<b>8,394,503.54</b>	<b>1,676,701</b>	<b>6,717,803</b>	<b>183,101</b>	<b>2.18</b>	<b>36.7</b>
312.3	304.3	PURIFICATION BUILDINGS	SQUARE *	100,717,619.21	11,492,439	89,225,180	1,866,504	1.85	47.8
312.5	330	DISTRIBUTION RESERVOIR AND STANDPIPES							
		UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT	SQUARE *	997,967.00	632,826	365,141	23,819	2.39	15.3
		WILLOW STREET STANDPIPE - OUTSIDE CITY	SQUARE *	909,219.00	370,945	538,374	18,356	2.02	29.3
		LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY	SQUARE *	586,051.00	442,471	143,580	19,588	3.34	7.3
		LAMPETER ELEVATED TANK - OUTSIDE CITY	SQUARE *	150,184.00	108,906	41,278	4,955	3.30	8.3
		NEFFESVILLE TANK - OUTSIDE CITY	SQUARE *	386,543.65	233,763	152,781	9,356	2.42	16.3
		BLOSSOM HILL STANDPIPE - OUTSIDE CITY	SQUARE *	19,490.00	16,941	2,549	252,261	13.08	9.3
		TANK PAINTING - OUTSIDE CITY	10-SQ	2,500,000.00	146,401	2,353,599	252,261	10.09	9.3
		FENCING - JOINT	25-SQ	30,027.00	20,961	9,066	3,207	10.68	2.8
		SOUTH TANK	SQUARE *	1,825,000.00	9,138	1,815,862	36,811	2.02	49.3
		<b>TOTAL DISTRIBUTION RESERVOIR AND STANDPIPES</b>		<b>7,404,481.65</b>	<b>1,982,252</b>	<b>5,422,230</b>	<b>370,902</b>	<b>5.01</b>	<b>14.6</b>
312.61	304.61	OFFICE BUILDINGS	SQUARE *	6,000,000.00	72,800	5,927,200	109,096	1.82	54.3
312.62	304.62	STORES, SHOP AND GARAGE BUILDINGS	SQUARE *	205,920.00	171,810	34,110	4,081	1.98	8.4
312.63	304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	SQUARE *	180,109.00	167,838	12,271	1,222	0.68	10.0
316	311	ELECTRIC PUMPING EQUIPMENT	35-R2.5	3,904,736.67	1,556,668	2,346,069	80,846	2.07	29.0
320	320	PURIFICATION SYSTEM							
		TREATMENT PLANT EQUIPMENT	40-R2.5	7,159,574.81	5,204,734	1,954,841	105,821	1.48	18.5
		WILLOW STREET CHLORINE BOOSTER STATION	15-SQ	21,019.10	20,026	993	298	1.42	3.3
		<b>TOTAL PURIFICATION SYSTEM</b>		<b>7,180,593.91</b>	<b>5,224,760</b>	<b>1,955,834</b>	<b>106,119</b>	<b>1.48</b>	<b>18.4</b>
321	344	LABORATORY EQUIPMENT	20-L1	100,684.00	87,329	13,355	1,196	1.19	11.2

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF FEBRUARY 29, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	(9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
322	331	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	80-R2 80-R2	50,344.63 153,063.59	20,959 63,887	29,386 89,177	650 1,969	1.29 1.29	45.2 45.3
		TOTAL 4 INCH AND UNDER		203,408.22	84,846	118,563	2,619	1.29	45.3
		CAST IRON, 6 INCH AND OVER - INSIDE CITY CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3 110-R3	12,488,583.20 49,109,933.17	1,128,808 4,426,842	11,359,775 44,683,091	118,761 462,771	0.95 0.94	95.7 96.6
		CAST IRON, 6 INCH AND OVER - JOINT	110-R3	4,043,599.74	986,454	3,057,146	41,727	1.03	73.3
		TOTAL 6 INCH AND OVER		65,642,116.11	6,542,104	59,100,012	623,259	0.95	94.8
		MANHOLES - INSIDE CITY MANHOLES - OUTSIDE CITY MANHOLES - JOINT	100-R2.5 100-R2.5 100-R2.5	706,126.59 1,477,710.83 129,079.00	35,087 43,969 47,340	671,040 1,433,742 81,739	7,438 14,988 1,729	1.05 1.01 1.34	90.2 95.7 47.3
		TOTAL MANHOLES		2,312,916.42	126,396	2,186,521	24,155	1.04	90.5
		VALVES AND VALVE BOXES - INSIDE CITY VALVES AND VALVE BOXES - OUTSIDE CITY VALVES AND VALVE BOXES - JOINT	70-R2.5 70-R2.5 70-R2.5	1,053,379.63 4,728,429.58 237,527.58	84,075 461,335 135,561	969,305 4,267,095 101,967	15,072 67,613 3,437	1.43 1.43 1.45	64.3 63.1 29.7
		TOTAL VALVES AND VALVE BOXES		6,019,336.79	680,971	5,338,367	86,122	1.43	62.0
		STEEL - OUTSIDE CITY STEEL - JOINT	65-R3 65-R3	6,437.00 1,348,221.00	4,960 1,348,221	1,477 483,879	108 29,835	1.68 1.63	13.7 16.2
		TOTAL STEEL		1,838,537.00	1,353,181	485,356	29,943	1.63	16.2
		PLASTIC - OUTSIDE CITY LANCASTER METER PIT - OUTSIDE CITY RELINING	60-R3 50-SQ 50-R2.5	102,283.00 11,681.00 8,711,853.15	51,741 10,963 764,826	50,542 718 7,947,027	1,824 25 171,204	1.78 0.21 1.97	27.7 28.7 46.4
		TOTAL MAINS AND ACCESSORIES		84,842,131.69	9,615,028	75,227,106	939,151	1.11	80.1
323	333	SERVICES INSIDE CITY OUTSIDE CITY	70-R3 70-R3	1,459,743.28 4,305,273.76	396,045 1,685,676	1,063,698 2,619,598	20,642 60,543	1.41 1.41	51.5 43.3
		TOTAL SERVICES		5,765,017.04	2,081,721	3,683,296	81,185	1.41	45.4
324	334	METERS INSIDE CITY OUTSIDE CITY	20-S2.5 20-S2.5	680,776.91 3,019,340.42	594,463 2,556,086	86,314 463,254	8,667 53,591	1.27 1.77	10.0 8.6
		TOTAL METERS		3,700,117.33	3,150,549	549,568	62,258	1.68	8.8
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	70-R2 70-R2	447,186.83 1,691,754.68	207,842 504,160	239,345 1,187,595	5,203 22,210	1.16 1.31	46.0 53.5
		TOTAL FIRE HYDRANTS		2,138,941.51	712,002	1,426,940	27,413	1.28	52.1
328	340	OFFICE FURNITURE AND EQUIPMENT FURNITURE EQUIPMENT	25-SQ 20-SQ	9,571.00 41,559.78	7,482 14,106	2,089 27,454	251 2,310	2.62 5.66	8.3 11.9
		TOTAL OFFICE FURNITURE AND EQUIPMENT		51,130.78	21,588	29,543	2,561	5.01	11.5

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF FEBRUARY 29, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
329	341	TRANSPORTATION EQUIPMENT AUTOS AND VANS TRUCKS TRAILERS	8-L4 10-L4 15-L1.5	316,278.69 1,439,994.17 16,614.21	236,585 1,101,618 14,793	79,694 338,376 1,821	27,964 75,031 229	8.84 5.21 1.38	2.8 4.5 8.0
		TOTAL TRANSPORTATION EQUIPMENT		1,772,887.07	1,352,996	419,891	103,224	5.82	4.1
330	342	STORES EQUIPMENT	30-SQ	12,902.00	10,429	2,473	186	1.44	13.3
331	343.1	SHOP EQUIPMENT	25-SQ	18,771.00	16,565	2,206	265	1.41	8.3
332	343.2 345	TOOLS AND WORK EQUIPMENT GENERAL CONSTRUCTION EQUIPMENT	20-SQ 20-SQ	275,198.00 415,974.76	180,178 276,976	95,020 138,999	12,128 18,243	4.41 4.39	7.8 7.6
		TOTAL TOOLS AND WORK EQUIPMENT		691,172.76	457,154	234,019	30,371	4.39	7.7
333	346	COMMUNICATION EQUIPMENT	15-SQ	157,897.59	49,987	107,911	9,623	6.09	11.2
334	347	MISCELLANEOUS EQUIPMENT	20-SQ	10,357.00	9,599	758	228	2.20	3.3
		TOTAL DEPRECIABLE PLANT		233,749,374.40	40,184,508	193,564,871	3,989,299	1.71	48.5
		TOTAL UTILITY PLANT IN SERVICE		234,165,174.12	40,184,508	193,564,871	3,989,299	1.70	48.5
		CUSTOMERS' ADVANCES FOR CONSTRUCTION							
322	331	MAINS AND ACCESSORIES CAST IRON, 6 INCH AND OVER - OUTSIDE CITY	110-R3	544,557.00	139,672	404,885	6,087	1.12	66.5
		CONTRIBUTIONS IN AID OF CONSTRUCTION							
312.2	304.2	POWER AND PUMPING STRUCTURES - JOINT DISTRIBUTION RESERVOIR AND STANDPIPES	SQUARE *	164,176.00	93,299	70,877	3,038	1.85	23.3
312.5	330	NEFFSVILLE TANK - OUTSIDE CITY ELECTRIC PUMPING EQUIPMENT	SQUARE * 35-R2.5	246,282.00 36,039.00	144,698 34,369	101,584 1,670	6,221 275	2.53 0.76	16.3 6.1
316	311	MAINS AND ACCESSORIES CAST IRON, 4 INCH AND UNDER - INSIDE CITY CAST IRON, 4 INCH AND UNDER - OUTSIDE CITY	80-R2 80-R2	20,996.00 3,849.00	5,329 2,781	15,667 1,068	254 44	1.21 1.14	61.7 24.3
322	331	TOTAL 4 INCH AND UNDER		24,845.00	8,110	16,735	298	1.20	56.2
		CAST IRON, 6 INCH AND OVER - INSIDE CITY CAST IRON, 6 INCH AND OVER - OUTSIDE CITY CAST IRON, 6 INCH AND OVER - JOINT	110-R3 110-R3 110-R3	855,758.00 8,008,929.79 1,021,180.00	163,791 900,265 276,251	691,967 8,008,665 744,929	8,101 82,061 9,641	0.95 0.92 0.94	85.4 97.6 77.3
		TOTAL 6 INCH AND OVER		10,785,867.79	1,340,307	9,445,561	99,803	0.93	94.6
		MANHOLES - OUTSIDE CITY	100-R2.5	66,227.50	15,016	51,212	706	1.07	72.5
		VALVES AND VALVE BOXES - INSIDE CITY VALVES AND VALVE BOXES - OUTSIDE CITY	70-R2.5 70-R2.5	39,919.06 502,152.88	4,927 58,719	34,992 443,434	557 6,998	1.40 1.39	62.8 63.4
		TOTAL VALVES AND VALVE BOXES		542,071.94	63,646	478,426	7,555	1.39	63.3
		TOTAL MAINS AND ACCESSORIES		11,419,012.23	1,427,079	9,991,934	108,362	0.95	92.2

CITY OF LANCASTER - BUREAU OF WATER

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, RATEMAKING BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF FEBRUARY 29, 2016

ACCOUNT (1)	NARUC ACCOUNT (2)	DEPRECIABLE GROUP (3)	SURVIVOR CURVE (4)	ORIGINAL COST AS OF FEBRUARY 29, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)-(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
325	335	FIRE HYDRANTS INSIDE CITY OUTSIDE CITY	70-R2 70-R2	104,151.03 779,531.55	16,505 136,916	87,646 642,616	1,410 10,352	1.35 1.33	62.2 62.1
		TOTAL FIRE HYDRANTS		883,682.58	153,421	730,262	11,762	1.33	62.1
		TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		12,749,191.81	1,852,866	10,896,327	129,658	1.02	84.0
		TOTAL UTILITY PLANT		220,871,425.31	38,191,970	182,263,659	3,853,564	1.74	47.3

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE  
FROM DECEMBER 31, 2014 TO FEBRUARY 29, 2016

ACCOUNT	RATEMAKING BOOK RESERVE AS OF 12/31/14	+	14 MONTHS ACCRUALS	-	14 MONTHS RETIREMENTS	=	RATEMAKING BOOK RESERVE AS OF 2/29/16
(1)	(2)		(3)		(4)		(5)
312.11	29,813		143		0		29,956
312.12	231,155		11,182		0		242,337
312.20	1,491,190		185,511		0		1,676,701
312.30	9,318,617		2,173,822		0		11,492,439
312.50	1,879,432		280,083		177,263		1,982,252
312.61			72,800		0		72,800
312.62	166,981		4,829		0		171,810
312.63	166,220		1,618		0		167,838
316.00	1,494,055		64,614		0		1,558,668
320.00	5,095,579		129,181		0		5,224,760
321.00	85,837		1,492		0		87,329
322.01	81,749		3,097		0		84,846
322.02	5,908,383		681,371		47,650		6,542,104
322.04	108,075		24,321		6,000		126,396
322.05	595,094		91,128		5,250		680,971
322.06	1,317,141		36,040		0		1,353,181
322.07	49,593		2,148		0		51,741
322.08	10,663		300		0		10,963
322.99	564,599		200,227		0		764,826
323.00	2,007,267		93,204		18,750		2,081,721
324.00	3,075,166		77,733		2,350		3,150,549
325.00	679,845		32,157		0		712,002
328.01	7,190		293		0		7,482
328.02	11,415		2,691		0		14,106
329.01	194,298		42,286		0		236,585
329.02	1,006,195		95,424		0		1,101,618
329.03	14,502		291		0		14,793
330.00	10,213		215		0		10,429
331.00	16,257		309		0		16,565
332.01	166,019		14,159		0		180,178
332.02	255,671		21,305		0		276,976
333.00	38,381		11,605		0		49,987
334.00	9,333		266		0		9,599
<b>Total Depr. Plant</b>	<b>36,085,926</b>		<b>4,355,843</b>		<b>257,263</b>		<b>40,184,507</b>

CITY OF LANCASTER - BUREAU OF WATER

TABLE 2. BRINGFORWARD OF THE RATEMAKING BOOK RESERVE  
FROM DECEMBER 31, 2014 TO FEBRUARY 29, 2016

ACCOUNT (1)	RATEMAKING BOOK RESERVE AS OF 12/31/14 (2)	+	14 MONTHS ACCRUALS (3)	-	14 MONTHS RETIREMENTS (4)	=	RATEMAKING BOOK RESERVE AS OF 2/29/16 (5)
<b>Advances</b>							
322.20	132,556		7,116		0		139,672
<b>Total Advances</b>	<b>132,556</b>		<b>7,116</b>		<b>0</b>		<b>139,672</b>
<b>Contributions</b>							
312.20	89,756		3,543		0		93,299
312.50	137,457		7,241		0		144,698
316.00	33,999		370		0		34,369
322.10	7,762		348		0		8,110
322.20	1,225,655		114,652		0		1,340,307
322.40	14,189		827		0		15,016
322.50	54,851		8,795		0		63,646
325.00	139,673		13,748		0		153,421
<b>Total Contributions</b>	<b>1,703,342</b>		<b>149,524</b>		<b>0</b>		<b>1,852,866</b>
<b>Total Plant</b>	<b>34,250,028</b>		<b>4,199,204</b>		<b>257,263</b>		<b>38,191,969</b>

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**PART II. DETAILED DEPRECIATION  
CALCULATIONS**

**UTILITY PLANT IN SERVICE**



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.11 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1912	21,898.00	16,450	19,638	2,260	34.33	66
1933	12,232.00	8,643	10,318	1,914	34.33	56
	34,130.00	25,093	29,956	4,174		122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	0.36

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.12 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	174,188.00	159,905	154,306	19,882	5.33	3,730
	174,188.00	159,905	154,306	19,882		3,730
CONESTOGA DAM FISH PASSAGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	291,082.65	91,225	88,031	203,052	34.33	5,915
	291,082.65	91,225	88,031	203,052		5,915
	465,270.65	251,130	242,337	222,934		9,645
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 2.07

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WILLOW STREET BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1956	13,250.00	12,164	10,473	2,777	5.33	521
1990	15,067.00	12,476	10,742	4,325	5.33	811
1991	5,903.00	4,854	4,179	1,724	5.33	323
1999	2,000.00	1,515	1,304	696	5.33	131
	36,220.00	31,009	26,699	9,521		1,786
LAMPETER BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1969	6,591.00	6,152	5,297	1,294	3.33	389
	6,591.00	6,152	5,297	1,294		389
KISSEL HILL BOOSTER STATION - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1979	5,569.00	4,004	3,448	2,121	14.33	148
1980	38,673.00	27,589	23,755	14,918	14.33	1,041
1999	3,000.00	1,613	1,389	1,611	14.33	112
	47,242.00	33,206	28,591	18,651		1,301
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1956	279,298.00	222,209	191,324	87,974	15.33	5,739
1971	25,374.00	18,891	16,265	9,109	15.33	594
1996	318,845.11	179,191	154,285	164,560	15.33	10,735
1999	10,000.00	5,209	4,485	5,515	15.33	360
2000	94,384.76	47,710	41,079	53,306	15.33	3,477
2001	5,940.00	2,905	2,501	3,439	15.33	224

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE AND HIGH SERVICE PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
2002	7,890.00	3,719	3,202	4,688	15.33	306
2003	7,832.00	3,544	3,051	4,781	15.33	312
2012	16,500.00	3,187	2,744	13,756	15.33	897
	766,063.87	486,565	418,936	347,128		22,644
CONESTOGA PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039 NET SALVAGE PERCENT.. 0						
1974	903,813.00	579,416	498,882	404,931	23.33	17,357
1975	118,276.00	75,161	64,714	53,562	23.33	2,296
1976	82,589.00	52,005	44,777	37,812	23.33	1,621
1978	36,333.00	22,437	19,318	17,015	23.33	729
1979	6,165.00	3,768	3,244	2,921	23.33	125
2000	507,711.24	203,993	175,640	332,072	23.33	14,234
2001	122,372.00	47,242	40,676	81,696	23.33	3,502
2009	21,000.00	4,669	4,020	16,980	23.33	728
	1,798,259.24	988,691	851,271	946,988		40,592
HESS BOULEVARD PUMP STATION - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
1995	177,566.32	73,406	63,203	114,364	29.33	3,899
1998	550.51	207	178	372	29.33	13
	178,116.83	73,613	63,381	114,736		3,912

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA STRAINER BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	1,264,611.00	168,699	145,251	1,119,360	43.33	25,833
	1,264,611.00	168,699	145,251	1,119,360		25,833
DELP ROAD PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2011	972,399.60	90,822	78,199	894,201	45.33	19,726
	972,399.60	90,822	78,199	894,201		19,726
EAST PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2014	1,750,000.00	58,450	50,326	1,699,674	48.33	35,168
	1,750,000.00	58,450	50,326	1,699,674		35,168
SOUTH BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2015	525,000.00	7,035	6,881	518,119	49.33	10,503
2016	1,050,000.00	1,911	1,869	1,048,131	49.33	21,247
	1,575,000.00	8,946	8,750	1,566,250		31,750
	8,394,503.54	1,946,153	1,676,701	6,717,803		183,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.18

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1933	217,345.00	199,644	183,188	34,157	7.33	4,660
1942	254.00	231	212	42	7.33	6
1950	357.00	321	295	62	7.33	8
1995	11,438.92	8,444	7,748	3,691	7.33	504
1996	471,732.50	343,667	315,340	156,392	7.33	21,336
1997	133,109.57	95,583	87,705	45,405	7.33	6,194
1998	833.13	589	540	293	7.33	40
1999	54,000.00	37,507	34,415	19,585	7.33	2,672
2000	106,977.43	72,884	66,877	40,101	7.33	5,471
2001	17,075.00	11,386	10,448	6,627	7.33	904
2004	592,429.46	363,876	333,884	258,546	7.33	35,272
2005	25,634.00	15,195	13,943	11,691	7.33	1,595
2009	68,862.87	32,808	30,104	38,759	7.33	5,288
2010	17,264.13	7,530	6,909	10,355	7.33	1,413
	1,717,313.01	1,189,665	1,091,607	625,706		85,363

SUSQUEHANNA RIVER TREATMENT PLANT  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2021  
NET SALVAGE PERCENT.. 0

1956	303,935.00	279,012	256,015	47,920	5.33	8,991
1971	556,636.00	497,299	456,309	100,327	5.33	18,823
1987	111,862.00	94,327	86,552	25,310	5.33	4,749
1995	20,850.00	16,576	15,210	5,640	5.33	1,058
1996	492,800.34	387,735	355,776	137,024	5.33	25,708
1997	3,660.00	2,847	2,612	1,048	5.33	197
1998	2,466.01	1,895	1,739	727	5.33	136
1999	53,500.00	40,539	37,198	16,302	5.33	3,059
2000	537,851.11	401,339	368,259	169,592	5.33	31,818
2001	3,405.00	2,498	2,292	1,113	5.33	209
2002	73,616.00	52,965	48,599	25,017	5.33	4,694
2003	39,825.00	28,032	25,721	14,104	5.33	2,646
2004	443,704.88	304,590	279,484	164,221	5.33	30,811
	2,644,111.34	2,109,654	1,935,767	708,344		132,899

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER INTAKE - CARBON SLURRY BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	9,075.00	7,371	6,763	2,312	10.33	224
	9,075.00	7,371	6,763	2,312		224
SUSQUEHANNA MEMBRANE FACILITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2069						
NET SALVAGE PERCENT.. 0						
2009	25,210.13	2,803	2,572	22,638	53.33	424
2010	93,677,983.18	9,002,454	8,260,431	85,417,553	53.33	1,601,679
2011	2,641,059.46	212,658	195,130	2,445,930	53.33	45,864
2012	2,867.09	185	170	2,697	53.33	51
	96,347,119.86	9,218,100	8,458,302	87,888,818		1,648,018
	100,717,619.21	12,524,790	11,492,439	89,225,180		1,866,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.85

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNDERGROUND STORAGE RESERVOIR - OYSTER PT (MOUNTVILLE) - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1956	719,532.00	572,460	500,350	219,182	15.33	14,298
1995	3,331.22	1,913	1,672	1,659	15.33	108
1997	251,668.78	138,196	120,788	130,881	15.33	8,538
2001	23,435.00	11,460	10,016	13,419	15.33	875
	997,967.00	724,029	632,826	365,141		23,819
WILLOW STREET STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2045 NET SALVAGE PERCENT.. 0						
1989	5,132.00	2,444	2,136	2,996	29.33	102
1990	892,279.00	416,453	363,994	528,285	29.33	18,012
1991	11,808.00	5,394	4,715	7,093	29.33	242
	909,219.00	424,291	370,845	538,374		18,356
LAFAYETTE (ROUTE 30 EAST) STANDPIPE - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2023 NET SALVAGE PERCENT.. 0						
1968	565,918.00	490,498	428,712	137,206	7.33	18,718
1986	11,410.00	9,150	7,997	3,413	7.33	466
1993	8,723.00	6,592	5,762	2,961	7.33	404
	586,051.00	506,240	442,471	143,580		19,588
LAMPETER ELEVATED TANK - OUTSIDE CITY INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2024 NET SALVAGE PERCENT.. 0						
1969	108,318.00	91,913	80,335	27,983	8.33	3,359
1986	41,866.00	32,689	28,571	13,295	8.33	1,596
	150,184.00	124,602	108,906	41,278		4,955



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1976	1,296.00	918	802	494	16.33	30
1977	247,976.00	174,349	152,388	95,588	16.33	5,854
1978	72,828.00	50,804	44,405	28,423	16.33	1,741
1979	2,122.00	1,468	1,283	839	16.33	51
1986	60,056.00	38,736	33,857	26,199	16.33	1,604
1998	2,265.65	1,177	1,029	1,237	16.33	76
	386,543.65	267,452	233,763	152,781		9,356
BLOSSOM HILL STANDPIPE - INSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1956	19,490.00	19,383	16,941	2,549	0.33	2,549
	19,490.00	19,383	16,941	2,549		2,549
TANK PAINTING - OUTSIDE CITY						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	2,500,000.00	167,500	146,401	2,353,599	9.33	252,261
	2,500,000.00	167,500	146,401	2,353,599		252,261
FENCING - JOINT						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	22,085.00	20,910	18,276	3,809	1.33	2,864
2006	7,942.00	3,072	2,685	5,257	15.33	343
	30,027.00	23,982	20,961	9,066		3,207

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.50 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH TANK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2015	600,000.00	8,040	7,154	592,846	49.33	12,018
2016	1,225,000.00	2,230	1,984	1,223,016	49.33	24,793
	1,825,000.00	10,270	9,138	1,815,862		36,811
	7,404,481.65	2,267,749	1,982,252	5,422,230		370,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.6 5.01

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATER ADMINISTRATION BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
2015	6,000,000.00	73,080	72,800	5,927,200	54.33	109,096
	6,000,000.00	73,080	72,800	5,927,200		109,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.3 1.82

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
METER SHOP AND FORMEANS OFFICE FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1927	6,263.00	6,263	6,263			
1933	4,585.00	4,585	4,585			
	10,848.00	10,848	10,848			
BEAVER STREET BUILDING INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2027 NET SALVAGE PERCENT.. 0						
1977	89,800.00	69,451	72,195	17,605	11.33	1,554
2000	1,250.00	725	754	496	11.33	44
2001	26,509.00	14,957	15,548	10,961	11.33	967
	117,559.00	85,133	88,497	29,062		2,565
ENGLESIDE GARAGE BUILDING INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2019 NET SALVAGE PERCENT.. 0						
1979	47,425.00	43,477	45,195	2,230	3.33	670
1993	30,088.00	26,234	27,270	2,818	3.33	846
	77,513.00	69,711	72,465	5,048		1,516
	205,920.00	165,692	171,810	34,110		4,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 1.98

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 312.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GOVERNMENT GUAGING STATION BUILDING						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. 0						
1933	4,462.00	4,391	4,462			
1977	86,801.00	83,915	86,536	265	1.33	199
1978	41,168.00	39,764	41,006	162	1.33	122
1979	21,886.00	21,120	21,780	106	1.33	80
1980	367.00	354	365	2	1.33	2
	154,684.00	149,544	154,149	535		403
SUSQUEHANNA RIVER TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	15,550.00	8,122	8,372	7,178	14.33	501
	15,550.00	8,122	8,372	7,178		501
CONESTOGA CREEK TREATMENT PLANT - POLE BARN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
2000	9,875.00	5,158	5,317	4,558	14.33	318
	9,875.00	5,158	5,317	4,558		318
	180,109.00	162,824	167,838	12,271		1,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 0.68

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1955	44,660.00	43,218	44,660			
1956	276,729.11	265,660	276,729			
1965	44,075.00	39,617	44,075			
1969	15,838.00	13,811	15,581	257	4.48	57
1971	597,738.00	512,686	578,408	19,330	4.98	3,882
1974	84,212.00	70,160	79,154	5,058	5.84	866
1975	142,510.00	117,470	132,529	9,981	6.15	1,623
1976	13,113.00	10,681	12,050	1,063	6.49	164
1980	11,367.00	8,749	9,871	1,496	8.06	186
1982	1,584.00	1,177	1,328	256	9.00	28
1990	185,234.00	112,939	127,417	57,817	13.66	4,233
1991	59,203.00	34,947	39,427	19,776	14.34	1,379
1995	136,203.71	69,309	78,194	58,010	17.19	3,375
2002	14,852.00	5,207	5,874	8,978	22.73	395
2005	9,969.43	2,769	3,124	6,845	25.28	271
2006	6,564.00	1,658	1,871	4,693	26.16	179
2007	13,321.00	3,030	3,418	9,903	27.04	366
2008	4,726.85	955	1,077	3,650	27.93	131
2011	382,759.00	47,573	53,672	329,087	30.65	10,737
2013	35,077.57	2,506	2,827	32,251	32.50	992
2014	750,000.00	33,645	37,958	712,042	33.43	21,299
2015	375,000.00	6,750	7,615	367,385	34.37	10,689
2016	700,000.00	1,603	1,809	698,191	34.92	19,994
	3,904,736.67	1,406,120	1,558,668	2,346,069		80,846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.07

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1906	6,450.00	6,450	6,450			
1933	353,573.00	353,573	353,573			
1940	240.00	240	240			
1942	3,963.00	3,944	3,963			
1943	1,724.00	1,706	1,724			
1944	125.00	123	125			
1948	5,627.00	5,382	5,627			
1949	5,531.00	5,252	5,531			
1950	2,660.00	2,508	2,660			
1951	309.00	289	309			
1954	182.00	167	182			
1955	362,779.00	331,580	362,779			
1956	811,061.00	736,849	811,061			
1962	2,400.00	2,098	2,330	70	5.04	14
1963	2,224.00	1,930	2,143	81	5.28	15
1965	11,638.00	9,950	11,050	588	5.80	101
1967	10,445.00	8,784	9,755	690	6.36	108
1968	2,643.00	2,204	2,448	195	6.65	29
1969	564.00	466	518	46	6.97	7
1971	1,583,130.60	1,280,357	1,421,949	161,181	7.65	21,069
1972	23,217.00	18,562	20,615	2,602	8.02	324
1974	30,485.00	23,763	26,391	4,094	8.82	464
1975	297,705.00	228,786	254,087	43,618	9.26	4,710
1976	449,043.00	340,038	377,642	71,401	9.71	7,353
1977	296,878.00	221,248	245,715	51,163	10.19	5,021
1978	65,023.00	47,646	52,915	12,108	10.69	1,133
1979	23,547.00	16,948	18,822	4,725	11.21	421
1980	7,178.00	5,069	5,630	1,548	11.75	132
1982	16,592.00	11,245	12,489	4,103	12.89	318
1991	22,532.00	11,897	13,213	9,319	18.88	494
1993	260,945.00	128,124	142,293	118,652	20.36	5,828
1995	341,396.13	154,482	171,566	169,830	21.90	7,755
1996	444,177.00	192,218	213,475	230,702	22.69	10,168
1997	32,550.29	13,443	14,930	17,621	23.48	750
1999	393,464.01	146,467	162,665	230,799	25.11	9,192
2000	1,112,742.20	391,129	434,383	678,359	25.94	26,151
2001	18,435.00	6,093	6,767	11,668	26.78	436

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 320 PURIFICATION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TREATMENT PLANT EQUIPMENT						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
2004	16,387.00	4,363	4,845	11,542	29.35	393
2008	95,074.00	16,876	18,742	76,332	32.90	2,320
2013	44,935.58	2,820	3,132	41,804	37.49	1,115
	7,159,574.81	4,735,069	5,204,734	1,954,841		105,821
WILLOW STREET CHLORINE BOOSTER STATION						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	21,019.10	18,219	20,026	993	3.33	298
	21,019.10	18,219	20,026	993		298
	7,180,593.91	4,753,288	5,224,760	1,955,834		106,119
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 1.48



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 321 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1						
NET SALVAGE PERCENT.. 0						
1927	53.00	53	53			
1933	3,556.00	3,556	3,556			
1937	30.00	30	30			
1939	150.00	150	150			
1940	131.00	131	131			
1942	24.00	24	24			
1945	125.00	125	125			
1946	273.00	273	273			
1949	92.00	92	92			
1950	58.00	58	58			
1951	195.00	195	195			
1956	1,110.00	1,066	1,110			
1965	1,790.00	1,586	1,790			
1967	6,225.00	5,406	6,225			
1968	420.00	361	420			
1974	630.00	505	630			
1975	2,762.00	2,188	2,762			
1978	4,023.00	3,059	4,023			
1979	1,290.00	968	1,290			
1980	21,755.00	16,066	21,755			
1981	2,057.00	1,496	2,057			
1982	1,800.00	1,289	1,800			
2001	52,135.00	23,018	38,780	13,355	11.17	1,196
	100,684.00	61,695	87,329	13,355		1,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.2	1.19

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1900	870.00	771	755	115	9.14	13
1901	489.00	431	422	67	9.43	7
1904	643.00	560	548	95	10.32	9
1905	708.00	614	601	107	10.62	10
1906	448.00	387	379	69	10.93	6
1907	644.00	554	543	101	11.23	9
1908	569.00	487	477	92	11.54	8
1909	668.00	569	557	111	11.85	9
1910	941.00	798	782	159	12.17	13
1918	608.00	495	485	123	14.84	8
1921	345.00	276	270	75	15.93	5
1922	877.00	698	684	193	16.31	12
1923	1,359.00	1,075	1,053	306	16.69	18
1924	78.00	61	60	18	17.08	1
1925	495.00	387	379	116	17.47	7
1926	720.00	559	547	173	17.88	10
1927	1,541.00	1,189	1,164	377	18.28	21
1928	823.00	631	618	205	18.70	11
1929	542.00	412	403	139	19.12	7
1935	58.00	42	41	17	21.82	1
1936	13.00	9	9	4	22.29	
1937	166.00	119	117	49	22.77	2
1946	177.00	116	114	63	27.44	2
1947	89.00	58	57	32	28.00	1
1948	165.00	106	104	61	28.56	2
1953	1,458.00	884	866	592	31.48	19
1957	11,922.20	6,863	6,721	5,201	33.95	153
1961	23.00	13	13	10	36.51	
1962	36.00	19	19	17	37.17	
1963	36.00	19	19	17	37.84	
1973	1,354.00	596	584	770	44.81	17
2009	21,479.43	1,603	1,570	19,910	74.03	269
	50,344.63	21,401	20,959	29,386		650

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 80-R2

NET SALVAGE PERCENT.. 0

1920	9,807.50	7,900	7,737	2,071	15.56	133
1922	5,521.00	4,395	4,304	1,217	16.31	75

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	377.00	298	292	85	16.69	5
1924	1,445.00	1,136	1,113	332	17.08	19
1925	659.00	515	504	155	17.47	9
1926	276.00	214	210	66	17.88	4
1927	3,585.00	2,766	2,709	876	18.28	48
1928	1,114.00	854	836	278	18.70	15
1929	1,807.00	1,375	1,347	460	19.12	24
1930	2,262.00	1,709	1,674	588	19.55	30
1931	499.00	374	366	133	19.99	7
1932	24.00	18	18	6	20.44	
1933	511.00	378	370	141	20.89	7
1935	1,321.00	961	941	380	21.82	17
1938	124.00	88	86	38	23.26	2
1939	1,265.00	889	871	394	23.76	17
1941	6,394.00	4,414	4,323	2,071	24.77	84
1945	125.00	83	81	44	26.89	2
1946	136.00	89	87	49	27.44	2
1948	815.00	524	513	302	28.56	11
1949	157.00	100	98	59	29.13	2
1950	438.00	275	269	169	29.71	6
1951	1,387.00	862	844	543	30.29	18
1952	1,364.00	837	820	544	30.89	18
1954	1,461.00	875	857	604	32.09	19
1955	3,840.00	2,270	2,223	1,617	32.70	49
1956	26,801.00	15,638	15,315	11,486	33.32	345
1958	194.00	110	108	86	34.58	2
1959	276.00	154	151	125	35.22	4
1960	1,407.00	776	760	647	35.86	18
1962	3,083.00	1,651	1,617	1,466	37.17	39
1963	830.00	437	428	402	37.84	11
1964	999.00	518	507	492	38.51	13
1965	757.00	386	378	379	39.18	10
1966	1,950.00	978	958	992	39.87	25
1967	50.00	25	24	26	40.55	1
1974	5,225.00	2,251	2,205	3,020	45.54	66
1994	8,907.00	2,098	2,055	6,852	61.16	112

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
2001	21,006.03	3,398	3,328	17,678	67.06	264
2004	250.00	32	31	219	69.64	3
2009	34,614.06	2,583	2,530	32,084	74.03	433
	153,063.59	65,234	63,887	89,177		1,969
	203,408.22	86,635	84,846	118,563		2,619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.29

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1871	50.82	46	36	14	10.28	1
1872	847.77	767	607	240	10.54	23
1873	1,901.60	1,715	1,358	544	10.80	50
1874	890.14	801	634	256	11.07	23
1875	3,347.46	3,002	2,377	971	11.34	86
1876	263.72	236	187	77	11.61	7
1877	2,262.84	2,018	1,598	665	11.89	56
1878	1,203.48	1,070	847	356	12.16	29
1879	1,146.98	1,017	805	342	12.44	27
1880	1,311.81	1,160	918	393	12.73	31
1881	2,009.50	1,772	1,403	606	13.02	47
1882	3,495.88	3,073	2,433	1,063	13.31	80
1884	3,474.14	3,035	2,403	1,071	13.91	77
1885	3,784.90	3,296	2,610	1,175	14.22	83
1886	3,124.56	2,712	2,147	977	14.54	67
1887	3,593.84	3,108	2,461	1,133	14.86	76
1888	1,852.21	1,597	1,264	588	15.18	39
1889	2,457.54	2,111	1,671	786	15.52	51
1890	439.56	376	298	142	15.86	9
1891	3,130.57	2,670	2,114	1,017	16.20	63
1892	3,753.38	3,188	2,524	1,229	16.56	74
1893	3,837.10	3,247	2,571	1,266	16.92	75
1894	5,675.43	4,783	3,787	1,888	17.29	109
1895	2,677.12	2,247	1,779	898	17.67	51
1896	3,977.49	3,325	2,633	1,345	18.05	75
1897	3,702.30	3,082	2,440	1,262	18.44	68
1898	7,082.21	5,869	4,647	2,435	18.84	129
1899	2,953.81	2,437	1,930	1,024	19.25	53
1900	3,908.70	3,210	2,542	1,367	19.67	69
1901	4,552.27	3,721	2,946	1,606	20.09	80
1902	4,064.33	3,306	2,618	1,447	20.53	70
1903	5,222.99	4,227	3,347	1,876	20.97	89
1904	7,360.00	5,927	4,693	2,667	21.42	125
1905	3,981.43	3,189	2,525	1,456	21.88	67
1906	3,127.01	2,492	1,973	1,154	22.35	52
1907	7,984.70	6,327	5,009	2,975	22.83	130
1908	2,985.61	2,353	1,863	1,123	23.31	48
1909	3,474.19	2,722	2,155	1,319	23.81	55
1910	5,091.29	3,966	3,140	1,951	24.31	80
1911	17,863.56	13,833	10,952	6,911	24.82	278
1912	5,136.58	3,953	3,130	2,007	25.34	79

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1913	1,407.91	1,077	853	555	25.87	21
1914	1,576.21	1,198	949	628	26.41	24
1915	1,988.36	1,501	1,188	800	26.95	30
1916	2,473.17	1,855	1,469	1,004	27.51	36
1917	1,803.11	1,343	1,063	740	28.07	26
1919	1,795.75	1,319	1,044	751	29.22	26
1920	2,624.22	1,913	1,515	1,110	29.81	37
1922	3,252.25	2,336	1,850	1,403	31.00	45
1923	7,316.07	5,214	4,128	3,188	31.61	101
1924	20,551.98	14,530	11,504	9,048	32.23	281
1925	5,761.80	4,041	3,200	2,562	32.86	78
1926	3,332.32	2,318	1,835	1,497	33.49	45
1927	16,997.49	11,724	9,283	7,715	34.13	226
1928	13,223.72	9,043	7,160	6,064	34.78	174
1929	5,686.53	3,855	3,052	2,634	35.43	74
1930	411.86	277	219	193	36.09	5
1931	762.25	508	402	360	36.76	10
1932	314.98	208	165	150	37.43	4
1933	37,096.80	24,245	19,196	17,901	38.11	470
1934	231.37	150	119	113	38.80	3
1936	1,475.69	937	742	734	40.19	18
1937	274.17	172	136	138	40.90	3
1938	1,168.09	726	575	593	41.61	14
1939	225.92	139	110	116	42.33	3
1940	1,402.48	854	676	726	43.05	17
1941	2,535.26	1,526	1,208	1,327	43.78	30
1943	1,564.33	921	729	835	45.25	18
1944	1,131.56	658	521	611	46.00	13
1945	357.54	206	163	194	46.75	4
1946	7,247.94	4,117	3,260	3,988	47.51	84
1947	8,162.11	4,580	3,626	4,536	48.27	94
1948	18,198.12	10,085	7,985	10,213	49.04	208
1949	13,169.67	7,206	5,705	7,464	49.81	150
1950	19,328.99	10,441	8,267	11,062	50.58	219
1951	11,219.29	5,980	4,735	6,485	51.37	126
1952	7,929.67	4,170	3,302	4,628	52.15	89
1953	15,682.39	8,135	6,441	9,241	52.94	175
1954	14,793.98	7,566	5,990	8,804	53.74	164
1955	10,408.62	5,248	4,155	6,253	54.54	115
1956	19,724.71	9,800	7,759	11,965	55.35	216
1957	21,021.74	10,289	8,146	12,875	56.16	229

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1958	15,013.85	7,237	5,730	9,284	56.98	163
1959	30,225.63	14,344	11,357	18,869	57.80	326
1960	3,355.30	1,567	1,241	2,115	58.62	36
1961	18,896.07	8,684	6,876	12,020	59.45	202
1962	21,227.86	9,595	7,597	13,631	60.28	226
1963	25,028.46	11,122	8,806	16,222	61.12	265
1964	146,574.52	64,013	50,683	95,891	61.96	1,548
1965	10,788.41	4,628	3,664	7,124	62.81	113
1967	937.51	388	307	630	64.52	10
1969	21,530.82	8,565	6,781	14,749	66.24	223
1973	218,787.25	80,096	63,417	155,370	69.73	2,228
1974	172,762.18	61,849	48,970	123,792	70.62	1,753
1975	29,161.05	10,206	8,081	21,080	71.50	295
1976	104,656.53	35,783	28,332	76,325	72.39	1,054
1977	18,531.47	6,185	4,897	13,634	73.29	186
1978	5,506.98	1,793	1,420	4,087	74.19	55
1979	12,381.35	3,929	3,111	9,271	75.09	123
1980	103,345.08	31,952	25,298	78,047	75.99	1,027
1986	198,431.56	51,429	40,720	157,712	81.49	1,935
1987	771,035.84	193,322	153,065	617,971	82.42	7,498
1988	349,017.83	84,557	66,949	282,069	83.35	3,384
1990	150,187.43	33,833	26,788	123,400	85.22	1,448
1991	573.68	124	98	476	86.16	6
1992	251,382.83	52,310	41,417	209,966	87.11	2,410
1993	29,344.59	5,856	4,637	24,708	88.05	281
1995	115,769.49	21,101	16,707	99,063	89.95	1,101
1996	77,637.37	13,481	10,674	66,964	90.90	737
1997	138,560.30	22,862	18,101	120,459	91.85	1,311
1999	44,941.00	6,631	5,250	39,691	93.77	423
2000	13,312.33	1,848	1,463	11,849	94.73	125
2001	38,805.10	5,048	3,997	34,808	95.69	364
2002	30,968.41	3,756	2,974	27,995	96.66	290
2003	728,629.14	82,007	64,930	663,699	97.62	6,799
2004	11,996.90	1,244	985	11,012	98.59	112
2005	786,277.22	74,626	59,086	727,191	99.56	7,304
2009	321,704.32	19,125	15,142	306,562	103.46	2,963
2010	198,804.96	10,050	7,957	190,848	104.44	1,827
2014	3,842,861.34	57,297	45,366	3,797,496	108.36	35,045
2015	2,975,000.00	17,850	14,133	2,960,867	109.34	27,079
	12,488,583.20	1,425,690	1,128,808	11,359,775		118,761

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1920	4,399.14	3,207	2,539	1,860	29.81	62
1922	8,609.55	6,183	4,895	3,714	31.00	120
1923	4,285.33	3,054	2,418	1,867	31.61	59
1924	8,096.94	5,725	4,533	3,564	32.23	111
1925	8,173.25	5,732	4,538	3,635	32.86	111
1926	5,061.78	3,521	2,788	2,274	33.49	68
1927	21,037.37	14,510	11,488	9,549	34.13	280
1928	24,818.84	16,972	13,438	11,381	34.78	327
1929	15,312.39	10,380	8,218	7,094	35.43	200
1930	35,864.28	24,098	19,080	16,784	36.09	465
1931	9,487.15	6,317	5,002	4,486	36.76	122
1932	36.00	24	19	17	37.43	
1933	47,753.16	31,209	24,710	23,043	38.11	605
1934	918.04	594	470	448	38.80	12
1935	5,715.41	3,664	2,901	2,814	39.49	71
1936	7,895.90	5,011	3,968	3,928	40.19	98
1937	2,411.29	1,515	1,200	1,212	40.90	30
1938	7,926.41	4,928	3,902	4,025	41.61	97
1939	38,607.74	23,751	18,805	19,803	42.33	468
1940	14,662.79	8,924	7,066	7,597	43.05	176
1941	83,206.65	50,090	39,659	43,547	43.78	995
1944	1,263.06	735	582	681	46.00	15
1945	1,880.22	1,081	856	1,024	46.75	22
1946	1,066.60	606	480	587	47.51	12
1947	1,925.26	1,080	855	1,070	48.27	22
1948	27,751.65	15,379	12,177	15,575	49.04	318
1949	17,480.55	9,565	7,573	9,907	49.81	199
1950	32,596.84	17,608	13,941	18,655	50.58	369
1951	24,571.85	13,097	10,370	14,202	51.37	276
1952	122,689.58	64,524	51,088	71,602	52.15	1,373
1953	89,008.50	46,171	36,556	52,452	52.94	991
1954	114,300.21	58,459	46,286	68,015	53.74	1,266
1955	236,877.86	119,429	94,559	142,318	54.54	2,609
1956	910,568.21	452,388	358,184	552,384	55.35	9,980
1957	233,720.69	114,395	90,574	143,147	56.16	2,549
1958	244,802.93	117,995	93,424	151,379	56.98	2,657
1959	197,696.42	93,817	74,281	123,416	57.80	2,135
1960	198,012.17	92,490	73,230	124,782	58.62	2,129
1961	36,036.98	16,561	13,112	22,925	59.45	386
1962	134,304.77	60,706	48,065	86,240	60.28	1,431



CITY OF LANCASTER - BUREAU OF WATER

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RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1963	329,544.51	146,436	115,943	213,602	61.12	3,495
1964	73,497.03	32,098	25,414	48,083	61.96	776
1965	131,339.35	56,345	44,612	86,727	62.81	1,381
1966	143,083.52	60,277	47,725	95,358	63.66	1,498
1967	82,994.01	34,314	27,169	55,825	64.52	865
1968	65,771.61	26,686	21,129	44,643	65.37	683
1969	853,729.83	339,631	268,907	584,823	66.24	8,829
1970	50,384.92	19,646	15,555	34,830	67.11	519
1971	141,388.36	54,010	42,763	98,625	67.98	1,451
1972	73,073.14	27,336	21,644	51,430	68.85	747
1973	102,875.08	37,662	29,819	73,056	69.73	1,048
1974	14,963.52	5,357	4,241	10,722	70.62	152
1975	419,555.11	146,844	116,266	303,289	71.50	4,242
1976	30,807.41	10,533	8,340	22,468	72.39	310
1977	403,412.87	134,631	106,596	296,817	73.29	4,050
1978	50,274.24	16,367	12,959	37,315	74.19	503
1979	5,630.90	1,787	1,415	4,216	75.09	56
1980	13,345.41	4,126	3,267	10,079	75.99	133
1981	13,490.83	4,060	3,215	10,276	76.90	134
1982	22,299.93	6,526	5,167	17,133	77.81	220
1983	529,636.81	150,560	119,208	410,429	78.73	5,213
1984	25,304.82	6,982	5,528	19,777	79.65	248
1985	67,234.19	17,989	14,243	52,991	80.57	658
1986	178,388.97	46,235	36,607	141,782	81.49	1,740
1987	68,556.81	17,189	13,610	54,947	82.42	667
1988	243,238.30	58,929	46,658	196,581	83.35	2,359
1989	162,173.31	37,905	30,012	132,162	84.29	1,568
1990	2,407,756.70	542,395	429,448	1,978,308	85.22	23,214
1991	134,914.95	29,240	23,151	111,764	86.16	1,297
1992	79,750.53	16,595	13,139	66,611	87.11	765
1993	1,787,569.76	356,710	282,430	1,505,140	88.05	17,094
1994	165,711.80	31,636	25,048	140,664	89.00	1,580
1995	1,052,463.83	191,833	151,886	900,578	89.95	10,012
1996	41,839.42	7,265	5,752	36,087	90.90	397
1997	855,839.72	141,214	111,808	744,032	91.85	8,101
1998	355,623.07	55,573	44,001	311,622	92.81	3,358
1999	241,079.47	35,571	28,164	212,916	93.77	2,271
2000	501,050.68	69,556	55,072	445,979	94.73	4,708
2001	1,408,220.64	183,195	145,047	1,263,174	95.69	13,201
2002	341,394.01	41,401	32,780	308,614	96.66	3,193
2003	410,553.27	46,208	36,586	373,967	97.62	3,831

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2004	584,922.05	60,674	48,039	536,883	98.59	5,446
2005	1,234,628.18	117,179	92,778	1,141,850	99.56	11,469
2006	858,461.43	73,905	58,515	799,946	100.53	7,957
2007	289,596.19	22,351	17,697	271,899	101.51	2,679
2008	548,475.67	37,494	29,686	518,789	102.48	5,062
2009	598,559.80	35,584	28,174	570,386	103.46	5,513
2010	883,437.05	44,658	35,359	848,079	104.44	8,120
2011	3,124,652.61	130,392	103,240	3,021,413	105.41	28,663
2012	404,712.63	13,246	10,488	394,225	106.40	3,705
2013	44,143.66	1,052	833	43,311	107.38	403
2014	15,952,747.50	237,855	188,325	15,764,423	108.36	145,482
2015	7,000,000.00	42,000	33,254	6,966,746	109.34	63,716
2016	525,000.00	383	303	524,697	109.92	4,773
	49,109,933.17	5,591,121	4,426,842	44,683,091		462,771

JOINT  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1873	27,889.00	25,151	19,914	7,975	10.80	738
1885	9,865.00	8,590	6,801	3,064	14.22	215
1898	1,316.00	1,091	864	452	18.84	24
1900	4,015.00	3,297	2,610	1,405	19.67	71
1905	65,940.00	52,824	41,824	24,116	21.88	1,102
1908	3,150.00	2,482	1,965	1,185	23.31	51
1910	12,341.00	9,614	7,612	4,729	24.31	195
1911	6,986.00	5,410	4,283	2,703	24.82	109
1913	195.00	149	118	77	25.87	3
1915	193.00	146	116	77	26.95	3
1916	21,427.00	16,068	12,722	8,705	27.51	316
1921	1,348.00	975	772	576	30.40	19
1922	5,615.00	4,033	3,193	2,422	31.00	78
1924	1,728.00	1,222	968	760	32.23	24
1928	10,291.00	7,037	5,572	4,719	34.78	136
1933	208,167.00	136,048	107,718	100,449	38.11	2,636
1940	3,788.00	2,306	1,826	1,962	43.05	46
1949	19,805.00	10,837	8,580	11,225	49.81	225
1951	9,969.00	5,313	4,207	5,762	51.37	112
1953	80,264.00	41,635	32,965	47,299	52.94	893
1954	47,765.00	24,429	19,342	28,423	53.74	529

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1955	7,510.00	3,786	2,998	4,512	54.54	83
1956	127,662.00	63,425	50,218	77,444	55.35	1,399
1957	36,851.00	18,037	14,281	22,570	56.16	402
1974	21,478.00	7,689	6,088	15,390	70.62	218
1975	221.00	77	61	160	71.50	2
1977	7,418.00	2,476	1,960	5,458	73.29	74
1980	19,359.00	5,985	4,739	14,620	75.99	192
1981	1,189,236.00	357,853	283,335	905,901	76.90	11,780
1982	183,288.00	53,637	42,468	140,820	77.81	1,810
1983	138,930.00	39,494	31,270	107,660	78.73	1,367
1987	106,439.00	26,687	21,130	85,309	82.42	1,035
1989	5,088.00	1,189	941	4,147	84.29	49
1991	279,780.00	60,637	48,010	231,770	86.16	2,690
1993	726,108.00	144,895	114,723	611,385	88.05	6,944
1995	37,294.69	6,798	5,382	31,912	89.95	355
1996	140,326.04	24,366	19,292	121,034	90.90	1,332
1997	81,861.61	13,507	10,694	71,167	91.85	775
1999	250,493.98	36,960	29,264	221,230	93.77	2,359
2000	142,198.42	19,740	15,629	126,569	94.73	1,336
	4,043,599.74	1,245,895	986,454	3,057,146		41,727
	65,642,116.11	8,262,706	6,542,104	59,100,012		623,259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						94.8 0.95

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1895	47.02	39	28	19	16.18	1
1896	404.24	338	240	164	16.48	10
1897	590.79	492	349	242	16.79	14
1898	272.53	226	160	112	17.10	7
1899	638.45	527	374	265	17.42	15
1900	804.97	662	470	335	17.75	19
1901	656.24	538	382	275	18.08	15
1902	368.43	301	214	155	18.42	8
1903	622.52	506	359	264	18.77	14
1904	817.19	661	469	348	19.13	18
1905	1,036.85	835	592	444	19.49	23
1906	1,112.46	892	633	480	19.86	24
1907	904.83	722	512	393	20.24	19
1908	1,033.42	820	582	452	20.63	22
1909	480.25	379	269	211	21.03	10
1910	95.60	75	53	42	21.43	2
1911	628.08	491	348	280	21.85	13
1913	85.79	66	47	39	22.70	2
1914	203.51	156	111	93	23.14	4
1915	268.93	205	145	123	23.59	5
1916	282.85	215	153	130	24.05	5
1917	234.14	177	126	109	24.51	4
1918	201.27	151	107	94	24.99	4
1919	263.68	197	140	124	25.47	5
1920	81.05	60	43	38	25.97	1
1921	139.16	102	72	67	26.47	3
1922	840.61	614	436	405	26.98	15
1923	1,109.29	804	570	539	27.49	20
1924	1,847.07	1,330	944	903	28.02	32
1925	861.92	616	437	425	28.56	15
1926	686.49	487	346	341	29.10	12
1927	1,585.04	1,115	791	794	29.65	27
1928	3,201.01	2,234	1,585	1,616	30.21	53
1929	2,216.19	1,534	1,088	1,128	30.78	37
1930	800.24	549	390	411	31.35	13
1931	1,319.35	898	637	682	31.93	21
1932	533.95	360	255	279	32.52	9
1933	2,370.90	1,586	1,125	1,246	33.12	38
1934	237.93	158	112	126	33.73	4
1935	310.41	204	145	166	34.34	5
1936	71.60	47	33	38	34.96	1

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1937	38.20	25	18	20	35.58	1
1938	106.27	68	48	58	36.22	2
1939	129.24	82	58	71	36.86	2
1940	12.62	8	6	7	37.50	
1941	64.33	40	28	36	38.16	1
1944	100.11	60	43	58	40.15	1
1945	136.50	81	57	79	40.83	2
1946	714.88	418	297	418	41.51	10
1947	556.90	322	228	328	42.20	8
1948	1,052.57	601	426	626	42.90	15
1949	696.83	393	279	418	43.60	10
1950	3,012.76	1,678	1,190	1,822	44.31	41
1951	889.19	489	347	542	45.02	12
1952	1,272.08	690	490	783	45.74	17
1953	1,547.38	828	587	960	46.46	21
1954	1,983.48	1,047	743	1,241	47.19	26
1955	265.21	138	98	167	47.92	3
2002	14,292.57	1,821	1,292	13,001	87.26	149
2004	125,294.38	13,657	9,689	115,605	89.10	1,297
2009	3,798.79	238	169	3,630	93.74	39
2014	119,896.05	1,882	1,335	118,561	98.43	1,205
2015	400,000.00	2,520	1,788	398,212	99.37	4,007
	706,126.59	49,455	35,087	671,040		7,438

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 100-R2.5

NET SALVAGE PERCENT.. 0

1950	305.59	170	121	185	44.31	4
1951	254.06	140	99	155	45.02	3
1952	1,224.58	664	471	753	45.74	16
1953	584.01	313	222	362	46.46	8
1954	2,597.96	1,372	973	1,625	47.19	34
1955	1,706.32	889	631	1,076	47.92	22
1956	2,124.97	1,091	774	1,351	48.66	28
1969	850.03	351	249	601	58.71	10
1997	1,484.83	257	182	1,302	82.70	16
2000	26,640.71	3,882	2,754	23,887	85.43	280
2001	116,577.54	15,924	11,298	105,280	86.34	1,219
2002	21,385.30	2,724	1,933	19,453	87.26	223

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
2003	61,556.27	7,276	5,162	56,394	88.18	640
2009	44,747.29	2,801	1,987	42,760	93.74	456
2010	126,863.38	6,762	4,797	122,066	94.67	1,289
2011	183,444.53	8,053	5,713	177,731	95.61	1,859
2013	11,018.96	278	197	10,822	97.48	111
2014	374,344.50	5,877	4,170	370,175	98.43	3,761
2015	500,000.00	3,150	2,235	497,765	99.37	5,009
	1,477,710.83	61,974	43,969	1,433,742		14,988
JOINT						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1898	53.00	44	31	22	17.10	1
1900	214.00	176	125	89	17.75	5
1902	167.00	136	96	71	18.42	4
1905	2,769.00	2,229	1,581	1,188	19.49	61
1908	100.00	79	56	44	20.63	2
1910	285.00	224	159	126	21.43	6
1911	213.00	166	118	95	21.85	4
1916	1,162.00	883	626	536	24.05	22
1921	860.00	632	448	412	26.47	16
1922	141.00	103	73	68	26.98	3
1924	179.00	129	92	87	28.02	3
1927	198.00	139	99	99	29.65	3
1928	600.00	419	297	303	30.21	10
1933	3,811.00	2,549	1,808	2,003	33.12	60
1940	171.00	107	76	95	37.50	3
1950	312.00	174	123	189	44.31	4
1951	471.00	259	184	287	45.02	6
1953	2,923.00	1,565	1,110	1,813	46.46	39
1954	3,122.00	1,649	1,170	1,952	47.19	41
1955	278.00	145	103	175	47.92	4
1956	52,275.00	26,838	19,041	33,234	48.66	683

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1957	50,466.00	25,536	18,117	32,349	49.40	655
1971	5,309.00	2,107	1,495	3,814	60.32	63
2000	3,000.00	437	310	2,690	85.43	31
	129,079.00	66,725	47,340	81,739		1,729
	2,312,916.42	178,154	126,396	2,186,521		24,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					90.5	1.04

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1896	61.94	60	60	2	2.71	1
1897	109.03	104	103	6	2.98	2
1898	295.42	282	280	15	3.26	5
1899	204.40	194	193	12	3.53	3
1900	241.45	228	227	15	3.80	4
1901	267.38	252	250	17	4.06	4
1902	360.32	338	336	24	4.31	6
1903	108.70	102	101	7	4.56	2
1904	151.85	141	140	12	4.79	3
1905	217.08	201	200	17	5.03	3
1906	118.84	110	109	10	5.25	2
1907	62.18	57	57	6	5.47	1
1908	768.52	706	702	67	5.69	12
1909	249.41	228	227	23	5.91	4
1910	301.78	275	273	28	6.13	5
1911	1,204.24	1,095	1,088	116	6.34	18
1912	196.24	178	177	19	6.57	3
1913	90.71	82	81	9	6.78	1
1914	101.30	91	90	11	7.01	2
1915	141.89	127	126	16	7.23	2
1916	156.87	140	139	18	7.46	2
1917	90.14	80	80	11	7.69	1
1918	53.63	48	48	6	7.92	1
1919	102.06	90	89	13	8.15	2
1920	126.66	111	110	16	8.39	2
1921	33.53	29	29	5	8.63	1
1922	423.35	370	368	56	8.87	6
1923	436.16	379	377	59	9.12	6
1924	1,576.67	1,366	1,358	219	9.37	23
1925	792.50	684	680	113	9.62	12
1926	532.49	457	454	78	9.88	8
1927	1,310.85	1,121	1,114	197	10.15	19
1928	1,767.92	1,505	1,496	272	10.42	26
1929	1,268.79	1,075	1,068	200	10.69	19
1930	296.19	250	248	48	10.98	4
1931	396.68	333	331	66	11.27	6
1932	630.08	526	523	107	11.57	9
1933	3,323.58	2,760	2,743	581	11.88	49
1934	38.19	32	32	6	12.20	
1936	106.18	87	86	20	12.86	2
1938	103.76	84	83	20	13.57	1



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1940	53.76	43	43	11	14.32	1
1941	347.60	275	273	74	14.72	5
1944	63.02	49	49	14	15.98	1
1945	140.37	107	106	34	16.42	2
1946	630.29	478	475	155	16.88	9
1947	330.33	248	246	84	17.35	5
1948	1,062.83	792	787	276	17.83	15
1949	1,032.38	762	757	275	18.33	15
1950	1,046.53	765	760	286	18.83	15
1951	490.34	355	353	138	19.35	7
1952	1,445.85	1,035	1,029	417	19.88	21
1953	970.11	687	683	287	20.42	14
1954	833.67	584	580	253	20.98	12
1955	949.27	657	653	296	21.54	14
1956	986.20	675	671	315	22.12	14
1957	198.85	134	133	66	22.71	3
1958	273.20	182	181	92	23.31	4
1959	571.88	377	375	197	23.91	8
1960	67.41	44	44	24	24.53	1
1961	760.32	487	484	276	25.16	11
1962	92.81	59	59	34	25.80	1
1963	1,598.03	994	988	610	26.45	23
1964	6,553.68	4,016	3,991	2,562	27.10	95
1965	867.76	524	521	347	27.77	12
1967	83.81	49	49	35	29.13	1
1973	25,468.05	13,316	13,234	12,234	33.40	366
1976	4,623.09	2,270	2,256	2,367	35.63	66
1980	2,220.37	993	987	1,233	38.71	32
1981	1,050.23	458	455	595	39.50	15
1990	4,573.25	1,512	1,503	3,071	46.86	66
1995	30,486.31	8,210	8,159	22,327	51.15	437
1996	19,347.51	4,970	4,939	14,408	52.02	277
2000	2,450.48	506	503	1,948	55.56	35
2001	6,519.39	1,262	1,254	5,265	56.45	93
2002	12,642.99	2,285	2,271	10,372	57.35	181
2003	5,339.61	896	890	4,449	58.25	76
2004	20,146.11	3,120	3,101	17,045	59.16	288
2006	6,331.07	815	810	5,521	60.99	91
2008	3,910.22	401	399	3,512	62.83	56
2009	3,136.64	280	278	2,858	63.75	45

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2010	35,024.56	2,662	2,646	32,379	64.68	501
2014	179,840.49	4,034	4,009	175,831	68.43	2,570
2015	650,000.00	5,850	5,814	644,186	69.37	9,286
	1,053,379.63	84,596	84,075	969,305		15,072

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2.5  
NET SALVAGE PERCENT.. 0

1933	292.24	243	242	51	11.88	4
1934	12.17	10	10	2	12.20	
1935	51.94	43	43	9	12.52	1
1936	270.52	221	220	51	12.86	4
1937	34.60	28	28	7	13.21	1
1938	239.08	193	192	47	13.57	3
1939	679.98	545	542	138	13.94	10
1940	422.31	336	334	88	14.32	6
1941	3,817.46	3,015	2,996	821	14.72	56
1944	47.13	36	36	11	15.98	1
1945	67.98	52	52	16	16.42	1
1946	51.60	39	39	13	16.88	1
1947	72.83	55	55	18	17.35	1
1948	1,198.55	893	887	311	17.83	17
1949	2,876.26	2,123	2,110	766	18.33	42
1950	1,098.43	803	798	300	18.83	16
1951	970.06	702	698	272	19.35	14
1952	3,154.81	2,259	2,245	910	19.88	46
1953	5,216.44	3,695	3,672	1,544	20.42	76
1954	5,095.36	3,568	3,546	1,549	20.98	74
1955	9,213.47	6,378	6,339	2,875	21.54	133
1956	34,714.26	23,745	23,599	11,116	22.12	503
1957	4,534.87	3,064	3,045	1,490	22.71	66
1958	5,478.29	3,654	3,631	1,847	23.31	79
1959	3,898.67	2,567	2,551	1,347	23.91	56
1960	4,816.90	3,129	3,110	1,707	24.53	70
1961	64.93	42	42	23	25.16	1
1962	3,433.56	2,168	2,155	1,279	25.80	50
1963	9,243.50	5,751	5,716	3,528	26.45	133
1965	656.59	396	394	263	27.77	9
1966	76.96	46	46	31	28.44	1

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1967	487.42	285	283	204	29.13	7
1968	6,601.65	3,789	3,766	2,836	29.82	95
1969	72,049.74	40,636	40,386	31,664	30.52	1,037
1970	506.82	281	279	228	31.23	7
1971	2,238.57	1,217	1,210	1,029	31.94	32
1972	1,034.12	551	548	487	32.67	15
1974	339.37	174	173	166	34.14	5
1975	1,653.84	830	825	829	34.88	24
1980	6,790.78	3,035	3,016	3,774	38.71	97
1985	4,504.50	1,756	1,745	2,759	42.71	65
1986	1,090.77	412	409	681	43.53	16
1987	4,600.52	1,686	1,676	2,925	44.35	66
1988	9,059.09	3,212	3,192	5,867	45.18	130
1989	7,077.05	2,424	2,409	4,668	46.02	101
1991	5,780.03	1,841	1,830	3,950	47.71	83
1992	4,843.62	1,484	1,475	3,369	48.56	69
1993	10,409.84	3,060	3,041	7,369	49.42	149
1994	11,851.83	3,339	3,318	8,533	50.28	170
1995	44,217.12	11,907	11,834	32,383	51.15	633
1997	13,514.28	3,301	3,281	10,234	52.90	193
1998	18,257.91	4,231	4,205	14,053	53.78	261
1999	17,917.74	3,926	3,902	14,016	54.66	256
2000	60,291.32	12,437	12,360	47,931	55.56	863
2001	111,913.80	21,663	21,530	90,384	56.45	1,601
2002	22,319.31	4,033	4,008	18,311	57.35	319
2003	70,551.60	11,843	11,770	58,782	58.25	1,009
2004	4,304.00	667	663	3,641	59.16	62
2005	85,199.47	12,086	12,012	73,188	60.07	1,218
2006	9,047.44	1,164	1,157	7,891	60.99	129
2007	14,262.45	1,648	1,638	12,625	61.91	204
2008	6,845.71	701	697	6,149	62.83	98
2009	1,085,269.41	96,904	96,307	988,962	63.75	15,513
2010	1,063,981.17	80,863	80,365	983,616	64.68	15,207
2011	473,434.43	29,689	29,506	443,928	65.61	6,766
2012	210,194.88	10,361	10,297	199,898	66.55	3,004
2013	18,372.48	659	655	17,718	67.49	263
2014	445,813.75	10,000	9,938	435,875	68.43	6,370
2015	700,000.00	6,300	6,261	693,739	69.37	10,001
	4,728,429.58	464,194	461,335	4,267,095		67,613

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOINT						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1898	148.00	141	140	8	3.26	2
1900	398.00	376	374	24	3.80	6
1902	181.00	170	169	12	4.31	3
1905	3,096.00	2,874	2,856	240	5.03	48
1908	224.00	206	205	19	5.69	3
1910	563.00	514	511	52	6.13	8
1911	491.00	447	444	47	6.34	7
1916	1,541.00	1,377	1,369	172	7.46	23
1921	136.00	119	118	18	8.63	2
1922	205.00	179	178	27	8.87	3
1924	449.00	389	387	62	9.37	7
1927	1,198.00	1,024	1,018	180	10.15	18
1928	1,322.00	1,125	1,118	204	10.42	20
1933	7,740.12	6,427	6,387	1,353	11.88	114
1940	456.00	363	361	95	14.32	7
1950	1,711.00	1,251	1,243	468	18.83	25
1951	488.00	353	351	137	19.35	7
1953	2,659.00	1,883	1,871	788	20.42	39
1954	2,862.00	2,004	1,992	870	20.98	41
1955	327.00	226	225	102	21.54	5
1956	68,586.46	46,913	46,624	21,962	22.12	993
1957	69,794.00	47,151	46,861	22,933	22.71	1,010
1971	12,152.00	6,607	6,566	5,586	31.94	175
1997	45,800.00	11,188	11,119	34,681	52.90	656
2000	15,000.00	3,094	3,075	11,925	55.56	215
	237,527.58	136,401	135,561	101,967		3,437
	6,019,336.79	685,191	680,971	5,338,367		86,122

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.0 1.43

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1931	1,141.00	1,031	1,011	130	6.29	21
1948	354.00	289	283	71	11.91	6
1956	4,942.00	3,738	3,666	1,276	15.83	81
	6,437.00	5,058	4,960	1,477		108
JOINT						
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1956	889,036.00	672,520	659,478	229,558	15.83	14,501
1957	921,269.00	689,109	675,745	245,524	16.38	14,989
1971	21,795.00	13,255	12,998	8,797	25.47	345
	1,832,100.00	1,374,884	1,348,221	483,879		29,835
	1,838,537.00	1,379,942	1,353,181	485,356		29,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 1.63

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1980	102,283.00	55,046	51,741	50,542	27.71	1,824
	102,283.00	55,046	51,741	50,542		1,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 1.78

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - METER PIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANCASTER METER PIT - OUTSIDE CITY						
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	10,357.00	10,357	10,357			
1994	1,324.00	574	606	718	28.33	25
	11,681.00	10,931	10,963	718		25
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.7	0.21

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 322 MAINS AND ACCESSORIES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
2008	127,908.00	18,240	22,310	105,598	42.87	2,463
2009	517,680.60	64,399	78,770	438,911	43.78	10,025
2010	757,155.65	80,258	98,169	658,987	44.70	14,742
2011	699,845.68	61,167	74,817	625,029	45.63	13,698
2012	3,733,183.56	256,843	314,161	3,419,023	46.56	73,433
2013	2,876,079.66	144,379	176,599	2,699,481	47.49	56,843
	8,711,853.15	625,286	764,826	7,947,027		171,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ...						46.4 1.97



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1966	4,022.14	2,510	2,562	1,460	26.31	55
1967	5,251.60	3,224	3,291	1,961	27.02	73
1968	12,576.26	7,591	7,748	4,828	27.75	174
1969	10,337.53	6,132	6,259	4,079	28.48	143
1970	11,292.88	6,577	6,713	4,580	29.23	157
1971	14,152.72	8,091	8,258	5,895	29.98	197
1972	18,430.91	10,337	10,551	7,880	30.74	256
1973	25,802.47	14,188	14,481	11,321	31.51	359
1974	21,642.72	11,662	11,903	9,740	32.28	302
1975	52,649.89	27,777	28,351	24,299	33.07	735
1976	20,805.92	10,742	10,964	9,842	33.86	291
1977	75,952.50	38,345	39,137	36,815	34.66	1,062
1978	64,012.45	31,577	32,229	31,783	35.47	896
1979	77,633.36	37,397	38,169	39,464	36.28	1,088
1981	48,658.27	22,292	22,752	25,906	37.93	683
1982	13,577.80	6,058	6,183	7,395	38.77	191
1983	4,858.89	2,109	2,153	2,706	39.61	68
1984	5,743.13	2,424	2,474	3,269	40.46	81
1985	6,089.65	2,495	2,547	3,543	41.32	86
1986	12,241.30	4,865	4,965	7,276	42.18	172
1987	18,362.90	7,070	7,216	11,147	43.05	259
1988	14,694.30	5,475	5,588	9,106	43.92	207
1989	45,902.70	16,525	16,866	29,036	44.80	648
1990	63,746.70	22,139	22,596	41,150	45.69	901
1991	54,247.27	18,150	18,525	35,722	46.58	767
1992	38,025.70	12,233	12,486	25,540	47.48	538
1993	54,855.08	16,934	17,284	37,571	48.39	776
1995	34,627.09	9,789	9,991	24,636	50.21	491
1996	7,017.08	1,892	1,931	5,086	51.13	99
1999	5,251.94	1,206	1,231	4,021	53.92	75
2002	20,931.41	3,962	4,044	16,888	56.75	298
2004	36,963.83	5,993	6,117	30,847	58.65	526
2009	9,502.23	885	903	8,599	63.48	135
2014	299,882.66	7,026	7,171	292,712	68.36	4,282
2015	250,000.00	2,358	2,407	247,593	69.34	3,571
	1,459,743.28	388,030	396,045	1,063,698		20,642

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1941	5,798.91	4,798	4,897	902	12.08	75
1947	185.16	146	149	36	14.76	2
1948	204.94	160	163	42	15.26	3
1949	449.59	348	355	94	15.76	6
1955	5,765.51	4,193	4,280	1,486	19.09	78
1956	13,895.99	9,987	10,193	3,703	19.69	188
1957	105,860.94	75,161	76,713	29,147	20.30	1,436
1958	30,449.62	21,345	21,786	8,664	20.93	414
1959	40,861.45	28,276	28,860	12,001	21.56	557
1960	12,251.94	8,365	8,538	3,714	22.21	167
1961	11,870.15	7,992	8,157	3,713	22.87	162
1962	12,635.88	8,388	8,561	4,075	23.53	173
1963	14,588.53	9,543	9,740	4,848	24.21	200
1964	871.60	562	574	298	24.90	12
1965	14,897.12	9,449	9,644	5,253	25.60	205
1966	33,318.07	20,795	21,225	12,094	26.31	460
1967	35,507.10	21,801	22,251	13,256	27.02	491
1968	20,988.73	12,668	12,930	8,059	27.75	290
1969	22,656.02	13,438	13,716	8,940	28.48	314
1970	14,995.82	8,734	8,914	6,081	29.23	208
1971	18,805.99	10,752	10,974	7,832	29.98	261
1972	23,741.28	13,316	13,591	10,150	30.74	330
1973	36,516.35	20,079	20,494	16,023	31.51	509
1974	34,345.24	18,507	18,889	15,456	32.28	479
1975	108,604.98	57,297	58,480	50,125	33.07	1,516
1976	195,428.12	100,898	102,982	92,446	33.86	2,730
1977	111,873.54	56,480	57,647	54,227	34.66	1,565
1978	129,496.04	63,879	65,198	64,298	35.47	1,813
1979	326,583.96	157,319	160,568	166,016	36.28	4,576
1980	112,157.46	52,714	53,803	58,355	37.10	1,573
1981	99,343.10	45,513	46,453	52,890	37.93	1,394
1982	129,805.75	57,912	59,108	70,698	38.77	1,824
1983	66,592.43	28,910	29,507	37,085	39.61	936
1984	141,790.08	59,835	61,071	80,719	40.46	1,995
1985	83,008.53	34,009	34,711	48,297	41.32	1,169
1986	166,470.84	66,161	67,528	98,943	42.18	2,346
1987	249,191.99	95,939	97,921	151,271	43.05	3,514
1988	211,292.98	78,721	80,347	130,946	43.92	2,981
1989	268,032.68	96,492	98,485	169,548	44.80	3,785
1990	144,323.85	50,122	51,157	93,167	45.69	2,039
1991	161,440.70	54,013	55,129	106,312	46.58	2,282

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 323 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1992	22,960.45	7,387	7,540	15,421	47.48	325
1993	100,748.57	31,102	31,744	69,004	48.39	1,426
1994	19,284.92	5,703	5,821	13,464	49.30	273
1996	23,172.16	6,247	6,376	16,796	51.13	328
1997	51,193.85	13,120	13,391	37,803	52.06	726
1998	10,263.61	2,494	2,546	7,718	52.99	146
1999	35,403.00	8,132	8,300	27,103	53.92	503
2000	87,475.02	18,920	19,311	68,164	54.86	1,243
2001	187,231.86	37,982	38,767	148,465	55.80	2,661
2002	22,675.34	4,292	4,381	18,295	56.75	322
2003	29,320.04	5,152	5,258	24,062	57.70	417
2005	53,971.25	8,011	8,176	45,795	59.61	768
2010	80,531.18	6,385	6,517	74,014	64.45	1,148
2011	73,517.55	4,810	4,909	68,608	65.42	1,049
2014	290,626.00	6,809	6,950	283,676	68.36	4,150
	4,305,273.76	1,651,563	1,685,676	2,619,598		60,543
	5,765,017.04	2,039,593	2,081,721	3,683,296		81,185
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.4 1.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1987	15,731.54	14,056	15,732			
1988	12,874.44	11,368	12,874			
1989	2,938.38	2,562	2,938			
1990	2,972.34	2,556	2,972			
1991	77,861.51	65,988	77,862			
1992	185,967.76	155,097	183,644	2,324	3.32	700
1993	146,807.73	120,309	142,453	4,355	3.61	1,206
1994	39,214.86	31,529	37,332	1,883	3.92	480
1995	26,721.97	21,030	24,901	1,821	4.26	427
1996	52,391.58	40,237	47,643	4,749	4.64	1,023
1997	20,470.40	15,302	18,118	2,352	5.05	466
1999	9,076.00	6,362	7,533	1,543	5.98	258
2000	3,552.24	2,396	2,837	715	6.51	110
2005	940.04	475	562	378	9.90	38
2006	6,729.73	3,119	3,693	3,037	10.73	283
2007	7,126.43	2,997	3,549	3,578	11.59	309
2008	4,564.38	1,714	2,029	2,535	12.49	203
2009	9,835.58	3,236	3,832	6,004	13.42	447
2014	30,000.00	2,505	2,966	27,034	18.33	1,475
2015	25,000.00	838	992	24,008	19.33	1,242
	680,776.91	503,676	594,463	86,314		8,667

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 20-S2.5

NET SALVAGE PERCENT.. 0

1973	941.71	942	942			
1974	126.41	126	126			
1975	130.49	130	130			
1976	104.88	105	105			
1977	1,843.01	1,821	1,843			
1978	10,164.96	9,951	10,165			
1979	913.54	886	914			
1980	435.78	419	436			
1981	12,118.51	11,525	12,119			
1985	27,759.95	25,359	27,760			
1986	30,678.60	27,718	30,679			
1987	114,723.02	102,505	114,723			
1988	90,393.13	79,817	90,393			
1989	22,504.81	19,624	22,505			

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 324 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1990	22,264.27	19,147	22,264			
1991	119,648.40	101,402	119,648			
1992	194,550.30	162,255	193,257	1,293	3.32	389
1993	562,449.58	460,927	548,996	13,453	3.61	3,727
1994	272,065.93	218,741	260,536	11,530	3.92	2,941
1995	179,684.74	141,412	168,432	11,253	4.26	2,642
1996	352,021.90	270,353	322,009	30,013	4.64	6,468
1997	137,446.41	102,741	122,372	15,075	5.05	2,985
1999	67,844.01	47,559	56,646	11,198	5.98	1,873
2000	65,736.94	44,340	52,812	12,925	6.51	1,985
2001	55,329.00	35,715	42,539	12,790	7.09	1,804
2002	39,981.42	24,549	29,240	10,742	7.72	1,391
2003	67,467.49	39,131	46,608	20,860	8.40	2,483
2004	49,964.33	27,156	32,345	17,620	9.13	1,930
2005	10,919.62	5,514	6,568	4,352	9.90	440
2006	118,207.74	54,789	65,258	52,950	10.73	4,935
2007	129,712.69	54,544	64,966	64,747	11.59	5,586
2008	68,163.64	25,595	30,485	37,678	12.49	3,017
2009	75,689.24	24,902	29,660	46,029	13.42	3,430
2010	44,256.47	12,436	14,812	29,444	14.38	2,048
2011	36,769.25	8,549	10,182	26,587	15.35	1,732
2014	36,328.25	3,033	3,613	32,716	18.33	1,785
	3,019,340.42	2,165,718	2,556,086	463,254		53,591
	3,700,117.33	2,669,394	3,150,549	549,568		62,258

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 1.68

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1900	1,758.00	1,662	1,758			
1901	1,359.00	1,279	1,359			
1902	1,143.00	1,071	1,143			
1903	1,099.00	1,026	1,099			
1904	2,248.00	2,089	2,248			
1905	1,823.00	1,686	1,823			
1906	1,663.00	1,532	1,663			
1907	1,765.00	1,618	1,765			
1908	1,578.00	1,440	1,578			
1909	2,263.00	2,056	2,263			
1910	1,769.00	1,600	1,769			
1911	5,355.00	4,821	5,355			
1912	1,983.20	1,777	1,983			
1913	984.00	878	984			
1914	560.00	497	560			
1915	709.00	626	709			
1916	616.00	542	616			
1917	537.00	470	537			
1919	898.00	778	897	1	9.35	
1921	188.00	161	186	2	9.95	
1922	2,479.00	2,116	2,441	38	10.26	4
1923	633.00	537	619	14	10.58	1
1924	3,815.32	3,221	3,715	100	10.90	9
1925	295.00	248	286	9	11.22	1
1926	262.00	219	253	9	11.55	1
1927	2,896.17	2,405	2,774	122	11.88	10
1928	1,464.00	1,208	1,393	71	12.22	6
1929	1,082.00	888	1,024	58	12.56	5
1930	147.00	120	138	9	12.91	1
1931	414.00	336	388	26	13.27	2
1932	302.00	243	280	22	13.63	2
1933	58.00	46	53	5	14.00	
1936	116.00	91	105	11	15.16	1
1937	142.00	110	127	15	15.56	1
1938	350.00	270	311	39	15.96	2
1940	142.00	108	125	17	16.80	1
1943	100.00	74	85	15	18.13	1
1944	174.00	128	148	26	18.58	1
1946	1,343.00	968	1,117	226	19.52	12
1947	839.00	599	691	148	20.01	7
1948	2,414.00	1,707	1,969	445	20.50	22

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1949	1,083.00	758	874	209	21.00	10
1950	3,035.00	2,102	2,425	610	21.51	28
1951	2,810.00	1,926	2,222	588	22.02	27
1952	854.00	579	668	186	22.55	8
1953	3,605.50	2,417	2,788	817	23.08	35
1954	5,658.00	3,749	4,325	1,333	23.62	56
1955	866.47	567	654	212	24.17	9
1956	1,868.42	1,208	1,393	475	24.73	19
1957	1,561.00	997	1,150	411	25.30	16
1958	1,252.00	789	910	342	25.88	13
1959	1,914.00	1,191	1,374	540	26.46	20
1960	309.00	190	219	90	27.05	3
1961	641.00	388	448	193	27.65	7
1962	2,247.00	1,340	1,546	701	28.26	25
1963	1,622.00	953	1,099	523	28.87	18
1964	9,590.00	5,550	6,402	3,188	29.49	108
1973	5,076.00	2,507	2,892	2,184	35.43	62
1975	21,532.00	10,206	11,773	9,759	36.82	265
1976	33,098.00	15,353	17,710	15,388	37.53	410
1977	18,500.00	8,394	9,683	8,817	38.24	231
1978	30,432.00	13,494	15,566	14,866	38.96	382
1979	31,328.00	13,565	15,647	15,681	39.69	395
1980	31,372.00	13,257	15,292	16,080	40.42	398
1981	15,675.00	6,458	7,449	8,226	41.16	200
1990	10,235.00	3,205	3,697	6,538	48.08	136
1995	12,420.00	3,174	3,661	8,759	52.11	168
1996	5,040.00	1,229	1,418	3,622	52.93	68
1999	2,144.11	446	514	1,630	55.43	29
2000	5,625.00	1,103	1,272	4,353	56.27	77
2001	16,070.40	2,959	3,413	12,657	57.11	222
2002	62,333.76	10,721	12,367	49,967	57.96	862
2003	13,669.18	2,183	2,518	11,151	58.82	190
2004	15,092.88	2,225	2,567	12,526	59.68	210
2005	3,774.62	510	588	3,186	60.54	53
2006	7,924.00	972	1,121	6,803	61.41	111
2007	2,908.00	321	370	2,538	62.28	41
2008	6,104.00	596	687	5,417	63.16	86
2009	8,150.80	694	801	7,350	64.04	115
	447,186.83	181,527	207,842	239,345		5,203

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1891	59.32	58	59			
1905	46.29	43	46			
1920	444.65	383	439	6	9.65	1
1922	1,336.76	1,141	1,306	30	10.26	3
1923	204.19	173	198	6	10.58	1
1924	333.44	282	323	11	10.90	1
1925	496.08	417	477	19	11.22	2
1926	666.19	556	637	30	11.55	3
1927	2,736.43	2,272	2,601	135	11.88	11
1928	4,260.49	3,517	4,027	234	12.22	19
1929	1,986.02	1,630	1,866	120	12.56	10
1930	4,081.01	3,328	3,811	271	12.91	21
1931	814.70	660	756	59	13.27	4
1933	2,717.60	2,174	2,489	228	14.00	16
1935	649.94	513	587	63	14.76	4
1936	1,949.82	1,528	1,750	200	15.16	13
1937	229.09	178	204	25	15.56	2
1938	1,571.00	1,213	1,389	182	15.96	11
1939	4,253.13	3,258	3,730	523	16.38	32
1940	1,792.75	1,362	1,559	233	16.80	14
1941	2,384.17	1,797	2,058	327	17.24	19
1944	277.52	204	234	44	18.58	2
1945	405.31	295	338	68	19.05	4
1946	377.11	272	311	66	19.52	3
1947	286.95	205	235	52	20.01	3
1948	3,520.59	2,490	2,851	670	20.50	33
1949	977.09	684	783	194	21.00	9
1950	4,787.34	3,316	3,797	991	21.51	46
1951	1,458.00	999	1,144	314	22.02	14
1952	13,968.40	9,469	10,842	3,127	22.55	139
1953	19,407.75	13,009	14,895	4,513	23.08	196
1954	10,671.47	7,071	8,096	2,575	23.62	109
1955	19,477.35	12,752	14,601	4,877	24.17	202
1956	53,458.37	34,572	39,584	13,874	24.73	561
1957	1,284.58	820	939	346	25.30	14
1958	12,222.61	7,704	8,821	3,402	25.88	131
1959	11,171.06	6,948	7,955	3,216	26.46	122
1960	33,951.43	20,832	23,852	10,099	27.05	373
1961	2,164.77	1,310	1,500	665	27.65	24
1962	9,549.57	5,694	6,520	3,030	28.26	107
1963	21,722.79	12,764	14,615	7,108	28.87	246



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1964	6,224.19	3,602	4,124	2,100	29.49	71
1965	10,383.47	5,916	6,774	3,610	30.12	120
1966	17,287.08	9,691	11,096	6,191	30.76	201
1967	9,605.41	5,295	6,063	3,543	31.41	113
1968	1,844.50	1,000	1,145	700	32.06	22
1969	64,032.73	34,102	39,046	24,986	32.72	764
1970	1,596.34	835	956	640	33.39	19
1971	665.34	342	392	274	34.06	8
1972	2,766.31	1,393	1,595	1,171	34.74	34
1975	4,592.33	2,177	2,493	2,100	36.82	57
1980	20,318.77	8,586	9,831	10,488	40.42	259
1982	36,954.52	14,829	16,979	19,976	41.91	477
1985	6,567.03	2,422	2,773	3,794	44.18	86
1986	3,679.44	1,317	1,508	2,171	44.95	48
1987	12,231.63	4,243	4,858	7,373	45.72	161
1988	23,923.65	8,031	9,195	14,728	46.50	317
1990	993.65	311	356	638	48.08	13
1991	10,454.11	3,156	3,614	6,841	48.87	140
1992	8,847.38	2,568	2,940	5,907	49.68	119
1993	12,708.92	3,544	4,058	8,651	50.48	171
1994	11,086.13	2,963	3,393	7,694	51.29	150
1996	55,352.88	13,498	15,455	39,898	52.93	754
1997	39,827.96	9,240	10,580	29,248	53.76	544
1998	21,790.68	4,797	5,492	16,298	54.59	299
1999	15,587.31	3,244	3,714	11,873	55.43	214
2000	195,986.39	38,441	44,014	151,972	56.27	2,701
2001	152,119.46	28,011	32,072	120,047	57.11	2,102
2002	71,924.14	12,371	14,165	57,760	57.96	997
2003	39,814.90	6,359	7,281	32,534	58.82	553
2004	18,830.29	2,776	3,178	15,652	59.68	262
2005	32,485.61	4,390	5,026	27,459	60.54	454
2006	20,852.10	2,559	2,930	17,922	61.41	292
2007	23,547.99	2,597	2,974	20,574	62.28	330
2008	23,567.25	2,303	2,637	20,930	63.16	331
2009	142,133.37	12,101	13,855	128,278	64.04	2,003
2010	75,489.63	5,478	6,272	69,217	64.92	1,066
2011	32,729.13	1,959	2,243	30,486	65.81	463

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2012	52,660.35	2,482	2,842	49,818	66.70	747
2013	10,826.18	373	427	10,399	67.59	154
2014	145,313.00	3,134	3,588	141,725	68.49	2,069
	1,691,754.68	440,329	504,160	1,187,595		22,210
	2,138,941.51	621,856	712,002	1,426,940		27,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.1 1.28

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1924	150.00	150	150			
1929	180.00	180	180			
1930	160.00	160	160			
1931	41.00	41	41			
1932	52.00	52	52			
1933	1,614.00	1,614	1,614			
1935	30.00	30	30			
1946	158.00	158	158			
1948	239.00	239	239			
1950	289.00	289	289			
1956	1,658.00	1,658	1,658			
1999	5,000.00	3,334	2,911	2,089	8.33	251
	9,571.00	7,905	7,482	2,089		251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	2.62

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 328 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1949	293.00	293	293			
1955	188.00	188	188			
1965	541.00	541	541			
1969	473.00	473	473			
1973	405.00	405	405			
1999	7,992.00	6,661	5,785	2,207	3.33	663
2011	31,667.78	7,394	6,421	25,247	15.33	1,647
	41,559.78	15,955	14,106	27,454		2,310
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.9	5.56

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - AUTOS AND VANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-L4						
NET SALVAGE PERCENT.. 0						
1982	4,987.00	4,987	4,987			
1986	8,085.64	8,086	8,086			
2001	5,297.24	5,019	5,297			
2002	16,548.23	15,411	16,548			
2004	16,133.58	14,339	15,420	714	0.89	714
2007	25,735.64	20,975	22,556	3,180	1.48	2,149
2008	33,213.67	26,405	28,396	4,818	1.64	2,938
2009	83,720.40	62,790	67,523	16,197	2.00	8,098
2011	64,511.70	36,610	39,370	25,142	3.46	7,266
2012	58,045.59	26,411	28,402	29,644	4.36	6,799
	316,278.69	221,033	236,585	79,694		27,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.8 8.84

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L4						
NET SALVAGE PERCENT.. 0						
1990	225.00	225	225			
1992	12,034.00	12,034	12,034			
1997	8,318.00	7,919	8,318			
1999	267,461.91	247,402	267,462			
2000	71,824.69	65,289	71,825			
2001	45,012.00	40,106	45,012			
2003	75,290.00	63,921	71,925	3,365	1.51	2,228
2005	50,265.67	40,866	45,983	4,283	1.87	2,290
2006	131,602.50	104,887	118,021	13,582	2.03	6,691
2008	272,204.92	193,265	217,466	54,739	2.90	18,876
2009	147,221.86	93,633	105,358	41,864	3.64	11,501
2011	48,716.10	22,556	25,381	23,335	5.37	4,345
2012	175,296.52	64,159	72,193	103,104	6.34	16,262
2013	134,521.00	35,917	40,415	94,106	7.33	12,838
	1,439,994.17	992,179	1,101,618	338,376		75,031

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 5.21

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 329 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. 0						
1967	500.00	500	500			
1978	2,942.00	2,611	2,942			
1992	3,500.00	2,511	3,500			
2004	7,487.21	3,794	6,387	1,100	7.40	149
2008	2,185.00	870	1,464	721	9.03	80
	16,614.21	10,286	14,793	1,821		229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	1.38

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 330 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1931	747.00	747	747			
1956	547.00	547	547			
1979	6,608.00	6,608	6,608			
1999	5,000.00	2,778	2,527	2,473	13.33	186
	12,902.00	10,680	10,429	2,473		186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.3	1.44



CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 331 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1943	1,358.00	1,358	1,358			
1945	237.00	237	237			
1949	361.00	361	361			
1950	210.00	210	210			
1951	737.00	737	737			
1952	794.00	794	794			
1954	125.00	125	125			
1955	430.00	430	430			
1967	530.00	530	530			
1970	800.00	800	800			
1978	857.00	857	857			
1979	2,342.00	2,342	2,342			
1980	1,597.00	1,597	1,597			
1981	3,393.00	3,393	3,393			
1999	5,000.00	3,334	2,794	2,206	8.33	265
	18,771.00	17,105	16,565	2,206		265
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	1.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	16,922.00	16,922	16,922			
1999	65,000.00	54,178	55,374	9,626	3.33	2,891
2000	71,527.00	56,041	57,279	14,248	4.33	3,291
2001	8,531.00	6,257	6,395	2,136	5.33	401
2002	26,480.00	18,099	18,499	7,981	6.33	1,261
2003	12,750.00	8,077	8,255	4,495	7.33	613
2005	10,000.00	5,335	5,453	4,547	9.33	487
2012	63,988.00	11,742	12,001	51,987	16.33	3,184
	275,198.00	176,651	180,178	95,020		12,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 4.41

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 332 TOOLS AND WORK EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	8,277.00	8,277	8,277			
1979	15,327.00	15,327	15,327			
1999	188,000.00	156,698	160,340	27,660	3.33	8,306
2001	62,293.96	45,693	46,755	15,539	5.33	2,915
2007	54,618.00	23,677	24,227	30,391	11.33	2,682
2010	22,549.80	6,393	6,542	16,008	14.33	1,117
2011	64,909.00	15,156	15,508	49,401	15.33	3,223
	415,974.76	271,221	276,976	138,999		18,243
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6						4.39

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 333 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1969	692.00	692	692			
1970	776.00	776	776			
1971	8,294.00	8,294	8,294			
1973	4,098.00	4,098	4,098			
1981	748.00	748	748			
1982	948.00	948	948			
1999	5,000.00	5,000	5,000			
2000	1,050.00	1,050	1,050			
2011	15,485.31	4,821	3,980	11,505	10.33	1,114
2012	120,806.28	29,558	24,401	96,405	11.33	8,509
	157,897.59	55,985	49,987	107,911		9,623
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 6.09

CITY OF LANCASTER - BUREAU OF WATER

ACCOUNT 334 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1965	1,777.00	1,777	1,777			
1979	3,284.00	3,284	3,284			
1980	296.00	296	296			
1999	5,000.00	4,168	4,242	758	3.33	228
	10,357.00	9,525	9,599	758		228
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.3	2.20

**CUSTOMER ADVANCES FOR  
CONSTRUCTION**

CITY OF LANCASTER - BUREAU OF WATER  
 CUSTOMER ADVANCES FOR CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1965	3,325.00	1,426	926	2,399	62.81	38
1966	145,317.00	61,218	39,738	105,579	63.66	1,658
1967	5,398.00	2,232	1,449	3,949	64.52	61
1968	53,723.00	21,797	14,149	39,574	65.37	605
1969	76,933.00	30,605	19,866	57,067	66.24	862
1970	39,510.00	15,405	10,000	29,510	67.11	440
1971	94,488.00	36,094	23,429	71,059	67.98	1,045
1972	39,932.00	14,938	9,696	30,236	68.85	439
1973	85,931.00	31,458	20,420	65,511	69.73	939
	544,557.00	215,173	139,672	404,885		6,087
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					66.5	1.12

**CONTRIBUTIONS IN AID  
OF CONSTRUCTION**



CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONESTOGA PUMP STATION - JOINT INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2039 NET SALVAGE PERCENT.. 0						
1974	134,144.00	85,997	76,405	57,739	23.33	2,475
1975	18,019.00	11,451	10,174	7,845	23.33	336
1976	12,013.00	7,564	6,720	5,293	23.33	227
	164,176.00	105,012	93,299	70,877		3,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 1.85

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 312.5 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEFFSVILLE TANK - OUTSIDE CITY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1977	189,637.00	133,332	111,618	78,019	16.33	4,778
1978	56,645.00	39,515	33,080	23,565	16.33	1,443
	246,282.00	172,847	144,698	101,584		6,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3						2.53

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 316 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1974	12,013.00	10,009	11,546	467	5.84	80
1975	22,024.00	18,154	20,942	1,082	6.15	176
1976	2,002.00	1,631	1,881	121	6.49	19
	36,039.00	29,794	34,369	1,670		275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.1	0.76

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 4" AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1923	279.00	221	232	47	16.69	3
1926	720.00	559	586	134	17.88	7
1927	1,002.00	773	810	192	18.28	11
1928	823.00	631	661	162	18.70	9
1929	542.00	412	432	110	19.12	6
1935	58.00	42	44	14	21.82	1
1936	13.00	9	9	4	22.29	
1937	166.00	119	125	41	22.77	2
1946	177.00	116	122	55	27.44	2
1947	89.00	58	61	28	28.00	1
1948	165.00	106	111	54	28.56	2
1953	1,458.00	884	926	532	31.48	17
2009	15,504.00	1,157	1,212	14,292	74.03	193
	20,996.00	5,087	5,329	15,667		254
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 80-R2						
NET SALVAGE PERCENT.. 0						
1922	284.00	226	237	47	16.31	3
1928	1,114.00	854	895	219	18.70	12
1929	130.00	99	104	26	19.12	1
1933	64.00	47	49	15	20.89	1
1945	125.00	83	87	38	26.89	1
1946	136.00	89	93	43	27.44	2
1948	786.00	505	529	257	28.56	9
1949	144.00	92	96	48	29.13	2
1950	314.00	197	206	108	29.71	4
1952	752.00	462	484	268	30.89	9
	3,849.00	2,654	2,781	1,068		44
	24,845.00	7,741	8,110	16,735		298
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.2 1.20

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1922	957.00	687	626	331	31.00	11
1925	5,428.00	3,806	3,467	1,961	32.86	60
1927	17,868.00	12,324	11,225	6,643	34.13	195
1928	14,043.00	9,603	8,747	5,296	34.78	152
1929	6,022.00	4,082	3,718	2,304	35.43	65
1930	435.00	292	266	169	36.09	5
1931	803.00	535	487	316	36.76	9
1932	331.00	218	199	132	37.43	4
1933	28,864.00	18,864	17,182	11,682	38.11	307
1934	128.00	83	76	52	38.80	1
1936	1,537.00	975	888	649	40.19	16
1938	1,212.00	754	687	525	41.61	13
1939	234.00	144	131	103	42.33	2
1940	1,450.00	883	804	646	43.05	15
1941	2,617.00	1,575	1,435	1,182	43.78	27
1943	1,610.00	948	863	747	45.25	17
1944	1,163.00	677	617	546	46.00	12
1945	346.00	199	181	165	46.75	4
1946	7,430.00	4,221	3,845	3,585	47.51	75
1947	8,357.00	4,690	4,272	4,085	48.27	85
1948	18,612.00	10,314	9,395	9,217	49.04	188
1949	13,455.00	7,362	6,706	6,749	49.81	135
1950	19,728.00	10,657	9,707	10,021	50.58	198
1951	11,440.00	6,098	5,554	5,886	51.37	115
1952	8,078.00	4,248	3,869	4,209	52.15	81
1953	15,962.00	8,280	7,542	8,420	52.94	159
1954	15,045.00	7,695	7,009	8,036	53.74	150
1955	10,577.00	5,333	4,858	5,719	54.54	105
1956	20,029.00	9,951	9,064	10,965	55.35	198
1969	21,707.00	8,635	7,865	13,842	66.24	209
2009	600,290.00	35,687	32,506	567,784	103.46	5,488
	855,758.00	179,820	163,791	691,967		8,101

OUTSIDE CITY

SURVIVOR CURVE.. IOWA 110-R3

NET SALVAGE PERCENT.. 0

1922	2,774.00	1,992	1,814	960	31.00	31
1925	1,958.00	1,373	1,251	707	32.86	22

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
1926	3,397.00	2,363	2,152	1,245	33.49	37
1927	1,311.00	904	823	488	34.13	14
1928	212.00	145	132	80	34.78	2
1929	1,326.00	899	819	507	35.43	14
1930	2,991.00	2,010	1,831	1,160	36.09	32
1931	2,525.00	1,681	1,531	994	36.76	27
1936	2,869.00	1,821	1,659	1,210	40.19	30
1937	289.00	182	166	123	40.90	3
1938	3,213.00	1,998	1,820	1,393	41.61	33
1939	1,842.00	1,133	1,032	810	42.33	19
1940	1,979.00	1,204	1,097	882	43.05	20
1941	2,350.00	1,415	1,289	1,061	43.78	24
1945	1,446.00	831	757	689	46.75	15
1946	1,081.00	614	559	522	47.51	11
1947	1,950.00	1,094	996	954	48.27	20
1948	18,883.00	10,465	9,532	9,351	49.04	191
1949	10,264.00	5,616	5,115	5,149	49.81	103
1950	22,350.00	12,073	10,997	11,353	50.58	224
1951	884.00	471	429	455	51.37	9
1952	9,542.00	5,018	4,571	4,971	52.15	95
1953	2,065.00	1,071	976	1,089	52.94	21
1954	36,805.00	18,824	17,146	19,659	53.74	366
1955	48,248.00	24,326	22,158	26,090	54.54	478
1956	516.00	256	233	283	55.35	5
1960	400.00	187	170	230	58.62	4
1961	1,400.00	643	586	814	59.45	14
1963	1,150.00	511	465	685	61.12	11
1964	650.00	284	259	391	61.96	6
1968	10,000.00	4,057	3,695	6,305	65.37	96
1969	219,015.00	87,129	79,362	139,653	66.24	2,108
1972	24,335.00	9,103	8,292	16,043	68.85	233
1974	8,528.00	3,053	2,781	5,747	70.62	81
1975	282,358.00	98,825	90,016	192,342	71.50	2,690
1976	16,090.00	5,501	5,011	11,079	72.39	153
1977	12,123.00	4,046	3,685	8,438	73.29	115
1989	44,000.00	10,284	9,367	34,633	84.29	411
1990	97,000.00	21,851	19,903	77,097	85.22	905
1993	381,160.00	76,060	69,280	311,880	88.05	3,542
2001	466,393.68	60,673	55,265	411,129	95.69	4,296
2002	120,782.90	14,647	13,341	107,442	96.66	1,112

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - 6" AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 110-R3						
NET SALVAGE PERCENT.. 0						
2003	306,359.20	34,481	31,407	274,952	97.62	2,817
2004	597,189.01	61,946	56,424	540,765	98.59	5,485
2006	2,554,760.00	219,939	200,334	2,354,426	100.53	23,420
2007	178,000.00	13,738	12,513	165,487	101.51	1,630
2008	1,152,158.00	78,762	71,741	1,080,417	102.48	10,543
2009	456,760.00	27,154	24,733	432,027	103.46	4,176
2010	508,200.00	25,690	23,400	484,800	104.44	4,642
2011	173,440.00	7,238	6,593	166,847	105.41	1,583
2012	492,238.40	16,111	14,675	477,564	106.40	4,488
2013	58,869.60	1,402	1,277	57,593	107.38	536
2014	250,000.00	3,728	3,396	246,604	108.36	2,276
2015	250,000.00	1,500	1,366	248,634	109.34	2,274
2016	62,500.00	46	42	62,458	109.92	568
	8,908,929.79	988,368	900,265	8,008,665		82,061

JOINT  
SURVIVOR CURVE.. IOWA 110-R3  
NET SALVAGE PERCENT.. 0

1928	2,662.00	1,820	1,658	1,004	34.78	29
1951	8,286.00	4,416	4,022	4,264	51.37	83
1953	2,580.00	1,338	1,219	1,361	52.94	26
1954	1,656.00	847	771	885	53.74	16
1955	6,162.00	3,107	2,830	3,332	54.54	61
1974	9,175.00	3,285	2,992	6,183	70.62	88
1975	93.00	33	30	63	71.50	1
1980	14,713.00	4,549	4,144	10,569	75.99	139
1981	904,092.00	272,050	247,799	656,293	76.90	8,534
1997	71,761.00	11,841	10,785	60,976	91.85	664
	1,021,180.00	303,286	276,251	744,929		9,641
	10,785,867.79	1,471,474	1,340,307	9,445,561		99,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 94.6 0.93

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 100-R2.5						
NET SALVAGE PERCENT.. 0						
1922	258.00	188	164	94	26.98	3
1925	591.00	422	367	224	28.56	8
1926	205.00	145	126	79	29.10	3
1927	227.00	160	139	88	29.65	3
1928	123.00	86	75	48	30.21	2
1929	227.00	157	137	90	30.78	3
1930	440.00	302	263	177	31.35	6
1931	243.00	165	144	99	31.93	3
1936	190.00	124	108	82	34.96	2
1938	87.00	55	48	39	36.22	1
1940	171.00	107	93	78	37.50	2
1941	62.00	38	33	29	38.16	1
1945	145.00	86	75	70	40.83	2
1946	184.00	108	94	90	41.51	2
1947	178.00	103	90	88	42.20	2
1948	2,745.00	1,567	1,364	1,381	42.90	32
1949	2,649.00	1,494	1,301	1,348	43.60	31
1950	2,693.00	1,500	1,306	1,387	44.31	31
1951	214.00	118	103	111	45.02	2
1952	1,611.00	874	761	850	45.74	19
1953	429.00	230	200	229	46.46	5
1954	3,943.00	2,082	1,813	2,130	47.19	45
1955	1,289.00	671	584	705	47.92	15
2001	47,323.50	6,464	5,628	41,695	86.34	483
	66,227.50	17,246	15,016	51,212		706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.5 1.07



CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1946	509.00	386	447	62	16.88	4
2002	373.82	68	79	295	57.35	5
2003	3,075.92	516	597	2,479	58.25	43
2004	1,177.32	182	211	967	59.16	16
2009	34,783.00	3,106	3,594	31,189	63.75	489
	39,919.06	4,258	4,927	34,992		557

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2.5  
NET SALVAGE PERCENT.. 0

1922	191.00	167	191			
1925	232.00	200	231	1	9.62	
1926	85.00	73	84	1	9.88	
1927	102.00	87	101	1	10.15	
1928	48.00	41	47	1	10.42	
1929	156.00	132	153	3	10.69	
1930	199.00	168	194	5	10.98	
1931	106.00	89	103	3	11.27	
1936	86.00	70	81	5	12.86	
1938	99.00	80	93	6	13.57	
1940	100.00	80	93	7	14.32	
1941	26.00	21	24	2	14.72	
1945	56.00	43	50	6	16.42	
1946	63.00	48	56	7	16.88	
1947	88.00	66	76	12	17.35	1
1948	685.00	511	591	94	17.83	5
1949	1,678.00	1,239	1,434	244	18.33	13
1950	1,256.00	918	1,062	194	18.83	10
1951	71.00	51	59	12	19.35	1
1952	614.00	440	509	105	19.88	5
1953	179.00	127	147	32	20.42	2
1954	2,222.00	1,556	1,801	421	20.98	20
1955	744.00	515	596	148	21.54	7
2001	40,357.38	7,812	9,041	31,317	56.45	555
2002	4,485.84	811	939	3,547	57.35	62
2003	3,844.90	645	746	3,098	58.25	53
2004	1,569.76	243	281	1,289	59.16	22
2006	72,134.00	9,284	10,744	61,390	60.99	1,007

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 322 MAINS AND ACCESSORIES - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
2007	5,440.00	629	728	4,712	61.91	76
2008	40,558.00	4,154	4,807	35,751	62.83	569
2009	16,490.00	1,472	1,704	14,786	63.75	232
2010	127,050.00	9,656	11,175	115,875	64.68	1,792
2011	43,360.00	2,719	3,147	40,213	65.61	613
2012	123,059.60	6,066	7,020	116,040	66.55	1,744
2013	14,717.40	528	611	14,106	67.49	209
	502,152.88	50,741	58,719	443,434		6,998
	542,071.94	54,999	63,646	478,426		7,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.3 1.39

CITY OF LANCASTER - BUREAU OF WATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2002	19,479.30	3,350	4,689	14,790	57.96	255
2003	11,811.90	1,886	2,640	9,172	58.82	156
2004	5,659.83	834	1,167	4,492	59.68	75
2009	67,200.00	5,721	8,008	59,192	64.04	924
	104,151.03	11,791	16,505	87,646		1,410

OUTSIDE CITY  
SURVIVOR CURVE.. IOWA 70-R2  
NET SALVAGE PERCENT.. 0

1927	339.00	281	339			
1928	111.00	92	111			
1929	142.00	117	142			
1930	515.00	420	515			
1931	290.00	235	290			
1936	265.00	208	265			
1938	487.00	376	487			
1939	289.00	221	289			
1940	462.00	351	462			
1941	224.00	169	224			
1945	269.00	196	269			
1946	384.00	277	384			
1947	292.00	209	292			
1948	2,709.00	1,916	2,689	20	20.50	1
1949	1,436.00	1,005	1,410	26	21.00	1
1950	3,355.00	2,324	3,262	93	21.51	4
1951	144.00	99	139	5	22.02	
1952	1,592.00	1,079	1,514	78	22.55	3
1954	1,697.00	1,124	1,577	120	23.62	5
1955	1,290.00	845	1,186	104	24.17	4
1997	16,960.00	3,935	5,523	11,437	53.76	213
2001	50,410.89	9,283	13,028	37,383	57.11	655
2002	17,531.37	3,015	4,231	13,300	57.96	229
2003	15,749.20	2,515	3,530	12,220	58.82	208
2004	18,866.09	2,781	3,903	14,963	59.68	251
2006	316,376.00	38,822	54,485	261,891	61.41	4,265
2007	16,800.00	1,853	2,601	14,199	62.28	228
2008	121,800.00	11,901	16,703	105,097	63.16	1,664
2009	50,400.00	4,291	6,022	44,378	64.04	693

CITY OF LANCASTER - BUREAU OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 325 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OUTSIDE CITY						
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
2010	42,000.00	3,048	4,278	37,722	64.92	581
2011	32,775.00	1,962	2,754	30,021	65.81	456
2012	52,731.00	2,486	3,489	49,242	66.70	738
2013	10,840.00	373	523	10,317	67.59	153
	779,531.55	97,809	136,916	642,616		10,352
	883,682.58	109,600	153,421	730,262		11,762
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.1 1.33

**CITY OF LANCASTER - BUREAU OF WATER**

**DIRECT TESTIMONY  
OF  
CHARLOTTE KATZENMOYER  
DIRECTOR OF PUBLIC WORKS**

**THE CITY OF LANCASTER**

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION  
RE: CITY OF LANCASTER - BUREAU OF WATER  
DOCKET NO. R-2014-2418872  
DIRECT TESTIMONY OF CHARLOTTE KATZENMOYER

1 **Q.1. Please state your name and business address.**

2 A.1. My name is Charlotte Katzenmoyer and my business address is Lancaster City  
3 Hall, 120 North Duke Street, P.O. Box 1599, Lancaster, PA 176081599  
4

5 **Q.2. Have you ever testified in a Rate Case proceeding before a Commission?**

6 A.2. Yes. I testified in the City's last rate case in 2011.  
7

8 **Q.3. What is the purpose of your testimony?**

9 A.4. The purpose of my testimony is to give an overview of the City of Lancaster  
10 Bureau of Water operations and the City's request for a rate increase.  
11

12 **Q.4. Have you prepared any exhibits which present and support the City's claim  
13 in this proceeding?**

14 A.4. Yes. I have prepared two exhibits. **Exhibit No. CK-1** is the proposed City Rates  
15 for each class of customers inside and outside the City. **Exhibit No. CK-2** shows  
16 an overview of the current version of the City's 20-year Master Plan.  
17

18 **Q.5. By whom are you employed?**

19 A.5. I am employed by the City of Lancaster.  
20

21 **Q.6. In what capacity are you employed by the City of Lancaster?**

22 A.6. I am employed as Director of Public Works.  
23

24 **Q.7. How long have you been employed by the City of Lancaster?**

25 A.7. Since May of 2001.

1 **Q.8. In what capacity(ies) or position(s) have you been employed by the City**  
2 **during your tenure?**

3 A.8. I have been employed as the Director of Public Works since I was hired in 2001.

4  
5 **Q. 9. What are your responsibilities for the City of Lancaster in your role as**  
6 **Director of Public Works?**

7 A. 9. As the Director of Public Works, my responsibilities include managing the City's  
8 operations and infrastructure including eight bureaus within the department:  
9 Engineering, Operations (Streets and Traffic, Parks), Public Buildings, Solid  
10 Waste and Recycling, Public Art, Wastewater, Stormwater and Water.

11  
12 **Q. 10. Could you briefly describe your educational background?**

13 A. 10. I have a Bachelor of Science degree in Civil Engineering from the University of  
14 Akron and a Master of Science degree in Civil Engineering with specialty in  
15 Environmental Engineering from Lehigh University.

16  
17 **Q. 11. In your Capacity as the Director of Public Works are you familiar with the**  
18 **water system owned and operated by the City?**

19 A. 11. Yes. My role as Director of Public Works is to manage the day-to-day functions  
20 of the water system that serves the City as well as the 10 municipalities outside of  
21 the City. The water bureau is comprised of operations that include two water  
22 filtration plants, transmission and distribution, pumping stations, water tanks  
23 located throughout the system, a water storage reservoir, water meter reading,  
24 repair and installation and a water laboratory accredited by the Pennsylvania  
25 Department of Environmental Protection.

26  
27 **Q. 12. Are you familiar with this rate filing made by the City which is the subject of**  
28 **this proceeding in which your testimony is being offered?**

29 A. 12. Yes.

1 **Q. 13. What overall rate increase does the City seek by way of the instant rate**  
2 **filing?**

3

4 A. 13. The City receives is requesting an overall increase of \$8,114,073 from the outside  
5 and inside City customers, or a 38.2%. The increase requested from outside City  
6 customers is \$6,458,300 or 45.8%.

7

8 **Q. 14. Is the City also raising rates inside the City limits?**

9 A. 14. Yes. Please refer to **Exhibit PRH-1** which illustrates how each type of customer  
10 inside and outside the City is affected by this proposed rate increase.

11

12 **Q. 15. When was the last time the City raised its water rates?**

13 A. 15. The City's last rate increase was effective on July 14, 2011.

14

15 **Q. 16. Could you briefly describe the overall service territory served by the City's**  
16 **water system?**

17 A. 16. The City of Lancaster water system currently serves all of the City of Lancaster,  
18 Lancaster Township, Manheim Township, Millersville Borough, West Lampeter  
19 Township, Pequea and portions of Manor, West Hempfield, and East Hempfield  
20 Townships and East Lampeter. The City of Lancaster water system also provides  
21 bulk water for resale to other public water suppliers through service agreements  
22 with the East Petersburg Borough Authority, Upper Leacock Township and West  
23 Earl Authority and we are under negotiations to provide bulk water to the  
24 Municipal Authority of East Hempfield Township on an interim basis while they  
25 construct treatment facilities for their groundwater wells.

26

27 **Q. 17. When did the City first begin to provide water service and when did it**  
28 **expand its service to other areas outside of the City limits?**

29 A. 17. The City of Lancaster Water System is a public water supply system owned and  
30 operated by the City of Lancaster, a Third Class City in the Commonwealth of  
31 Pennsylvania. Since 1836, the City of Lancaster (City) has provided water



1 service to its customers. The water system has expanded from its initial 22  
2 customers in the City proper to a regional water system serving approximately  
3 46,000 customers, at the end of 2009, which includes all of the City of Lancaster,  
4 Lancaster Township, Manheim Township, Millersville Borough, West Lampeter  
5 Township and portions of East Lampeter, Pequea, Manor, West Hempfield, and  
6 East Hempfield Townships. The City of Lancaster water system also provides  
7 bulk water for resale to other public water suppliers through service agreements  
8 with East Petersburg Borough Authority, Leola Sewer Authority and West Earl  
9 Authority.

10 Expansion of the water system occurred through customer and municipal  
11 requests for service and acquisition of adjacent water systems. Initially, the City  
12 of Lancaster pumped Conestoga River water to a water reservoir located in  
13 Reservoir Park on the City's east side and piped the water to its customers without  
14 significant treatment. Water treatment using chemicals and settling basins started  
15 in 1888 when the water pumping station was moved approximately 2 miles  
16 upstream to its present location.

17 From 1888 to 1925, the City of Lancaster pumped raw water across the  
18 Conestoga River to privately owned water treatment facilities where water was  
19 treated and purchased by the City for delivery to the City customers through a  
20 growing network of pumps, tanks, and pipelines. In 1925, the City purchased the  
21 water treatment facilities and brought the entire water system under municipal  
22 control. The present 12-million gallon per day (mgd) rapid rate filter treatment  
23 plant at Conestoga was constructed adjacent to the former treatment facilities in  
24 1933.

25 In the mid 1950's, the City of Lancaster formed the City of Lancaster  
26 Authority as a lease back authority to finance major water system improvements  
27 including an 8 million gallon per day water treatment plant using the Susquehanna  
28 River, transmission pipelines, water storage tanks, and booster pump stations.

29 Around 1960, the City acquired the adjacent Lancaster Suburban Water  
30 Company and a few years later, acquired the Lancaster Township Water System,  
31 incorporating their distribution system into the City of Lancaster Authority's

1 system. In the late 1960s, the Susquehanna Water treatment plant capacity was  
2 expanded to 24 million gallons a day and a new 7.5 million gallon water storage  
3 reservoir was added.

4 Smaller scale additions and improvements continued with a major system  
5 expansion by the acquisition of the Borough of Millersville Water System in 1998  
6 by the Lancaster Municipal Authority, formerly the City of Lancaster Authority.  
7 The City of Lancaster obtained authority over the system as evidenced by the  
8 granting of its Certificate of Public Convenience by the PUC in 1998 in Dockets  
9 A-222240.F0003 and A- 222240F.2000.

10 In 1999, the City of Lancaster took back the assets of the Lancaster  
11 Municipal Authority. Since the City take back, expansion continues with  
12 developer and municipal contributions to the distribution system. The City of  
13 Lancaster completed the construction in 2011 of two completely new water  
14 treatment plants to replace the existing Conestoga and Susquehanna treatment  
15 facilities.

16

17 **Q. 18. Can you provide us with a comparative analysis of the number of customers**  
18 **served inside the City and the number of customers served outside the City?**

19 A. 18. Currently, the City serves 14,662 residential accounts, 1,878 commercial accounts  
20 and 45 industrial accounts inside the City. Outside of the City, we serve 27,411  
21 residential accounts, 1,825 commercial accounts, 66 industrial accounts and 3  
22 municipal resale accounts.

23

24 **Q. 19. Does the City maintain a long term plan and schedule for improvements and**  
25 **water system upgrades?**

26 A. 19. Yes.

27

28 **Q. 20. Could you please describe what that plan is.**

29 A. 20. Yes. The City has a Twenty (20) Year Master Plan for its water improvements and  
30 system upgrades. The Master Plan was originally drafted in 2003 as part of the  
31 evaluation of overall water system improvements that included the membrane

1 filtration upgrades. In 2010 we reassessed the progress of the plan and the water  
2 department's needs and created a revised 20-year Master Plan. An outline of the  
3 revised 20-year Master Plan is in **Exhibit CK-2**. The City hired ARRO  
4 Consulting to update the Master Plan along with the City's Engineering Bureau  
5 and Water Transmission and Distribution staff.

6

7 **Q. 21. Could you provide us with an overview of the major system improvements**  
8 **that have been added to the water system since the last rate case in 2011?**

9 A. 21. Yes.

10 **2013 Water Replacement List - \$2,176,429.39**

11 The project generally comprised of the abandonment of a section of existing  
12 water main and services and the construction of approximately 3,650 LF of  
13 various size DICL water main with new services to replace the older system in  
14 preparation for the 2013 paving list. Also approximately 4100 LF of 8” DICL  
15 water main with new services to replace the older system on East Chestnut  
16 Street. The work included the installation of fire hydrants, valves,  
17 appurtenances, and restoration to areas disturbed by the construction  
18 operations. The project also included replacement of a mains on Abraso Street  
19 between Loop Road and Manheim Pike, Chester Street between Pershing  
20 Avenue and East End Avenue, West James Street between Queen Street and  
21 Prince Street, Lancaster Avenue between West James Street and West  
22 Frederick Street, Union Street between Laurel Street and New Dorwart Street,  
23 Chambers Street between Spruce Street and 150’ to its northern end, and  
24 Chestnut Street from North Prince Street to College Avenue.

25

26 **New Holland Avenue Water System Improvements – \$560,000**

27 The project generally comprised of the abandonment of a section of existing  
28 water main and services and the construction of approximately 2,750 LF of 8”  
29 DICL water main with new services to replace the older system. The work  
30 included the installation of fire hydrants, valves, appurtenances, and restoration

1 to areas disturbed by the construction operations. The project limits on New  
2 Holland Avenue were between the Amtrak Railroad and Pleasure Road.

3  
4 **North Christian Street Water Main Extension – \$115,105**

5 The project generally comprised of the construction of approximately 525 LF  
6 of 8” DICL water main, including one fire hydrant and restoration to areas  
7 disturbed by construction operations.

8  
9 **Route 340 Water Main Extension Project - \$1,065,916.00**

10 The project generally comprised of the construction of approximately 5,800 LF  
11 of 16” DICL water main, including four valve vaults and one stream crossing  
12 by horizontal drilling, 57 new service laterals, 12 fire hydrants, and restoration  
13 to areas disturbed by construction operations.

14  
15 **Blue Rock Road (RT 999) Water main Replacement and Extension –**  
16 **\$869,254.00**

17 The project generally comprised of the construction of approximately 3,500 LF  
18 of 12” DICL water main, including 2 fire hydrants, installation of new and  
19 replacement of existing water service laterals, and restoration to areas disturbed  
20 by construction operations.

21  
22 **Willow Street Water Tank – \$400,941.00**

23 The project generally comprised of the sanding and painting of a 400,000  
24 gallon water tank.

25  
26 **Orange Street - \$772,367.00**

27 The project generally comprised of the abandonment of a section of existing  
28 water main and services water main with new services to replace the older  
29 system. The project limits on Orange Street were between Broad Street and  
30 Marietta Avenue.

1           **High Street- -\$640,447.41**

2           The project generally comprised of the abandonment of a section of existing  
3           water main and services and the construction of approximately 2,250 LF of 8”  
4           DICL water main with new services to replace the older system. The work  
5           included the installation of fire hydrants, valves, appurtenances, and restoration  
6           to areas disturbed by the construction operations. The project limits on High  
7           Street were between Fairview Avenue and Strawberry Street.

8

9           **Northwest Pump Station - \$1,500,000**

10          The project generally comprised of construction of a masonry Booster Pump  
11          Station building, including water pumping equipment, HVAC mechanical;  
12          chemical feed and electrical systems and Pump Station site improvements;  
13          construction of approximately 22,700 LF of 24” DICL water main and  
14          restoration to paved areas and other areas disturbed by construction operations.

15

16          **Water System Improvements in West Lampeter Township Including Willow**  
17          **Street Pump Station - \$5,000,000**

18          The project generally comprised of construction of a masonry Booster Pump  
19          Station building, including water pumping equipment, HVAC mechanical;  
20          chemical feed and electrical systems and Pump Station site improvements;  
21          construction of approximately 11,300 LF of 16” DICL water main on Willow  
22          Street Pike, and 2,800 lf of 8” DICL water main on Millwood Road and  
23          restoration to paved areas and other areas disturbed by construction  
24          operations.

25

26          **Q. 22. Could you please give us a brief overview of the major improvements the City**  
27          **plans to complete in the Future Test Year and the Fully Projected Future**  
28          **Test Year?**

29          A. 22. Yes

30          **East Pump Station - \$2,500,000**

31          The project generally comprises construction of a 1,920 sf masonry Booster

1 Pump Station building, including water pumping equipment, HVAC  
2 mechanical; chemical feed and electrical systems and Pump Station site  
3 improvements; construction of approximately 1205 LF of 24” DICL water  
4 main and restoration to paved areas and other areas disturbed by construction  
5 operations.

6  
7 **Lititz Pike – \$3,632,825**

8 The project generally comprises of the abandonment of a section of existing  
9 water main and services and the construction of approximately 16,500 LF of 8”  
10 DICL water main with new services to replace the older system. The work  
11 shall include the installation of fire hydrants, valves, appurtenances, and  
12 restoration to areas disturbed by the construction operations. The project will  
13 involve work on Lititz Pike between Village Drive and York Road and Hess  
14 Boulevard between Lititz Pike and the Hess Boulevard Pump Station.

15  
16 **Various Water Main Replacements throughout system - \$5,500,000**

17 The project generally comprises the replacement of existing water mains and  
18 services in anticipation of street/roadway repaving by others (municipal or  
19 PENNDOT entities).

20  
21 **Susquehanna Large Diameter Transmission Main - Phase 1A Construction,**  
22 **Phase 1B Design and Construction – \$23,000,000**

23 Construction of a parallel transmission main from Oyster Point into the City to  
24 provide redundancy to protect two-thirds of our system from catastrophic  
25 failure (loss of service) of the existing single source main from the  
26 Susquehanna Water Treatment Plant. Phase 1A comprises from Oyster Point  
27 to Columbia Pike and Running Pump Road. Phase 1B comprises from  
28 Running Pump Road to Race Avenue in the City.

29  
30 **South Tank and Booster Station – Design and Construction - \$15,500,000**

31 Construction of a south tank near Manor Street in Lancaster Township to

1 provide storage in the Millersville/Lancaster Township area to provide  
2 capacity this includes booster station to get water to the tank and all associated  
3 transmission main.  
4

5 **West Frederick Street (Millersville) - \$350,000**

6 The project generally comprises replacement of a water main in Millersville  
7 Borough that has extensive break history. This is a joint project with the  
8 Borough as they replace sewer mains, we use one contractor to replace both  
9 sewer and water mains to gain an economy of scale and savings for the rate  
10 payers.  
11

12 **Lafayette Tank Repainting - \$2,500,000**

13 The project generally comprises of the sanding and painting of a water tank.  
14

15 **Blossom Hill Tank Repainting - \$400,000**

16 The project generally comprises of the sanding and painting of a water tank.  
17

18 **Water Administration Building - \$6,000,000**

19 Designing and building the Water Administration Building to consolidate  
20 decentralized staff in the meter shop, water lab and Transmission and Distribution  
21 offices and eliminate outdated, antiquated facilities, improve productivity/  
22 efficiencies and improve Conestoga **Water** Plant security from public access to the  
23 administrative functions of these units.  
24

25 **Q. 23. Could you please give us a brief overview of the major improvements to be**  
26 **completed within the next 5-10 years under the 20-year Master Plan?**

27 A. 23. Yes. The projects to be completed within the next 5-10 years are described in  
28 Exhibit No.CK-2.  
29

30 **Q. 24. Does this conclude your testimony?**

31 A. 24. Yes.-

## VERIFICATION

I, Charlotte Katzenmoyer, Director of Public Works, City of Lancaster, hereby state that the facts set forth in the foregoing City of Lancaster Statement No. CK-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).

  
Charlotte Katzenmoyer

Date: June 6, 2014



City of Lancaster Statement No. PSH-1  
Docket No. R-2014-2418872  
June 6, 2014

**CITY OF LANCASTER  
CITY OF LANCASTER WATER FUND**

**PREPARED DIRECT TESTIMONY OF  
PATRICK HOPKINS**

**ON BEHALF OF  
THE CITY OF LANCASTER  
CITY OF LANCASTER BUREAU OF WATER**

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION**  
**RE: CITY OF LANCASTER - BUREAU OF WATER**  
**DOCKET NO. R-2014-2418872**  
**DIRECT TESTIMONY OF PATRICK HOPKINS**

1 **Q. 1. Please state your name and business address.**

2 A. 1. Patrick S. Hopkins and my business address is 120 North Duke Street, P.O. Box  
3 1599 Lancaster, PA 17608-1599

4 **Q. 2. By whom are you employed?**

5  
6 A. 2. I am employed by the City of Lancaster.

7 **Q. 3. In what capacity are you employed by the City of Lancaster?**

8  
9 A. 3. I am the Business Administrator of the City of Lancaster.

10 **Q. 4. How long have you been employed by the City of Lancaster?**

11 A. 4. My current appointment to the position of Business Administrator was approved  
12 by the City Council on January 3, 2006.

13 **Q. 5. What other positions have you held with the City of Lancaster?**

14 A. 5. In July 1994 I was hired by the City of Lancaster as the Assistant to the Mayor. I  
15 was later appointed as Acting Business Administrator and remained in that  
16 position until January 1998.

17 **Q. 6. How long have you been in your current position?**

18  
19 A. 6. I have been in my current position since January 2006

20 **Q. 7. Please describe your duties and responsibilities.**

21 A. 7. As Business Administrator, I am responsible for oversight and direction of the  
22 Bureaus of Accounting, Human Resources, Information Technology and  
23 Procurement and Collections (Treasury). I am also the City's Chief Financial  
24 Officer and responsible for the preparation and administration of the City's annual  
25 budget, which includes the budget for the Water Fund.

26 **Q. 8. What is your educational background?**

27 A. 8. I earned a Bachelor of Arts Degree from Franklin and Marshall College in 1991,  
28 with a major in Government and minor coursework in Economics.

1 **Q. 9. What is the purpose of your direct testimony?**

2 A. 9. My testimony describes the City's financial organization and accounting systems  
3 and also explains the City's responses to several of the filing requirements,  
4 including its internal and independent audit process, major accounting changes,  
5 and revenue accounting. In addition, I will discuss the reasons for the City's rate  
6 increase request.

7 **Q. 10. Can you briefly describe how the City is organized from a financial perspective?**

8 A. 10. The City's finances are segregated among forty-four separate funds, each of  
9 which is a separate fiscal entity. Of this total, thirty-one are miscellaneous grant  
10 and private purpose trust funds. There are thirteen major operating funds  
11 including the General Fund, Sewer Enterprise Fund, Water Enterprise Fund, Solid  
12 Waste and Recycling Enterprise Fund and the Stormwater Management Enterprise  
13 Fund. Additional operating funds include the Capital Projects Fund, Liquid Fuels  
14 Fund, Trust and Charities Fund, the Police, Fire and Non-Uniformed Employees  
15 Pension Trust Funds, Community Development Block Grant Fund and the Longs  
16 Park Commission Fund.

17 All Water system revenues flow through the Water Enterprise Fund. The Water  
18 Fund also pays all of the direct operating and maintenance expenses of the water  
19 system. Direct and indirect expenses for services relating to the water system  
20 which are provided by other City departments are paid for by the General Fund  
21 with reimbursement made by the Water Fund to the General Fund based on an  
22 annual cost allocation study performed by a firm contracted by the City of  
23 Lancaster. These services include human resources, accounting, information  
24 technology, billing and revenue collection and other administrative services.

25 Capital improvements to the water system are paid for through the Water Fund.  
26 The Water Fund receives capital improvement funds primarily through the  
27 issuance of General Obligation bonds, but also from the issuance of water revenue  
28 notes, and from certain federal, state and local grants, and interest earned on  
29 unexpended capital improvement funds. Vendors and contractors are also paid for  
30 work performed on capital improvements from the Water Fund.

31 **Q. 11. Can you briefly describe the accounting system the City currently uses to track**  
32 **its revenues and expenses?**

33 A. 11. The City of Lancaster General Fund operates on the modified accrual basis of  
34 accounting. Revenues are considered to be available when they are collected  
35 during the current period or soon enough thereafter, generally 60 days, to pay  
36 liabilities for the current period. Expenditures are generally recorded when a  
37 liability is incurred, as is done under the accrual accounting method. Debt service  
38 payments, expenses related to compensated absences and claims and judgments  
39 are recorded only when a payment is made. All of the City's enterprise funds  
40 (Sewer, Water, Solid Waste and Recycling, and Stormwater Management) are on a  
41 full accrual basis.

1 **Q. 12. What are the internal and independent audit processes used by the City to ensure**  
2 **the appropriateness of its financial accounting?**

3 A. 12. Internal controls include a defined separation of accounting duties within the  
4 Bureau of Accounting to ensure no one individual has the ability to record  
5 inappropriate transactions and to provide a check against the recording of  
6 erroneous transactions. The accounting system used by the City has its own  
7 controls which prevent any accounts payable from being processed for payment  
8 unless funds are available in the line item or items being charged. If a line item  
9 has been depleted and additional charges need to be made against that line item,  
10 the department director and Business Administrator must provide approval for a  
11 budget transfer from another line item account in that department's budget in the  
12 same fund.

13 The City's elected Controller also reviews and must approve all Purchase Orders  
14 for purchases of \$3,000 or more and all purchases of \$19,100 or more are made  
15 following a public bidding process. The public bidding limit is established by  
16 state law for Third Class Cities and is adjusted on an annual basis. The current  
17 limit was made effective January 1, 2014.

18 The Bureau of Accounting performs bank reconciliations on a monthly basis and  
19 reviews cash balances in the City's various accounts on a daily basis. At the end  
20 of each fiscal year, Bureau of Accounting personnel prepare audit work papers to  
21 be given to the City's independent auditor for review.

22 The City's current independent auditor, Maher Duessel, performs the annual audit  
23 with field work typically in April and a final audit and financial statement  
24 completion by July 30. In only four instances during their engagement with the  
25 City (fiscal year 2004-2012), Maher Duessel has made proposed adjusting entries  
26 to the City's financial statements during the annual audit.

27 **Q. 13. Why is the City seeking a rate increase at this time?**

28 A. 13. The specific reasons for Lancaster's proposal to increase its rates for water service  
29 are as follows: (a) to provide sufficient revenues to enable it to continue the  
30 proper discharge of its public duty to furnish adequate, safe, and reliable water  
31 service pursuant to the safe drinking water standards prescribed and enforced by  
32 the Pennsylvania Department of Environmental Protection; (b) to provide the  
33 cash flow necessary to continue to operate, maintain and renew its facilities  
34 properly and meet its financial obligations; and (c) to afford the opportunity to  
35 achieve an adequate rate of return on the original cost invested in the water  
36 property.

37 **Q. 14. Have there been any major changes in accounting procedures since the**  
38 **conclusion of the last rate filing, and are any such changes anticipated?**

39 A. 14. Yes. Pursuant to the Commission's Order dated July 14 2011, the City of  
40 Lancaster has implemented Government Accounting Standards Board Statement

1 45 requirements relating to accounting for the City's liabilities for other than  
2 pension post-employment benefits (OPEB). In addition the City initiated an  
3 upgrade of its depreciation accounting and records to conform to the Commission  
4 requirements for Class A Water Utilities.

5 **Q. 15. In what manner did the City initiate this upgrade?**

6 A. 15. Before the prior rate case (Docket #: R-2010-2179103) ended, the City initiated  
7 efforts to improve its plant and depreciation accounting and records. The first  
8 step in this process was the purchase and implementation of a computerized  
9 maintenance management system (CMMS) to integrate water system maintenance  
10 management, asset inventory and inspection in one computer system. The  
11 CMMS purchased by the City, a product of Lucity, also provides GIS  
12 compatibility and replaced what had been primarily a paper-based asset inventory  
13 and work order system.

14 Initial implementation of the Lucity CMMS began in the first quarter of 2011.  
15 The implementation of the Lucity CMMS required extensive manual input of City  
16 water assets, as well as assets of the City's sewer enterprise fund and those of the  
17 general City operations. Employees throughout the City also underwent training  
18 on the Lucity CMMS system during the implementation phase.

19 Following the implementation and training phases, the first water system work  
20 order using the Lucity CMMS was generated on March 21, 2012 for a  
21 Transmission and Distribution system project. The first work order for a project  
22 at the Conestoga Water Treatment Plant was generated on April 11, 2012 and the  
23 first work order for a project at the Susquehanna Water Treatment Plant was  
24 generated on April 21, 2012.

25 Concurrent with the purchase and implementation of the Lucity CMMS in the  
26 Department of Public Works, the City Department of Administrative Services was  
27 in the process of indentifying vendors capable of providing a software system(s)  
28 to replace the City's current IBM iSeries (midrange computer system) platform  
29 based systems. These software systems are commonly referred to as Enterprise  
30 Resource Planning (ERP) software.

31 For the City, the ERP consists of the combination of software modules that  
32 comprise the City of Lancaster's systems for accounting, payroll, human  
33 resources, utility billing/collections, tax billing/collections, permits and property  
34 inspections and a number of other modules that allow the City to provide efficient  
35 and cost effective municipal services. The City's current ERP system, purchased  
36 and implemented in 2001, is outdated and inflexible, severely limiting the City's  
37 ability to change its accounting system structure.

38 Due to the wide array of software that needs to be replaced, and in anticipation of  
39 the significant investment (estimated at \$1,000,000 or more) required to do so, the  
40 City applied for and received a state grant through the Department of Community  
41 and Economic Development to engage a professional software firm to assist in the

1 process to identify, purchase and implement a new ERP system. The City  
2 engaged Lancaster based Cargas Systems, Inc. in April 2011. The City and  
3 Cargas then initiated an exhaustive process to identify possible vendors, solicit  
4 Requests for Information from those vendors, solicit Requests for Proposals from  
5 qualified vendors and, finally, to narrow down the field of vendors to three  
6 finalists. This part of the process lasted into mid-2013 and was followed by  
7 software demonstrations by the three finalist firms and then site visits by the  
8 City's software selection committee to other cities/counties where the finalist  
9 vendors' software was in use.

10 The process resulted in the City choosing one finalist firm with which contract  
11 negotiations were begun in December 2013. These negotiations were just  
12 recently finalized in May 2014. A contract for the purchase and implementation  
13 of the new ERP system will be signed by both parties in early June, with actually  
14 implementation to begin approximately 60 days after contract signing.

15 The first module of the new EPR system to be implemented will be the  
16 accounting module, including a new system for fixed asset accounting that will be  
17 integrated with the Lucity CMMS system to allow the City to finalize the upgrade  
18 of its plant and depreciation accounting and records.

19 Now that the CMMS and accounting system upgrade steps have been or are  
20 nearing completion, the City has created a new utility Rate Analyst position and  
21 will begin active recruitment for this position in early June 2014. Among other  
22 accounting duties related to the City's enterprise funds, a main function of the  
23 employee in this position will be to set up and maintain the City's fixed asset  
24 system on the new ERP system. Because the City's entire accounting system will  
25 transition to the new ERP, the Rate Analyst will have the benefit of being able to  
26 set up the fixed asset system (including depreciation calculation methodology) to  
27 specifically conform to the Commission requirements for Class A Water Utilities.

28  
29 **Q. 16. How does the City procure the necessary financing for all of its capital projects**  
30 **for its water system, which is one of the primary reasons for this rate case?**

31 A.16. The City's primary source of financing capital projects is through the issuance of  
32 General Obligation (GO) municipal bonds. Rather than issue revenue bonds  
33 separately for its water and sewer enterprise funds, the City of Lancaster develops  
34 a citywide capital needs list for which it issues General Obligation bonds backed  
35 by the full faith, credit and taxing authority of the City of Lancaster. Issuing GO  
36 bonds results in an interest expense savings vs. revenue bonds because bonds  
37 backed by a city's full taxing authority typically have a lower interest rate than  
38 non-tax backed revenue bonds. This is certainly true in the City of Lancaster's  
39 case because the City of Lancaster has achieved and maintained an A1 bond  
40 rating from Moody's Investors Service.

1 The City's bond rating from Moody's Investor's Service was most recently  
2 affirmed in a report dated May 27, 2014 and released in advance of the City's  
3 issuance of approximately \$42.5 million in GO bonds approved by Lancaster City  
4 Council on June 2, 2014. Of the total bond issuance amount, approximately \$26.9  
5 million will be available for water system capital projects. The remainder of the  
6 issue will fund sewer system capital projects as well as general capital projects of  
7 the City. Following an online bond auction held on June 2, 2014, the City's 2014  
8 GO Bonds will have a total interest cost over the life of the bonds of only 3.758%.

9 Because the City issues GO bonds to finance water system capital projects, both  
10 its inside-City (non-jurisdictional) and jurisdictional customers gain the interest  
11 rate benefit of GO bonds vs. revenue bonds. The City's financial advisor  
12 estimates that City of Lancaster backed GO bonds have an interest rate  
13 approximately fifty basis points (.50%) lower than what could be achieved if the  
14 City issued bonds backed only by the revenues of the Water Fund alone.

15 The spread between GO and revenue bond interest rates represents a significant  
16 savings to the Water Fund and its customers on the approximately \$145,000,000  
17 of outstanding Water Fund related debt (including the 2014 GO Bonds). That  
18 being said, the vast majority of the non-jurisdictional customers are also the City  
19 taxpayers upon whom the burden of the General Obligation guarantee is placed.

20 The Water Fund's jurisdictional customers, who comprise approximately 60% of  
21 the total water system customers, receive the benefit of the lower GO bond  
22 interest rates with none of the associated risk of the full taxing authority guarantee  
23 because the City has no taxing authority outside of its own municipal borders.  
24 The result is that the jurisdictional customers receive an interest rate subsidy  
25 guaranteed by the non-jurisdictional customers who live in, and pay taxes to, the  
26 City of Lancaster.

27 Moody's discusses the City's GO debt burden in its May 27, 2014 report stating,  
28 "The A1 rating captures a strong financial position that will remain stable given  
29 sound fiscal management, a moderately sized tax base that exhibits weak  
30 socioeconomic profile with low income levels and a high poverty rate, and a very  
31 high debt burden." The high debt burden of the City, and specifically the General  
32 Obligation debt issue, is further described in the Moody's report when it states,  
33 "Should the General Fund become responsible for all of its GO-backed debt  
34 service, it would consume more than 40% of its budget in some years. Any  
35 indication that the city's utility [water and sewer] debt will be paid by the General  
36 Fund would lead to significant downward pressure on the rating."

37 This rate filing and the increased revenues that it would provide for the Water  
38 Fund represent a necessary effort to recover a reasonable rate of return on the  
39 City's investment in the water system, to pay for continued increases in the cost to  
40 operate and maintain the water system, and to provide funds necessary to cover  
41 the nearly \$8.9 million in annual debt service in the Water Fund.

1       **Q. 17. Does this complete your direct testimony?**


2           A. 16. Yes, it does.



## VERIFICATION

I, Patrick S. Hopkins, Business Administrator, City of Lancaster, hereby state that the facts set forth in the foregoing City of Lancaster Statement No. PSH-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).



---

Patrick S. Hopkins

Date: June 6, 2014

City of Lancaster Statement No. CEH-1  
Docket No. R-2014-2418872  
Date: June 6, 2014

CITY OF LANCASTER  
BUREAU OF WATER  
LANCASTER, PENNSYLVANIA

DIRECT TESTIMONY

OF

CONSTANCE E. HEPPENSTALL, PROJECT MANAGER

GANNETT FLEMING  
VALUATION AND RATE CONSULTANTS, LLC

FILING REQUIREMENTS, REVENUE  
AND REVENUE REQUIREMENTS

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: CITY OF LANCASTER – BUREAU OF WATER  
DOCKET NO. R-2014-2418872

DIRECT TESTIMONY OF CONSTANCE E. HEPPENSTALL

1 **1. Q. State your name and business address.**

2 A. My name is Constance E. Heppenstall. My business address is 207 Senate  
3 Avenue, Camp Hill, Pennsylvania.

4 **2. Q. By whom are you employed?**

5 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC  
6 (Gannett Fleming).

7 **3. Q. Please state your position with Gannett Fleming and briefly describe your  
8 general duties and responsibilities.**

9 A. My position is Project Manager, Rate Studies. My duties and responsibilities  
10 include the preparation of accounting and financial data for revenue  
11 requirements and cash working capital claims, the allocation of cost of service  
12 to customer classifications, and the design of customer rates in support of  
13 public utility rate filings.

14 **4. Q. Have you presented testimony in rate proceedings before a regulatory  
15 agency?**

16 A. Yes. I have testified before the Pennsylvania Public Utility Commission, and the  
17 Arizona Corporation Commission. A full list of the cases in which I have  
18 testified is attached at the end of my direct testimony.

19 **5. Q. What is your educational background?**

1 A. I have a Bachelor of Arts Degree in Economics from the University of Virginia,  
2 Charlottesville, Virginia and a Master's of Science in Industrial Administration  
3 from the Carnegie-Mellon University's Tepper School of Business, Pittsburgh,  
4 Pennsylvania.

5 **6. Q. Would you please describe your professional affiliations?**

6 A. I am a member of the American Water Works Association and the National  
7 Association of Water Companies. I am also a member of the Pennsylvania  
8 Municipal Authorities Association.

9 **7. Q. Briefly describe your work experience.**

10 A. I joined the Valuation and Rate Division of Gannett Fleming, Inc. (now Gannett  
11 Fleming Valuation and Rate Consultants, LLC) in August 2006, as a Rate  
12 Analyst and was promoted to my current position in 2012. Prior to my  
13 employment at Gannett Fleming I was a Vice President of PriMuni, LLP where I  
14 developed financial analyses to test proprietary software in order to ensure its  
15 pricing accuracy in accordance with securities industry's conventions. From  
16 1987 to 2001, I was employed by Commonwealth Securities and Investments,  
17 Inc. as a public finance professional where I created and implemented financial  
18 models for public finance clients in order to create debt structures to meet  
19 clients' needs. From 1986 to 1987, I was a public finance associate with  
20 Mellon Capital Markets.

21 **8. Q. What is the purpose of your testimony in this proceeding?**

22 A. The purpose of my testimony is to explain and support the pro forma revenue  
23 and expense claims, the original cost measure of value based on the historic  
24 test year ended December 31, 2013, and the fully forecasted future test year

1 ending February 29, 2016, and the statements of income for the City Lancaster  
2 Bureau of Water ("the City").

3 **9. Q. Have you prepared exhibits which present and support the City's claims in**  
4 **this proceeding?**

5 A. Yes. Exhibit CEH-3 presents the filing requirements required under 52 Pa.  
6 Code 53.53 of the Pennsylvania Public Utility Commission Tariff Regulations.  
7 Exhibit No. CEH-1 presents the City's revenue requirements for the twelve  
8 months ending December 31, 2013 and February 29, 2016, and the associated  
9 data required under 52 Pa. Code 53.53 of the Pennsylvania Public Utility  
10 Commission Tariff Regulations. Exhibit No. CEH-2 includes the City's Bill  
11 Frequency Analysis as required under 52 Pa. Code 53.53 of the Pennsylvania  
12 Public Utility Commission Tariff Regulations.

13 **10. Q. Please explain the contents of Exhibit No. CEH-3**

14 A. Exhibit CEH-3 includes all the filing requirements for a major rate case. Where  
15 a filing requirement is fulfilled in other exhibits, those exhibits are referenced.

16 **11. Q. Please explain the contents of Exhibit No. CEH-1.**

17 A. Exhibit No. CEH-1 contains schedules presenting the income statements, pro  
18 forma revenue and expense statements, and a summary of the measure of  
19 value.

20 **12. Q. What is the total revenue requirement for the fully forecasted future test**  
21 **year ending February 29, 2016?**

22 A. The total revenue requirement as shown on Schedule 1 of Exhibit No. CEH-1,  
23 the City's operating statement, column 10 is \$29,340,290.

24 **13. Q. What are the components of the total revenue requirement?**

1 A. The revenue requirement consists of operation and maintenance expenses of  
2 \$13,419,313, depreciation expense of \$3,853,554, and net operating income of  
3 \$12,067,422.

4 **14. Q. How does the total revenue requirement of \$29,340,290 break down**  
5 **between inside and outside-City customers?**

6 A. The revenue requirement for inside-City customers is \$8,319,387 and the  
7 outside-City revenue requirement is \$21,020,902. This proposed revenue level  
8 produces a rate of return for inside the City of 6.55% and for outside the City  
9 6.55%.

10 **PRO FORMA OPERATION AND MAINTENANCE EXPENSES**

11 **15. Q. Please explain the development of the pro forma operation and**  
12 **maintenance expenses.**

13 A. The operation and maintenance expenses on line 5 of the operating statement  
14 Schedule 1 in Exhibit CEH-1 are brought forward from the pro forma operating  
15 expense statement on Schedule 3, line 193. The statement begins on page 6.  
16 The statement shows the operation and maintenance expenses per books for  
17 the twelve months ended December 31, 2013 in column 3, identified by  
18 account in column 2. The pro forma adjustments for the historic test year are  
19 shown in column 5 and referenced in column 4. The sum of columns 3 and 5 is  
20 shown in column 6 which is the pro forma operating expenses as of December  
21 31, 2013. The pro forma adjustments for the fully projected future test year are  
22 shown in column 8 and referenced in column 7. The sum of columns 6 and 8 is  
23 shown in column 8 which is the pro forma operating expenses as of February  
24 29, 2016.

1 **16. Q. Please explain the pro forma historic test year adjustments.**

2 A. The pro forma historic test year adjustments are set forth in Schedule 6, pages  
3 18-21 of Exhibit No. CEH-1.

4 Adjustment E-1 adjusts test year salaries and wages and social security  
5 expense to reflect pro forma wages and salaries for 2014. This adjustment  
6 totals an increase in wages and salaries to \$3,996,028, an increase of \$235,243  
7 over test year expense of \$3,730,785. This increase reflects the City's plan to  
8 fill certain vacancies in 2014 as well the 3% increase in wages for 2014. Social  
9 Payroll Taxes are increased based on 7.65% of total wages and salaries from  
10 \$299,757 to \$303,401, an increase of \$17,996.

11 **17. Q. Please continue.**

12 A. Adjustment E-2 adjusts overtime expense to equal the three year average for  
13 this expense, increased by 3% to reflect the increase in wages effective in 2014.  
14 The increase totals \$53,840.

15 Adjustment E-3 adjusts chemical expense for both the Susquehanna and  
16 Conestoga Treatment Plants to reflect the projected annual level of chemical  
17 usage at the treatment plants and the current contract unit cost. The projected  
18 chemical usage was based on the three year average usage. For the  
19 Susquehanna Water Treatment Plant, the total pro forma chemical cost is  
20 \$414,598 for a decrease of \$36,349 over the test year expense of \$450,947.  
21 For the Conestoga Water Treatment Plant, the total pro forma chemical cost is  
22 \$416,088 for a decrease of \$2,330 over the test year expense of \$428,642.

1 Adjustment E-4 eliminates certain items for rate making purposes. These  
2 items include \$(2,500,000) for the Revenue Transfer to the City and  
3 \$(5,243,300) for the Bond Interest Payment.

4 Adjustment E-5 adjusts the health insurance premiums to reflect the  
5 budgeted level of insurance premiums for the water department employees for  
6 2014.

7 Adjustment E-6 normalizes estimated rate case expenses for this rate  
8 case over a 3-year period. Estimated rate case expenses are based on a  
9 settlement in the case without full litigation and include legal fees, professional  
10 consulting fees for revenue requirement, rate base, rate of return, and rate  
11 design exhibits, supporting data and testimony as well customer notice  
12 expenses.

13 Adjustment E-7 adjusts the level of depreciation expense to include the  
14 ratemaking depreciation calculation as of December 31, 2014. The calculation  
15 of the ratemaking depreciation expense is found in Exhibit No. JJS-1,  
16 "Depreciation Study - Calculated Annual Depreciation Accruals as of December  
17 31, 2013", sponsored by Mr. John Spanos.

18 Adjustment E-8 adjusts the expense transmission and distribution  
19 operating costs to the three year average of these costs. The costs in  
20 transmission and distribution vary greatly from year to year. Therefore, an  
21 adjustment of these cost to the 3-year average would be reasonable. The  
22 adjustment results in an increase in costs of \$71,081.

23 **18. Q. Please explain the pro forma future test year adjustments.**



1 A. The pro forma future test year and fully forecasted future test year adjustments  
2 are set forth in Exhibit CEH-1, Schedule 6, pages 22-23.

3 Adjustment E-9 adjusts pro forma salaries and wages to reflect the pro  
4 forma labor expense for the water employees based on wage rates effective as  
5 of January 1, 2015 and January 1, 2016, increase of 2.75% in each year, as well  
6 as an additional position of Rate Analyst in 2015 with an initial salary \$65,000.  
7 The wages and salaries were projected for each employee based on the  
8 percentage increase for 2015 and 2016. The total pro forma salaries and wages  
9 as of 1/1/2016 are \$4,253,947 and subtracting the historic test year pro forma  
10 amount of \$3,966,028 from the pro forma amount results in an adjustment of  
11 \$287,918. The adjustment also includes an adjustment to payroll taxes based  
12 on the increase in labor expense.

13 Adjustment E-10 adjusts overtime expense based on the increase in wage  
14 rates for 2015 and 2016. The increase totals \$13,191.

15 Adjustment E-11 adjusts the level of depreciation expense to the  
16 ratemaking depreciation calculation from the historic test year amount to the  
17 fully forecasted future test year ending February 29, 2016. , The calculation of  
18 the ratemaking future test year depreciation expense is found in Exhibit No.  
19 JJS-3, "Depreciation Study - Calculated Annual Depreciation Accruals as of  
20 February 29, 2016", sponsored by Mr. John Spanos.

21 Adjustment E-12 adjusts Medical Insurance expense to reflect the City's  
22 expense in 2016. The expense is adjusted based on historic increases  
23 experienced by the City. The adjustment is an increase of \$169,462 over the

1 pro forma expense of \$1,653,283 for a total expense in the fully projected  
2 future test year of \$1,822,745.

3 Adjustment E-13 adjusts power expense at the Susquehanna and  
4 Conestoga Treatment Plants to the level expected in 2016, a 6.97% decrease  
5 from 2013 level of expense. Due to its contract with their electricity supplier,  
6 the City will experience a reduction in its rate per kwh from the current rate of  
7 \$0.07484 to \$.065897, a reduction of 6.97%. The total amount of the  
8 adjustment is \$(85, 454).

9 **19. Q. Does that conclude the pro forma operating expense adjustments for the**  
10 **fully forecasted future test year?**

11 A. Yes, it does.

12  
13 **MEASURE OF VALUE**

14 **20. Q. Please explain the original cost measure of value on Schedule 4 of**  
15 **Exhibit No. CEH-1.**

16 A. The original cost measure of value as of December 31, 2013, December 31,  
17 2014, and February 29, 2016, is comprised of the original cost less the  
18 ratemaking book reserve for the total utility plant in service less customers'  
19 advances for construction and contributions in aid of construction. These  
20 amounts are set forth in Exhibit No. CEH-1 and explained by Mr. John J.  
21 Spanos in City of Lancaster's Statement No. JJS-1. Cash working capital,  
22 calculated by the rule-of-thumb method, is added to the net utility plant. The  
23 total original cost measure of value as of December 31, 2013 is \$141,964,735,  
24 as of December 31, 2014 is \$162,868,572, and as of February 29, 2016 is

1 \$184,356,869. These rate base amounts are brought forward to the operating  
2 statement on in Schedule 1 to determine the rates of return under present and  
3 proposed rates.

4 **21. Q. How was the amount of cash working capital determined?**

5 A. The cash working capital claim is based on the rule-of-thumb method. This  
6 method is calculated at \$1,677,414 for the fully projected future test year, which  
7 is 12.5% or one-eighth of the operation and maintenance.

8  
9 **PRO FORMA REVENUES**

10 **22. Q. Please explain the development of pro forma revenues under present and**  
11 **proposed rates.**

12 A. The summary of pro forma revenues under present and proposed rates for  
13 inside-City and outside-City customers is presented on Schedule 2 of Exhibit  
14 No. CEH-1. The pro forma revenues under present rates for the historic test  
15 year in column 7 are developed by adding the pro forma historic test year  
16 revenue adjustments in column 4 to the revenues per books in column 2. The  
17 result is the pro forma historic test year revenues as of December 31, 2013 in  
18 column 5.

19 The pro forma revenues under present rates for the future test year are  
20 developed by adding the pro forma future test year revenue adjustments in  
21 column 7 to the pro forma historic test year revenues in column 5. The result is  
22 the pro forma future test year revenues as of February 29, 2016 in column 8.  
23 The pro forma revenue adjustments are presented in Schedule 5.

1           The pro forma revenues under proposed rates in column 13 are  
2 developed in Schedule 7. The percent increase and the amount of increase for  
3 each customer classification is shown in columns 9 and 10, respectively on  
4 Schedule 2.

5 **23. Q. Please explain the revenue adjustments under present rates for the**  
6 **historic test year in Exhibit CEH-1, Schedule 5.**

7       A. Adjustments R1 and R2 annualize revenue for the average annual gain or loss  
8 in the number of customers from December 31, 2012 to December 31, 2013 for  
9 inside and outside-City customers, respectively. The change in the number of  
10 customers is multiplied by the average annual bill for each classification.  
11 One-half of the revenue is reflected in the adjustment assuming that the  
12 change in the number of customers occurred at mid-year.

13           Adjustment R3 imputes revenues for City-owned properties that are not  
14 billed by the City. Present rates are applied to the billing units for the City-  
15 owned properties as of December 31, 2013.

16 **24. Q. Please explain the revenue adjustments under present rates for the future**  
17 **test year and the fully projected future test year in Schedule 5.**

18       A. Adjustments R4 and R5 annualize revenue for the projected gain in customers  
19 through the end of the fully projected future test year based on the average  
20 annual gain or loss in the number of customers during 2012 and 2013 for inside  
21 and outside-City customers, respectively. The change in the number for the  
22 year is multiplied by 26 months divided by 12 months or 2.167 to reflect the  
23 number of customer added by February 29, 2016. The number of customers  
24 added is then multiplied by the average annual bill for each classification.

1 Adjustment R6 and R7 annualize revenue for the projected gain in private  
2 fire lines based on the average annual gain or loss in the number of private fire  
3 lines from 12/31/2012 to 12/31/2013 for inside and outside-City, respectively.  
4 The changes in the number of private fire lines are multiplied by 26 months  
5 divided by 12 months or 2.167 to reflect the number of customer added by  
6 February 29, 2016. This number of customers is then multiplied by the present  
7 monthly and quarterly private fire rates for each fire line size.

8 **25. Q. Describe the development of pro forma revenues under proposed rates.**

9 A. Schedule 7 in Exhibit No. CEH-1 develops the pro forma revenues under  
10 proposed rates. Column 2 represents the revenues per books as of  
11 12/31/2013. Column 3 summarizes the application of present rates to the  
12 consumption analysis set forth on Schedule 8. Column 4 is the adjustment  
13 factor based on Column 2 divided by Column 3 that will be applied to Column  
14 5. Column 5 summarizes the application of proposed rates to the consumption  
15 analysis set forth on Schedule 8. Column 5 is multiplied by the adjustment  
16 factor in Column 4 to produce the Adjusted Revenues at Proposed Rates in  
17 Column 6. Column 8 summarizes historic test year adjustments R8 through  
18 R10 from Schedule 8. These adjustments are the same as adjustments R1  
19 through R3 except that proposed rates are used to determine the adjustment  
20 amount. The pro forma revenue under proposed rates for the historic test in  
21 Column 9 is the sum of Column 8 and Column 6. Column 11 summarizes the  
22 fully projected future test year adjustments R11 through R14. Column 12, Pro  
23 Forma Revenues as of 2/29/2016 under Proposed Rates, is the sum of  
24 Columns 9 and 11. The revenues in Column 12 are brought forward to the

1 Column 11 in revenue schedules in Schedule 2. An explanation of the  
2 proposed rates is provided in the direct testimony of Mr. Paul R. Herbert in City  
3 of Lancaster Statement No. PRH-1.

4 **26. Q. What is the rate of return based on revenues under proposed rates?**

5 A. Schedule 1 of Exhibit No. CEH-1 shows a rate of return under proposed rates  
6 of 6.55%. It is based on total pro forma revenues of \$29,340,290 less  
7 operating income deductions of \$17,272,867, resulting in income available for  
8 return of \$12,067,423. The income available for return divided by the original  
9 cost measure of value of \$184,365,869 results in a rate of return of 6.55%

10 **27. Q. What is the rate of return for outside-City customers?**

11 A. For outside City customers, the rate of return 6.54% is shown on page 3 of 3 on  
12 Schedule 1 of Exhibit No. CEH-1. It is based on total pro forma revenues of  
13 \$21,019,429 less operating income deductions of \$12,263,574 resulting in  
14 income available for return of \$8,755,855. The income available for return  
15 divided by the original cost measure of value of \$133,795,128, results in a rate  
16 of return of 6.54%.

17 **28. Q. Is this the maximum rate of return that the City can support?**

18 A. No. The City can support a rate of return of at least 7.76% as shown in the  
19 direct testimony of Mr. Harold Walker, in the City of Lancaster's Statement No.  
20 HW-1 and Exhibit No. HW-1.

21 **29. Q. How did you determine the operating revenue deductions and rate base  
22 associated with outside-City customers only?**

23 A. The cost of service associated with outside-City customers was based on a  
24 cost of service allocation study presented in Exhibit No. PRH-1 supported by

1 the direct testimony of Mr. Paul Herbert, in City of Lancaster's Statement No.  
2 PRH-1.

3 **30. Q. Does this conclude your direct testimony?**

4 A. Yes, it does.

CONSTANCE E. HEPPENSTALL – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company	Rate Consolidation
2.	2010	Pa PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Revenue Requirements
3.	2012	Pa PUC	R-2012-2311725	Hanover Borough	Cost of Service/Rev Reqmts
4.	2012	Pa PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Revenue Requirements
5.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Revenue Requirements
6.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Revenue Requirements



## VERIFICATION

I, Constance E. Heppenstall, Project Manager, Gannett Fleming Valuation and Rate Consultants, LLC hereby state that the facts set forth in the foregoing City of Lancaster Statement No. CEH-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).

  
(Name)

Date: June 6, 2014

CITY OF LANCASTER – BUREAU OF WATER

LANCASTER, PENNSYLVANIA

DIRECT TESTIMONY

OF

PAUL R. HERBERT, PRESIDENT

GANNETT FLEMING  
VALUATION AND RATE CONSULTANTS, LLC

COST OF SERVICE ALLOCATION  
AND RATE DESIGN

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: CITY OF LANCASTER – BUREAU OF WATER  
DOCKET NO. R-2014-2418872

DIRECT TESTIMONY OF PAUL R. HERBERT

1 **1. Q. State your name and business address.**

2 A. My name is Paul R. Herbert. My business address is 207 Senate Avenue,  
3 Camp Hill, Pennsylvania.

4 **2. Q. By whom are you employed?**

5 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

6 **3. Q. Please state your position with Gannett Fleming Valuation and Rate**  
7 **Consultants, LLC, and briefly describe your general duties and**  
8 **responsibilities.**

9 A. I am President. My duties and responsibilities include the preparation of  
10 accounting and financial data for revenue requirement and cash working  
11 capital claims, the allocation of cost of service to customer classifications,  
12 and the design of customer rates in support of public utility rate filings.

13 **4. Q. Have you presented testimony in rate proceedings before a regulatory**  
14 **agency?**

15 A. Yes. I have testified before the Pennsylvania Public Utility Commission, the  
16 New Jersey Board of Public Utilities, the Public Utilities Commission of Ohio,  
17 the Public Service Commission of West Virginia, the Kentucky Public Service  
18 Commission, the Iowa State Utilities Board, the Virginia State Corporation  
19 Commission, the Tennessee Regulatory Authority, the California Public  
20 Utilities Commission, New Mexico Public Regulation Commission, the Illinois

1 Commerce Commission, the Arizona Corporation Commission, the Delaware  
2 Public Service Commission, the Connecticut Department of Public Utility  
3 Control, the Idaho Public Utilities Commission, and the Missouri Public  
4 Service Commission concerning revenue requirements, cost of service  
5 allocation, rate design and cash working capital claims. A list of the cases in  
6 which I have testified is provided at the end of my direct testimony.

7 **5. Q. What is your educational background?**

8 A. I have a Bachelor of Science Degree in Finance from the Pennsylvania State  
9 University, University Park, Pennsylvania.

10 **6. Q. Would you please describe your professional affiliations?**

11 A. I am a member of the American Water Works Association and served on the  
12 Management Committee for the Pennsylvania Section. I am also a member  
13 of the Rate and Revenue Committee of the National Association of Water  
14 Companies and a member of the Pennsylvania Municipal Authorities  
15 Association.

16 **7. Q. Briefly describe your work experience.**

17 A. I joined the Valuation Division of Gannett Fleming Corddry and Carpenter,  
18 Inc., predecessor to the Valuation and Rate Division of Gannett Fleming,  
19 Inc., in September 1977, as a Junior Rate Analyst. Since then, I advanced  
20 through several positions and was assigned the position of Manager of Rate  
21 Studies on July 1, 1990. On June 1, 1994, I was promoted to Vice President  
22 of the Valuation and Rate Division and on July 1, 2007, I was promoted to  
23 President. Currently I am President of Gannett Fleming Valuation and Rate  
24 Consultants, LLC.

1           While attending Penn State, I was employed during the summers of  
2           1972, 1973 and 1974 by the United Telephone System - Eastern Group in its  
3           accounting department. Upon graduation from college in 1975, I was  
4           employed by Herbert Associates, Inc., Consulting Engineers (now Herbert  
5           Rowland and Grubic, Inc.), as a field office manager until September 1977.

6   **8. Q. What is the purpose of your testimony in this proceeding?**

7    A. The purpose of my testimony is to explain and support City of Lancaster –  
8    Bureau of Water’s (City) cost of service allocation study, and the proposed  
9    rate design based on the fully projected future test year ending February 29,  
10   2016.

11   **9. Q. Have you prepared exhibits which present and support the City’s cost  
12   of service allocation study and rate design?**

13   A. Yes. Exhibit No. PRH-1 presents the City’s cost of service allocation  
14   and rate design study.

15  
16                                   **COST OF SERVICE ALLOCATION STUDY**

17   **10. Q. Please explain the contents of Exhibit No. PRH-1.**

18   A. Exhibit PRH-1, titled “Cost of Service Allocation Study as of February 29,  
19   2016 and Proposed Customer Rates,” is the report on the cost of service  
20   study prepared for the City. It sets forth the results of the study based on the  
21   estimated conditions during the twelve months ended February 29, 2016.  
22   The information in the exhibit includes a description of the methods used in  
23   the study, the allocation of cost of service, and the factors on which the  
24   allocations were based.

1 **11. Q. What was the purpose of the cost of service allocation study?**

2 A. The purpose of the study was to allocate the total cost of service to the  
3 several customer classifications served both inside and outside the City. The  
4 study provides a basis for determining the extent to which the revenues to be  
5 derived from each service area and customer classification are aligned with  
6 the cost of serving that classification.

7 **12. Q. What method of cost allocation was used in the study?**

8 A. The Base-Extra Capacity Method, as described in the 2012 and prior  
9 editions of the Water Rates Manual published by the American Water Works  
10 Association, was used to allocate the costs.

11 **13. Q. Why did you use that method?**

12 A. The base-extra capacity method is a recognized method which allocates the  
13 cost of providing water service to customer classifications in proportion to the  
14 classification's use of commodity, facilities and services. It is generally  
15 accepted as a sound method for cost allocation and has been accepted by  
16 this Commission.

17 **14. Q. Is this method described in Exhibit No. PRH-1?**

18 A. Yes. It is described on pages I-3 and I-4 of the exhibit.

19 **15. Q. Did you make any changes from the study you prepared in the last  
20 case?**

21 A. The only significant change was to add the Large Industrial classification  
22 under the outside-City service area. This was done to isolate the costs  
23 associated with providing water service to the City's largest customer and to  
24 design a rate to recover such costs.

1 **16. Q. Please outline the procedure which you followed in the cost allocation**  
2 **study.**

3 A. The allocation of costs to customer classifications is presented in Schedule  
4 B, pages II-3 through II-8 of Exhibit No. PRH-1. The items of cost, which  
5 include operating expenses, depreciation expenses, and income available  
6 for return, are identified in column 1 of Schedule B. The cost of each item,  
7 shown in column 3, is allocated to the several customer classifications based  
8 on the allocation factor referenced in column 2. The development of the  
9 allocation factors is presented in Schedule C.

10 Referring to some of the larger cost items, purchased electric power and  
11 treatment chemicals, were allocated to customer classifications on the basis  
12 of average daily consumption, because they tend to vary with the amount of  
13 water consumed. Source of supply and water treatment costs were  
14 allocated partly on the basis of average consumption and partly on the basis  
15 of maximum day extra demand (i.e., the difference between maximum day  
16 and average day demand), inasmuch as the function of the associated  
17 facilities is generally to meet maximum day requirements.

18 Transmission mains and pumping stations are allocated on the basis of  
19 average consumption, maximum day extra demand and fire protection  
20 demands. Costs associated with distribution mains and storage facilities  
21 were allocated partly on the basis of average consumption, partly on the  
22 basis of maximum hour extra demand, and partly on the demand for fire  
23 protection service because these facilities are designed to meet maximum  
24 hour and fire demand requirements.

1 Fire demand costs were allocated between public and private fire  
2 services in proportion to the relative potential demands on the system by  
3 hydrants and fire services for each classification. The basis for the allocation  
4 of fire demand costs between public and private fire service is presented in  
5 Schedule E on pages II-45 and II-46 in Exhibit No. PRH-1.

6 Booster pumping stations, storage facilities and transmission and  
7 distribution mains serving only the outside-City service area, were allocated  
8 to customer classifications for outside-City only.

9 Costs associated with meters and services were allocated in proportion  
10 to the 5/8-inch meter equivalents and 3/4-inch service equivalents serving  
11 each classification. Capital costs associated with fire hydrants were  
12 allocated between the inside-City and outside-City service areas on the basis  
13 of the number of hydrants in each area. Costs for meter reading, billing,  
14 customer accounting and collection were allocated on the number of meter  
15 readings and number of bills for each classification.

16 Administrative and general costs were allocated on the basis of the  
17 allocated direct costs excluding those costs requiring little administrative and  
18 general expense. Annual depreciation accruals were allocated on the basis  
19 of the function of the facilities represented by the depreciation expense for  
20 each depreciable plant account. Income available for return was allocated  
21 based on the results of allocating the original cost measure of value.

22 **17. Q. What were the sources of the total cost of service data set forth in the**  
23 **third column of Schedule B?**

24 A. The operating and maintenance expenses, depreciation expense and



1 income available for return were based on data presented in Exhibit No.  
2 CEH-1, for submission to the Pennsylvania Public Utility Commission in  
3 support of the Company's Supplement No. 43 to Tariff Water-Pa. P.U.C. No.  
4 6.

5 The total operating expense in the amount of \$13,419,313 presented in  
6 Schedule B on page II-6 of Exhibit No. PRH-1 is the pro forma amount  
7 shown in Exhibit No. CEH-1 of the supporting data filed with the tariff.

8 The depreciation expense of \$3,853,554 by plant account, shown on pages  
9 II-7 and II-8 of Exhibit No. PRH-1, was developed from the detail presented  
10 in Exhibit No. JJS-3, "Depreciation Study – Calculated Annual Depreciation  
11 Accruals Related to Utility Plant at February 29, 2016". The total amount  
12 also is the pro forma amount shown in Exhibit No. CEH-1 of the supporting  
13 data filed with the tariff.

14 The original cost less depreciation data shown on pages II-40 and II-41 of  
15 Exhibit No. PRH-1 were calculated from data presented in Exhibit No. JJS-3.

16 **18. Q. Refer to Schedule C, pages II-12 and II-20 of Exhibit No. PRH-1, and**  
17 **explain how you determined the maximum day and maximum hour**  
18 **factors entered in column 3.**

19 A. The maximum day and maximum hour factors were based on judgment  
20 considering the system maximum day ratio, observations of the service  
21 areas, billing records, field studies conducted by our firm for other  
22 Pennsylvania water utilities and generally accepted maximum day and hour  
23 ratios.

24 **19. Q. Please explain the allocation of public fire costs.**

1 A. The City does not have public fire hydrant rates and is not proposing such  
2 rates in this case. Consequently, costs associated with providing public fire  
3 service have been reallocated to customer classes, excluding private fire and  
4 sales for resale classifications, using 5/8-inch meter equivalents.

5 **20. Q. Why did you use 5/8-inch meter equivalents to reallocate the**  
6 **unrecovered public fire costs?**

7 A. Allocating public fire cost of service based on 5/8-inch meter equivalents is  
8 consistent with the recovery of such fixed costs and also recognizes that  
9 customers with larger-sized meters tend to have higher property values.

10 **21. Q. Have you used this method to reallocate unrecovered public fire costs**  
11 **in other Pennsylvania water rates cases?**

12 A. Yes, I have. In my testimony for the Pennsylvania-American Water  
13 Company, Aqua Pennsylvania, and the York Water Company, I reallocated  
14 the unrecovered public fire costs in the same manner, using 5/8-inch meter  
15 equivalents.

16 **22. Q. What do the results of the cost allocation study show?**

17 A. Schedule A in Exhibit No. PRH-1 sets forth the results of the cost allocation  
18 study compared to revenues under present and proposed rates. The  
19 allocated cost of service for outside-City customers of \$21,020,903  
20 (\$20,555,378 + \$465,525 other revenues) supports the proposed revenue for  
21 outside-City customers of \$21,020,903.

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**PROPOSED RATES**

**23. Q. Please address the Commission’s Order with respect to rate design in the last case.**

A. In the last case, the Commission’s Order stated as follows:

*“That the City of Lancaster – Bureau of Water evaluate the propriety of its existing commodity block rate structure and, in its next base rate filing, either propose separate rates for each customer class, based on cost of service, or provide justification for maintaining the existing rate structure. The following matters shall be specifically addressed in any justification for maintaining the existing structure: (a) support for the number of GMS rate blocks; (b) support for the size of the rate blocks; and (c) an explanation of why the existing GMS rate structure is preferable to establishing separate rate schedules for the outside-City residential, commercial and industrial customers.”*

**24. Q. Please respond to the Commission’s directive.**

A. The City evaluated the propriety of its existing declining block rate structure or moving to separate rates for each customer class and decided that maintaining the existing structure, with a small change to the size of the blocks, was appropriate. The other change was to separate the Large Industrial class and propose a separate rate applicable only to that class.

**25. Q. Why is a 3-tier declining block structure appropriate?**

A. The 3-tier declining block structure is appropriate because it can easily generate revenues commensurate with the cost of service for the residential, commercial and industrial classes. The first block was left unchanged and is sized to include over 99% of the residential consumption. The second block was increased up to 600,000 gallons per month in order to capture a higher percentage of commercial usage in the second block leaving about 23% of

1 the commercial usage falling into the third block. This change still leaves  
2 about 2/3 of the industrial usage in the third block.

3 With the revised blocking structure, the design of the rates for each block  
4 recovers the cost of service by class as shown on Schedule A of Exhibit No.  
5 PRH-1.

6 **26. Q. Why is the revised blocking structure preferable to having separate**  
7 **rates by class?**

8 A. The City believes that there is little cost difference to serve small non-  
9 residential customers compared to serving residential customers. Small  
10 non-residential customers under 25,000 gallons per month (first block)  
11 typically do not have lower peaking factors than residential customers. With  
12 a declining block rate structure, all customers regardless of class will have  
13 the same bill for the same meter size. Larger non-residential customers that  
14 consume quantities into the second and third blocks will have a lower unit  
15 cost commensurate with serving larger customers. Generally, larger non-  
16 residential customers have lower peaking factors.

17 Furthermore, the City has numerous mixed-use customers such as a  
18 commercial shop on the first floor with a residential unit above. Under a  
19 common declining block rate structure, the bill is the same regardless of  
20 class. However with separate rates by class, the City would need to review  
21 each mixed use customer and determine which rate should apply.  
22 Customers could challenge their classification resulting in a significant  
23 administrative burden.

24 **27. Q. Why propose a separate Large Industrial rate?**

25 A. The large industrial customer consumption is nearly double the next largest  
26 customer and has a lower peak month to average month ratio. In order to  
27 recover the cost of service allocated to the large industrial class, it was  
28 necessary to propose a separate rate applicable to this class.

1 **28. Q. Please explain the proposed rate design.**

2 A. The proposed rate design for outside-City customers maintains a monthly or  
3 quarterly customer charge by meter size plus a 3-tier declining block rate  
4 structure applicable to all classifications except large industrial and sales for  
5 resale. A customer charge and a one-block consumption rate structure are  
6 applicable to the large industrial class and to the sales for resale class. A  
7 comparison of present and proposed inside-City and outside-City rates is set  
8 forth on pages III-2 and III-3 of Exhibit No. PRH-1.

9 Customer charges under present rates are significantly below the level  
10 necessary to recover customer costs. The 5/8-inch customer charge was  
11 increased from \$3.50 per month or \$10.50 per quarter to \$7.00 per month or  
12 \$21.00 per quarter or an increase of 100%. All other customer charges for  
13 larger meter sizes also were increased 100%. The customer charges are  
14 supported by an analysis of customer costs provided in Exhibit No. PRH-1,  
15 Schedule F.

16 For consumption charges, the existing 3-tier, declining block structure  
17 was modified, as follows (blocks in gallons):

18

	<u>Existing Rate Structure</u>		<u>Proposed Rate Structure</u>	
	<u>Monthly</u>	<u>Quarterly</u>	<u>Monthly</u>	<u>Quarterly</u>
First	25,000	75,000	25,000	75,000
Next	308,000	925,000	575,000	1,725,000
Over	333,000	1,000,000	600,000	1,800,000

19  
20 Refer to Exhibit No. PRH-1, Schedule A for a comparison of revenues  
21 under present and proposed rates with the cost of service by customer  
22 classification. Also refer to the Appendix, pages A-3 and A-4, for the rates of  
23 return by customer classification under present and proposed rates.

1 **29. Q. What is the increase for an average outside-City residential customer?**

2 A. For an average residential customer with a 5/8-inch meter and usage of  
3 13,000 per quarter, the bill would increase by \$24.82 per quarter, from  
4 \$58.94 to \$83.76 or 42.1%. See Exhibit No. PRH-1, page III-5.

5 **30. Q. What is the effect of the proposed outside-City rates on commercial  
6 and industrial customers?**

7 A. The bill for an average commercial customer with a 2-inch meter and  
8 201,000 gallons of usage per quarter would increase from \$779.27 to  
9 \$1,021.52 or 31.1%. An average industrial customer with a 2-inch meter and  
10 365,000 gallons of usage per month would increase from \$1,280.11 to  
11 \$1,576.55 or 23.2%. See Exhibit No. PRH-1, pages III-7 and III-9.

12 **31. Q. What is the effect of the proposed rates on large industrial and sales  
13 for resale customers?**

14 A. The proposed rates for the large industrial and sales for resale classifications  
15 adopts the same customer charges as proposed for the other classifications  
16 and a separate, single-block consumption charge. The large industrial  
17 average monthly bill with an 8-inch meter and a 10-inch meter and usage of  
18 15,200,000 gallons per month would increase from \$35,366.64 to  
19 \$56,236.40 or 59.0%. See Exhibit No. PRH-1, page III-10.

20 A sales for resale customer's average monthly bill with a 6-inch meter  
21 and usage of 3,060,000 gallons per month would increase from \$8,708.00 to  
22 \$11,816.20 or 35.7%. See Exhibit No. PRH-1, page III-11.

23 **32. Q. Please discuss the proposed private fire line rates.**

24 A. Private fire line rates were increased 68% across-the-board to recover the  
25 allocated cost of service.

26 **33. Q. Are rates for inside-City customers also increasing?**

27 A. Yes. The City will also increase inside-City rates to become effective with  
28 the final effective date of the outside-City increase for this case. Proposed

1 customer charges for inside-city customers are set equal to the outside–City  
2 proposed rates. Consumption charges proposed for inside-City customers  
3 are about 19 to 26% less than the proposed outside-City consumption rates  
4 to reflect and recover the cost of service allocated to inside-City customers.  
5 Private fire rates were left unchanged since present rates are sufficient to  
6 recover the cost of service. Overall revenues for inside-City customers will  
7 increase 26.4%.

8 **34. Q. Does this conclude your direct testimony?**

9 A. Yes, it does.

PAUL R. HERBERT – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	1983	Pa. PUC	R-832399	T. W. Phillips Gas and Oil Co.	Pro Forma Revenues
2.	1989	Pa. PUC	R-891208	Pennsylvania-American Water Company	Bill Analysis and Rate Application
3.	1991	PSC of W. Va.	91-106-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42)
4.	1992	Pa. PUC	R-922276	North Penn Gas Company	Cash Working Capital
5.	1992	NJ BPU	WR92050532J	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
6.	1994	Pa. PUC	R-943053	The York Water Company	Cost Allocation and Rate Design
7.	1994	Pa. PUC	R-943124	City of Bethlehem	Revenue Requirements, Cost Allocation, Rate Design and Cash Working Capital
8.	1994	Pa. PUC	R-943177	Roaring Creek Water Company	Cash Working Capital
9.	1994	Pa. PUC	R-943245	North Penn Gas Company	Cash Working Capital
10.	1994	NJ BPU	WR94070325	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
11.	1995	Pa. PUC	R-953300	Citizens Utilities Water Company of Pennsylvania	Cost Allocation and Rate Design
12.	1995	Pa. PUC	R-953378	Apollo Gas Company	Revenue Requirements and Rate Design
13.	1995	Pa. PUC	R-953379	Carnegie Natural Gas Company	Revenue Requirements and Rate Design
14.	1996	Pa. PUC	R-963619	The York Water Company	Cost Allocation and Rate Design
15.	1997	Pa. PUC	R-973972	Consumers Pennsylvania Water Company - Shenango Valley Division	Cash Working Capital
16.	1998	Ohio PUC	98-178-WS-AIR	Citizens Utilities Company of Ohio	Water and Wastewater Cost Allocation and Rate Design
17.	1998	Pa. PUC	R-984375	City of Bethlehem - Bureau of Water	Revenue Requirement, Cost Allocation and Rate Design
18.	1999	Pa. PUC	R-994605	The York Water Company	Cost Allocation and Rate Design
19.	1999	Pa. PUC	R-994868	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
20.	1999	PSC of W.Va.	99-1570-W-MA	Clarksburg Water Board	Revenue Requirements (Rule 42), Cost Allocation and Rate Design
21.	2000	Ky. PSC	2000-120	Kentucky-American Water Company	Cost Allocation and Rate Design
22.	2000	Pa. PUC	R-00005277	PPL Gas Utilities	Cash Working Capital
23.	2000	NJ BPU	WR00080575	Atlantic City Sewerage Company	Cost Allocation and Rate Design
24.	2001	Ia. St Util Bd	RPU-01-4	Iowa-American Water Company	Cost Allocation and Rate Design
25.	2001	Va. St. Corp	PUE010312	Virginia-American Water Company	Cost Allocation and Rate Design
26.	2001	WV PSC	01-0326-W-42T	West-Virginia American Water Company	Cost Allocation And Rate Design
27.	2001	Pa. PUC	R-016114	City of Lancaster	Tapping Fee Study
28.	2001	Pa. PUC	R-016236	The York Water Company	Cost Allocation and Rate Design
29.	2001	Pa. PUC	R-016339	Pennsylvania-American Water Company	Cost Allocation and Rate Design
30.	2001	Pa. PUC	R-016750	Philadelphia Suburban Water Company	Cost Allocation and Rate Design
31.	2002	Va.St.CorpCm	PUE-2002-00375	Virginia-American Water Company	Cost Allocation and Rate Design
32.	2003	Pa. PUC	R-027975	The York Water Company	Cost Allocation and Rate Design
33.	2003	Tn Reg. Auth	03-	Tennessee-American Water Company	Cost Allocation and Rate Design
34.	2003	Pa. PUC	R-038304	Pennsylvania-American Water Company	Cost Allocation and Rate Design
35.	2003	NJ BPU	WR03070511	New Jersey-American Water Company	Cost Allocation and Rate Design
36.	2003	Mo. PSC	WR-2003-0500	Missouri-American Water Company	Cost Allocation and Rate Design
37.	2004	Va.St.CorpCm	PUE-200 -	Virginia-American Water Company	Cost Allocation and Rate Design
38.	2004	Pa. PUC	R-038805	Pennsylvania Suburban Water Company	Cost Allocation and Rate Design
39.	2004	Pa. PUC	R-049165	The York Water Company	Cost Allocation and Rate Design
40.	2004	NJ BPU	WRO4091064	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
41.	2005	WV PSC	04-1024-S-MA	Morgantown Utility Board	Cost Allocation and Rate Design
42.	2005	WV PSC	04-1025-W-MA	Morgantown Utility Board	Cost Allocation and Rate Design
43.	2005	Pa. PUC	R-051030	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
44.	2006	Pa. PUC	R-051178	T. W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
45.	2006	Pa. PUC	R-061322	The York Water Company	Cost Allocation and Rate Design
46.	2006	NJ BPU	WR-06030257	New Jersey American Water Company	Cost Allocation and Rate Design
47.	2006	Pa. PUC	R-061398	PPL Gas Utilities, Inc.	Cost Allocation and Rate Design
48.	2006	NM PRC	06-00208-UT	New Mexico American Water Company	Cost Allocation and Rate Design



PAUL R. HERBERT – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
49.	2006	Tn Reg Auth	06-00290	Tennessee American Water Company	Cost Allocation and Rate Design
50.	2007	Ca. PUC	U-339-W	Suburban Water Systems	Water Conservation Rate Design
51.	2007	Ca. PUC	U-168-W	San Jose Water Company	Water Conservation Rate Design
52.	2007	Pa. PUC	R-00072229	Pennsylvania American Water Company	Cost Allocation and Rate Design
53.	2007	Ky. PSC	2007-00143	Kentucky American Water Company	Cost Allocation and Rate Design
54.	2007	Mo. PSC	WR-2007-0216	Missouri American Water Company	Cost Allocation and Rate Design
55.	2007	Oh. PUC	07-1112-WS-AIR	Ohio American Water Company	Cost Allocation and Rate Design
56.	2007	Il. CC	07-0507	Illinois American Water Company	Customer Class Demand Study
57.	2007	Pa. PUC	R-00072711	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
58.	2007	NJ BPU	WR07110866	The Atlantic City Sewerage Company	Cost Allocation and Rate Design
59.	2007	Pa. PUC	R-00072492	City of Bethlehem – Bureau of Water	Revenue Reqmts, Cost Alloc.
60.	2007	WV PSC	07-0541-W-MA	Clarksburg Water Board	Cost Allocation and Rate Design
61.	2007	WV PSC	07-0998-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
62.	2008	NJ BPU	WR08010020	New Jersey American Water Company	Cost Allocation and Rate Design
63.	2008	VaSt CorpCom	PUE-2008-00009	Virginia American Water Company	Cost Allocation and Rate Design
64.	2008	Tn. Reg. Auth.	08-00039	Tennessee American Water Company	Cost Allocation and Rate Design
65.	2008	Mo PSC	WR-2008-0311	Missouri American Water Company	Cost Allocation and Rate Design
66.	2008	De PSC	08-96	Artesian Water Company, Inc.	Cost Allocation and Rate Design
67.	2008	Pa PUC	R-2008-2032689	Penna. American Water Co. – Coatesville Wastewater	Cost Allocation and Rate Design
68.	2008	AZ Corp. Com.	W-01303A-08-0227 SW-01303A-08-0227	Arizona American Water Co. - Water - Wastewater	Cost Allocation and Rate Design
69.	2008	Pa PUC	R-2008-2023067	The York Water Company	Cost Allocation and Rate Design
70.	2008	WV PSC	08-0900-W-42T	West Virginia American Water Company	Cost Allocation and Rate Design
71.	2008	Ky PSC	2008-00250	Frankfort Electric and Water Plant Board	Cost Allocation and Rate Design
72.	2008	Ky PSC	2008-00427	Kentucky American Water Company	Cost Allocation and Rate Design
73.	2009	Pa PUC	2008-2079660	UGI – Penn Natural Gas	Cost of Service Allocation
74.	2009	Pa PUC	2008-2079675	UGI – Central Penn Gas	Cost of Service Allocation
75.	2009	Pa PUC	2009-2097323	Pennsylvania American Water Co.	Cost Allocation and Rate Design
76.	2009	Ia St Util Bd	RPU-09-	Iowa-American Water Company	Cost Allocation and Rate Design
77.	2009	Il CC	09-0319	Illinois-American Water Company	Cost Allocation and Rate Design
78.	2009	Oh PUC	09-391-WS-AIR	Ohio-American Water Company	Cost Allocation and Rate Design
79.	2009	Pa PUC	R-2009-2132019	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
80.	S009	VaSt CorpCom	PUE-2009-00059	Aqua Virginia, Inc.	Cost Allocation (only)
81.	2009	Mo PSC	WR-2010-0131	Missouri American Water Company	Cost Allocation and Rate Design
82.	2010	VaSt CorpCom	PUE-2010-00001	Virginia American Water Company	Cost Allocation and Rate Design
83.	2010	Ky PSC	2010-00036	Kentucky American Water Company	Cost Allocation and Rate Design
84.	2010	NJ BPU	WR10040260	New Jersey American Water Company	Cost Allocation and Rate Design
85.	2010	Pa PUC	2010-2167797	T.W. Phillips Gas and Oil Co.	Cost Allocation and Rate Design
86.	2010	Pa PUC	2010-2166212	Pennsylvania American Water Co. - Wastewater	Cost Allocation and Rate Design
87.	2010	Pa PUC	R-2010-2157140	The York Water Company	Cost Allocation and Rate Design
88.	2010	Ky PSC	2010-00094	Northern Kentucky Water District	Cost Allocation and Rate Design
89.	2010	WV PSC	10-0920-W-42T	West Virginia American Water Co.	Cost Allocation and Rate Design
90.	2010	Tn Reg Auth	10-00189	Tennessee American Water Company	Cost Allocation and Rate Design
91.	2010	CtDeptPU Cntrl	10-09-08	United Water Connecticut	Cost Allocation and Rate Design
92.	2010	Pa PUC	R-2010-2179103	City of Lancaster-Bureau of Water	Rev Rqmts, Cst Alloc/Rate Design
93.	2011	Pa PUC	R-2010-2214415	UGI Central Penn Gas, Inc.	Cost Allocation
94.	2011	Pa PUC	R-2011-2232359	The Newtown Artesian Water Co.	Revenue Requirement
95.	2011	Pa PUC	R-2011-2232243	Pennsylvania-American Water Co.	Cost Allocation and Rate Design
96.	2011	Pa PUC	R-2011-2232985	United Water Pennsylvania Inc.	Demand Study, COS/Rate Design
97.	2011	Pa PUC	R-2011-2244756	City of Bethlehem-Bureau of Water	Rev. Rqmts/COS/Rate Design
98.	2011	Mo PSC	WR-2011-0337-338	Missouri American Water Company	Cost Allocation and Rate Design
99.	2011	Oh PUC	11-4161-WS-AIR	Ohio American Water Company	Cost Allocation and Rate Design

PAUL R. HERBERT – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
100.	2011	NJ BPU	WR11070460	New Jersey American Water Company	Cost Allocation and Rate Design
101.	2011	Id PUC	UWI-W-11-02	United Water Idaho Inc.	Cost Allocation and Rate Design
102.	2011	Il CC	11-0767	Illinois-American Water Company	Cost Allocation and Rate Design
103.	2011	Pa PUC	R-2011-2267958	Aqua Pennsylvania, Inc.	Cost Allocation and Rate Design
104.	2011	VaStCom	2011-00127	Virginia American Water Company	Cost Allocation and Rate Design
105.	2012	TnRegAuth	12-00049	Tennessee American Water Company	Cost Allocation and Rate Design
106.	2012	Ky PSC	2012-00072	Northern Kentucky Water District	Cost Allocation and Rate Design
107.	2012	Pa PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Cost Allocation and Rate Design
108.	2012	Ky PSC	2012-00520	Kentucky American Water Co.	Cost Allocation and Rate Design
109.	2013	WV PSC	12-1649-W-42T	West Virginia American Water Co.	Cost Allocation and Rate Design
110.	2013	Ia St Util Bd	RPU-2013-000_	Iowa American Water Company	Cost Allocation and Rate Design
111.	2013	Pa PUC	R-2013-2355276	Pennsylvania American Water Co.	Cost Allocation and Rate Design
112.	2013	Pa PUC	R-2012-2336379	The York Water Company	Cost Allocation and Rate Design
113.	2013	Pa PUC	R-2013-2350509	City of DuBois – Bureau of Water	Cost Allocation and Rate Design
114.	2013	Pa PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Cost Allocation and Rate Design

## VERIFICATION

I, Paul R. Herbert, President, Gannett Fleming Valuation and Rate Consultants, LLC hereby state that the facts set forth in the foregoing City of Lancaster Statement No. PRH-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).

  
\_\_\_\_\_  
(Name)

Date: June 6, 2014

# CITY OF LANCASTER – WATER FUND

LANCASTER, PENNSYLVANIA

DIRECT TESTIMONY

OF

HAROLD WALKER, III  
MANAGER, FINANCIAL STUDIES

GANNETT FLEMING  
VALUATION AND RATE CONSULTANTS, LLC

RATE OF RETURN

DIRECT TESTIMONY  
OF  
HAROLD WALKER, III  
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## TERMS, ABBREVIATIONS AND ACRONYMS

CAPM	Capital Asset Pricing Model
City of Lancaster	The City in its entirety
Commission	Pennsylvania Public Utility Commission
Comparable Companies	Water Group Followed by Analysts
Comparable Group	Water Group Followed by Analysts
Cost of Capital	Investor-required cost rate
DCF	Discounted Cash Flow
EPA	U.S. Environmental Protection Agency
EPS	Earnings per share
Financial Risk	Leverage
GICS	Global Industry Classification Standard
GO	General Obligation Bonds
IOU	Investor Owned Utilities
Leverage	Fixed cost capital
Long-term U.S. Treasury Securities	Base Risk-Free Rate
M/B	Market-to-Book Ratios
Moody's	Moody's Investors Service
NARUC	National Association of Regulatory Utility Commissioners
Non-Systematic Risk	Company-Specific Risk
Outside Customers	Customers who are located outside of the City of Lancaster
ROE	Return on Equity
RP	Risk Premium
S&P	Standard & Poor's
SIC	Standard Industrial Classification
Systematic Risk	Non-Diversifiable Risk
Water Fund	City of Lancaster Water Enterprise Fund
Water Group	Water Group Followed by Analysts

1 **INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Harold Walker, III. My business mailing address is P. O. Box 80794, Valley  
4 Forge, Pennsylvania 19484.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as Manager,  
7 Financial Studies, of the Valuation and Rate Division.

8 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND AND EMPLOYMENT  
9 EXPERIENCE?**

10 A. My educational background, business experience and qualifications are provided in  
11 Appendix A.

12 **SCOPE OF TESTIMONY**

13 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

14 A. The purpose of my testimony is to recommend an appropriate overall rate of return that the  
15 City of Lancaster Water Fund (“Water Fund”) should be afforded an opportunity to earn on  
16 its water utility service rate base. My testimony is supported by Exhibit HW-1, which is  
17 composed of 24 Schedules. It should be noted, for the purposes of my testimony, my  
18 reference to City of Lancaster refers to the City of Lancaster in its entirety; while my  
19 reference to Water Fund refers to that portion of the City of Lancaster’s services that are  
20 accounted for as the Water Enterprise Fund.

1 **SUMMARY OF RECOMMENDATION**

2 **Q. WHAT IS YOUR RECOMMENDED COST OF EQUITY?**

3 A. My recommendation is that Water Fund be permitted an overall rate of return of 8.08%  
4 based upon the Company's hypothetical capital structure Pro Forma at February 29, 2016,  
5 including a 10.50% cost of common equity. My alternative recommended cost of  
6 common equity, should the Commission decide to adjust my primary recommendation of  
7 10.50% to reflect the income tax status of the investors of Water Fund, is 9.98%. My  
8 recommended cost of common equity reflects Water Fund's unique risk characteristics.

9 **Q. HOW DID YOU DETERMINE YOUR RECOMMENDED COMMON EQUITY**  
10 **COST RATE?**

11 A. I used several models to help me in formulating my recommended common equity cost rate  
12 including Discounted Cash Flow ("DCF"), Capital Asset Pricing Model ("CAPM") and  
13 Risk Premium ("RP").

14 **Q. IS IT IMPORTANT TO USE MORE THAN ONE MARKET MODEL?**

15 A. Yes. It is necessary to estimate common equity cost rates using a number of different  
16 models. At any given time, a particular model may understate or overstate the cost of  
17 equity. While any single investor may rely solely upon one model, different investors rely  
18 on different models and many investors use multiple models. Therefore, because the price  
19 of common stock reflects a number of valuation models, it is appropriate to estimate the  
20 market-required common equity cost rate by applying a broad range of analytical models.



1 **Q. PLEASE SUMMARIZE YOUR COMMON EQUITY COST RATE**  
2 **RECOMMENDATION.**

3 A. There is no market data concerning the Water Fund's shares of common stock because the  
4 Water Fund is a municipal organization. Accordingly, due to the lack of market data  
5 concerning the Water Fund's equity, I used a comparable group of publicly traded  
6 companies to estimate the common equity cost rate. Based upon the results of my entire  
7 analysis, I conclude the Water Fund's current common equity cost rate is at least 10.50%.  
8 The current range of common equity cost for the Water Fund is 10.85% (DCF), 10.65%  
9 (CAPM), and 9.95% (RP). Value Line Investment Survey ("Value Line") is relied upon  
10 by many investors and is the only investment advisory service of which I am aware that  
11 projects earned return on equity. As a check on the reasonableness of my common equity  
12 cost rate recommendation, I reviewed Value Line's projected returns on common equity  
13 for comparable utilities. Value Line's projected earned returns on common equity for my  
14 comparable utilities range from 10.0% to 10.4%. The range of the projected returns  
15 suggests that my recommendation that Water Fund be permitted an opportunity to earn  
16 10.50% is reasonable. If the Commission adjusts for the maximum level of personal  
17 income taxes of the Water Fund equity investor, the current common equity cost rate is  
18 9.98%.

19 **PRINCIPLES OF RATE REGULATION AND FAIR RATE OF RETURN**

20 **Q. WHAT ARE THE PRINCIPLES GUIDING FAIR RATES OF RETURN IN THE**  
21 **CONTEXT OF RATE REGULATION?**

22 A. In a capitalistic or free market system, competition determines the price for all goods and  
23 services. Utilities are permitted to operate as monopolies or near monopolies as a tradeoff

1 for a ceiling on the price of service because: (1) the services provided by utilities are  
2 considered necessities by society; and (2) capital-intensive and long-lived facilities are  
3 necessary to provide utility service. Generally, utilities are required to serve all customers  
4 in their service territory at reasonable rates determined by regulators. As a result,  
5 regulators act as a substitute for a competitive-free market system when they authorize  
6 prices for utility service.

7 Although utilities operate in varying degrees as regulated monopolies, they must compete  
8 with governmental bodies, non-regulated industries, and other utilities for labor, materials,  
9 and capital. Capital is provided by investors who seek the highest return commensurate  
10 with the perceived level of risk; the greater the perceived risk, the higher the required  
11 return rate. In order for utilities to attract the capital required to provide service, a fair rate  
12 of return should equal an investor-required, market-determined rate of return.

13 **Q. WHAT CONSTITUTES A FAIR RATE OF RETURN?**

14 A. Two noted Supreme Court cases define the benchmarks of a fair rate of return. In  
15 *Bluefield*<sup>1</sup>, a fair rate of return is defined as: (1) equal to the return on investments in other  
16 business undertakings with the same level of risks (the comparable earnings standard);  
17 (2) sufficient to assure confidence in the financial soundness of a utility (the financial  
18 integrity standard); (3) adequate to permit a public utility to maintain and support its credit,  
19 enabling the utility to raise or attract additional capital necessary to provide reliable service  
20 (the capital attraction standard). The second case, *Hope*<sup>2</sup>, determined a fair rate of return

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<sup>1</sup>Bluefield Water Works & Improvement Company v. P.S.C. of West Virginia, 262 U.S. 679 (1923).

<sup>2</sup>Federal Power Commission v. Hope Natural Gas Company, 320 U.S. 591 (1944).

1 to be based upon guidelines found in *Bluefield* as well as stating that: (1) allowed  
2 revenues must cover capital costs including service on debt and dividends on stock; and (2)  
3 the Commission was not bound to use any single formula or combination of formulae in  
4 determining rates. Utilities are not entitled to a guaranteed return. However, the  
5 regulatory-determined price for service must allow the utility a fair opportunity to recover  
6 all costs associated with providing the service, including a fair rate of return.

### 7 **INVESTMENT RISK**

8 **Q. PREVIOUSLY, YOU REFERRED TO RISK. PLEASE DEFINE THE TERM**  
9 **RISK.**

10 A. Risk is the uncertainty associated with a particular action; the greater the uncertainty of a  
11 particular outcome, the greater the risk. Investors who invest in risky assets expose  
12 themselves to investment risk particular to that investment. Investment risk is the sum of  
13 business risk and financial risk. Business risk is the risk inherent in the operations of a  
14 business. Assuming that a Company is financed with 100% common equity, business risk  
15 includes all operating factors that affect the probability of receiving expected future  
16 income such as: sales volatility, management actions, availability of product substitutes,  
17 technological obsolescence, regulation, raw materials, labor, size and growth of the market  
18 served, diversity of the customer base, economic activity of the area served, and other  
19 similar factors.

20 **Q. WHAT IS FINANCIAL RISK?**

21 A. Financial risk reflects the manner in which an enterprise is financed. Financial risk arises  
22 from the use of fixed cost capital (leverage) such as debt and/or preferred stock, because of  
23 the contractual obligations associated with the use of such capital. Because the fixed

1 contractual obligations must be serviced before earnings are available for common  
2 stockholders, the introduction of leverage increases the potential volatility of the earnings  
3 available for common shareholders and therefore increases common shareholder risks.

4 Although financial risk and business risk are separate and distinct, they are interrelated.  
5 In order for a company to maintain a given level of investment risk, business risk and  
6 financial risk should complement one another to the extent possible. For example, two  
7 firms may have similar investment risks while having different levels of business risk, if  
8 the business risk differences are compensated for by using more or less leverage (financial  
9 risk) thereby resulting in similar investment risk.

#### 10 **DESCRIPTION OF THE LANCASTER WATER FUND**

11 **Q. PLEASE GIVE A BRIEF DESCRIPTION OF THE LANCASTER WATER FUND.**

12 A. Water Fund provides water services to about 46,600 customers who are primarily located  
13 in the City of Lancaster and the townships of East Hempfield, East Lampeter, Lancaster,  
14 Manheim, Manor, Pequea, West Hempfield, West Lampeter, and the Millersville Borough.  
15 The majority of Lancaster's customers, 29,700 or 64%, have their water rates regulated by  
16 the PUC ("Outside Customers"). In total, the entire population that is provided water  
17 service by Lancaster is approximately 140,000 people.

#### 18 **THE INDUSTRY**

19 **Q. PLEASE GIVE A BRIEF OVERVIEW OF THE INDUSTRY IN WHICH THE**  
20 **WATER FUND OPERATES.**

21 A. The Water Fund operates in the water supply industry. The water supply industry has a  
22 Standard Industrial Classification ("SIC") code of 4941, has water utilities, and includes  
23 establishments primarily engaged in distributing water for sale for residential, commercial,

1 and industrial uses. Government controlled establishments such as municipal service  
2 districts and public utilities dominate the industry. Private companies or investor owned  
3 utilities (“IOU”) are active in the construction and improvement of water supply facilities  
4 and infrastructure.

5 The water supply industry is the most fragmented of the major utility industries with more  
6 than 53,000 community water systems in the U.S. (83% of which serve less than 3,300  
7 customers). The nation's water systems range in size from large municipally owned  
8 systems, such as the New York City water system that serves approximately 9 million  
9 people, to small systems, where a few customers share a common well.

10 A comparative industry to the water supply industry is the wastewater utility industry.

11 The wastewater utility industry is another fragmented industry, although not as fragmented  
12 as the water supply industry. According to the U.S. Environmental Protection Agency's  
13 (“EPA”) most recent survey of publicly owned wastewater treatment facilities in 2008,  
14 there are approximately 15,000 such facilities in the nation serving approximately 74% of  
15 the U.S. population. Eighty percent of domestic wastewater systems are government  
16 owned rather than IOUs. Currently, there are no wastewater utility companies that have  
17 actively traded stock.

18 An estimated 14% of all water supplies are managed or owned by IOUs. IOUs consist of  
19 companies with common stock that is either actively traded or inactively traded, as well as  
20 companies that are closely held, or not publicly traded. Currently, there are only about 11  
21 investor owned water utility companies with publicly traded stock in the U.S.

**COMPARABLE GROUP**

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**Q. HOW DO YOU ESTIMATE THE COST OF COMMON EQUITY FOR WATER FUND?**

A. The Water Fund's fund equity is not traded. Accordingly, I employed a comparable group of utility companies with actively traded stock, to determine a market-required cost rate of common equity capital for the Water Fund. Since no companies are perfectly identical to the Water Fund, it is reasonable to determine the market-required cost rate for a comparable group of utility companies and adjust, to the extent necessary, for investment risk differences between the Water Fund and the comparable group.

**Q. HOW DID YOU SELECT THE COMPARABLE GROUP USED TO DETERMINE THE COST OF COMMON EQUITY FOR WATER FUND?**

A. I selected a comparable group of water utilities to determine the cost of common equity for the Water Fund. Unlike the other utility industries, only a portion of the IOU water companies with publicly traded stock in the U.S. are followed by security analysts. Coverage by security analysts is important when determining a market required cost of common equity. Accordingly, security analysts' coverage was considered when selecting my comparable group. I selected my water utility comparable group, Water Group Followed by Analysts ("Water Group"), based upon a general criteria that includes: (1) all U.S. water utilities who are covered by several security analysts as measured by the existence of several sources of published projected five-year growth rates in earnings per

1 share (“EPS”); (2) with a Global Industry Classification Standard<sup>3</sup> (“GICS”) of 55104010  
2 (i.e., Water Utility); (3) are not the announced subject of an acquisition; (4) currently pay a  
3 common dividend and have not reduced their common dividend within the past four years;  
4 and (5) have market capitalization greater than \$75.0 million.

5 It should be noted that the Water Group is also referred to as the Comparable Group and/or  
6 the Comparable Companies. The names of the utilities that comprise the Comparable  
7 Group and their bond or credit ratings are listed in Table 1.

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<sup>3</sup>GICS is an eight-digit code that represents a company's Global Industry Classification Standard that was developed by Standard & Poor's and Morgan Stanley Capital International. The eight-digit code can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost two-digits; Industry Groups are represented by the combination of the leftmost four-digits; Industries are represented by the combination of the leftmost six-digits; and Sub-Industries are represented by the combination of the leftmost eight-digits.

Bond and Credit Ratings for  
The Water Group Followed by Analysts

<u>Water Group Followed by Analysts</u>	<u>S&amp;P Credit Rating</u>
American States Water Co	A+
American Water Works Co Inc	A-
Aqua America Inc *	A+
California Water Service Gp **	A+
Connecticut Water Svc Inc	A
Middlesex Water Co	A-
SJW Corp ***	A
York Water Co	A-
 Average	 <u>A</u>

- \* - The A+ bond rating is that for Aqua Pennsylvania, Inc.
- \*\* - The A+ bond rating is that for California Water Service, Inc.
- \*\*\* - The A bond rating is that for San Jose Water Co.

**Table 1**

**Q. WHY DID YOU INCLUDE NOT BEING THE SUBJECT OF AN ACQUISITION AS A CRITERIA FOR THE WATER GROUP?**

A. To begin with, there are only about 11 investor owned water utility companies with publicly traded stock in the U.S., and some of these companies are very small. As stated previously, the IOU water industry receives only limited exposure on Wall Street. Additionally, the merger activity in the water industry has resulted in abnormal or “tainted” stock prices in terms of a DCF analysis. Eight acquisitions of publicly traded water utility stocks have occurred or been announced since June 1998. This is a very large percentage (~50%) of available publicly traded water utility stocks. Typically, premiums are paid in corporate acquisitions. That is, when a tender offer is made for the purchase of all the outstanding stock of a company, the amount of that offer usually exceeds the price at which



1 the stock was previously traded in the market. These large premiums are reflected in the  
2 prices of other water utilities that are not currently the announced subject of an  
3 acquisition.<sup>4</sup> The merger activity in the water industry is still occurring as evidenced by  
4 the announced acquisitions of Chaparral City Water Company, SouthWest Water  
5 Company, New York Service Co., Aquarion Water Company of Sea Cliff, Aquarion Water  
6 Company of New York and Birmingham Utilities over the last few years.

### 7 CAPITAL STRUCTURE

#### 8 **Q. WHAT IS REQUIRED TO DEVELOP AN OVERALL RATE OF RETURN?**

9 A. The first step in developing an overall rate of return is the selection of capital structure  
10 ratios to be employed. Next, the cost rate for each capital component is determined. The  
11 overall rate of return is the product of weighting each capital component by its respective  
12 capital cost rate. This procedure results in Water Fund's overall rate of return being  
13 weighted proportionately to the amount of capital and cost of capital of each type of  
14 capital.

#### 15 **Q. DOES WATER FUND DIRECTLY RAISE OR ISSUE ITS OWN DEBT CAPITAL?**

16 A. No, the Water Fund does not raise its own capital; rather it is essentially a “subsidiary” of  
17 the City of Lancaster, although not a separate legal entity. Most government entities such  
18 as the City of Lancaster do not have subsidiaries, rather, they have departments. The  
19 Water Fund is a department but a separate accounting entity from the City of Lancaster,  
20 accounted for as an Enterprise Fund. As a department of the City of Lancaster, the Water  
21 Fund has no managerial control over its capital structure and is not able to obtain its equity  
22 and debt financing in the open market.

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<sup>4</sup>Multiple publications mention these impacts including Research Magazine – April, 2010, Barron’s – March 2001, Utility Business – June 2002, and Value Line Investment Survey – April 2013 .

1 **Q. IS THERE A SET OF REGULATORY AND FINANCIAL PRINCIPLES USED IN**  
2 **DECIDING THE APPROPRIATE CAPITAL STRUCTURE TO USE FOR COST**  
3 **OF CAPITAL PURPOSES?**

4 A. Yes. There is a general set of regulatory and financial principles used in deciding the  
5 capital structure issue for cost of capital purposes that are consistent with both regulatory  
6 and financial theories:

7 1) It is generally preferable to use a utility's actual capital structure in developing its  
8 rate of return. However, in deciding whether a departure from this general  
9 preference is warranted in a particular case, it is appropriate to first look to the issue  
10 of whether the utility is a financially independent entity. In determining whether a  
11 utility is a financially independent entity or self-financing, it is important to look to  
12 whether the utility:

- 13 • has its own bond rating;
- 14 • provides its own debt financing; and
- 15 • debt financing is not guaranteed by a parent company.

16 2) When a utility issues its own debt that is not guaranteed by the public or private  
17 parent and has its own bond rating, regulatory and financial principles indicate to  
18 use a utility's own capital structure, unless the utility's capital structure is not  
19 representative of the utility's risk profile or where use of the actual capital structure  
20 would create atypical results. Regulatory and financial principles involve  
21 determining whether the actual capital structure is atypical when compared with the  
22 capital structures approved by the Commission for other utilities that operate in the  
23 same industry (i.e., water utility, gas distribution utility, etc.), as well as those of the  
24 proxy utility companies that operate in the same industry.

- 1           3)     For utility subsidiaries without publicly traded stock, the manner in which the  
2                     utility obtains its debt financing determines whether it does its own financing.  
3                     Public Utility Commissions generally determine if a subsidiary has financial,  
4                     operational, and managerial relationships with its parent entity. However, having  
5                     such ties typically have not led to use of a parent’s capital structure for regulatory  
6                     purposes, unless the subsidiary utility issues no long-term debt, issues long-term  
7                     debt only to its parent, or issues long-term debt to outside investors only with the  
8                     guarantee of its parent.
- 9           4)     If a utility does not provide its own financing, Public Utility Commissions often  
10                    look to another entity. Generally, Public Utility Commissions use the actual  
11                    capital structure of the entity that does the financing for the regulated utility as long  
12                    as it results in just and reasonable rates. This generally means using a parent  
13                    company.
- 14           5)     If the parent’s capital structure is used, because it finances the operation of the  
15                    utility, regulatory and financial principles require adjustments in the utility’s  
16                    allowed rate of return on equity to adjust for risk differences, if any, between the  
17                    parent and the regulated subsidiary. If, however, the financing entity’s capital  
18                    structure is inconsistent relative to the capital structures of the publicly-traded  
19                    proxy companies used in the cost of equity analysis and capital structures approved  
20                    for other utilities that operate in the same industry (i.e., water utility, gas  
21                    distribution utility, etc.), Public Utility Commissions employ a hypothetical capital  
22                    structure.

23           Once the cost of equity for the proxy companies is determined, thereby establishing a range  
24           of reasonable returns, Public Utility Commissions should determine where to set the  
25           utility’s return in that range based upon how the utility’s risk compares with that of other

1 utilities that operate in the same industry (i.e., water utility, gas distribution utility, etc.).  
2 The risk analysis begins with the assumption that the utility generally falls within a broad  
3 range of average risk, absent highly unusual circumstances that indicate an inconsistently  
4 high or low risk as compared to other utilities that operate in the same industry (i.e., water  
5 utility, gas distribution utility, etc.). Generally, financial risk is a function of the amount  
6 of debt in an entity's capital structure used for cost of capital purposes. When there is  
7 more debt, there is more risk.

8 **Q. WHAT INFORMATION IS SHOWN ON PAGE 1 OF SCHEDULE 2?**

9 A. Page 1 of Schedule 2 shows the capital structure of the City of Lancaster and the Water  
10 Fund based on the most recent balance sheets contained in their 2012 Audited Financial  
11 Statements. As shown on page 1 of Schedule 2, the capital structure of the City of  
12 Lancaster consists of 74.04% long term debt and 25.96% equity, and the Water Fund's  
13 capital structure<sup>5</sup> is comprised of 73.20% long term debt and 26.80% equity. It should be  
14 noted that the City of Lancaster and the Water Fund's capital structures' shown on page 1  
15 of Schedule 2 are hypothetical since restricted net assets have been subtracted from fund  
16 equity.

17 As stated previously, the City of Lancaster provides all the debt financing for the Water  
18 Fund. Under settled rate-setting principles used to determine the capital structure issue,  
19 discussed previously, the City of Lancaster's capital structure could be appropriate to use  
20 for rate setting purposes since it provides all the debt capital to the Water Fund. However,  
21 the City of Lancaster's capital structure is reflective of services other than that of a water

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5 The Water Fund's debt liability excludes \$10,413,581 of unused proceeds from the Water Fund share of the 2011 Bond Series that have not been expended and are not financing rate base. Additionally, The Water Fund's plant, property and equipment reported on their financial statements were depreciated at a much higher rate than applicable for rate making purposed and result in an overstated of accumulated depreciation and an understatement in the amount of equity actually financing rate base (i.e., difference between Book and Original Cost Study's accumulated depreciation). Therefore, the \$15.0 million difference in accumulated depreciation is included in fund equity.

1 utility, and its capital structure contains a larger percentage of debt than is typically  
2 employed by a water utility.

3 **Q. WHAT CAPITAL STRUCTURE RATIOS ARE APPROPRIATE TO BE USED TO**  
4 **DEVELOP THE WATER FUND'S OVERALL RATE OF RETURN?**

5 A. Consistent with settled rate setting principles, I believe it is necessary to evaluate the Water  
6 Fund's current cost of capital based upon a hypothetical rate making capital structure Pro  
7 Forma at February 29, 2016 for a number of reasons. The Water Fund's capital structure  
8 at December 31, 2012, consisting of 73% (73.2% rounded) long term debt and 27% (26.8%  
9 rounded) equity, shown on Schedule 2, includes a percentage of equity that is considerably  
10 smaller than typical in the water industry. A hypothetical capital structure, Pro Forma at  
11 February 29, 2016, consisting of 50% long term debt and 50% equity, represents the  
12 current water industry practice. Using an industry standard eliminates the need for  
13 warranted, but highly debatable, adjustments required when using an industry to calculate  
14 an equity cost rate that is far different than a subject company's ratios. Further, such  
15 hypothetical ratios are in line with Standard & Poor's ("S&P") implied ratios based upon  
16 published financial benchmarks for a water utility. Moreover, utilizing more  
17 conventional industry standard ratios has been used by the Commission in past rate cases  
18 involving water utility systems.

19 **Q. HOW DOES THE WATER FUND'S COMMON EQUITY RATIO CALCULATED**  
20 **FROM A HYPOTHETICAL CAPITAL STRUCTURE COMPARE WITH RATIOS**  
21 **EMPLOYED BY OTHER INVESTOR-OWNED COMPANIES?**

1 A. The Water Fund's hypothetical capital structure reflecting a common equity ratio of 50.0%  
 2 is similar to ratios employed by other investor-owned water companies as shown on page 3  
 3 of Schedule 2. A comparison of the Water Fund's capital structure ratios to those recently  
 4 employed and forecasted to be employed by the Comparison Group is shown in Table 2.

<u>Comparison of Capital Structure Ratios</u>			
	Pro Forma 2/26/16	Water Group	
	<u>Water Fund</u>	At <u>12/31/2013</u>	Projected <u>2017</u>
Debt	50.0	45.8	46.9
Preferred Stock	0.0	0.1	0.0
Common Equity	<u>50.0</u>	<u>54.1</u>	<u>53.1</u>
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

**Table 2**

5  
 6 The Water Fund's rate making capital structure ratios are reasonable based upon the above  
 7 information. In fact, the Water Fund's small size justifies the use of more equity capital  
 8 than the Comparison Group in order to counterbalance some of the risk associated with its  
 9 size. The size of company is an indicator of risk and is discussed later in my testimony in  
 10 more detail.

11 **Q. ARE THERE OTHER REASONS TO USE A HYPOTHETICAL CAPITAL**  
 12 **STRUCTURE?**

13 A. Yes. One reason that regulatory commissions use hypothetical capital structure ratios is  
 14 to eliminate the required cost rate adjustments resulting from large differences in financial

1 risk between a comparison group and a subject company. For example, both the City of  
2 Lancaster and the Water Fund's actual reported common equity ratios of 26% to 27%,  
3 respectively, contain too small of a percentage of common equity when the industry norm  
4 common equity ratio is 50%. As shown on page 4 of Schedule 2, the 23 percentage point  
5 difference (50% - 27% = 23%) in the Water Fund's common equity ratio requires an  
6 estimated risk adjustment of between 413 to 525 points based upon published financial  
7 studies.<sup>6</sup> These adjustments (i.e., additions or subtractions) would be warranted but can  
8 be subjective or controversial. The aforementioned adjustments should be added to the  
9 Water Fund's cost of common equity if either the City of Lancaster or the Water Fund's  
10 actual common equity ratios are used.

11 **EMBEDDED COST RATE**

12 **Q. YOU TESTIFIED THAT WATER FUND DOES NOT DIRECTLY RAISE OR**  
13 **ISSUE ITS OWN DEBT CAPITAL. WHAT TYPE OF MUNICIPAL DEBT**  
14 **CAPITAL IS ASSUMED OR RAISED FOR WATER FUND?**

15 A. The City of Lancaster issues general obligation municipal bonds including those financing  
16 the Water Fund's rate base. The bonds used to fund the construction of the water system,  
17 are guaranteed by the full faith and credit and taxing authority of the City of Lancaster;  
18 hence, they are a general obligation of the City of Lancaster **only.**

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<sup>6</sup> Eugene F. Brigham, Louis C. Gapenski, and Dana A. Aberwald, "Capital Structure, Cost of Capital, and Revenue Requirements," Public Utilities Fortnightly, 8 January 1987, pp. 15-24. They found that the average change in common equity cost rate is 12-basis points per percentage point change in common equity ratios between 40% and 50% equity ratios. Further, the change at the upper end of the common equity ratio range, 49% to 50%, was 7-basis points and 15-basis points at the lower end of the common equity ratio range, 41% to 40%.

1 Municipal bonds are roughly divided into two classes: general obligation (“GO”) and  
2 revenue bonds. The difference between GO and revenue bonds is the specific security that  
3 is pledged to repay the debt. GO bonds are secured by the full faith and credit of the issuer,  
4 meaning that the borrower is committing to raise taxes or other revenues sufficient to cover  
5 the amount owed. By comparison, revenue bonds are backed or secured solely by the  
6 income received by the revenue-producing enterprise (e.g., a water system) being financed  
7 by the revenue bonds. Therefore, unlike GO bonds, revenue bonds are not backed by the  
8 full faith and credit of the issuing entity. All other things being equal, GO bonds are less  
9 risky or a more secure investment than revenue bonds since revenue bonds lack the full  
10 faith and credit of the issuing entity. Hence, since the cost of borrowing increases as the  
11 risk of nonpayment increases, GO bonds command (i.e., allow the City of Lancaster to  
12 borrow at) lower interest rates than revenue bonds. Moreover, the City of Lancaster’s GO  
13 bonds are tax-exempt to the investor, lowering their cost of borrowing further, including  
14 the portion of the City of Lancaster’s GO bonds that are allocated to the Water Fund.  
15 Accordingly, Water Fund’s customers benefit from the taxing powers of the City of  
16 Lancaster securing lower borrowing costs of GO bonds, and also benefit further from the  
17 tax-exemption of the interest paid on the City of Lancaster’s GO bonds, lowering their  
18 borrowing costs further.

19 **Q. WHAT EMBEDDED COST RATES DO YOU RECOMMEND BE USED TO**  
20 **CALCULATE WATER FUND’S OVERALL RATE OF RETURN?**

21 A. I recommend using the Water Fund’s estimated embedded debt cost rate of 5.01% Pro  
22 Forma at February 29, 2016. The determination of the embedded debt cost rate is shown  
23 on Schedule 3.



1 It should be noted the Water Fund's estimated embedded debt cost rate Pro Forma at  
2 February 29, 2016 includes an estimate of the Water Fund's share of the 2014 Bond Series,  
3 including coupon rates and expenses, which are expected to be sold on June 15, 2014. I  
4 recommended updating the Water Fund's estimated embedded debt cost rate using the  
5 actual information of the 2014 Bond Series when it becomes available.

6 **Q. HOW DID YOU DETERMINE WATER FUND'S EMBEDDED COST RATES?**

7 A. The determination of an embedded cost rate is a relatively simple arithmetic exercise  
8 because a company has contracted for this capital for a specific period of time and at a  
9 specific cost, including issuance expenses and coupon rate.

10 The embedded cost rate is determined by employing a cost rate to maturity calculation,  
11 using as inputs, the coupon rate, net proceeds ratio, and term in years. Once the cost rate  
12 to maturity, or effective cost rate, is determined for each issue, it is weighted according to  
13 the amount of capital outstanding for each series to determine the weighted composite cost  
14 or the embedded cost.

15 **FINANCIAL ANALYSIS**

16 **Q. WHAT IS THE INFORMATION SHOWN ON SCHEDULES 5 AND 6?**

17 A. On page 1 of Schedule 5, I developed a five-year analysis, ending in 2013, detailing  
18 various financial ratios for the Water Group. On Schedule 6, I performed a similar  
19 analysis for a large broad-based group of utilities known as the S&P Utilities for the five  
20 years ending 2013. This information is useful in determining relative risk differences  
21 between different types of utilities.

1 Comparing the Comparable Group and the S&P Utilities’ coverage of fixed charges and  
 2 the various cash flow coverage prove that the S&P Utilities have experienced a higher level  
 3 of coverage than the Comparable Group.

4 **Q. WHAT INFORMATION IS SHOWN ON SCHEDULE 7?**

5 A. Schedule 7 lists the names, issuer credit ratings, common stock rankings, betas and market  
 6 values of the companies contained in the Comparable Group and the S&P Utilities. As is  
 7 evident from the information shown on Table 3, the Comparable Group and the S&P  
 8 Utilities are similar to each other in risk. The Water Group’s average issuer credit ratings  
 9 and common stock rankings are higher than the S&P Utilities. The average beta of the  
 10 Comparable Group, 0.69, is similar to the average beta of the S&P Utilities. Beta is a  
 11 measure of volatility or market risk, the higher the beta, the higher the market risk. The  
 12 market values provide an indication of the relative size of each group. As a  
 13 generalization, the smaller the average sizes of a group, the greater the risk.

14 Page 3 of Schedule 7 shows that Comparable Companies have experienced the lowest  
 15 return on equity (“ROE”) when compared to the S&P Utilities’. Moreover, Comparable  
 16 Companies’ dividend payout ratio is higher than the S&P Utilities’.

	S&P Issuer Credit <u>Rating</u>	S&P Common <u>Stock Ranking</u>	Value Line <u>Beta</u>	Recent Market <u>Value</u> (Mill \$)	Market Quartile <u>Name</u>
Water Group	A	Above Average (A-)	0.69	870.061	Low-Cap
S&P Utilities	BBB+	Average (B+)	0.75	17,029.649	Large-Cap

17 **Table 3**

1 Standard & Poor's ("S&P"), the predominant bond rating agency, considers profit to be a  
2 fundamental determinant of credit protection. S&P states that a firm's profit level:

3 Whether generated by the regulated or deregulated side of the business,  
4 profitability is critical for utilities because of the need to fund  
5 investment-generating capacity, maintain access to external debt and equity  
6 capital, and make acquisitions. Profit potential and stability is a critical  
7 determinant of credit protection. A company that generates higher operating  
8 margins and returns on capital also has a greater ability to fund growth  
9 internally, attract capital externally, and withstand business adversity.  
10 Earnings power ultimately attests to the value of the company's assets, as  
11 well. In fact, a company's profit performance offers a litmus test of its  
12 fundamental health and competitive position.

13  
14 Accordingly, the conclusions about profitability should confirm the  
15 assessment of business risk, including the degree of advantage provided by  
16 the regulatory environment.<sup>7</sup>

17  
18 **Q. WHAT INFORMATION IS SHOWN ON SCHEDULE 8?**

19 A. Schedule 8 reveals the capital intensity and capital recovery for the Water Fund, the  
20 Comparable Companies and the S&P Utilities. Based upon the 2012 capital intensity  
21 ratio of plant to revenues, the Water Fund (\$8.75) is the most capital intensive as compared  
22 to the Water Group (\$5.30), and S&P Utilities (\$3.28). In other words, the Water Fund  
23 must invest \$8.75 in plant to produce a dollar of revenue or about 65% more than the  
24 amount of capital required in the Water Group just to produce the same level of revenue.  
25 From a purely financial point of view, based on current accounting practices, the rate of  
26 capital recovery or depreciation rate is an indication of risk because it represents cash flow  
27 and the return of an investment. The Water Fund's average rate of capital recovery is  
28 higher than the Comparable Group's, suggesting lower risk.

---

<sup>7</sup> Standard & Poor's Ratings Services, *Criteria, Utilities: Key Credit Factors: Business And Financial Risks In The Investor-Owned Utilities Industry*, Nov. 26, 2008, pgs. 8-9.

1 The return on equity and depreciation expense provides the margin for coverage of  
2 construction expenditures. For a utility company, depreciation expense is the single  
3 largest generator of cash flow. From a financial analyst's point of view, cash flow is the  
4 life blood of a utility company. Without it, a utility cannot access capital markets, it  
5 cannot construct plant, and therefore, it cannot provide service to its customers. As shown  
6 on Schedule 8, Water Fund has an inadequate level of cash flow and is clearly higher risk  
7 than the Comparable Companies.

8 **RISK ANALYSIS**

9 **Q. PLEASE EXPLAIN THE INFORMATION SHOWN ON SCHEDULE 9.**

10 A. Schedule 9 details the large size difference between the Water Fund and the Comparable  
11 Group. Company size is an indicator of business risk and is summarized in Table 4.

<u>Number of Times Larger Than the Water Fund</u>	
	<u>Water Group</u>
Capitalization	14.8x
Revenues	31.2x
Number of Customers	14.3x

12 **Table 4**

13 As shown in Table 4, the Water Fund is many times smaller than the Water Group. The  
14 size of a company affects risk. A smaller company requires the employment of  
15 proportionately less financial leverage (i.e., debt and preferred capital) than a larger  
16 company to balance out investment risk. If investment risk is not balanced out, then a  
17 higher cost of capital is required.

1 **Q. WHY IS SIZE SIGNIFICANT TO YOUR ANALYSIS?**

2 A. The size of a company can be likened to ships on the ocean, since a large ship has a much  
3 better chance of weathering a storm than a small ship. The loss of a large customer will  
4 impact a small company much more than a large company because a large customer of a  
5 small company usually accounts for a larger percentage of the small company's sales.

6 Moreover, a larger company is likely to have a more diverse geographic operation than a  
7 smaller company, which enables it to sustain earnings fluctuations caused by abnormal  
8 levels of rainfall in one portion of its service territory. A larger company operating in  
9 more than one regulatory jurisdiction enjoys "regulatory diversification" which makes it  
10 less susceptible to adverse regulatory developments or eminent domain claims in any  
11 single jurisdiction. Further, a larger company with a more diverse customer base is less  
12 susceptible to downturns associated with regional economic conditions than a small  
13 company. For example, on average, the average company in the Water Group provides  
14 water/sewer service in multiple states for about 668,000 customers. The average  
15 population of the communities served by the average company in the Water Group is about  
16 2.0 million people. These wide ranging operations provide the Water Group substantial  
17 geographic, economic, regulatory, weather and customer diversification. The Water Fund  
18 provides regulated water service to about 46,600 total customers and to only about 29,700  
19 Outside Customers. The concentration of Water Fund's business in southeastern  
20 Pennsylvania makes it very susceptible to any adverse development in local regulatory,  
21 economic, demographic, competitive and weather conditions.

22 Further, S&P, a major credit rating agency, recognizes the importance that diversification  
23 and size play in credit ratings. S&P believes some of the critical factors include: regional

1 and cross-border market diversification (mitigates economic, demographic, and political  
2 risk concentration); customer diversification; and regulatory regime diversification.<sup>8</sup>

3 The size of a company can be a barrier to fluid access to capital markets (i.e., liquidity  
4 risk). Investors require compensation for the lack of marketability and liquidity of their  
5 investments. If no compensation is provided, then investors, or at least sophisticated  
6 investors, shy away.

7 **Q. IS THE IMPACT OF SIZE COMMONLY RECOGNIZED?**

8 A. Yes, the National Association of Regulatory Utility Commissioners (“NARUC”), as well  
9 as most good financial texts, recognizes that size affects relative business risk. Liquidity  
10 risk and the existence of the small firm effect relating to business risk of small firms are  
11 well-documented in financial literature.<sup>9</sup> Investors’ expectations reflect the  
12 highly-publicized existence of the small firm effect. For example, many mutual funds  
13 classify their investment strategy as small capitalization in an attempt to profit from the  
14 existence of the small firm effect.

15 As previously discussed, S&P recognizes that size plays a role in credit ratings.

16 Standard & Poor's has no minimum size criterion for any given  
17 rating level. However, size turns out to be significantly correlated  
18 to ratings. The reason: size often provides a measure of  
19 diversification, and/or affects competitive position. . . . Small  
20 companies are, almost by definition, more concentrated in terms of  
21 product, number of customers, or geography. In effect, they lack  
22 some elements of diversification that can benefit larger companies.  
23 To the extent that markets and regional economies change, a

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<sup>8</sup> Standard & Poor's, Corporate Ratings Criteria, Utilities: Key Credit Factors: Business And Financial Risks In The Investor-Owned Utilities Industry, Nov. 26, 2008.

<sup>9</sup> Banz, Rolf, W. “The Relationship Between Return and Market Value of Common Stocks,” Journal of Financial Economics, 9:3-18 1981. For subsequent studies see Fama and French, etc.

1 broader scope of business affords protection. This consideration is  
2 balanced against the performance and prospects of a given business.  
3 . . . In addition, lack of financial flexibility is usually an important  
4 negative factor in the case of very small companies. Adverse  
5 developments that would simply be a setback for companies with  
6 greater resources could spell the end for companies with limited  
7 access to funds.<sup>10</sup>  
8

9 As shown on Schedule 10, size plays a role in the composition of investors, and hence  
10 liquidity. In 2013, only 92% of the Water Group's shares traded while the larger  
11 companies comprising the S&P Utilities had a much higher trading volume of 166%.  
12 Insiders<sup>11</sup> hold almost nine times more, as a percent to total, of the Water Group's shares  
13 than the S&P Utilities. Currently, only about 54% of the Water Group shares are held by  
14 institutions<sup>12</sup> while the larger companies comprising the S&P Utilities had much higher  
15 institutional holdings of 71%. Due to small size and less interest by financial institutions,  
16 fewer security analysts follow the Comparable Group and none follow the Water Fund.  
17 The lack of trading activity may affect the cost of equity estimates for small companies  
18 such as the Water Fund and the Water Group. When stock prices do not change because  
19 of inactive trading activity, estimates of dividend yield for use in a dividend cash flow  
20 model and beta estimates for use in the capital asset pricing model are affected. In a stock  
21 market that is generally up, the beta estimates for the Comparable Companies are  
22 understated due to thin trading.

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<sup>10</sup>*Standard & Poor's, Corporate Ratings Criteria 2006*; pg. 22.

<sup>11</sup>An insider is a director or an officer who has a policy-making role or a person who is directly or indirectly the beneficial owner of more than 10% of a certain company's stock.

<sup>12</sup>Institutional holders are those investment managers having a fair market value of equity assets under management of \$100 million or more. Certain banks, insurance companies, investment advisers, investment companies, foundations and pension funds are included in this category.

1 **Q. DO WATER FUND AND THE COMPARABLE COMPANIES HAVE SIMILAR**  
2 **RISKS?**

3 A. Yes. From an operations standpoint, the Water Fund and non-municipal utilities have  
4 similar risks and are indistinguishable. Both are required to meet Clean Water Acts and  
5 Safe Drinking Water Act requirements and are also required to provide safe and reliable  
6 services to their customers and comply with Commission regulations. Further, municipal  
7 and non-municipal utilities have similar investment risks as is evident by the fact that their  
8 bonds are often rated similarly. However, the Water Fund is unique when compared with  
9 a traditional municipal authority or municipally owned water or sewer utility because the  
10 Water Fund is not able to increase rates for service at the discretion of municipal officials.  
11 Rather, rates for Outside City Customers fall under the jurisdiction of the Pennsylvania  
12 Public Utility Commission. Accordingly, the Water Fund must comply with the same  
13 regulatory requirements for increasing rates as non-municipals require. The Water Fund  
14 experiences attrition and regulatory lag similar to a non-municipal utility but lacks the  
15 benefits that income taxes provide a non-municipal utility, for two reasons.  
16 First, deferred income taxes provide non-municipal utilities a cash flow advantage that the  
17 Water Fund does not enjoy. It is important to recognize that deferred income taxes have  
18 been unusually large recently due to the liberal depreciation allowance for income tax  
19 purposes afforded by Section 179 expenses and “bonus depreciation” of the tax code.  
20 Second, current income taxes included in the revenue requirement provide a margin or  
21 cushion against an unanticipated drop in sales or increase in operating expenses. The  
22 Water Fund does not have this margin of protection. Thus, the Water Fund faces much  
23 higher risk than non-municipal utilities.



1 **Q. PLEASE EXPLAIN HOW INCOME TAXES INCLUDED IN THE REVENUE**  
2 **REQUIREMENT PROVIDE A MARGIN OR CUSHION AGAINST AN**  
3 **UNANTICIPATED DROP IN SALES OR INCREASE IN OPERATING**  
4 **EXPENSES.**

5 A. Page 1 of Schedule 11 illustrates the Water Fund's higher variability in earnings due to the  
6 absence of income taxes by reviewing the impact of both including and excluding income  
7 taxes in the revenue requirement for the Comparable Group and the Water Fund. Page 1  
8 of Schedule 11 proves the Comparable Group and the Water Fund earnings are 13% and  
9 15% ( $12.20\% \div 10.80\% = 113\% - 100\% = 13\%$  and  $12.85\% \div 11.20\% = 115\% - 100\% =$   
10  $15\%$ ) more volatile, or variable, as a result of income taxes being excluded from their  
11 revenue requirement. As shown, the removal of income taxes eliminates the margin or  
12 cushion against an unanticipated drop in sales or increase in operating expenses.

13 Something that is volatile or variable is riskier than something that is more stable. Since  
14 current income taxes included in the revenue requirement provide a cushion against an  
15 unanticipated drop in sales or increase in operating expenses, their absence increases  
16 volatility or variability. The Water Fund does **not** have this margin of protection that  
17 income taxes provide, and is therefore riskier than the Comparison Companies.

18 **Q. IS THERE ANY SINGLE MEASURE THAT BEST SHOWS INVESTMENT RISK**  
19 **FROM A COMMON STOCKHOLDER'S PERSPECTIVE?**

20 A. No. However, from a creditor's viewpoint, the best measure of investment risk is debt  
21 rating. The debt rating process generally provides a good measure of investment risk for  
22 common stockholders because the factors considered in the debt rating process are usually  
23 relevant factors that a common stock investor would consider in assessing the risk of an

1 investment. Credit rating agencies, such as S&P, assess the risk of an investment into two  
2 categories based on: fundamental business analysis; and financial analysis.<sup>13</sup> The  
3 business risk analysis includes assessing: Country risk; industry risk; competitive position;  
4 and profitability/peer group comparisons. The financial risk analysis includes assessing:  
5 accounting; financial governance and policies/risk tolerance; cash flow adequacy; capital  
6 structure/asset protection; and liquidity/short-term factors.

7 **Q. WHAT IS THE BOND RATING OF WATER FUND AND THE COMPARABLE**  
8 **GROUP?**

9 A. Page 1 of Schedule 12 shows the average bond/credit rating Comparable Group. The  
10 Comparable Group has an A rating. The Water Fund does not have bonds rated; however,  
11 the City of Lancaster, which provides the debt financing, has received an A1 by Moody's.  
12 The City of Lancaster purchased bond insurance for their 2011 debt offering to get an Aa3  
13 insured rating from Moody's and a AAA rating from S&P at the time the 2011 Series was  
14 issued. Subsequent to the issuance of the 2011 Series the insured rating from S&P was  
15 lowered to AA (in 4/2014) and the insured rating from Moody's was lowered to A2 (in  
16 1/2013). It should be noted that the market does not equate an AA- bond rating to an  
17 "AA- insured rating" as is evident by the higher yield required on an "AA- insured" bond.  
18 The major bond rating/credit rating agencies append modifiers, such as +, - for S&P and 1,  
19 2, and 3 for Moody's Investors Service ("Moody's") to each generic rating classification.  
20 For example, an "A" credit profile is comprised of three subsets such as A+, A, A- for S&P  
21 or A1, A2 or A3 for Moody's. The modifier of either "+" or "1" indicates that the obligation

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<sup>13</sup> *Standard & Poor's, Corporate Ratings Criteria*, General: Criteria Methodology: Business Risk/Financial Risk Matrix Expanded, May 27, 2009.

1 ranks in the higher end of its generic rating category; the modifier “2” indicates a  
2 mid-range ranking; and the modifier of “-” or “3” indicates a ranking in the lower end of  
3 that generic rating category.

4 S&P publishes financial benchmark criteria necessary to obtain a bond rating for different  
5 types of utilities. As a generalization, the higher the perceived business risk, the more  
6 stringent the financial criteria so the sum of the two, investment risk and bond rating,  
7 remains the same.

8 **Q. WHAT ARE SOME FINANCIAL BENCHMARKS APPLIED BY CREDIT**  
9 **RATING AGENCIES FOR RATING PUBLIC UTILITY DEBT?**

10 A. S&P describes their range of financial benchmarks as

11 Risk-adjusted ratio guidelines depict the role that financial ratios play in  
12 Standard & Poor’s rating process, since financial ratios are viewed in the  
13 context of a firm’s business risk. A company with a stronger competitive  
14 position, more favorable business prospects, and more predictable cash  
15 flows can afford to undertake added financial risk while maintaining the  
16 same credit rating. The guidelines displayed in the matrices make explicit  
17 the linkage between financial ratios and levels of business risk.<sup>14</sup>

18 **Q. WHAT OTHER INFORMATION IS SHOWN ON SCHEDULE 12?**

19 A. Page 2 of Schedule 12 summarizes the application of S&P’s measures of financial risk for  
20 the Comparable Group. S&P’s measures of financial risk are broader than the traditional  
21 measure of financial risk, leverage. Besides reviewing amounts of leverage employed,  
22 S&P also focuses on earnings protection and cash flow adequacy. For a municipal bond,  
23 the most important measure of financial risk is debt service and other measures of cash  
24 flow adequacy.

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<sup>14</sup>Standard & Poor’s Corporate Rating Criteria, 2000.

1 Based solely upon the Water Fund's size, it is my opinion that the Water Fund's debt  
2 would be rated lower than the Comparable Groups'. The Water Fund's size supports a  
3 "BBB" credit profile.

4 At best, the Water Fund's credit profile is that of BBB rated companies. Based on their  
5 small size, it is highly likely that their credit profile is below BBB (i.e., BB). An analysis  
6 of corporate credit ratings, shown on page 4 of Schedule 12, indicates that there is an 89%  
7 (100%-0%-1%-6%-4%=89%) chance that the Water Fund's credit profile falls below BBB  
8 based on their small size alone. As S&P has stated, size is significantly correlated to  
9 credit ratings. An analysis of corporate credit ratings found The York Water Company to  
10 be the smallest utility with a credit rating. Their credit rating is only A- despite having a  
11 capitalization comprised of more than \$176 million and a common equity ratio in excess of  
12 52%.

13 **Q. WHAT DEBT SERVICE COVERAGE HAVE THE COMPARABLE COMPANIES**  
14 **EXPERIENCED?**

15 A. As shown on page 1 of Schedule 13, the Comparable Group has an average debt service  
16 coverage of 2.5 times and the average has ranged from 2.2 times to 3.0 times. In order to  
17 compete with the Comparable Group's for capital, in the future, it will be necessary for the  
18 Water Fund to achieve higher returns on equity, and increased cash flow just to maintain a  
19 similar credit quality.

20 S&P has stated:

21 ... low authorized returns may affect the industry's ability to attract necessary  
22 capital to develop new water supplies and upgrade the quality of existing  
23 supplies . . . Traditional ratemaking policy has not provided sufficient credit  
24 support during the construction cycle of the electric industry over the past 15

1 years. To avoid a repeat in the water industry, regulators must be aware of  
2 the increased challenges the industry faces.<sup>15</sup> (Emphasis added)  
3

4 Investors will not provide the equity capital necessary for increasing the amount of  
5 common equity in a capital structure unless the regulatory authority allows an adequate  
6 rate of return on the equity.<sup>16</sup>

7 **Q. WHAT INFORMATION IS SHOWN ON PAGE 2 OF SCHEDULE 13?**

8 A. Page 2 of Schedule 13 summarizes the finding of a recent report from Fitch Ratings  
9 concerning debt service coverage levels for the typical municipal water and sewer utility.<sup>17</sup>

10 The recent 2011 Fitch report compiled data for 162 public water and sewer bond issuers  
11 and found that the median A rated government utility had a minimum (covenanted) debt  
12 service coverage of 1.5 times, and an average debt service coverage level of 1.8 times. The  
13 2007 Fitch report compiled data for 153 public water and sewer bond issuers and found that  
14 the median A rated government utility had a minimum (covenanted) debt service coverage  
15 of 1.5 times, and an average debt service coverage level of 2.1 times.

16 **Q. WHAT INFORMATION IS SHOWN ON PAGE 3 OF SCHEDULE 13?**

17 A. Page 3 of Schedule 13 shows the debt service coverage levels for Pennsylvania Municipal  
18 Authorities reported for the years 2007 to 2012. The information shown reflects debt  
19 service for about 800 Pennsylvania Municipal Authorities in each year, including 480  
20 sewer and 250 water municipal authorities. Most of the Pennsylvania Municipal

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<sup>15</sup>Standard & Poor's CreditWeek, May 25, 1992.

<sup>16</sup>National Association of Regulatory Utility Commissioners, loc. cit.

<sup>17</sup> Fitch, Inc., Fitch Ratings Ltd. "2011 Water and Wastewater Medians", Nov. 18, 2011, and "2007 Median Ratios for Water and Sewer Revenue Bonds - Retail Systems", Jan. 17, 2007.

1 Authorities included in page 3 of Schedule 13 are not regulated by the PUC. The median  
2 debt service coverage over the period 2007 to 2011 ranged from: 5.1x to 5.6x for all  
3 Pennsylvania Municipal Authorities; 4.5x to 6.7x for all water municipal authorities, and  
4 4.8x to 5.3x for all sewer municipal authorities,. Based upon the information shown,  
5 absent rate regulation, Pennsylvania Municipal Authorities have rates that produced  
6 median debt service coverage of 5.4x.

7 **Q. WHAT DEBT SERVICE COVERAGE LEVEL HAS WATER FUND**  
8 **EXPERIENCED?**

9 A. For a municipal utility, the revenue requirement should include the potential impact of a  
10 revenue bond financing which requires revenue sufficient to achieve debt service coverage.  
11 Page 4 of Schedule 13 shows that the Water Fund revenues in 2010 through 2012 only  
12 provided debt service coverage of 0.7 times to 1.4 times, or far below the 1.8 to 2.1 times  
13 average debt service coverage level achieved by A rated government utilities shown in the  
14 Fitch reports (page 2 of Schedule 13).

15 **Q. WHAT INFORMATION IS SHOWN ON PAGE 5 OF SCHEDULE 13?**

16 A. On page 5 of Schedule 13, I show a comparison between the Water Fund and the Water  
17 Group of various measures of cash flow adequacy, including debt service coverage, for the  
18 period 2010 through 2012. This information is useful in determining relative risk  
19 differences between the Water Fund and the Water Group. Comparing the Water Fund  
20 and the Water Group's measures of cash flow adequacy prove that the Water Group has  
21 experienced a much higher level of cash flow adequacy than the Water Fund; verifying that  
22 the Water Fund is a much higher investment risk than the Water Group.

1 **Q. WHAT DO YOU CONCLUDE FROM THE VARIOUS MEASURES OF**  
2 **INVESTMENT RISK INFORMATION YOU HAVE TESTIFIED TO?**

3 A. A summary of my conclusions regarding the risk analyses discussed previously is shown in  
4 Table 5. Overall, the information summarized in Table 5 proves that the Water Fund is a  
5 greater investment risk than the Water Group.

<u>Summary of Risk Analyses</u>		
	City of Lancaster Water Fund	Water Group Followed by Analysts
1. Business Risk:		
2. Country Risk	Similar Level	
3. Industry Risk	Similar Level	
4. Competitive Position	Similar Level	
5. Profitability/Peer Group Comparisons	Higher Level	
6. Capitalization Ratios & Financial Risk (Leverage)*	Similar Level	
7. Debt Cost Rate		Higher Level
8. Relative Size:		
9. Regulatory Diversification	Higher Level	
10. Economic Diversification	Higher Level	
11. Demographic Diversification	Higher Level	
12. Diversification of Weather Conditions	Higher Level	
13. Capital Intensity	Higher Level	
14. Capital Recovery	Higher Level	
15. Lower Liquidity:		
16. Institutional Holdings	Higher Level	
17. Insider Holdings	Higher Level	
18. Percentage of Shares Traded	Higher Level	
19. Required To Meet Clean Water Acts and Safe Drinking Water Act	Similar Level	
20. Same Regulatory Requirements For Increasing Rates As Non-Municipals	Similar Level	
21. Experiences Regulatory Lag and Attrition Similar To A Non-Municipal Utility	Similar Level	
22. Lacks The Benefits That Income Taxes Provide in the Revenue Requirement	Higher Level	
23. Deferred Income Taxes Provide Non-Municipal Utilities A Cash Flow Advantage	Higher Level	
24. Current Income Taxes Included In The Revenue Requirement Provide A Margin Or Cushion Against An Unanticipated Drop In Sales Or Increase In Operating Expenses	Higher Level	
25. Comparison of Variability Due to Income Taxes	Higher Level	
26. Does Not Issue, And Possibly Can Not Issue Bonds Due To Their Size, Bonds To Finance Their Rate Base Additions.	Higher Level	
27. Debt Service Coverage	Higher Level	
28. Credit Market Financial Risk Metrics	Higher Level	
29. Cash Flow Adequacy	Higher Level	
30. Credit Rating	Higher Level	
<p>* - Based on recommended capital structure for rate making purposes.  Comment: The terms "Similar Level " indicates same amount of risk and the terms "Higher Level " indicates greater risk.</p>		

**Table 5**



1 **Q. WHAT INFORMATION IS SHOWN ON SCHEDULE 14?**

2 A. Schedule 14 reviews long-term and short-term interest rate trends. Long-term and  
3 short-term interest rate trends are reviewed to ascertain the “sub-flooring” or “basement”  
4 upon which the Comparable Companies’ common equity market capitalization rate is built.  
5 Based upon the settled yields implied in the Treasury Bond future contracts and the  
6 long-term and recent trends in spreads between long-term government bonds and A-rated  
7 public utility bonds available to me at the time Schedule 14 was prepared, I conclude that  
8 the market believes that if the Comparable Companies issued new long-term bonds  
9 prospectively, they would be priced to yield about 4.9% based upon a credit profile of “A.”  
10 Further, it is reasonable to conclude the market anticipates that long-term government bonds  
11 will be priced to yield about 3.9%, prospectively. It should be noted that the  
12 aforementioned long-term capital yields are not adjusted for the 2008 capital market  
13 meltdown.

14 I believe the overall risk of the market has increased since Schedule 14 was  
15 prepared. Currently, the spot risk-free rate or U.S. Treasury bond yield is at a higher level  
16 since August 2011 despite the Federal Reserve’s attempt to artificially suppress interest  
17 rates through expansionary money policies throughout the ongoing financial crisis and  
18 market turmoil.

19 Since October 2008, the Federal Reserve has been monetizing US Treasury debt.  
20 The Federal Reserve, with effectively unlimited money at its disposal, intervenes at any  
21 time it wishes, in whatever volume it wishes, to make sure that Treasury bond and bill prices  
22 and yields are exactly what the Federal Reserve wants them to be. The US Treasury bond  
23 market, and mortgage market, has become an artificial market with no connection to

1 objective risk and interest rates. The Federal Reserve's current holdings of US Treasury  
2 debt and Federal agency debt is \$3,658.187 billion higher than it was at the beginning of  
3 October 2008.

4 In August 2011, the Federal Reserve began "Operation Twist." Under "Operation  
5 Twist," the Federal Reserve began buying \$400 billion of long-dated or long-term US  
6 Treasury debt, financed by selling short-term US Treasury debt with three years to go or  
7 less. The goal of "Operation Twist" is to try to drive long-term rates lower, which the  
8 Federal Reserve thinks will help the mortgage market. Further, not only has the Federal  
9 Reserve been buying long-term US Treasury debt to reduce interest rates, their member  
10 banks have been borrowing at 0% and using those proceeds to buy long-term US Treasury  
11 debt. This entire process has created an artificial demand for the US Treasury debt  
12 themselves, and easily drives interest rates artificially lower and deceives investors into  
13 believing US Treasury debt are safe with wide demand. In fact, the long-term Treasury  
14 Bonds yield has been below the prevailing Price Inflation rate at numerous times since  
15 2011. This fact has resulted in the entire capital system suffering from the Federal  
16 Reserve's grand distortion.

17 Since October 2008, the capital markets have been rather chaotic. I believe the  
18 market turmoil is possibly the worst since the 1929 Great Depression, because there have  
19 been numerous bankruptcies in the financial sector, extreme volatility in equity valuations,  
20 and an overall unsteadiness in the economy, both domestic and foreign, during the last four  
21 years.

## MARKET TURMOIL

1  
2 **Q. WHAT DID YOU MEAN WHEN YOU REFERRED TO THE 2008 MARKET**  
3 **MELTDOWN?**

4 A. Since late 2008, the financial markets have experienced extraordinary chaos. With  
5 hindsight, it is apparent the credit markets began to slowly tighten up at the end of 2007.  
6 Since 2007, many significant and extraordinary events occurred including:

- 7 ➤ The collapse of The Bear Stearns Companies, a major investment bank, and its  
8 acquisition by JPMorgan Chase & Co., with the aid of the Federal Reserve Bank  
9 of New York;
- 10 ➤ The third-largest banking failure, IndyMac, in U.S. history, after a "run on the  
11 bank" by depositors;
- 12 ➤ The placement of the government-sponsored enterprises, or GSE, of Fannie Mae  
13 and Freddie Mac into conservatorship by the Federal Housing Finance Agency;
- 14 ➤ The bankruptcy of Lehman Brothers Holding, Inc., the largest bankruptcy filing  
15 in history;
- 16 ➤ The acquisition of the banking operations of Washington Mutual, the largest  
17 U.S. savings bank, by JPMorgan Chase;
- 18 ➤ The rescue of Merrill Lynch & Co. by Bank of America, Inc., with assistance of  
19 the Federal government;
- 20 ➤ The effective nationalization of the world's largest insurance company, American  
21 International Group, through the acquisition of its equity by the U.S. Treasury;
- 22 ➤ The effective nationalization of General Motors and Chrysler by the U.S.  
23 Treasury; and
- 24 ➤ Other international coordinated actions affecting financial markets throughout  
25 the world.

26  
27 When there is a crisis in the markets, such as a financial meltdown, market participants  
28 usually sell off and move their money to a safer place; fleeing from illiquid, low quality  
29 investments to liquid, high quality investments. This flight to quality reflects a collapse of  
30 confidence in the financial system and is most evident in short-term interest rates. It  
31 appears that the combined efforts of the Treasury and the Federal Reserve stabilized the  
32 capital markets, although volatility is still high. Prospectively, from 2014 through at least  
33 2016, the capital markets will be affected by the upcoming large residential and commercial

1 real estate refinancings and the unprecedented large Treasury financings. Additionally,  
2 extremely high debt levels in Greece, Spain, Portugal and some other European countries  
3 could trigger a wave of national defaults, undermining credit markets revival. The results  
4 of the upcoming real estate refinancings, the unprecedented large Treasury financings, and  
5 sovereign debt defaults will impact the Water Fund's cost of capital. Investors provide  
6 capital based upon risk and return opportunities. Investors will not provide common equity  
7 capital when higher risk-adjusted returns are available.

8 **COMMON EQUITY COST RATE ESTIMATE**

9 **Q. WHAT IS THE BEST METHOD OF ESTIMATING COMMON EQUITY COST**  
10 **RATES?**

11 A. There is no single method (model) suitable for estimating the cost rate for common equity.  
12 While a single investor may rely solely upon one model in evaluating investment  
13 opportunities, other investors rely on different models. Most sophisticated investors who  
14 use an equity valuation model rely on many models in evaluating their common equity  
15 investment alternatives. Therefore, the average price of an equity security reflects the  
16 results of the application of many equity models used by investors in determining their  
17 investment decisions.

18 The application of any single model to estimate common equity cost rates is not appropriate  
19 because the security price for which the equity cost rate is being estimated reflects the  
20 application of many models used in the valuation of the investment. That is, the price of  
21 any security reflects the collective application of many models. Accordingly, if only one  
22 model is used to estimate common equity cost rates, that cost rate will most likely be

1 different from the collective market's cost rates because the collective valuation in the  
2 market reflects more than one method.

3 Noted financial texts, investor organizations and professional societies all endorse the use of  
4 more than one valuation method. "We endorse the dividend discount model, particularly  
5 when used for establishing companies with consistent earnings power and when used along  
6 with other valuation models. It is our view that, in any case, an investor should employ  
7 more than one model."<sup>18</sup> (Emphasis added)

8 The American Association of Individual Investors state, "No one area of investment is  
9 suitable for all investors and no single method of evaluating investment opportunities has  
10 been proven successful all of the time."<sup>19</sup>

11 In their study guide, the National Society of Rate of Return Analysts state, "No cost of  
12 equity model or other concept is recommended or emphasized, nor is any procedure for  
13 employing any model recommended . . . it remains important to recognize that alternative  
14 methods exist and have merit in cost of capital estimation. To this end, analysts should be  
15 knowledgeable of a broad spectrum of cost of capital techniques and issues."<sup>20</sup>

16 Several different models should be employed to measure accurately the market-required  
17 cost of equity reflected in the price of stock. Therefore, I used three recognized methods

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<sup>18</sup>Sidney Cottle, Roger F. Murray and Frank E. Block, Graham and Dodd's Securities Analysis 5th Edition, McGraw-Hill, Inc., 1988, p. 568.

<sup>19</sup>Editorial Policy, AAII Journal, American Association of Individual Investors, Volume 18, No. 1, January 1996, p. 1.

<sup>20</sup>David C. Parcell, The Cost of Capital - A Practitioners Guide, National Society of Rate of Return Analysts, 1995 Edition.

1 including the DCF shown on Schedule 15, the CAPM shown on Schedule 20, and the RP  
2 shown on Schedule 21.

3 **DISCOUNTED CASH FLOW**

4 **Q. PLEASE EXPLAIN THE DISCOUNTED CASH FLOW MODEL.**

5 A. The DCF, is based upon the assumption that the price of a share of stock is equal to a future  
6 stream of cash flows to which the holder is entitled. The stream of cash flows is discounted  
7 at the investor-required cost rate (cost of capital).

8 Although the traditional DCF assumes a stream of cash flow into perpetuity, a termination,  
9 or sale price can be calculated at any point in time. Therefore, the return rate to the  
10 stockholder consists of cash flow (earnings or dividends) received and the change in the  
11 price of a share of stock. The cost of equity is defined as:

12 ...the minimum rate of return that must be earned on equity finance  
13 and investments to keep the value of existing common equity  
14 unchanged. This return rate is the rate of return that investors  
15 expect to receive on the Company's common stock . . . the dividend  
16 yield plus the capital gains yield . . . <sup>21</sup>(Emphasis added)

17  
18 **Q. PLEASE EXPLAIN HOW YOU CALCULATED YOUR DIVIDEND YIELD IN**  
19 **THE DCF SHOWN ON SCHEDULE 15.**

20 A. As shown on page 1 of Schedule 15, I used the average dividend yield of 2.9% for the Water  
21 Group. The individual dividend yields are shown on page 2 of Schedule 15 and are based  
22 upon the most recent months' yield, March 2014, and the twelve-month average yield,  
23 ending March 2014. The second input to a market DCF calculation is the determination of  
24 an appropriate share price growth rate.

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<sup>21</sup>J. Fred Weston and Eugene F. Brigham, Essentials of Managerial Finance, 3rd ed. (The Dryden Press), 1974, p. 504.

1 **Q. WHAT SOURCES OF GROWTH RATES DID YOU REVIEW?**

2 A. I reviewed both historical and projected growth rates. Schedule 16 shows the array of  
3 projected growth rates for the Comparable Companies that are published. Specific  
4 historical growth rates are not shown because I believe the meaningful historical growth  
5 rates are already considered when analysts arrive at their projected growth rates.  
6 Nonetheless, some investors may still rely on historical growth rates.

7 **Q. PLEASE EXPLAIN THE SOURCES OF THE PROJECTED GROWTH RATES**  
8 **SHOWN ON SCHEDULE 16.**

9 A. I relied upon four sources for projected growth rates, First Call, Reuters, Zacks Investment  
10 Research and Value Line.<sup>22</sup>

11 **Q. DID YOU REVIEW ANY OTHER GROWTH RATES THAN THOSE SHOWN ON**  
12 **SCHEDULE 16?**

13 A. Yes. I reviewed EPS growth rates reflecting changes in return rates on book common  
14 equity (ROE) over time. I summarized recent ROEs on page 1 of Schedule 17, and  
15 compared those to the Water Group's higher levels projected to be achieved by Value Line,  
16 as shown on page 2 of Schedule 17. ROEs increase when EPS grows at much higher/faster  
17 rates than book value.

18 I also reviewed industry specific average projected growth rates that are published by First  
19 Call and Zacks for the industries in which the Comparable Companies operate. According  
20 to Zacks and First Call, the Water Group's industry is projected to have EPS growth rates

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<sup>22</sup>With the exception of Value Line, the earnings growth rate projections are consensus estimates five-year EPS estimates. These consensus estimates are compiled from more than 1,700 financial analysts and brokerage firms nationwide. It should be noted that none of the consensus forecasts provides projected DPS estimates. Value Line publishes projected Cash flow, EPS and DPS five-year growth projections as well.

1 that average 5.7% to 10.1% over the next five years. According to First Call, the Water  
2 Group's sector is projected to have EPS growth rates that average 5.7% over the next five  
3 years.

4 **Q. WHAT DO YOU CONCLUDE FROM THE GROWTH RATES YOU HAVE**  
5 **REVIEWED?**

6 A. Table 6 summarizes some of the various growth rates reviewed.

<u>Summary of Growth Rates</u>	
	<u>Water Group</u>
Projected 5 Year Growth in EPS	6.2
Projected 5 Year Growth in EPS, DPS & Cash Flow	5.9
Projected 5 Year Growth in EPS for the industry	7.9
Projected 5 Year Growth in EPS for utility sector	5.7

7 **Table 6**

8 Academic studies suggest that growth rate conclusions should be tested for reasonableness  
9 against long-term interest rate levels. Further, the minimum growth rate must at least  
10 exceed expected inflation levels. Otherwise, investors would experience decreases in the  
11 purchasing power of their investment. Finally, the combined result of adding the growth  
12 rate to the market value dividend yield must provide a sufficient margin over yields of  
13 public utility debt.

14 **Q. WHAT METHOD DID YOU USE TO ARRIVE AT YOUR GROWTH RATE**  
15 **CONCLUSION?**

16 A. No single method is necessarily the correct method of estimating share value growth. It is  
17 reasonable to assume that investors anticipate that the Water Group's current ROE will



1 expand to higher levels. Further, I am aware the PUC has recently been giving weight to  
2 historical earnings growth rates. The published historical earnings growth rates for the  
3 Water Group averages 9.5%. Because there is not necessarily any single means of  
4 estimating share value growth, I considered all of this information in determining a growth  
5 rate conclusion for the Comparable Companies.

6 Moreover, while some rate of return practitioners would advocate that mathematical  
7 precision should be followed when selecting a growth rate; the fact is that investors do not  
8 behave in the same manner when establishing the market price for a stock. Rather,  
9 investors consider both company-specific variables and overall market sentiment such as  
10 inflation rates, interest rates and economic conditions when formulating their capital gains  
11 expectations. This is especially true when one considers the relatively meaningless  
12 negative growth rates. That is, use of a negative growth rate in a DCF implies that  
13 investors invest with the expectation of losing money.

14 The range of growth rates previously summarized supports the reasonableness of an  
15 expected 7.0% growth rate for the Water Group based primarily on the projected five-year  
16 growth rates. Like the projected growth rates, these investor-expected growth rate of 7.0%  
17 is based on a survey of projected and historical growth rates published by established  
18 entities, including First Call, Reuters, Zacks Investment Research and Value Line. Use of  
19 information from these unbiased professional organizations provides an objective  
20 estimation of investor's expectations of growth. Based on the aforesaid, all growth rates  
21 for the Comparison Companies have been considered and have been given weight in  
22 determining a 7.0% growth rate for the Water Group.

1 **Q. WHAT IS YOUR MARKET VALUE DCF ESTIMATE FOR THE COMPARABLE**  
2 **COMPANIES?**

3 A. The market value DCF cost rate estimate for the Water Group is 10.0%, as detailed on  
4 page 1 of Schedule 15.

5 **Q. ARE THERE OTHER CONSIDERATIONS THAT SHOULD BE TAKEN INTO**  
6 **ACCOUNT IN REVIEWING A MARKET VALUE CAPITALIZATION DCF COST**  
7 **RATE ESTIMATE?**

8 A. Yes. It should be noted that although I recommend specific dividend yields for the  
9 Comparable Group, I recommend that less weight be given to the resultant market value  
10 DCF cost rate due to the market's current market capitalization ratios and the impact that the  
11 market-to-book ratio has on the DCF results. The Comparable Companies' current  
12 market-to-book ratios of 215% and low dividend yields are being affected by short-term  
13 acquisition frenzy and worldwide market sentiment, not DCF fundamentals.  
14 Although the DCF cost for common equity appears to be based upon mathematical  
15 precision, the derived result does not reflect the reality of the marketplace since the model  
16 proceeds from unconnected assumptions. The traditional DCF derived cost rate for  
17 common equity will continuously understate or overstate investors' return requirements as  
18 long as stock prices continually sell above or below book value. A traditional DCF model  
19 implicitly assumes that stock price will be driven to book value over time. However, such  
20 a proposition is not rational when viewed in the context of an investor purchasing stock  
21 above book value. It is not rational to assume that an investor would expect share price to  
22 decrease 53% ( $100\% \div 215\% = 47\% - 100\% = 53\%$ ) in value to equal book value.

1 Utility stocks do not trade in a vacuum. Utility stock prices, whether they are above or  
2 below book value, reflect worldwide market sentiment and are not reflective of only one  
3 element.

4 **Q. WHAT DO YOU MEAN BY YOUR STATEMENT THAT UTILITY STOCKS ARE**  
5 **NOT TRADED IN A VACUUM?**

6 A. Utility stocks cannot be viewed solely by themselves. They must be viewed in the context  
7 of the market environment. Table 7 summarizes recent market-to-book ratios (“M/B”)  
8 for well-known measures of market value reported in the April 28, 2014 issue of Barron's  
9 and the Water Group average M/B as shown on page 1 of Schedule 17.

	<u>M/B Ratios(%)</u>
Dow Jones Industrials	324
Dow Jones Transportation	402
Dow Jones Utilities	190
S&P 500	279
S&P Industrials	360
Vs.	
Water Group	215

10 **Table 7**

11 Utility stock investors view their investment decisions compared with other investment  
12 alternatives, including those of the various market measures shown in Table 7.

13 **Q. HOW DOES A TRADITIONAL DCF IMPLICITLY ASSUME THAT MARKET**  
14 **PRICE WILL EQUAL BOOK VALUE?**

15 A. Under traditional DCF theory, price will equal book value (M/B=1.00) only when a  
16 company is earning its cost of capital. Traditional DCF theory maintains that a company is

1 under-earning its cost of capital when the market price is below book value ( $M/B < 1.00$ ),  
2 while a company over-earning its cost of capital will have a market price above its book  
3 value ( $M/B > 1.00$ ). If this were true, it would imply that the capitalistic free-market is not  
4 efficient because the overwhelming majority of stocks would currently be earning more  
5 than their cost of capital. Table 7 shows that most stocks sell at an M/B that is greater than  
6 1.0.

7 **Q. PLEASE EXPLAIN WHY SUCH A PHENOMENON WOULD SHOW THAT THE**  
8 **CAPITALISTIC FREE-MARKET IS NOT EFFICIENT.**

9 A. Historically, the S&P Industrials, which represented approximately 400 companies, have  
10 sold at an M/B as low as 1.0 only one time out of the past 53 years (period 1947-1999).  
11 Based upon the traditional DCF assumption, which suggests that companies with M/Bs  
12 greater than 1.0 earn more than their cost of capital, this data would suggest that the S&P  
13 Industrial companies have earned more than their cost of capital while competing in a  
14 competitive environment over the past 53 years. In a competitive market, new companies  
15 would continually enter the market up to the point that the earnings rate was at least equal to  
16 their cost of capital.

17 During this period the S&P Industrials sold at an average M/B of 223.7% while  
18 experiencing a ROE of 15.7% over a period in which interest rates averaged 7.2%. It is  
19 important to note that the average ROE of 14.7% is relative to a common equity ratio of  
20 more than 60% for the S&P Industrials over many years.

1 **Q. WHAT IS THE SIGNIFICANCE OF INDUSTRIAL COMPANIES' M/B AND THE**  
2 **COST OF CAPITAL FOR A WATER UTILITY?**

3 A. As stated previously, utility stocks do not trade in a vacuum. They must compete for  
4 capital with other firms including industrial stocks. Over time, there has been a  
5 relationship between M/Bs of industrial stocks and utility stocks. Although industrial  
6 stocks have sold at a higher multiple of book value than utility stocks, both have tracked in  
7 similar directions. Because utility stocks' and industrial stocks' prices relative to book  
8 values' move in similar directions, it is irrational to conclude that stock prices that are  
9 different from book value, either above or below, suggests that a firm is over-or  
10 under-earning its cost of capital when competitive free-markets exist.

11 **Q. DOES THE MARKET VALUE DCF PROVIDE A REASONABLE ESTIMATE OF**  
12 **THE WATER GROUP'S COMMON EQUITY COST RATE?**

13 A. No, the DCF only provides a reasonable estimate of the Comparable Group's common  
14 equity cost rate when their market price and book value are similar (M/B=100%).<sup>23</sup> A  
15 DCF will overstate a common equity cost rate when M/Bs are below 100% and understate  
16 when they are above 100%. Since the Comparable Group's current M/Bs average 215%,  
17 the DCF understates their common equity cost rate. Schedule 18 provides a numerical  
18 illustration of the impact of M/Bs on investors' market returns and DCF returns. The  
19 reason that DCF understates or overstates investors' return requirements depending upon  
20 M/B levels is because a DCF derived equity cost rate is applied to a book value rate base  
21 while investors' returns are measured relative to stock price levels. Based upon this, I

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<sup>23</sup>Roger A Morin, Regulatory Finance - Utilities' Cost of Capital, Public Utility Reports, Inc., 1994, pp. 236-237.

1 recommend that less weight be given to the market value DCF cost rate unless the increased  
2 financial risk, resulting from applying a market value cost rate to a book value, is accounted  
3 for.

4 **Q. HOW DO YOU RESOLVE THE FINANCIAL RISK DIFFERENCE BETWEEN**  
5 **MARKET VALUE COST RATES AND BOOK VALUE COST RATES?**

6 A. The basic proposition of financial theory regarding the economic value of a company is  
7 based on market value. That is, a company's value is based on its market value weighted  
8 average cost of capital.<sup>24</sup> Accordingly, the market value derived cost rate reflects the  
9 financial risk or leverage associated with capitalization ratios based on market value, not  
10 book value. As shown on page 1 of Schedule 19, for the Water Group there is a large  
11 difference in leverage as a result of the average \$1,045 million difference in market value  
12 common equity and book value common equity. This difference in market values and  
13 book values results in debt/equity ratios based on market value of 29%/71% (debt/equity)  
14 verses 46%/54% (debt/equity) based on book value as shown on page 1 of Schedule 19.  
15 Differences in the amount of leverage employed can be quantified based upon the  
16 Comparable Group's leveraged beta being "unleveraged" through the application of the  
17 "Hamada Formula". The details of the model are shown on page 2 of Schedule 19. For  
18 example, the inputs to the formula for the Water Group market value capitalization consist  
19 of their leveraged beta of .69, debt ratio of 28.9%, preferred stock ratio of 0.1%, common  
20 equity ratio of 71.0% and combined tax rate of 39.8%. The group's unleveraged beta is  
21 determined to be .55 through the use of the following Hamada formula:

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<sup>24</sup>Shannon P. Pratt, Cost of Capital, John Wiley & Sons, Inc., 1998, pp. 45-46.

1 
$$B_l = B_u (1 + (1 - t) D/E + P/E)$$

2 where:

3  $B_l$  = observed, leveraged beta

4  $B_u$  = calculated, unleveraged beta

5  $t$  = income tax rate

6  $D$  = debt ratio

7  $P$  = preferred stock ratio

8  $E$  = common equity ratio

9 Applying the unleveraged beta of .55 along with the Water Group's book value  
10 capitalization ratios of 45.8% long-term debt, 0.1 preferred stock and 54.1% common  
11 equity and combined tax rate of 39.8% results in a leveraged beta of .84 applicable to the  
12 group's book value capitalization. Based upon the Water Group's risk premium of 4.2%  
13 and the difference between Water Group's market value leveraged beta, their book value  
14 leveraged beta of .15 (.84 - .69) indicates that the Water Group's common equity cost rate  
15 must be increased by 0.63% (.15 x 4.2% = 0.63%) in recognition of their book value's  
16 exposure to more financial risk.

17 **Q. IS THERE ANOTHER WAY TO REFLECT THE FINANCIAL RISK**  
18 **DIFFERENCE THAT EXISTS AS A RESULT OF MARKET CAPITALIZATION**  
19 **RATIOS BEING SIGNIFICANTLY DIFFERENT FROM BOOK VALUE**  
20 **CAPITALIZATION RATIOS?**

21 A. Yes, generally speaking. Although it is possible to know the direction of a financial risk  
22 adjustment on common equity cost rate, a specific quantification of financial risk  
23 differences is very difficult. Although the end result of a financial risk adjustment is very  
24 subjective and specific quantification very difficult, the direction of the adjustment is

1 clearly known. However, if the Comparable Group's debt were rated based on market  
2 value debt ratios they would command an Aaa rating. The Comparison Group currently  
3 has bonds rated A based upon their book value debt ratios. The yield spread on a bond  
4 rated Aaa versus A rated bonds averages 60 basis points or 0.60% as shown on page 3 of  
5 Schedule 19.

6 The end result of the application of the Hamada Model and the bond yield spread indicates  
7 that the Water Group market value common equity cost rate equity cost rate should be  
8 adjusted upward by least 0.60% (0.63% hamada est. + 0.6% yield spread = 1.23% ÷ 2 =  
9 0.60%) since it is going to be applied to a book value.

10 Accounting for the increased amount of leverage between market value derived DCF cost  
11 rates and book value cost rates indicates a book value DCF cost rate of 10.6% for the Water  
12 Group (10.0% + 0.60% = 10.6%).

### **CAPITAL ASSET PRICING MODEL**

14 **Q. PLEASE BRIEFLY DESCRIBE THE THEORY OF THE CAPITAL ASSET**  
15 **PRICING MODEL.**

16 A. The CAPM is based upon the assumption that investors hold diversified portfolios and that  
17 the market only recognizes or rewards non-diversifiable (or systematic) risk when  
18 determining the price of a security because company-specific risk (or non-systematic) is  
19 removed through diversification. Further, investors are assumed to require additional or  
20 higher returns for assuming additional or higher risk. This assumption is captured by using  
21 a beta that provides an incremental cost of additional risk above the base risk-free rate  
22 available to investors. The beta of a security reflects the market risk or systematic risk of  
23 the security relative to the market. The beta for the market is always equal to 1.00;



1 therefore, a company whose stock has a beta greater than 1.00 is considered riskier than the  
2 market, and a company with a beta less than 1.00 is considered less risky than the market.  
3 The base risk-free rate is assumed to be a U.S. Government treasury security because they  
4 are assumed to be free of default risk.

5 **Q. WHAT RISK-FREE RATE AND BETA HAVE YOU USED IN YOUR CAPM**  
6 **CALCULATION?**

7 A. The risk-free rate used in CAPM should have approximately the same maturity as the life of  
8 the asset for which the cost rate is being determined. Because utility assets are long-lived,  
9 a long-term Treasury Bond yield serves as an appropriate proxy. Previously, I estimated an  
10 appropriate risk-free rate of 3.9% based upon the recent and forward long-term Treasury  
11 yields. I used the average beta of 0.69 for the Water Group as shown on page 1 of Schedule  
12 20. However, as stated previously, the Comparable Group's betas are understated due to  
13 their small size' which affects their stock price changes.

14 **Q. AFTER DEVELOPING AN APPROPRIATE BETA AND RISK-FREE RATE,**  
15 **WHAT ELSE IS NECESSARY TO CALCULATE A CAPM DERIVED COST**  
16 **RATE?**

17 A. A market premium is necessary to determine a traditional CAPM derived cost rate. The  
18 market return rate is the return expected for the entire market. The market premium is then  
19 multiplied by the company specific beta to capture the incremental cost of additional risk  
20 (market premium) above the base risk-free rate (long-term treasury securities) to develop a  
21 risk adjusted market premium. For example, if you conclude that the expected return on  
22 the market as a whole is 15% and further assume that the risk-free rate is 8%, then the  
23 market premium is shown to be 7% ( $15\% - 8\% = 7\%$ ).

1 Further, assume there are two companies, one of which is considered less risky than the  
2 market, and therefore has a beta of less than 1.00 or 0.80. The second company has a beta  
3 that is greater than 1.00 or 1.20, and is therefore considered riskier than the market. By  
4 multiplying the hypothetical 7.0% market premium by the respective betas of 0.80 and 1.20,  
5 risk adjusted market premiums of 5.6% ( $7.0\% \times 0.80$ ) and 8.4% ( $7.0\% \times 1.20$ ) are shown for  
6 the company considered less risky than the market and for the company considered more  
7 risky than the market, respectively.

8 Adding the assumed risk-free rate of 8% to the risk adjusted market premiums results in the  
9 CAPM derived cost rates of 13.6% ( $5.6\% + 8.0\%$ ) for the less risky company and 16.4%  
10 ( $8.4\% + 8.0\%$ ) for the company considered of greater risk than the market. In fact, the  
11 result of this hypothetical CAPM calculation shows that the least risky company, with the  
12 beta of 0.80, has a cost rate of 13.6%, the market, with the beta of 1.00, has a cost rate of  
13 15.0% and that the higher risk company, with a beta of 1.20, has a cost rate of 16.4%.

14 **Q. HOW DID YOU DEVELOP A MARKET PREMIUM FOR YOUR CAPM?**

15 A. The average projected market premium of 4.8% is developed on page 2 of Schedule 20. It  
16 is based upon Value Line's average projected total market return for the next three to five  
17 years of 8.7% less the risk free rate of 3.9%. I also reviewed market premiums derived  
18 from Ibbotson Associates' most recent publication concerning asset returns that show a  
19 market premium of 6.7%. The comparison shows that the Value Line market premium  
20 may be on the low side reflective of the recent market turmoil. Conversely, the Value Line  
21 market premium reflects current interest rate levels while the Ibbotson Associates' market  
22 premiums reflect a higher interest rate environment.

1 **Q. HOW DID YOU ADJUST FOR THE IMPACT THAT SIZE HAS ON THE**  
2 **COMPARABLE GROUP'S BETA?**

3 A. The adjustment is reflected in the CAPM size premium. The CAPM size premium is  
4 developed on page 4 of Schedule 20. The size premium reflects the risks associated with  
5 the Comparable Group's small size and its impact on the determination of their beta. This  
6 adjustment is necessary because beta (systematic risk) does not capture or reflect the  
7 Comparable Group's small size. I reduced the size premium by the ratio of the  
8 Comparison Group's beta to their respective market quartile's beta.

9 **Q. WHAT IS THE COMPARISON GROUP'S MARKET COST OF EQUITY BASED**  
10 **UPON YOUR CAPM CALCULATION?**

11 A. The CAPM based on historical market returns shows a market cost rate of 9.8% for the  
12 Water Group. The CAPM based on projected market returns shows an 8.5% for the Water  
13 Group, as shown on page 1 of Schedule 20. The projected market returns has been  
14 impacted by unusually low projected market return for the past three months as show on  
15 page 2 of Schedule 20. Accordingly, the Comparable Group's average market value  
16 CAPM of 9.8% is based entirely on the results of the historical market returns. Adjusting  
17 the market value CAPM based upon the end result of the application of the Hamada Model  
18 and the bond yield spread to account for the difference in leverage between market value  
19 capitalization ratios and book value ratios discussed previously indicates a cost rate of  
20 10.4% for the Water Group applicable to book value ( $9.8\% + 0.6\% = 10.4\%$ ).

**RISK PREMIUM**

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**Q. WHAT IS A RISK PREMIUM?**

A. A risk premium is the common equity investors' required premium over the long-term debt cost rate for the same company, in recognition of the added risk to which the common stockholder is exposed versus long-term debtholders. Long-term debtholders have a stated contract concerning the receipt of dividend and principal repayment whereas common stock investors do not. Further, long-term debtholders have the first claim on assets in case of bankruptcy. A risk premium recognizes the higher risk to which a common stock investor is exposed. The risk premium-derived cost rate for common equity is the simplest form of deriving the cost rate for common equity because it is nothing more than a premium above the prospective level of long-term corporate debt.

**Q. WHAT IS THE APPROPRIATE ESTIMATED FUTURE LONG-TERM BORROWING RATE FOR THE COMPARABLE COMPANIES?**

A. The estimated future long-term borrowing rate for the Comparable Companies is 4.9% based upon their credit profile that supports an A bond rating.

**Q. WHAT IS THE APPROPRIATE RISK PREMIUM TO BE ADDED TO THE FUTURE LONG-TERM BORROWING RATE?**

A. To determine a common equity cost rate, it is necessary to estimate a risk premium to be added to the Comparable Group's prospective long-term debt rate. Investors may rely upon published projected premiums; they also rely upon their experiences of investing in ultimately determining a probabilistic forecasted risk premium.

Projections of total market returns are shown on page 2 of Schedule 21. A projected risk premium for the market can be derived by subtracting the debt cost rate from the projected

1 market return as shown on page 2 of Schedule 21. However, the derived risk premium for  
2 the market is not directly applicable to the Comparable Companies because they are less  
3 risky than the market. The use of 90% of the market's risk is a conservative estimation of  
4 their level of risk as compared to the market.

5 The midpoint of the risk premium range is 3.6% and the average for the most recent quarter  
6 is 3.7% as shown on page 2 of Schedule 21. Based on this, a reasonable estimate of a  
7 longer term projected risk premiums is 3.7%.

8 **Q. HOW DO INVESTORS' EXPERIENCES AFFECT THEIR DETERMINATION OF**  
9 **A RISK PREMIUM?**

10 A. Returns on various assets are studied to determine a probabilistic risk premium. The most  
11 noted asset return studies and resultant risk premium studies are those performed by  
12 Ibbotson Associates. However, Ibbotson Associates has not performed asset return studies  
13 concerning public utility common stocks. Based upon Ibbotson Associates' methodology  
14 of computing asset returns, I calculated annual returns for the S&P utilities and bonds for  
15 the period 1928-2012. The resultant annual returns were then compared to determine a  
16 recent risk premium from a recent 20-year period, 1983-2012 and subsequent periods that  
17 were each increased by ten years until the entire study period was reviewed (pages 3 and 4  
18 of Schedule 21).

19 A long-term analysis of rates of return is necessary because it assumes that investors'  
20 expectations are, on average, equal to realized long-run rates of return and resultant risk  
21 premium. Observing a single year's risk premium, either high or low, may not be consistent  
22 with investors' requirements. Further, studies show a mean reversion in risk premiums.  
23 In other words, over time, risk premiums revert to a longer-term average premium.

1 Moreover, since the expected rate of return is defined as "the rate of return expected to be  
2 realized from an investment; the mean value of the probability distribution of possible  
3 results,"<sup>25</sup> a long-term analysis of annual returns is appropriate.

4 **Q. WHAT DO YOU CONCLUDE FROM THE INFORMATION SHOWN ON PAGES**  
5 **3 AND 4 OF SCHEDULE 21?**

6 A. The average of the absolute range of the S&P Utilities' appropriate average risk premium  
7 was 3.6% during the seven periods studied, as calculated from page 3 of Schedule 21. The  
8 credit adjusted longer term risk premiums, for the period 1928-2012, and averages 3.9%.  
9 The appropriate average longer term risk premiums, for the period 1928-2012, have an  
10 absolute range of 3.9% to 4.9%, and averages 4.3%.

11 The aforementioned premiums are based on total returns for bonds; and reflect their price  
12 risk. A bond's price risk is not related to their credit quality and is eliminated when a bond  
13 is held to maturity from time of purchase. Using the income returns for bonds eliminates  
14 price risk and better measures an investor's required return based on credit quality. The  
15 appropriate average risk premium based on income returns was 4.8% during the seven  
16 periods studied. The credit adjusted longer term risk premiums, for the period 1928-2012,  
17 and averages 4.4%. The appropriate average longer term risk premiums, for the period  
18 1928-2012, have an absolute range of 4.4% to 4.8%, and averages 4.6%.

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<sup>25</sup>Eugene F. Brigham, Fundamentals of Financial Management, Fifth Edition, The Dryden Press, 1989, p. 106.

1 Risk premiums are mean reverting. They constantly move toward a long-term average.  
2 That is, an above-average risk premium will decrease toward a long-term average while a  
3 below-average risk premium will increase toward a long-term average. In any single year,  
4 of course, investor-required rates of return may not be realized and in certain instances, a  
5 single year's risk premiums may be negative. Negative risk premiums are not indicative of  
6 investors' expectations and violate the basic premise of finance concerning risk and return.  
7 Negative risk premiums usually occur only in the stock market's down years, i.e., the years  
8 in which the stock markets' return was negative.

9 Based upon a reasonable probability distribution of risk premiums, it is reasonable to  
10 conclude that investors would give the results from the longer period, more weight than  
11 those from the most recent years. Based upon the published projected risk premium and the  
12 probable forecasted risk premium, a reasonable estimate of investors risk premium is  
13 4.2%<sup>26</sup>. Adding the risk premium of 4.2% for the Comparable Group to the prospective  
14 cost of newly-issued long-term debt of 4.9% results in a market value risk premium derived  
15 cost rate for common equity of 9.1% as reflected on page 1 of Schedule 21. Adjusting the  
16 market value risk premium based upon the end result of the application of the Hamada  
17 Model and the bond yield spread to account for the difference in leverage between market  
18 value capitalization and book value ratios discussed previously indicates a cost rate of 9.7%  
19 applicable to book value ( $9.1\% + 0.6\% = 9.7\%$ ).

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<sup>26</sup>The comparison between the published projected risk premiums and the historical risk premiums shows that the published projected risk premiums may be on the low side reflective of the recent market turmoil. The published projected risk premiums reflect current interest rate levels while the historical risk premiums reflect a higher interest rate environment. Based on these factors, the estimate of investors risk premium is based, 100%, on the results of the historical market returns.

1 **SUMMARY OF COMMON EQUITY COST RATE**

2 **Q. WHAT IS YOUR COMPARABLE GROUP'S COMMON EQUITY COST RATE?**

3 A. Based upon the results of the models employed, the Water Group's common equity cost rate  
4 is in the range of 9.7% to 10.6% as reflected on Schedule 23. Based upon the range of  
5 these data, the common equity cost rate for the Water Group is at least 10.25%. My  
6 recommendation is based upon the Water Group's 10.25% common equity cost rate.

7 **Q. DO YOU RECOMMEND A COST OF COMMON EQUITY OF 10.70% FOR**  
8 **WATER FUND?**

9 A. No, the Water Fund's cost rate must be adjusted to reflect the risk differences of the Water  
10 Fund versus the Comparable Group. Based upon the financial analysis and risk analysis I  
11 conclude that the Water Fund is exposed to greater investment risk than the Comparable  
12 Group. This is evidenced by the Water Fund's small size, visible lower credit rating and  
13 the other factors summarized in Table 5 discussed previously.

14 **Q. HOW DO YOU REFLECT THE INVESTMENT RISK DIFFERENCE BETWEEN**  
15 **WATER FUND AND THE COMPARABLE GROUP?**

16 A. The direction of the investment risk adjustment on common equity cost rates is clearly  
17 known. A specific quantification of risk differences is based on the Water Fund's implied  
18 BBB bond rating even though the evidence indicates the Water Fund's credit rating may be  
19 low BBB (i.e., BB). An implied bond rating of BBB is a full bond rating below the bond  
20 rating of the Comparable Companies. The difference in bond rating between the Water  
21 Fund and the Comparable Companies suggests a minimum 25-basis point difference in  
22 long-term debt cost rates based upon the yield spread of A and BBB rated debt.



1 A 25-basis point spread between the Water Fund and the Water Group is a very  
2 conservative estimate of the risk differential. Adding the 0.25% risk adjustment to the  
3 various results of the three models employed for the Water Group shows a current range of  
4 common equity cost applicable to book value for the Water Fund of 10.85% (DCF),  
5 10.65% (CAPM), and 9.95% (RP) as shown in Table 8.

Summary of the Water Fund's Equity Cost Rates	
DCF	10.85
CAPM	10.65
RP	9.95

6 **Table 8**

7 **Q. WHAT IS YOUR COMMON EQUITY COST RATE RECOMMENDATION FOR**  
8 **WATER FUND?**

9 A. As discussed above and as shown in Schedule 24, I recommend a 10.50% common equity  
10 cost rate for the Water Fund. My alternative recommended cost of common equity, should  
11 the Commission decide to adjust my primary recommendation of 10.50% to reflect the  
12 maximum income tax status of the investors of the Water Fund, is 9.98%.

13 **Q. HOW DO YOU IMPUTE PERSONAL INCOME TAXES IN A**  
14 **RECOMMENDATION?**

15 A. In past cases the PUC has relied upon bond yield spreads between public utility and GO  
16 bonds. The difference bond yield spreads between public utility and GO bonds produces an  
17 estimate of income tax rates of bond investors as shown on Schedule 22. However this  
18 method only measures the tax rate of the bond investors who simultaneously hold GO bonds

1 and public utility bonds, it does not measure the income tax rate of the owners of the Water  
2 Fund nor the tax rate of other investor owned utility common stockholders.

3 When this type of measure is used it is important to recognize limits caused by: (1) the types  
4 of bonds used; (2) matching in credit quality; and (3) matching in the term or lives of the  
5 bonds used in the analysis.

6 Concerning the types of bonds used, the GO bonds and public utility bonds are published by  
7 Moody's. The GO bond yields are Moody's Municipal Bond Yield Averages and according  
8 to Bloomberg News Reports, the Moody's Municipal Bond Yield Averages are: derived  
9 from pricing data on unenhanced newly issued general obligation bonds; each observation  
10 is an unweighted average; with the composite average representing the unweighted average  
11 of the corresponding 20-Year observations.

12 As explained previously, GO bonds are secured by the full faith and credit of the issuer,  
13 meaning that the borrower is committing to raise taxes or other revenues sufficient to cover  
14 the amount owed. Therefore, the yield on GO bond measures the ability to raise taxes  
15 while the Water Fund's cost of common equity should reflect the risk of the underlining  
16 assets devoted to providing water service. Revenue bonds are a better measure of the  
17 Water Fund's risk since they are backed or secured solely by the income received by the  
18 revenue-producing enterprise (e.g., a water system) being financed by the revenue bonds.  
19 Unlike GO bonds, revenue bonds are not backed by the full faith and credit of the issuing  
20 entity. All other things being equal, GO bonds are less risky or a more secure investment  
21 than revenue bonds since revenue bonds lack the full faith and credit of the issuing entity.  
22 This fact is shown in the recent yield difference of GO bonds which are currently trading at  
23 an average yield of 4.46%; while revenue bonds are currently trading at an average yield of

1 5.27%.<sup>27</sup> Unfortunately, Moody's does not publish yields for revenue bonds. Correcting  
2 for this difference between the yield of GO bonds and revenue bonds used in this analysis  
3 would produce a lower income tax adjustment than that shown on Schedule 22.

4 Regarding matching credit quality, as shown on Schedule 22, credit quality of each type of  
5 bond used should be matched (i.e., Aa vs. Aa, A vs. A, Baa vs. Baa, etc.) otherwise credit  
6 quality differences will be measured. As shown on Schedule 22, the credit quality of each  
7 type of bond has been matched.

8 Finally, regarding matching the term or lives of the bonds used in the analysis, Moody's GO  
9 bonds have an unweighted average of 20-years and the Moody's public utility bonds have  
10 maturities as close as possible to 30 years. Correcting for this difference in the term  
11 structure or lives of the bonds used in this analysis would produce a lower income tax  
12 adjustment than that shown on Schedule 22.

13 Even after recognizing the limitations and inconsistencies in comparing Moody's GO bonds  
14 and public utility bonds, the maximum income tax adjustment is shown to be 5% as shown  
15 on Schedule 22.

16 **Q. WHAT IS THE APPROPRIATE RETURN ON EQUITY FOR WATER FUND IF**  
17 **PERSONAL INCOME TAXES ARE TAKEN INTO ACCOUNT?**

18 A. A minimum 9.98% tax equivalent return is appropriate. This tax equivalent return is based  
19 upon the average of 10.50% from the range of the common equity cost rate estimated for  
20 investor-owned water utilities (of 10.85%, 10.65% and 9.95%), and a maximum tax rate of  
21 5%.

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<sup>27</sup> Based on the March 2014 *Bond Buyers Online* reported yield for the 20-Bond GO Index and the Revenue Bond Index., [http://www.bondbuyer.com/marketstatistics/search\\_bbi.html?details=true](http://www.bondbuyer.com/marketstatistics/search_bbi.html?details=true) , (4/09/2014).

1 **Q. HAVE YOU CHECKED THE REASONABLENESS OF YOUR RECOMMENDED**  
2 **COMMON EQUITY RATE FOR WATER FUND?**

3 A. Yes. Page 2 of Schedule 17 reflects the average projected earned return on average book  
4 common equity for the companies in Comparable Group for the period 2016-2018, which is  
5 shown to range from 10.0% to 10.4%. Given the large degree to which regulatory lag and  
6 attrition impacts water utilities earning, the range of the comparable utilities' projected  
7 earned returns suggests that my recommendation that the Water Fund be permitted an  
8 opportunity to earn 10.50% is reasonable.

9 **OVERALL RATE OF RETURN RECOMMENDATION**

10 **Q. WHAT IS YOUR OVERALL FAIR RATE OF RETURN RECOMMENDATION**  
11 **FOR WATER FUND?**

12 A. Based upon the recommended capital structure and my estimate of the Water Fund's  
13 common equity cost rate, I recommend an overall fair rate of return of 7.76%. The details of  
14 my recommendation are shown on Schedule 1. It should be noted, should the Commission  
15 decide to adjust my primary recommendation of 10.50% to reflect the income tax status of  
16 the investors of the Water Fund, my overall fair rate of return recommendation would be  
17 7.50%, as shown on page 1 of Schedule 24.

1 **Q. WHAT WOULD YOUR OVERALL RATE OF RETURN BE FOR WATER FUND**  
2 **IF THE WATER FUND'S CAPITAL STRUCTURE WERE USED?**

3 A. As discussed previously when describing page 4 of Schedule 2, the 23 percentage point  
4 difference (50% - 27% = 23%) in the Water Fund's common equity ratio when compared to  
5 the Comparison Companies' common equity ratio requires an estimated financial risk  
6 adjustment of 469 basis points (i.e., the average of 413 to 525 basis points) based upon  
7 published financial studies. As shown on page 1 of Schedule 24, based upon the Water  
8 Fund's hypothetical capital structure and my estimate of common equity cost rate adjusted  
9 for the large financial risk adjustments, I would determine an overall rate of return of  
10 7.54%. It should be noted, should the Commission decide to adjust to reflect the income  
11 tax status of the investors of Water Fund, this overall rate of return would be 7.34%.

12 **Q. HAVE YOU TESTED THE REASONABLENESS OF YOUR OVERALL FAIR**  
13 **RATE OF RETURN RECOMMENDATION?**

14 A. Yes. If my recommended overall rate of return is actually earned, it will give the Water  
15 Fund ratios that will allow the Water Fund to present a financial profile that will enable it to  
16 attract capital necessary to provide safe and reliable water service, at reasonable terms.

17 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

18 A. Yes, it does.

## VERIFICATION

I, Harold Walker, III, Manager, Financial Studies, Gannett Fleming Valuation and Rate Consultants, LLC hereby state that the facts set forth in the foregoing City of Lancaster Statement No. HW-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).



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Harold Walker, III

Date: June 6, 2014

## **APPENDIX A**

Professional Qualifications  
of  
Harold Walker, III  
Manager, Financial Studies  
Gannett Fleming, Inc.

### **EDUCATION**

Mr. Walker graduated from Pennsylvania State University in 1984 with a Bachelor of Science Degree in Finance. His studies concentrated on securities analysis and portfolio management with an emphasis on economics and quantitative business analysis. He has also completed the regulation and the rate-making process courses presented by the College of Business Administration and Economics Center for Public Utilities at New Mexico State University. Additionally, he has attended programs presented by The Institute of Chartered Financial Analysts (CFA).

Mr. Walker was awarded the professional designation "Certified Rate of Return Analyst" (CRRA) by the Society of Utility and Regulatory Financial Analysts. This designation is based upon education, experience and the successful completion of a comprehensive examination. He is also a member of the Society of Utility and Regulatory Financial Analysts (SURFA) and has attended numerous financial forums sponsored by the Society. The SURFA forums are recognized by the Association for Investment Management and Research (AIMR) and the National Association of State Boards of Accountancy for continuing education credits.

### **BUSINESS EXPERIENCE**

Prior to joining Gannett Fleming, Inc., Mr. Walker was employed by AUS Consultants - Utility Services. He held various positions during his eleven years with AUS, concluding his employment there as a Vice President. His duties included providing and supervising financial and economic studies on behalf of investor owned and municipally owned water, waste water, electric, natural gas distribution and transmission, oil pipeline and telephone utilities as well as resource recovery companies.

In 1996, Mr. Walker joined the Valuation and Rate division of Gannett Fleming, Inc. In his capacity as Manager, Financial Studies and for the past eighteen years, he has continuously studied rates of return requirements for regulated firms. In this regard, he supervised the preparation of rate of return studies in connection with his testimony and in the past, for other individuals. He also assisted and/or developed dividend policy studies, nuclear prudence studies, calculated fixed charge rates for avoided costs involving cogeneration projects, financial decision studies for capital budgeting purposes and developed financial models for determining future capital requirements and the effect of those requirements on investors and ratepayers, valued utility property and common stock for acquisition and divestiture, and assisted in the private placement of fixed capital securities for public utilities.

Mr. Walker is also head of Gannett Fleming GASB 34 Task Force responsible for developing Governmental Accounting Standards Board (GASB) 34 services, and educating Gannett Fleming personnel and Gannett Fleming clients on GASB 34 and how it may affect them. The GASB 34 related services include inventory of assets, valuation of assets, salvage estimation, annual depreciation rate determination, estimation of depreciation reserve, asset service life determination, asset condition assessment, condition assessment documentation, maintenance estimate for asset preservation, establishment of condition level index, geographic information system (GIS) and data management services, management discussion and analysis (MD&A) reporting, required supplemental information (RSI) reporting, auditor interface, and GASB 34 compliance review.

Mr. Walker was also the Publisher of C.A. Turner Utility Reports from 1988 to 1996. C.A. Turner Utility Reports is a financial publication which provides financial data and related ratios and forecasts covering the utility industry. From 1993 to 1994, he became a contributing author for the Fortnightly, a utility trade journal. His column was the Financial News column and focused mainly on the natural gas industry.

In 2004, Mr. Walker was elected to serve on the Board of Directors of SURFA. Previously, he served as an ex-officio directors as an advisor to SURFA's existing President. In 2000, Mr. Walker was elected President of SURFA for the 2001-2002 term. Prior to that, he was elected to serve on the Board of Directors of SURFA during the period 1997-1998 and 1999-2000. Currently, he also serves on the Pennsylvania Municipal Authorities Association, Electric Deregulation Committee.

## **EXPERT TESTIMONY**

Mr. Walker has submitted testimony or been deposed on various topics before regulatory commissions and courts in nineteen states including: Arizona, California, Colorado, Connecticut, Delaware, Illinois, Indiana, Kentucky, Maryland, Michigan, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Pennsylvania, Vermont, Virginia and West Virginia. His testimonies covered various subjects including: appropriate capital structure and fixed capital cost rates, depreciation, fair rate of return, synchronization of interest charges for income tax purposes, valuation, cash working capital, financial analyses of investment alternatives and fair value. The following tabulation provides a listing of the electric power, natural gas distribution, telephone, wastewater, and water service utility cases in which he has been involved as a witness. Additionally, he has been involved in a number of rate proceedings involving small public utilities which were resolved by Option Orders and therefore, are not listed below.



<u>Client</u>	<u>Docket No.</u>
Alpena Power Company	U-10020
Armstrong Telephone Company - Northern Division	92-0884-T-42T
Armstrong Telephone Company - Northern Division	95-0571-T-42T
Artesian Water Company, Inc.	90 10
Artesian Water Company, Inc.	06 158
Aqua Illinois Consolidated Water Divisions and Consolidated Sewer Divisions	11-0436
Aqua Illinois Hawthorn Woods Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Hawthorn Woods Water Division	07 0620/07 0621/08 0067
Aqua Illinois Kankakee Water Division	10-0194
Aqua Illinois Vermilion Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Water Division	07 0620/07 0621/08 0067
Aqua Virginia - Alpha Water Corporation	Pue-2009-00059
Aqua Virginia - Blue Ridge Utility Company, Inc.	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Earlysville Forest Water Company	Pue-2009-00059
Aqua Virginia - Heritage Homes of Virginia	Pue-2009-00059
Aqua Virginia - Indian River Water Company	Pue-2009-00059
Aqua Virginia - James River Service Corp.	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Water)	Pue-2009-00059
Aqua Virginia - Lake Shawnee	Pue-2009-00059

Aqua Virginia - Land'or Utility Company (Wastewater)	Pue-2009-00059
Aqua Virginia - Land'or Utility Company (Water)	Pue-2009-00059
Aqua Virginia - Mountainview Water Company, Inc.	Pue-2009-00059
Aqua Virginia - Powhatan Water Works, Inc.	Pue-2009-00059
Aqua Virginia - Rainbow Forest Water Corporation	Pue-2009-00059
Aqua Virginia - Shawnee Land	Pue-2009-00059
Aqua Virginia - Sydnor Water Corporation	Pue-2009-00059
Aqua Virginia - Water Distributors, Inc.	Pue-2009-00059
Borough of Hanover	R-2009-2106908
Borough of Hanover	R-2012-2311725
Chaparral City Water Company	W 02113a 04 0616
California-American Water Company	CIVCV156413
Connecticut-American Water Company	99-08-32
Connecticut Water Company	06 07 08
Citizens Utilities Company Colorado Gas Division	-
Citizens Utilities Company Vermont Electric Division	5426
Citizens Utilities Home Water Company	R 901664
Citizens Utilities Water Company of Pennsylvania	R 901663
City of Bethlehem - Bureau of Water	R-00984375
City of Bethlehem - Bureau of Water	R 00072492
City of Bethlehem - Bureau of Water	R-2013-2390244
City of Dubois – Bureau of Water	R-2013-2350509
City of Lancaster Sewer Fund	R-00005109
City of Lancaster Sewer Fund	R-00049862
City of Lancaster Sewer Fund	R-2012-2310366
City of Lancaster Water Fund	R-00984567
City of Lancaster Water Fund	R-00016114
City of Lancaster Water Fund	R 00051167
City of Lancaster Water Fund	R-2010-2179103
Consumers Pennsylvania Water Company Roaring Creek Division	R-00973869
Consumers Pennsylvania Water Company Shenango Valley Division	R-00973972
Country Knolls Water Works, Inc.	90 W 0458

East Resources, Inc. - West Virginia Utility	06 0445 G 42T
Elizabethtown Water Company	WR06030257
Hampton Water Works Company	DW 99-057
Indian Rock Water Company	R-911971
Indiana Natural Gas Corporation	38891
Jamaica Water Supply Company	-
Kentucky American Water Company, Inc.	2007 00134
Middlesex Water Company	WR 89030266J
Missouri-American Water Company	WR 2000-281
Missouri-American Water Company	SR 2000-282
Mount Holly Water Company	WR06030257
New Jersey American Water Company	WR 89080702J
New Jersey American Water Company	WR 90090950J
New Jersey American Water Company	WR 03070511
New Jersey American Water Company	WR-06030257
New Jersey American Water Company	WR08010020
New Jersey American Water Company	WR10040260
New Jersey American Water Company	WR11070460
Newtown Artesian Water Company	R-911977
Newtown Artesian Water Company	R-00943157
Newtown Artesian Water Company	R-2009-2117550
Newtown Artesian Water Company	R-2011-2230259
Northern Indiana Fuel & Light Company	38770
Oklahoma Natural Gas Company	PUD-940000477
Pennichuck Water Works, Inc.	DW 04 048
Pennichuck Water Works, Inc.	DW 06 073
Pennichuck Water Works, Inc.	DW 08 073
Pennsylvania Gas & Water Company (Gas)	R-891261
Pennsylvania Gas & Water Co. (Water)	R 901726
Pennsylvania Gas & Water Co. (Water)	R-911966
Pennsylvania Gas & Water Co. (Water)	R-22404
Pennsylvania Gas & Water Co. (Water)	R-00922482
Pennsylvania Gas & Water Co. (Water)	R-00932667
Presque Isle Harbor Water Company	U-9702
St. Louis County Water Company	WR-2000-844
Town of North East Water Fund	9190
United Water New Rochelle	W-95-W-1168

United Water Toms River	WR-95050219
Valley Water Systems, Inc.	06 10 07
Wilmington Suburban Water Corporation	94-149
York Water Company	R-901813
York Water Company	R-922168
York Water Company	R-943053
York Water Company	R-963619
York Water Company	R-994605
York Water Company	R-00016236

City of Lancaster Statement No. JJS-1  
Docket No. R-2014-2418872  
Date: June 2, 2014

CITY OF LANCASTER - BUREAU OF WATER

DIRECT TESTIMONY

OF

JOHN J. SPANOS

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

ORIGINAL COST AND DEPRECIATION

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: CITY OF LANCASTER - BUREAU OF WATER  
DOCKET NO. R-2014-2418872

DIRECT TESTIMONY OF JOHN J. SPANOS

1     **1.    Q    Please state your name and address.**

2           A.   John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,  
3                Pennsylvania.

4     **2.    Q.    With what firm are you associated?**

5           A.   I am associated with the firm of Gannett Fleming Valuation and Rate  
6                Consultants, LLC

7     **3.    Q.    How long have you been associated with Gannett Fleming?**

8           A.   I have been associated with the firm since college graduation in June 1986.

9     **4.    Q.    What is your position in the firm?**

10          A.   I am a Senior Vice President.

11    **5.    Q.    What is your educational background?**

12          A.   I have Bachelor of Science degrees in Industrial Management and  
13                Mathematics from Carnegie-Mellon University and a Masters of Business  
14                Administration from York College of Pennsylvania.

15    **6.    Q.    Are you a member of any professional societies?**

16          A.   Yes. I am a member of the Society of Depreciation Professionals and the  
17                American Gas Association/Edison Electric Institute Industry Accounting  
18                Committee.

19    **7.    Q    Have you taken the certification exam for depreciation professionals?**

20          A.   Yes, I passed the certification exam of the Society of Depreciation  
21                Professionals in September 1997 and was recertified in August 2003,  
22                February 2008 and January 2013.

1 **8. Q. Will you outline your experience in the field of depreciation?**

2 A. In June 1986, I was employed by Gannett Fleming Valuation and Rate  
3 Consultants, Inc. as a Depreciation Analyst. During the period from June 1986  
4 to December 1995, I took part in the preparation of numerous depreciation and  
5 original cost studies for utility companies in various industries. Depreciation  
6 studies of telephone companies were performed for United Telephone of  
7 Pennsylvania, United Telephone of New Jersey and Anchorage Telephone  
8 Utility. My work in the railroad industry included depreciation studies for Union  
9 Pacific Railroad, Burlington Northern Railroad and Wisconsin Central  
10 Transportation Corporation.

11 Assignments in the electric industry included depreciation studies for  
12 Chugach Electric Association, The Cincinnati Gas and Electric Company, The  
13 Union Light, Heat & Power Company, Northwest Territories Power Corporation  
14 and the City of Calgary - Electric System. Pipeline industry assignments  
15 included studies for TransCanada Pipelines Limited, Trans Mountain Pipe Line  
16 Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited  
17 and Lakehead Pipeline Company.

18 My work for the gas industry included depreciation studies for Columbia  
19 Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas  
20 Company, T. W. Phillips Gas and Oil Co., The Cincinnati Gas and Electric  
21 Company, The Union Light, Heat & Power Company, Lawrenceburg Gas  
22 Company and Penn Fuel Gas, Inc. Assignments in the water industry included  
23 depreciation studies for Indiana-American Water Company, Consumers  
24 Pennsylvania Water Company and The York Water Company; and  
25 depreciation and original cost studies for Philadelphia Suburban Water  
26 Company and Pennsylvania-American Water Company.

1 My participation in each of the above studies included assembly and  
2 analysis of historical and simulated data, field reviews, the development of  
3 preliminary estimates of service life and net salvage, calculations of annual  
4 depreciation, and the preparation of reports for submission to state or  
5 provincial public utility commissions or federal regulatory agencies. I  
6 performed these studies under the general direction of William M. Stout, P.E.,  
7 the President of Gannett Fleming Valuation and Rate Consultants, Inc.

8 In January, 1996, I was assigned to the position of Supervisor of  
9 Depreciation Studies. In July, 1999, I was promoted to the position of  
10 Manager, Depreciation and Valuation Studies. In December, 2000, I was  
11 promoted to the position as Vice-President of Gannett Fleming Valuation and  
12 Rate Consultants, Inc. and in April 2012, I was promoted to my present  
13 position as Senior Vice President of the Valuation and Rate Division of  
14 Gannett Fleming, Inc. (now doing business as Gannett Fleming Valuation and  
15 Rate Consultants, LLC). In my current position I am responsible for  
16 conducting all depreciation, valuation and original cost studies, including the  
17 preparation of final exhibits and responses to data requests for submission to  
18 the appropriate regulatory bodies.

19 Since January 1996, I have conducted depreciation studies similar to  
20 those previously listed including assignments for Pennsylvania-American  
21 Water Company; Aqua Pennsylvania; Kentucky-American Water Company;  
22 Virginia-American Water Company; Indiana-American Water Company;  
23 Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe  
24 Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas



1 Company National Fuel Gas Distribution Corporation - New York and  
2 Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of  
3 Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples  
4 Energy Corporation; The York Water Company; Public Service Company of  
5 Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-  
6 HLP; Massachusetts-American Water Company; St. Louis County Water  
7 Company; Missouri-American Water Company; Chugach Electric Association;  
8 Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company;  
9 Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric  
10 Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy  
11 Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of  
12 Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El  
13 Paso Electric Company; Central Hudson Gas & Electric; Centennial Pipeline  
14 Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma;  
15 CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR –  
16 Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania;  
17 PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company;  
18 TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny  
19 Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey  
20 Gas Company; Duquesne Light Company; MidAmerican Energy Company;  
21 Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas  
22 Services; Anchorage Water and Wastewater Utility; Kansas City Power and  
23 Light; Duke Energy North Carolina; Duke Energy South Carolina; Duke Energy  
24 Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana

1 Public Service Company; Tennessee-American Water Company; Columbia  
2 Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas  
3 Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas;  
4 Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States  
5 Louisiana; the Borough of Hanover; Madison Gas and Electric; Central Maine  
6 Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey  
7 Central Power & Light Company; Cheyenne Light, Fuel and Power Company;  
8 Central Vermont Public Service Corporation; Green Mountain Power; Portland  
9 General Electric Company; Atlantic City Electric; Nicor Gas Company; Black  
10 Hills Power; Black Hills Colorado Gas; Public Service Company of Oklahoma;  
11 Peoples Gas Light and Coke Company; North Shore Gas Company; and  
12 Greater Missouri Operations. My additional duties include determining final life  
13 and salvage estimates, conducting field reviews, presenting recommended  
14 depreciation rates to management for its consideration and supporting such  
15 rates before regulatory bodies.

16 **9. Q. What is the extent of your formal instruction with respect to utility plant**  
17 **depreciation?**

18 A. I have completed the “Techniques of Life Analysis”, “Techniques of Salvage  
19 and Depreciation Analysis”, “Forecasting Life and Salvage”, “Modeling and Life  
20 Analysis Using Simulation” and “Managing a Depreciation Study” programs  
21 conducted by Depreciation Programs, Inc. Also, I have completed the  
22 “Introduction to Public Utility Accounting” program conducted by the American  
23 Gas Association.

1 **10. Q. Have you submitted testimony to any regulatory commissions on the**  
2 **subject of utility plant depreciation?**

3 A. Yes. I have submitted testimony to the Pennsylvania Public Utility  
4 Commission; the Commonwealth of Kentucky Public Service Commission; the  
5 Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the  
6 Public Utilities Board of New Jersey; the Missouri Public Service Commission;  
7 the Massachusetts Department of Telecommunications and Energy; the  
8 Alberta Energy & Utility Board; the Idaho Public Utility Commission; the  
9 Louisiana Public Service Commission; the State Corporation Commission of  
10 Kansas; the Oklahoma Corporate Commission; the Public Service  
11 Commission of South Carolina; Railroad Commission of Texas – Gas Services  
12 Division; the New York Public Service Commission; Illinois Commerce  
13 Commission; the Indiana Utility Regulatory Commission; the California Public  
14 Utilities Commission; the Federal Energy Regulatory Commission (“FERC”);  
15 the Arkansas Public Service Commission; the Public Utility Commission of  
16 Texas; Maryland Public Service Commission; Washington Utilities and  
17 Transportation Commission; The Tennessee Regulatory Commission; the  
18 Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah  
19 Public Service Commission; District of Columbia Public Service Commission;  
20 the Mississippi Public Service Commission; Delaware Public Service  
21 Commission; Virginia State Corporation Commission; Colorado Public Utility  
22 Commission; Oregon Public Utility Commission; South Dakota Public Utilities  
23 Commission; Wisconsin Public Service Commission; Wyoming Public Service

1 Commission; Maine Public Utility Commission; Iowa Utility Board; and the  
2 North Carolina Utilities Commission.

3 **11. Q. What is the purpose of your testimony in this proceeding?**

4 A. My testimony in this proceeding is in support of the original cost and  
5 depreciation studies conducted under my direction and supervision for the City  
6 of Lancaster - Bureau of Water.

7 **12. Q. Have your prepared exhibits presenting the results of your studies?**

8 A. Yes. Exhibit Nos. JJS-1, JJS-2 and JJS-3 present the results of the  
9 depreciation studies. Exhibit No. JJS-1 presents the results of the study as of  
10 December 31, 2013 (2013 Study). Exhibit No. JJS-2 presents a description of  
11 the methods used and the results of the study as of December 31, 2014 (2014  
12 Study). Exhibit No. JJS-3 presents the results of the study as of February 29,  
13 2016 (2016 Study).

14 **13. Q Please summarize the contents of the 2013 Study.**

15 A. The contents of the 2013 Study include summary tables and detailed  
16 tabulations of the results of the depreciation calculations related to utility plant  
17 in service at December 31, 2013. Table 1, pages I-3 through I-5, presents a  
18 summary of the results of the depreciation calculations by depreciable group  
19 related to the original cost of Utility Plant in Service, Customers' Advances for  
20 Construction and Contributions in Aid of Construction. The table shows the  
21 estimated survivor curve, original cost, ratemaking book depreciation reserve,  
22 future book accruals, composite remaining life and the calculated annual  
23 accrual rate and amount.

1                   Table 2 on pages I-6 and I-7 of the 2013 Study presents a summary of  
2 the bringforward of the book depreciation reserve from June 30, 2009 to  
3 December 31, 2013. The detailed depreciation calculations by account are  
4 presented in the Section beginning on page II-2.

5 **14. Q. Please describe the 2014 Study.**

6           A. The 2014 Study titled, "2014 Depreciation Study - Calculated Annual  
7 Depreciation Accruals Related to Utility Plant in Service as of December 31,  
8 2014," includes the results of the depreciation study as related to the  
9 estimated original cost as of December 31, 2014. The report also includes  
10 explanatory text and the detailed depreciation calculations.

11 **15. Q. Please describe the 2016 Study.**

12           A. The 2016 Study titled, "2016 Depreciation Study - Calculated Annual  
13 Depreciation Accruals Related to Utility Plant in Service as of February 29,  
14 2016," includes the results of the depreciation study as related to the  
15 estimated original cost as of February 29, 2016.

16 **16. Q. What was the purpose of your depreciation studies?**

17           A. The purpose of the depreciation studies was to develop the ratemaking book  
18 depreciation reserve and the annual depreciation accruals related to utility  
19 plant as of February 29, 2016, for ratemaking purposes.

20 **17. Q. Are the City of Lancaster - Bureau of Water's claims for annual and  
21 accrued depreciation in the current proceeding made on the same basis  
22 as the prior rate case at Docket No. R-2010-2179103?**

23           A. Yes. The claim for annual depreciation accruals is based on the straight line  
24 equal life group remaining life method of depreciation as approved by the

1 Pennsylvania Public Utility Commission in rate proceedings for other water  
2 utilities. The claim for accrued depreciation is the ratemaking book reserve  
3 brought forward from the calculated accrued depreciation as of June 30, 2009.

4 **18. Q. How was the ratemaking book reserve used in the calculation of annual**  
5 **depreciation?**

6 A. The ratemaking book reserve by account was allocated to vintages to  
7 determine the remaining undepreciated original cost by vintage. The total  
8 annual accrual is the sum of the results of dividing the remaining  
9 undepreciated original costs by the vintage composite remaining lives.

10 **19. Q. How was the ratemaking book reserve at December 31, 2014 estimated?**

11 A. The book reserve at December 31, 2014, by account, was projected by adding  
12 estimated accruals and subtracting estimated retirements from the ratemaking  
13 book reserve at December 31, 2013. Annual accruals were estimated using  
14 annual accrual rates calculated during the last proceeding as of June 30,  
15 2009. The projected ratemaking book reserve by account was allocated to  
16 vintages for the purpose of the annual accrual calculation based on calculated  
17 accrued depreciation at December 31, 2014.

18 **20. Q. How was the ratemaking book reserve at February 29, 2016 estimated?**

19 A. The book reserve at February 29, 2016, by account, was projected by adding  
20 estimated accruals and subtracting estimated retirements from the ratemaking  
21 book reserve at December 31, 2014. Annual accruals were estimated using  
22 annual accrual rates calculated as part of the 2014 Study in this proceeding.  
23 The projected ratemaking book reserve by account was allocated to vintages

1 for the purpose of the annual accrual calculation based on calculated accrued  
2 depreciation at February 29, 2016.

3 **21. Q. Briefly outline the procedure used in estimating service lives.**

4 A. The estimates of service life were based on judgment which incorporated  
5 knowledge of lives used by other water utilities, supplementary information  
6 from management and operating personnel concerning practices and plans as  
7 they relate to plant operations and the observed features of the visible plant in  
8 the field.

9 Iowa type survivor curves were used to describe the estimated survivor  
10 characteristics of the mass property groups. Individual service lives were used  
11 for major individual units of plant, such as reservoirs and buildings housing the  
12 treatment plant, pump stations, offices and shops. The life span concept was  
13 recognized by coordinating the lives of associated plant installed in  
14 subsequent years with the probable retirement date defined by the life  
15 estimated for the major unit.

16 **22. Q. Have you physically observed the Company's plant and equipment in the  
17 field?**

18 A. Yes. I have visited various facilities during 2010 and 2013.

19 **23. Q. Are the factors considered in your estimates of service life presented in  
20 the 2014 Study?**

21 A. Yes. A discussion of the factors considered in the estimation of service lives is  
22 presented on pages I-2 and I-3 of the 2014 Study.

23 **24. Q. Please outline the contents of the 2014 Study.**

1 A. The 2014 Study is presented in two parts. Part I, Methods Used in Study,  
2 includes an introduction, basis of the study, the development of the original  
3 cost and ratemaking book reserve, and the calculation of annual depreciation.

4 Part II, Results of Study, presents a description of the results,  
5 summaries of the depreciation calculations and the detailed depreciation  
6 calculations.

7 Table 1, pages II-3 through II-6, presents the estimated survivor curve,  
8 the original cost as of December 31, 2014, and the ratemaking book  
9 depreciation reserve and calculated annual depreciation for each account or  
10 subaccount of Utility Plant in Service, Customers' Advances for Construction  
11 and Contributions in Aid of Construction. Table 2, pages II-7 and II-8, presents  
12 the bringforward to December 31, 2014, of the ratemaking book reserve as of  
13 December 31, 2013.

14 The section beginning on page III-1 presents the depreciation  
15 calculations related to original cost. The tabulations on pages III-3 through III-  
16 76 present the calculation of annual depreciation by vintage by account for  
17 each classification of utility plant.

18 **25. Q. Please use an example to illustrate the manner in which the study is**  
19 **presented in the 2014 Study.**

20 A. I will use Account 322, Mains and Accessories - 6 Inch and Over, as my  
21 example, inasmuch as it is a significant account and is representative of the  
22 manner in which the study is presented.

23 The calculation of the annual depreciation related to the original cost of  
24 Mains and Accessories - 6 Inch and Over, at December 31, 2014, of utility



1 plant in service is presented on pages III-21 through III-27 of the 2014 Study.  
2 The calculation is based on the 110-R3 survivor curve, the attained age, and  
3 the allocated ratemaking book reserve. The tabulation sets forth the  
4 installation year, the original cost, calculated accrued depreciation, allocated  
5 ratemaking book reserve, future accruals, remaining life and annual accrual.  
6 The totals are brought forward to Table 1 on page II-4 of the 2014 Study. The  
7 depreciation calculations for Customers' Advances for Construction and  
8 Contributions in Aid of Construction are presented in detail on pages III-63 and  
9 III-69 through III-71, respectively. These amounts are summarized in Table 1  
10 on pages II-5 and II-6 of the 2014 Study.

11 **26. Q. In what manner is net salvage incorporated in the depreciation**  
12 **calculations?**

13 A. There were no adjustments for net salvage made to the calculated annual  
14 depreciation amounts.

15 **27. Q. Does this conclude your direct testimony?**

16 A. Yes, it does.

## VERIFICATION

I, John J. Spanos, Senior Vice President, Gannett Fleming Valuation and Rate Consultants, LLC hereby state that the facts set forth in the foregoing City of Lancaster Statement No. JJS-1 are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter.

I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to sworn falsification to authorities).

  
\_\_\_\_\_  
(Name)

Date: June 6, 2014