

The Borough of Indiana
80 N 8th Street, Suite 102
Indiana, Pennsylvania 15701
(724) 465-6691 / FAX (724) 463-4177

June 28, 2018

Secretary of the Commission
Commonwealth of Pennsylvania
Public Utility Commission
400 North Street
Keystone Building, 2nd Floor.
Harrisburg, PA 17120

RECEIVED
JUN 28 2018
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Re: Borough of Indiana Sewage Treatment Rate Filing
Docket Number R-2018-_____

Dear Secretary:

On behalf of the Borough of Indiana please accept the following documents and data in connection with proposed Tariff Supplement No. 11 to Tariff – Water/Wastewater Pa. P.U.C. No. 1 requesting an increase in base rates for all customer classes served by Borough of Indiana Wastewater Treatment Plant.

As required by 52 Pa. Code § 53.51(b) *et seq* the Borough of Indiana is submitting one (1) original of the following documents and information:

1. Tariff or Tariff Supplement No. 11 to Tariff- Water/Wastewater Pa. P.U.C. No. 1.
2. Supporting data and calculations in support of Tariff or Tariff Supplement No. 11 to Tariff – Water/Wastewater Pa. P.U.C. No. 1.
3. Notice to customers of the proposed increase and an affidavit verifying posting of the notice in the company's office and also the mailing of individual notices to all customers.
4. The news release and an affidavit of its distribution to the local news media on 06/25/2018 for publication.
5. An affidavit of the factual nature of all information presented in this filing.

Respectfully submitted,



C. Michael Foote / Manager
Borough of Indiana

cc: Bureau of Investigation and Enforcement (w/enclosures)
Office of Consumer Advocate (w/enclosures)
Office of Small Business Advocate (w/enclosures)

Supplement No. 11
to
Sewer-PA P.U.C. No. 1

BOROUGH OF INDIANA

Rates, Rules and Regulations Governing the Furnishing of Collection and Sewage
Treatment Services to Areas of White Township, Indiana County, Pennsylvania
by the Borough of Indiana

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SECRETARY'S BUREAU

ISSUED: June 28, 2018

EFFECTIVE: September 1, 2018

By: C. Michael Foote (C)
Borough Manager
Indiana, Pennsylvania

NOTICE

THIS TARIFF MAKES INCREASES AND CHANGES IN EXISTING RATES.
See Page 1A. (C)

Borough of Indiana
Indiana, Pennsylvania

Supplement No.11 to (C)
Sewer- PA, P.U.C. No.1
THIRD REVISED Page No. 1A
CANCELLING SECOND REVISED Page
No. 1A.

LIST OF CHANGES MADE BY THIS TARIFF

INCREASES

Rates for all classes of service are increased approximately 33% across-
the-board.

CHANGES

Minor wording changes have been made for clarification.

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Issued: June 28, 2018

Effective: September 1, 2018

TABLE OF CONTENTS

Title Page		Supplement No.11	(C)
List of Changes Made by This Tariff	1A	Third Revised	(C)
Table of Contents	2	Fifth Revised	(C)
Rate Schedules	3	Sixth Revised	(C)
Rules and Regulations	7	Original	
Definitions	7	Original	
Article II, Regulating Wastes to be Discharged to the Public Sanitary Sewerage System	9	Original	
Article III, Prohibited Wastes	11	Original	
Billing and Collection	15	Second Revised	
Article VII, Delinquencies, Violations and Remedies	16	Original	

RATE SCHEDULES

FLAT RATE SERVICE:

Monthly Rate

Residential

For service to a single family resident	\$16.72 (I)
For service to an apartment building and/or structure Containing six or less apartment dwelling units: <i>Per apartment dwelling</i> (Billing shall be to property owner or his duly authorized agent at the above unit monthly charge multiplied by the number of apartment units.)	\$16.72 (I)

METER RATE SERVICE:

(Service furnished under this schedule to the classes of
customers shown below is based on water meter readings for
service furnished by the Pennsylvania-American Water
Company (Indiana District) applied to the rate schedule shown
below.)

Commercial Housing

(Each building or structure housing more than six apartment
dwelling units and having water service through a single
meter.)

Commercial (other than housing)

(For service to each commercial establishment having a
separate metered water service.)

(I) Indicates Increase.

Issued: June 28, 2018

Effective: September 1, 2018

RATE SCHEDULES (cont'd)

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JUN 28 2018

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

METER RATE SERVICE, cont'd.

Public (School, Library, etc.)

(For services to each public customer establishment having a
separately metered water service.)

Minimum charge, per month	\$16.72 (I)
Consumption Block	Rate
<u>Per Month</u>	<u>Per 1,000 Gallons</u>
First 4,000 Gallons	Minimum Charge
Next 16,000 Gallons	\$4.18 (I)
All over 20,000 Gallons	\$3.46 (I)

INDUSTRIAL SERVICE:

A. Treatment of Sanitary Sewage Wastes Only.

The sewage treatment service charge to industrial customers for treating Sanitary sewage wastes only and not including any industrial waste arising from or created by any processes employed by such industrial customer, shall be based upon the equivalent employees at such industrial locations, as follows:

The number of equivalent employees shall be determined by taking the total man-hours worked at the industrial location being billed during the previous year by all persons working at such location as his base of operation, and dividing these total man-hours by 2,040. The result of this calculation shall be multiplied by \$4.42 to determine the monthly service charge to the industrial customer being billed. (I)

(I) Indicates Increase.

(C) Indicates Change.

Issued: June 28, 2018

Effective: September 1, 2018

**BOROUGH OF INDIANA
SEWER FUND
Indiana, Pennsylvania**

**RATE STUDY AND DATA
IN SUPPORT OF
PROPOSED SUPPLEMENT NO.11
TO
TARIFF SEWER-PA. P.U.C. NO.1**

**80 N 8th Street, Suite 102
Indiana, Pennsylvania**

BOROUGH OF INDIANA

SEWER FUND

TABLE OF CONTENTS

Subsection
53.52 of
Tariff
Regulations

(a)(1) & (b)(1) (b)(2)	Specific Reasons for Proposed Increase in Sewer Rates..... 1 Total Number of Customers Served Inside and Outside the Borough3
(a)(3) through (a) (11) (b)(4) & (c)(5)	Statement of the Effect of the Proposed Tariff Changes on the Utility's Customers.....4 Statement of Operating Revenues for the Twelve Months Ended December 31, 2017 and the Proposed Revenue Increase by Customer Classification (Schedule C).....5
(b)(2) & (c)(1)	Statement of the Calculation of the Operating Residual Under Present Rates for the Twelve Months Ended December 31, 2017 and the Anticipated Operating Residual Under Proposed Rates (Schedule D)6
(b)(5) (b)(6)	Number of Customers Whose Bills Will be Decreased7 Calculation of Total Revenue Decrease Under the Proposed Rates Projected to an Annual Basis.....7
(c)(1)	Original Cost Measure of Value as of December 31, 2017.....8 Rate of Return Measure of Value as of December 31, 2017.....8
(c)(2)	Balance Sheet as of December 31, 2017 (Schedule B).....9
(c)(1) through (c)(4)	Summary by Detailed Plant Accounts of the Book Value of Sewer Utility Plant in Service and Depreciation as of December 31, 2017 (Schedule H).....10
(c)(6)	Plant in Service – Changes Since last Rate increase (Schedule E).....14 Annualization Adjustments to Expenses under Present Rates.....15 Capital Structure Schedule (Schedule F).....16 Rate of Return Schedule (Schedule G)17

Schedules

A	General Information..... 18
B	Balance Sheets.....9
C	Statements of Revenues.....5
D	Statements of Income.....6
E	Plant in Service – Changes Since Last Rate Case.....14
F	Capital Structure.....16
G	Rate of Return.....17
H	Depreciation Schedule.....10-13
I	Typical Wastewater Bills.....19
J	Billing Analysis.....3-4
K	Revenue and Expenses (Cash Basis from Audit).....20
L	Treatment Plant Description and Construction in Progress.....21-22
M	Job Descriptions, Wages Salaries, and Benefits.....23
N	Capital improvement Plan.....24

BOROUGH OF INDIANA - SEWER FUND
SPECIFIC REASONS FOR PROPOSED INCREASE IN SEWER RATES

Pursuant to Subsection 53.52(a)(1) and (b)(1) of Tariff Regulations

The Borough of Indiana (Borough) submits herewith the data required under 52 PA Code § 53.52 of the Pennsylvania Public Utility Commission Tariff Regulations in support of the proposed rates under Supplement No.11 to Tariff Sewer-Pa. P.U.C. No.1. The supporting data for the tariff revision is for the twelve-month period ended December 31, 2017. The last rate revision was effective October, 2002, based on a test year ended December 31, 2001. The proposed rate and percentage increase is the same for all customers within our service area and will have no effect on services provided.

The revenue requirement requested in this rate filing includes operation and maintenance expenses from the Borough's sewer treatment fund, depreciation expense, and a return on the Borough's investment in sewer plant facilities.

The specific reasons for the Borough of Indiana's proposal to increase its rates for sewer service are as follows:

- (a) To provide sufficient revenues to enable it to properly discharge its public duty to furnish sewage conveyance and treatment services pursuant to the standards prescribed and enforced by the PA Department of Environmental Protection and the Federal Environmental Protection Agency;
 - (b) To provide the cash flow necessary to continue to operate, maintain and renew its facilities properly and meet its financial obligations;
- and

- (c) To afford the opportunity to achieve an adequate return of and on its investment in wastewater property.

REVENUE REQUIREMENTS - UTILITY BASIS

On May 9, 2002, the Pennsylvania Public Utility Commission approved its Bureau of Audits Original Cost Study for the Borough of Indiana's Wastewater Utility Plant at December 31, 2001. The last PUC filing calculated a revenue requirement on a rate base incorporating the Commission's study adjusted for additions and retirements of plant that had occurred through December 31, 2001. This study has been updated to include capital improvements and retirements from January 1, 2002 through December 31, 2017. The changes total \$19,340,080 bringing the total cost of facilities to \$29,270,933 as shown on the Depreciation Schedule H on page 13.

PROPOSED RATES

Under Supplement NO.11 to Tariff Sewer-Pa. P.U.C. No.1, an increase in general service sewer rates for each classification is proposed which would provide a 33% increase in revenues from all customers, both inside and outside of the Borough's jurisdiction. The bill for a typical residential customer would increase from \$12.57 per month to \$16.72 per month or 33%. Refer to page 3 for the increases by classification for inside-Borough and outside-Borough customers.

The data presented in support of proposed Supplement No.11 to Tariff Sewer-Pa. P.U.C. No.1 clearly indicates that the level of revenues from the Borough of Indiana's present sewer rates is inadequate, and immediate rate relief is necessary. It is essential that the rates proposed under Supplement No.11 to Tariff Sewer-Pa. P.U.C. No.1 become effective as soon as possible, so that the Borough of Indiana can recover the total cost of rendering sewer service and to provide its customers with efficient, safe and reliable service.

**BOROUGH OF INDIANA
SEWER FUND
TOTAL NUMBER OF CUSTOMERS SERVED INSIDE AND OUTSIDE THE BOROUGH**

Pursuant to Subsection 53.52 (b) (2) of Tariff Regulations

As of December 31, 2016 and 2017

Customer Classification (1)	2016		2017	
	Inside Borough (2)	Outside Borough (3)	Inside Borough (4)	Outside Borough (5)
Residential	2,765	3,529	2770	3524
Commercial	449	447	441	448
Industrial	2	1	2	1
Indiana University of PA.	1	0	1	0
Total	3,217	3,977	3,316	3,973

NUMBER OF CUSTOMERS WHOSE BILLS WILL INCREASE INSIDE AND OUTSIDE BOROUGH

Pursuant to Subsection 53.52 (a)(3) and (b)(3) of Tariff Regulations

As of December 31, 2017

<u>Customer Classification</u>	<u>Inside Borough</u>	<u>Outside Borough</u>
Residential-(Flat rate customers)	2770	3524
Commercial (# Customers)	441	448
Consumption in Gallons	67,959,000	153,423,442
Industrial (# Customers)	2	1
IUP (per agreement)	1	0

<u>Customer Revenue</u>	<u>Inside Borough</u>	<u>Outside Borough</u>
Residential-(Flat rate customers)	\$ 551,111	\$ 751,752
Commercial	\$ 215,427	\$ 428,216
Commercial (Consumption in Gallons)	67,959,000	153,423,442
Industrial (billed per man hour)	\$ 13,809	\$ 2,039
IUP (per agreement)	\$ 707,100	\$ 0

PROJECTED (PROPORTIONAL 33%) INCREASE IS PROPOSED FOR ALL CUSTOMERS AND CLASSES

<u>Customer Revenue</u>	<u>Inside Borough</u>	<u>Outside Borough</u>
Residential-(Flat rate customers)	\$ 181,867	\$ 248,078
Commercial	\$ 71,090	\$ 141,311
Industrial (billed per man hour)	\$ 4,557	\$ 673
IUP (per agreement)	<u>\$ 233,343</u>	<u>\$ 0</u>
Total	\$ 490,857	\$ 390,062

BOROUGH OF INDIANA - SEWER FUND

**STATEMENT OF THE EFFECT OF THE PROPOSED
TARIFF CHANGES ON THE UTILITY'S CUSTOMERS**

Pursuant to Subsection 53.52(a)(4) through (a)(11)
of Tariff Regulations

- (a)(4): The proposed tariff changes will increase all customers' rates for inside- and outside-Borough sewage service by 33 percent. The overall increase in revenues is approximately 32.18 percent.
- (a)(5): Refer to page 9 in response to Subsection 53.52(c)(1), for the effect of the proposed tariff changes on the Borough's revenues and expenses.
- (a)(6): The proposed tariff changes will not change the service rendered by the Borough.
- (a)(7): Not applicable.
- (a)(8): Not applicable.
- (a)(9): Customer polls were not taken to indicate customer acceptance and desire for the proposed tariff changes. However, the proposed rate of \$16.72 is well below the typical wastewater rate, as seen on the graph produced by the American Water Works Association as seen on Schedule I on page 16. The tariff changes are in the public interest as stated in response to Subsection 53.52(a)(1) of the tariff regulations.
- (a)(10): The Borough of Indiana will implement the proposed tariff changes upon the Commission's approval.
- (a)(11): Not applicable.

Name of Utility: Borough of Indiana Sewer Fund

Statements of Revenues

INSIDE BOROUGH	Number of Customers for the Test Year Ended 12/31/2017		Actual Revenues for the Year Ended 12/31		Annualization adjustments (5)	Totals as Annualized (6=5+4)	Proposed Increase (7)	Totals after Increase (8=6+7)
	Beginning of year (1)	End of year (2)	Prior Year 2016 (3)	Test Year 2017 (4)				
	CUSTOMER CLASS							
Metered Sales:								
522.1 Residential			\$ -	\$ -		\$ -		\$ -
522.2 Commercial	449	441	\$ 214,474	\$ 215,427		\$ 215,427	\$ 71,091	\$ 286,518
522.3 Industrial				\$ -		\$ -		\$ -
SUB-TOTAL	449	441	\$ 214,474	\$ 215,427	\$ -	\$ 215,427	\$ 71,091	\$ 286,518
Unmetered Sales:								
521.1 Residential	2,765	2,770	\$ 550,381	\$ 551,111		\$ 551,111	\$ 181,867	\$ 732,978
521.2 Commercial (IUP)	1	1	\$ 707,100	\$ 707,100		\$ 707,100	\$ 233,343	\$ 940,443
521.3 Industrial	2	2	\$ 14,370	\$ 13,810		\$ 13,810	\$ 4,557	\$ 18,367
521.6 Other				\$ -		\$ -		\$ -
SUB-TOTAL	2,768	2,773	\$ 1,271,851	\$ 1,272,021	\$ -	\$ 1,272,021	\$ 419,767	\$ 1,691,788
532.0 Penalties and Forfeitures						\$ -		\$ -
536.0 Other Revenue			\$ 25,631	\$ 22,227		\$ 22,227		\$ 22,227
TOTAL INSIDE REVENUE			\$ 1,511,956	\$ 1,509,675	\$ -	\$ 1,509,675	\$ 490,858	\$ 2,000,533

OUTSIDE BOROUGH	Number of Customers for the Test Year Ended 12/31/2017		Actual Revenues for the Year Ended 12/31		Annualization adjustments (5)	Totals as Annualized (6=5+4)	Proposed Increase (7)	Totals after Increase (8=6+7)
	Beginning of year (1)	End of year (2)	Prior Year 2016 (3)	Test Year 2017 (4)				
	CUSTOMER CLASS							
Metered Sales:								
522.1 Residential			\$ -	\$ -		\$ -		\$ -
522.2 Commercial	447	448	\$ 426,323	\$ 428,216		\$ 428,216	\$ 141,311	\$ 569,527
522.3 Industrial				\$ -		\$ -		\$ -
SUB-TOTAL	447	448	\$ 426,323	\$ 428,216	\$ -	\$ 428,216	\$ 141,311	\$ 569,527
Unmetered Sales:								
521.1 Residential	3,529	3,524	\$ 750,756	\$ 751,752		\$ 751,752	\$ 248,078	\$ 999,830
521.2 Commercial (IUP)	0	0	\$ -	\$ -		\$ -	\$ -	\$ -
521.3 Industrial	1	1	\$ 2,122	\$ 2,039		\$ 2,039	\$ 673	\$ 2,712
521.6 Other				\$ -		\$ -		\$ -
SUB-TOTAL	3,530	3,525	\$ 752,878	\$ 753,791	\$ -	\$ 753,791	\$ 248,751	\$ 1,002,542
532.0 Penalties and Forfeitures						\$ -		\$ -
536.0 Other Revenue			\$ 37,247	\$ 45,964		\$ 45,964		\$ 45,964
TOTAL OUTSIDE REVENUE			\$ 1,216,448	\$ 1,227,971	\$ -	\$ 1,227,971	\$ 390,062	\$ 1,618,033

GRAND TOTAL REVENUE \$ 2,728,404 \$ 2,737,646 \$ - \$ 2,737,646 \$ 880,920 \$ 3,618,566

Name of Utility: Borough of Indiana Sewer Fund

Statements of Income

	Actual for the Year Ended 12/31		Annualization Adjustments (3)	Totals as Annualized (4=2+3)	Proposed Increase (5)	Totals after Increase (6=4+5)
	Prior Year 2016	Test Year 2017				
	(1)	(2)				
Total Revenue: 1	\$ 2,728,404	\$ 2,737,646	\$ -	\$ 2,737,646	\$ 880,920	\$ 3,618,566
Operating Expenses:						
701.0 Operating Labor	\$ 177,958	\$ 183,888	\$ 5,517	\$ 189,405		\$ 189,405
720.0 Operating Supplies	\$ 145,137	\$ 79,443		\$ 79,443		\$ 79,443
701.0 Maintenance Labor	\$ 348,579	\$ 459,185	\$ 13,776	\$ 472,961		\$ 472,961
704.0 Employee Benefits	\$ 206,569	\$ 214,585		\$ 214,585		\$ 214,585
720.0 Maintenance Supplies	\$ 88,086	\$ 95,205		\$ 95,205		\$ 95,205
711.0 Sludge Removal	\$ 117,877	\$ 115,429		\$ 115,429		\$ 115,429
715.0 Purchased Power (Utility - Electric)	\$ 239,976	\$ 204,065	\$ 68,234	\$ 272,299		\$ 272,299
716.0 Fuel for Power (Utility - Gas)	\$ 17,374	\$ 14,482	\$ 3,775	\$ 18,257		\$ 18,257
731.0 Contracted Svc - Engineer	\$ 32,724	\$ 36,845		\$ 36,845		\$ 36,845
732.0 Contracted Svc - Accounting	\$ 7,000	\$ 3,333		\$ 3,333		\$ 3,333
733.0 Contracted Svc - Other	\$ 21,938	\$ 27,180		\$ 27,180		\$ 27,180
735.0 Testing Expense	\$ 32,388	\$ 35,881		\$ 35,881		\$ 35,881
718.0 Chemicals	\$ 107,598	\$ 110,143	\$ 22,857	\$ 133,000		\$ 133,000
750.0 Transportation (Vehicles)	\$ 9,621	\$ 7,202		\$ 7,202		\$ 7,202
757.0 Insurance - Gen Liability	\$ 41,505	\$ 47,594		\$ 47,594		\$ 47,594
758.0 Insurance - Workers Comp	\$ 86,022	\$ 88,092		\$ 88,092		\$ 88,092
701.0 General Office Salaries	\$ 101,825	\$ 120,877	\$ 3,626	\$ 124,503		\$ 124,503
775.0 General Office Expenses	\$ 44,551	\$ 41,786		\$ 41,786		\$ 41,786
403.0 Depreciation Expense	\$ 558,158	\$ 555,986		\$ 555,986		\$ 555,986
775.0 Other Misc. Expenses	\$ 4,987	\$ 7,362		\$ 7,362		\$ 7,362
Taxes:						
409.0 State Income Taxes				\$ -		\$ -
409.0 Federal Income Taxes				\$ -		\$ -
408.0 All Other Taxes (Payroll)	\$ 41,633	\$ 51,175	\$ 9,020	\$ 60,195		\$ 60,195
Total Expenses	\$ 2,431,506	\$ 2,499,738	\$ 126,805	\$ 2,626,543	\$ -	\$ 2,626,543
Net Operating Income:	\$ 296,898	\$ 237,908	\$ (126,805)	\$ 111,103	\$ 880,920	\$ 992,023
421.0 Non-Operating Income	\$ 30,018	\$ 28,350		\$ 28,350		\$ 28,350
Non-Operating Deductions:						
426.0 Other				\$ -		\$ -
427.0 Interest	\$ 215,482	\$ 188,148		\$ 188,148		\$ 188,148
Net Income	\$ 111,434	\$ 78,110	\$ (126,805)	\$ (48,695)	\$ 880,920	\$ 832,225

1. Carried over from Statements of Revenues

BOROUGH OF INDIANA - SEWER FUND

NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED

Pursuant to Subsection 53.52(b)(5) of Tariff Regulations

Under the proposed rates, no customers' bills will be decreased for sewer service.

CALCULATION OF TOTAL REVENUE DECREASE
UNDER THE PROPOSED RATES PROJECTED TO AN ANNUAL BASIS

Pursuant to Subsection 53.52(b)(6) of Tariff Regulations

Under the proposed rates, operating revenues for sewer service will not decrease.

The Borough of Indiana Sewer Fund
Calculation of the Rate of Return Under Present and Proposed Rates

Pursuant to Subsection 53.52 (b) (2) and (c) (1) of Tariff Regulations

	Actual for the Year Ended 12/31 <u>Test Year 2017</u>	Proposed Increase	Under Proposed Rates
Net Operating Income (Per Schedule D)	237,908	880,920	1,118,828
Original Cost Measure of Value	14,198,776	880,920	15,079,696
Rate of Return	1.68%		7.42%

The Borough of Indiana Sewer Fund
Original Cost Measure Value as of December 31, 2017

Pursuant to Subsection 53.52 (c) (1) of Tariff Regulations

	Per Schedule B <u>As of 12/31/17</u>
Original Cost of Utility Plant In Service	27,819,199
ADD: Construction Work in Progress	1,451,734
LESS: Accumulated Depreciation	(12,000,627) *
LESS: Capital Debt	(5,187,468)
Investment in Capital, Net Debt	<u>12,082,838</u>
Cash and Investments	2,092,205
Payables and Other Current Liabilities	<u>(23,733)</u>
Cash Working Capital	<u>2,115,938</u>
Total Original Cost Measure of Value	14,198,776

* See attached detailed depreciation schedule titled "Book Asset Detail 01/01/17 - 12/31/17" on pages 10-12.

Name of Utility: Borough of Indiana Sewer Fund

BALANCE SHEETS

<u>ASSETS</u>	End of Test Year 12/31/2017	End of Prior Year 12/31/2016
<u>UTILITY PLANT</u>		
101.0 Utility Plant in Service	\$ 27,819,199	\$ 27,756,862
105.0 Construction Work in Progress	\$ 1,451,734	\$ 50,443
114.0 Utility Plant Acquisition Adjustment		
TOTAL UTILITY PLANT	\$ 29,270,933	\$ 27,807,305
108.1 Less: Accumulated Depreciation	\$ 12,000,627	\$ 11,444,641
NET UTILITY PLANT	\$ 17,270,306	\$ 16,362,664
<u>CURRENT ASSETS</u>		
131.1 Cash and Investments	\$ 2,092,205	\$ 3,680,268
141.0 Accounts Receivable	\$ 332,764	\$ 450,585
144.0 Notes Receivable		
151.0 Materials and Supplies		
162.0 Prepayments		
174.0 Other Current Assets		
TOTAL CURRENT ASSETS	\$ 2,424,969	\$ 4,130,853
<u>OTHER ASSETS and DEFERRED CHARGES</u>		
186.0 Deferred Debt Expense		
186.0 Deferred Charges/Debits		
186.0 Other		
TOTAL OTHER ASSETS and DEFERRED CHARGES	\$ -	\$ -
<u>TOTAL ASSETS</u>	<u>\$ 19,695,275</u>	<u>\$ 20,493,517</u>

Name of Utility: Borough of Indiana Sewer Fund

BALANCE SHEETS

<u>LIABILITIES & EQUITY</u>	End of Test Year 12/31/2017	End of Prior Year 12/31/2016
<u>STOCKHOLDERS' EQUITY</u>		
201.0 Common Stock		
211.0 Capital in Excess of Par Value		
215.0 Retained Earnings	\$ 14,484,074	\$ 14,405,964
TOTAL STOCKHOLDERS' EQUITY	\$ 14,484,074	\$ 14,405,964
<u>LONG-TERM DEBT</u>		
224.0 Long-term debt, excluding current portion	\$ 4,327,822	\$ 5,172,815
<u>CURRENT LIABILITIES</u>		
Current Portion of Long-term Debt	\$ 859,646	\$ 821,372
231.0 Accounts Payable	\$ 6,258	\$ 75,891
232.0 Notes Payable		
236.0 Accrued Taxes		
237.0 Accrued Interest		
241.0 Other Current Liabilities	\$ 17,475	\$ 17,475
TOTAL CURRENT LIABILITIES	\$ 883,379	\$ 914,738
<u>OTHER LIABILITIES and DEFERRED CREDITS</u>		
252.0 Advances for Construction		
253.0 Other Deferred Credits		
255.0 Deferred Investment Tax Credits		
271.0 Contributions in Aid of Construction		
282.0 Deferred Inc. Taxes - Lib. Depr.		
TOTAL OTHER LIABILITIES and DEFERRED CREDITS	\$ -	\$ -
<u>TOTAL LIABILITIES & EQUITY</u>	<u>\$ 19,695,275</u>	<u>\$ 20,493,517</u>

SUMMARY OF ORIGINAL COST AND DEPRECIATION OF SEWER UTILITY PLANT AS OF DECEMBER 31, 2017

ACCOUNT	DESCRIPTION	ORIGINAL COST	ACCUMULATED DEPRECIATION
353.00	Land and Land Rights	2,550.00	0.00
354.00	Structures and Improvements	3,016,332.88	2,350,971.91
355.00	Power Generation Equipment	176,091.00	176,091.00
361.00	Collection Sewers - Gravity	18,651,479.44	5,259,754.85
362.00	Special Collecting Structures	57,824.97	57,824.97
364.00	Flow Metering Devices	46,925.00	46,925.00
371.00	Pumping Equipment	280,139.40	280,139.80
380.10	Treatment and Disposal Equipment	4,299,712.07	2,004,023.41
380.20	Treatment and Disposal Equipment - Chemical	1,455,524.88	729,844.40
381.00	Plant Sewers	475,900.00	401,683.21
382.00	Outfall Sewer Lines	51,833.00	19,735.68
390.00	Office Furniture and Equipment	40,054.00	40,054.00
390.01	Office Furniture and Equipment - Computers	90,827.67	90,827.67
391.00	Transportation Equipment	291,522.43	272,886.43
393.00	Tools, Shop and Garage Equipment	52,187.84	52,187.84
394.00	Laboratory Equipment	86,661.94	85,236.21
395.00	Power Operated Equipment	98,037.97	36,219.48
396.00	Communication Equipment	36,563.51	36,563.51
397.00	Miscellaneous Equipment	60,765.00	59,660.63
	SUBTOTAL	29,270,933.00	12,000,630.00
CONTRIBUTIONS IN AID OF CONSTRUCTION			
354.00	Structures and Improvements	2,124,699.00	2,124,699.00
355.00	Power Generation Equipment	17,458.00	17,458.00
361.00	Collection Sewers - Gravity	610,279.58	591,819.77
362.00	Special Collecting Structures	2,127.66	2,127.66
364.00	Flow Metering Devices	29,733.00	29,733.00
371.00	Pumping Equipment	109,657.00	109,657.00
380.10	Treatment and Disposal Equipment	2,583,927.00	1,833,662.33
380.20	Treatment and Disposal Equipment - Chemical	880,583.00	691,064.40
381.00	Plant Sewers	448,200.00	401,683.21
394.00	Laboratory Equipment	227.00	227.00
	SUBTOTAL	6,806,891.24	5,802,131.37
	TOTAL UTILITY PLANT NET CAPITAL CONTRIBUTIONS	\$ 22,464,041.76	\$ 6,198,498.63

Book Asset Detail 1/01/17 - 12/31/17

FYE: 12/31/2017

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group:												
1		Pretreatment Additions	7/01/93	2,701.00	0.00	0.00	2,701.00	0.00	2,701.00	0.00	S/L	5.00
2		Pretreatment Additions	7/01/94	2,224.00	0.00	0.00	2,224.00	0.00	2,224.00	0.00	S/L	5.00
3		Pretreatment Additions	7/01/95	744.00	0.00	0.00	744.00	0.00	744.00	0.00	S/L	5.00
4		Pretreatment Additions	7/01/96	5,224.00	0.00	0.00	5,224.00	0.00	5,224.00	0.00	S/L	5.00
5		Pretreatment Additions	7/01/02	1,605.00	0.00	0.00	1,605.00	0.00	1,605.00	0.00	S/L	5.00
6		Pretreatment Additions	7/01/03	1,629.00	0.00	0.00	1,629.00	0.00	1,629.00	0.00	S/L	5.00
		No Group		14,127.00	0.00c	0.00	14,127.00	0.00	14,127.00	0.00		
Group: Construction in Progress												
70		Sludge Press Upgrades (2016)	12/31/16	50,442.83	0.00	0.00	0.00	0.00	0.00	50,442.83	CIP	0.0
71		Sludge Press Upgrade (2017)	12/31/17	1,401,291.03	0.00c	0.00	0.00	0.00	0.00	1,401,291.03	CIP	0.0
		Construction in Progress		1,451,733.86	0.00c	0.00	0.00	0.00	0.00	1,451,733.86		
Group: Equipment												
15		Equipment	1/01/79	7,404.00	0.00	0.00	7,404.00	0.00	7,404.00	0.00	S/L	5.00
16		Equipment	1/01/80	11,102.00	0.00	0.00	11,102.00	0.00	11,102.00	0.00	S/L	5.00
17		Equipment	1/01/81	17,385.00	0.00	0.00	17,385.00	0.00	17,385.00	0.00	S/L	5.00
18		Equipment	1/01/83	17,806.00	0.00	0.00	17,806.00	0.00	17,806.00	0.00	S/L	5.00
19		Equipment	1/01/84	5,094.00	0.00	0.00	5,094.00	0.00	5,094.00	0.00	S/L	5.00
20		Equipment	1/01/85	42,646.00	0.00	0.00	42,646.00	0.00	42,646.00	0.00	S/L	5.00
21		Equipment	1/01/86	31,499.00	0.00	0.00	31,499.00	0.00	31,499.00	0.00	S/L	5.00
22		Equipment	1/01/88	7,250.00	0.00	0.00	7,250.00	0.00	7,250.00	0.00	S/L	5.00
23		Equipment	1/01/90	61,128.00	0.00	0.00	61,128.00	0.00	61,128.00	0.00	S/L	5.00
25		Air Conditioner	1/01/92	5,100.00	0.00	0.00	5,100.00	0.00	5,100.00	0.00	S/L	5.00
26		Equipment	1/01/93	45,722.00	0.00	0.00	45,722.00	0.00	45,722.00	0.00	S/L	5.00
27		Equipment	1/01/94	3,624.00	0.00	0.00	3,624.00	0.00	3,624.00	0.00	S/L	5.00
28		Equipment	1/01/95	55,449.00	0.00	0.00	55,449.00	0.00	55,449.00	0.00	S/L	5.00
29		Equipment	1/01/96	65,023.00	0.00	0.00	65,023.00	0.00	65,023.00	0.00	S/L	5.00
30		Equipment	1/01/96	17,531.00	0.00	0.00	17,531.00	0.00	17,531.00	0.00	S/L	5.00
31		Equipment	1/01/96	12,801.00	0.00	0.00	12,801.00	0.00	12,801.00	0.00	S/L	5.00
32		Equipment	1/01/97	216,740.00	0.00	0.00	216,740.00	0.00	216,740.00	0.00	S/L	5.00
33		Equipment	1/01/98	72,620.00	0.00	0.00	72,620.00	0.00	72,620.00	0.00	S/L	5.00
34		Equipment	1/01/99	76,851.00	0.00	0.00	76,851.00	0.00	76,851.00	0.00	S/L	5.00
35		Equipment	7/01/00	63,807.00	0.00	0.00	63,807.00	0.00	63,807.00	0.00	S/L	5.00
36		Equipment	7/01/01	125,466.00	0.00	0.00	125,466.00	0.00	125,466.00	0.00	S/L	5.00
37		Equipment	7/01/02	48,664.00	0.00	0.00	48,664.00	0.00	48,664.00	0.00	S/L	5.00
38		Equipment	7/01/03	38,780.00	0.00	0.00	38,780.00	0.00	38,780.00	0.00	S/L	5.00
39		Equipment	7/01/03	23,165.00	0.00	0.00	23,165.00	0.00	23,165.00	0.00	S/L	5.00
40		Equipment	7/01/04	21,451.00	0.00	0.00	21,451.00	0.00	21,451.00	0.00	S/L	5.00
44		Grundfos Pump	11/21/06	3,129.95	0.00	0.00	3,129.95	0.00	3,129.95	0.00	S/L	5.00
46		UV System - Lamp	10/23/07	20,657.59	0.00	0.00	18,936.13	1,721.46	20,657.59	0.00	S/L	10.00
47		Sterilizer	8/09/07	4,968.77	0.00	0.00	4,678.95	289.82	4,968.77	0.00	S/L	10.00
48		Comminutor Service Exchange	5/04/07	28,498.00	0.00	0.00	27,548.07	949.93	28,498.00	0.00	S/L	10.00
49		Boiler	8/13/08	3,667.88	0.00	0.00	3,087.15	366.79	3,453.94	213.94	S/L	10.00
52		Plow/Spreader	7/21/09	6,975.00	0.00	0.00	5,173.13	697.50	5,870.63	1,104.37	S/L	10.00

Book Asset Detail 1/01/17 - 12/31/17

FYE: 12/31/2017

Asset	d l	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Equipment (continued)												
53		Dumpster w/ Filter	9/22/09	31,925.00	0.00	0.00	23,145.63	3,192.50	26,338.13	5,586.87	S/L	10.00
57		Channel Monster & Install	12/14/09	33,404.89	0.00	0.00	23,661.80	3,340.49	27,002.29	6,402.60	S/L	10.00
62		Model 4700 Refrigerated Sampler	2/04/11	4,624.00	0.00	0.00	2,735.87	462.40	3,198.27	1,425.73	S/L	10.00
63		SCADA Workstation Computer	6/17/11	4,826.51	0.00	0.00	4,826.51	0.00	4,826.51	0.00	S/L	5.00
64		Autoclave	9/01/12	6,165.00	0.00	0.00	5,343.00	822.00	6,165.00	0.00	S/L	5.00
65		Muffin Monster	4/12/12	32,900.00	0.00	0.00	15,627.50	3,290.00	18,917.50	13,982.50	S/L	10.00
66		Muffin Monster/Gear Reducr	12/03/12	35,775.00	0.00	0.00	14,608.13	3,577.50	18,185.63	17,589.37	S/L	10.00
67		UV Light	4/16/13	40,964.73	0.00	0.00	15,020.39	4,096.47	19,116.86	21,847.87	S/L	10.00
68		Comminutor	2/03/15	39,926.00	0.00	0.00	7,652.48	3,992.60	11,645.08	28,280.92	S/L	10.00
72		JCB Wheeled Loader	12/01/17	62,337.00	0.00c	0.00	0.00	519.48	519.48	61,817.52	S/L	10.00
		Equipment		1,454,853.32	0.00c	0.00	1,269,282.69	27,318.94	1,296,601.63	158,251.69		
Group: Land												
41		Land	7/01/73	2,550.00	0.00	0.00	0.00	0.00	0.00	2,550.00	Land	0.00
		Land		2,550.00	0.00c	0.00	0.00	0.00	0.00	2,550.00		
Group: Plant												
1		Original Plant	7/01/73	2,282,986.00	0.00	0.00	1,986,197.82	45,659.72	2,031,857.54	251,128.46	S/L	50.00
2		Plant Addition	7/01/82	297,638.00	0.00	0.00	205,370.22	5,952.76	211,322.98	86,315.02	S/L	50.00
3		Plant Addition	7/01/82	2,464,103.00	0.00	0.00	1,700,231.07	49,282.06	1,749,513.13	714,589.87	S/L	50.00
4		Plant Addition	7/01/82	565,751.00	0.00	0.00	390,368.19	11,315.02	401,683.21	164,067.79	S/L	50.00
5		Plant Addition	7/01/86	11,298.00	0.00	0.00	6,891.78	225.96	7,117.74	4,180.26	S/L	50.00
6		Plant Addition	7/01/82	118,520.00	0.00	0.00	81,778.80	2,370.40	84,149.20	34,370.80	S/L	50.00
9		Plant Addition	7/01/98	1,771,960.00	0.00	0.00	655,625.20	35,439.20	691,064.40	1,080,895.60	S/L	50.00
10		Plant Addition	7/01/99	4,662.00	0.00	0.00	1,631.70	93.24	1,724.94	2,937.06	S/L	50.00
11		Plant Addition	7/01/00	262,222.00	0.00	0.00	86,533.26	5,244.44	91,777.70	170,444.30	S/L	50.00
45		Shed	11/15/06	2,648.00	0.00	0.00	1,794.72	176.53	1,971.25	676.75	S/L	15.00
50		Concrete at Treatment Plant	10/22/08	3,177.00	0.00	0.00	2,594.55	317.70	2,912.25	264.75	S/L	10.00
59		Treatment Plant Roof	8/01/10	51,750.00	0.00	0.00	6,641.25	1,035.00	7,676.25	44,073.75	S/L	50.00
		Plant		7,836,715.00	0.00c	0.00	5,125,658.56	157,112.03	5,282,770.59	2,553,944.41		
Group: Sewer System												
7		Water/waste system construction	7/01/92	1,128,285.00	0.00	0.00	552,859.65	22,565.70	575,425.35	552,859.65	S/L	50.00
8		Manhole #45	7/01/93	33,458.00	0.00	0.00	15,725.26	669.16	16,394.42	17,063.58	S/L	50.00
12		Improvements per DEP	7/01/03	14,488,438.00	0.00	0.00	3,911,878.26	289,768.76	4,201,647.02	10,286,790.98	S/L	50.00
13		Construction	7/01/03	388,432.00	0.00	0.00	104,876.64	7,768.64	112,645.28	275,786.72	S/L	50.00
14		Construction	7/01/05	38,226.00	0.00	0.00	8,791.98	764.52	9,556.50	28,669.50	S/L	50.00
42		Construction: Cap Interest	1/01/06	417,692.97	0.00	0.00	91,892.46	8,353.86	100,246.32	317,446.65	S/L	50.00
54		Cherry Avenue Project	7/01/09	53,538.29	0.00	0.00	8,030.77	1,070.77	9,101.54	44,436.75	S/L	50.00
55		Marsh/Whites Run Project	6/30/10	57,250.38	0.00	0.00	7,442.56	1,145.01	8,587.57	48,662.81	S/L	50.00
56		Wayne Avenue Project	7/01/11	76,899.48	0.00	0.00	8,458.94	1,537.99	9,996.93	66,902.55	S/L	50.00
58		Waync Avenue Project	7/01/11	1,650,684.81	0.00	0.00	181,575.35	33,013.70	214,589.05	1,436,095.76	S/L	50.00
61		Wayne Avenue Project	7/01/11	12,037.39	0.00	0.00	1,324.12	240.75	1,564.87	10,472.52	S/L	50.00

Book Asset Detail 1/01/17 - 12/31/17

FYE: 12/31/2017

Asset	d l	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Sewer System (continued)												
		Sewer System		<u>18,344,942.32</u>	<u>0.00c</u>	<u>0.00</u>	<u>4,892,855.99</u>	<u>366,898.86</u>	<u>5,259,754.85</u>	<u>13,085,187.47</u>		
Group: Vehicles												
24		Luther Ford	1/01/92	14,480.00	0.00	0.00	14,480.00	0.00	14,480.00	0.00	S/L	5.00
43		Truck/Dump Body/Hoist	5/24/06	96,063.93	0.00	0.00	96,063.93	0.00	96,063.93	0.00	S/L	10.00
51		2009 F-250 Pickup Truck	4/30/09	21,173.00	0.00	0.00	21,173.00	0.00	21,173.00	0.00	S/L	5.00
60		2004 Jeep Grand Laredo	9/23/10	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	0.00	S/L	5.00
69		2017 Jeep Cherokee	12/30/16	23,295.00	0.00	0.00	0.00	4,659.00	4,659.00	18,636.00	S/L	5.00
		Vehicles		<u>166,011.93</u>	<u>0.00c</u>	<u>0.00</u>	<u>142,716.93</u>	<u>4,659.00</u>	<u>147,375.93</u>	<u>18,636.00</u>		
		Grand Total		<u>29,270,933.43</u>	<u>0.00c</u>	<u>0.00</u>	<u>11,444,641.17</u>	<u>555,988.83</u>	<u>12,000,630.00</u>	<u>17,270,303.43</u>		

Name of Utility: Borough of Indiana Sewer Fund

101.0 Plant In Service - Changes Since the Last Rate Case

Date Plant Installed/Retired mm/yyyy	Plant Additions		Plant Retirements		Plant Adjustments	Changes Since the Last Rate Case
	List Major Items by Class	Amounts	List Major Items by Class	Amounts		
07/2002	Pretreatment Additions	\$ 1,605				\$1,605
07/2002	Sewer Operating Equip.	\$ 48,664				\$48,664
07/2003	Pretreatment Additions	\$ 1,629				\$1,629
07/2003	Sewer Operating Equip.	\$ 61,945				\$61,945
07/2003	Sewer System Improvements per DEP	\$ 14,488,438	Collection Sewers - Gravity	\$ 1,232,409		\$13,256,029
07/2003	Sewer System Construction	\$ 388,432	Special Collecting Structures	\$ 155,339		\$233,093
07/2004	Sewer Operating Equip.	\$ 21,451				\$21,451
07/2005	Sewer System Construction	\$ 38,226				\$38,226
11/2006	Grundfos Pump	\$ 3,130				\$3,130
11/2006	Plant Shed	\$ 2,648				\$2,648
01/2006	Sewer System Construction: Cap Interest	\$ 417,693	Land and Land Rights	\$ 136,512		\$281,181
05/2006	Truck/Dump Body/Hoist	\$ 96,064				\$96,064
10/2007	UV System - Lamp	\$ 20,658				\$20,658
08/2007	Sterilizer	\$ 4,969				\$4,969
05/2007	Comminutor Service Exchange	\$ 28,498				\$28,498
08/2008	Boiler	\$ 3,668				\$3,668
10/2008	Concrete at Treatment Plant	\$ 3,177				\$3,177
07/2009	Plow/Spreader	\$ 6,975				\$6,975
09/2009	Dumpster wth Filter	\$ 31,925				\$31,925
12/2009	Channel Monster & Install	\$ 33,405				\$33,405
07/2009	Cherry Avenue Project	\$ 53,538				\$53,538
04/2009	2009 F-250 Pickup Truck	\$ 21,173				\$21,173
08/2010	Treatment Plant Roof	\$ 51,750				\$51,750
06/2010	Marsh/Whites Run Project	\$ 57,250				\$57,250
09/2010	2004 Jeep Grand Loreda	\$ 11,000				\$11,000
02/2011	Model 4700 Refrigerated Sampler	\$ 4,624				\$4,624
06/2011	SCADA Workstation Computer	\$ 4,827				\$4,827
07/2011	Wayne Avenue Project	\$ 76,899				\$76,899
07/2011	Wayne Avenue Project	\$ 1,650,685				\$1,650,685
07/2011	Wayne Avenue Project	\$ 12,037				\$12,037
04/2012	Muffin Monster	\$ 32,900				\$32,900
09/2012	Autoclave	\$ 6,165				\$6,165
12/2012	Muffin Monster/Gear Reducer	\$ 35,775				\$35,775
04/2013	UV Light	\$ 40,965				\$40,965
02/2015	Comminutor	\$ 39,926				\$39,926
12/2016	2017 Jeep Cherokee	\$ 23,295				\$23,295
12/2016	Sludge Press Upgrades (CIP)	\$ 50,443				\$50,443
12/2017	JCB Wheeled Loader	\$ 62,337				\$62,337
12/2017	Sludge Press Upgrades (CIP)	\$ 1,401,291				\$1,401,291
						\$0
						\$0
						\$0
TOTALS		\$19,340,080		\$1,524,260	\$0	\$17,815,820

BOROUGH OF INDIANA SEWER FUND

ANNUALIZATION ADJUSTMENTS TO OPERATING EXPENSES
UNDER PRESENT RATES

To adjust 2017 wage expense and payroll taxes for standard 3% COLA increases:

	2017 Test Year	Adjustments 3% COLA	2018 Proforma
Operating Labor	\$ 183,888	\$ 5,517	\$ 189,405
Maintenance Labor	\$ 459,185	\$ 13,776	\$ 472,961
General Office Salaries	\$ 120,877	\$ 3,626	\$ 124,503
Total Wages	\$ 763,950		\$ 786,869
FICA	X 7.65%	X 7.65%	
	\$ 58,442		\$ 60,195
Adjustment to Book	(7,267)		0
Payroll Taxes	\$ 51,175	\$ 9,020	\$ 60,195

While there is no adjustment to employee benefits for 2018 due to rate hold, increase in hospitalization caps at 9% in 2019. The projected impact on employee benefits is as follows:

	2017 Test Year	2018 Proforma	9% Premium Increase	2019 Proforma
Health Care Buy Out	22,800	22,800	2,052	24,852
Hospitalization	144,116	144,116	12,970	157,086
Life Insurance	4,701	4,701		4,701
Pension	32,340	32,340		32,340
Shoe Allowance	1,433	1,433		1,433
Uniform Cleaning Allowance	9,195	9,195		9,195
	214,585	214,585	15,022	229,607

To adjust for increased costs of electricity and gas power due to plant additions:

	2017 Test Year	Jan - May 2018 Actual	2018 Proforma Annualized (/5 mo X 12 mo)	Adjustments
Electricity	\$ 204,065	\$ 113,458	\$ 272,299	\$ 68,234
Gas	\$ 14,482	\$ 7,607	\$ 18,257	\$ 3,775

To adjust chemical expense for increased payments budgeted due to rising costs and usage:

	2017 Test Year	Budgeted Increase	2018 Proforma
Liquid Polymer	\$ 6,935	\$ 565	\$ 7,500
Dry Polymer	\$ 24,067	\$ 5,933	\$ 30,000
Chlorine	\$ 3,031	\$ 2,469	\$ 5,500
Mag Hydroxide	\$ 76,110	\$ 13,890	\$ 90,000
Total Chemicals	\$ 110,143	\$ 22,857	\$ 133,000

Name of Utility: Borough of Indiana Sewer Fund

Capital Structure

Year Ended 12/31/2017

	Per Books	Pro Forma	Pro Forma Ratio
232.0 Short-Term Debt	\$ -	\$ -	0.00%
224.0 Long-Term Debt		\$ 5,187,468	100.00%
Common Equity:			
201.0 Common Stock	\$ -	\$ -	
204.0 Preferred Stock	\$ -	\$ -	
211.0 Misc. Paid-in-Capital	\$ -	\$ -	
215.0 Retained Earnings		\$ -	
216.0 Reacquired Stock	\$ -	\$ -	
	\$ -	\$ -	
Total Equity	\$ -	\$ -	0.00%
Total Capital	\$ -	\$ 5,187,468	100.00%

Cost Rates

Type	Principal Amount	Cost Rates	Interest Expense
232.0 Short Term Debt:			
Loan A	\$ -	0.00%	\$ -
Loan B	\$ -	0.00%	\$ -
New Loan	\$ -	0.00%	\$ -
Total Short-Term Debt	\$ -	0.00%	\$ -
224.0 Long-Term Debt:			
Pennvest	\$ 2,112,725	1.35%	\$ 28,501
First Commonwealth	\$ 3,025,657	4.79%	\$ 144,778
JCB Finance	\$ 49,086	3.10%	\$ 1,522
Total Long-Term Debt	\$ 5,187,468	3.37%	\$ 174,800

Name of Utility: Borough of Indiana Sewer Fund

Rate of Return			
Year Ended 12/31/2017			
Type of Capital	Capital Structure (1)	Cost Rates (2)	Weighted Cost of Capital (3=1x2)
232.0 Short-Term Debt	0.00%	0.00%	0.00%
224.0 Long-Term Debt	100.00%	3.37%	3.37%
Common Equity	0.00%	0.00%	0.00%
Total	<u>100.00%</u>		<u>3.37%</u>

BOROUGH OF INDIANA - SEWER FUND

**STATEMENT OF THE CHANGE IN THE OPERATING OR FINANCIAL
CONDITION OF THE UTILITY OCCURRING BETWEEN DECEMBER 31, 2017
AND THE PROPOSED TARRIFF REVISION**

Pursuant to Subsection 53.52(C)(6) of Tariff Regulations

There has been no major change in the financial or operating condition of the utility since the date of the balance sheet required by this paragraph and the transmittal of this tariff revision.

PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265 Harrisburg, PA 17120

Information Required for Small Wastewater Utilities Requesting a Rate Increase
under 52 Pa CS § 53.54

I. NAME OF UTILITY, OFFICE MAILING ADDRESS AND AREA SERVED

A. Utility Name: Borough of Indiana Sewer Fund

B. Street Address: 80 North 8th Street

C. City or Borough: Indiana Borough Township: _____

D. County: Indiana County Zip Code: 15701

E. Area Served: Indiana Borough and White Township

II. TYPE OF ORGANIZATION AND PRINCIPAL OFFICERS

A. Type of Ownership:
Corporation: _____ Partnership: _____ Individual: _____ Other: X

B. If a corporation list names of the officers. If an individual or partnership list the name of the individual or each partner. N/A

C. If the controlling ownership of this utility changed during the last twelve (12) months, state the date of ownership change and the name and address of the prior owner.
N/A

D. Date the utility was formed or incorporated: Spring 1973

E. Is the utility controlled by another corporation? Y N If yes, by whom? No

III. PERSON TO CONTACT REGARDING THE INFORMATION SUPPLIED ON THESE FORMS

A. Name and Title: Roland Francis, Pretreatment Coordinator

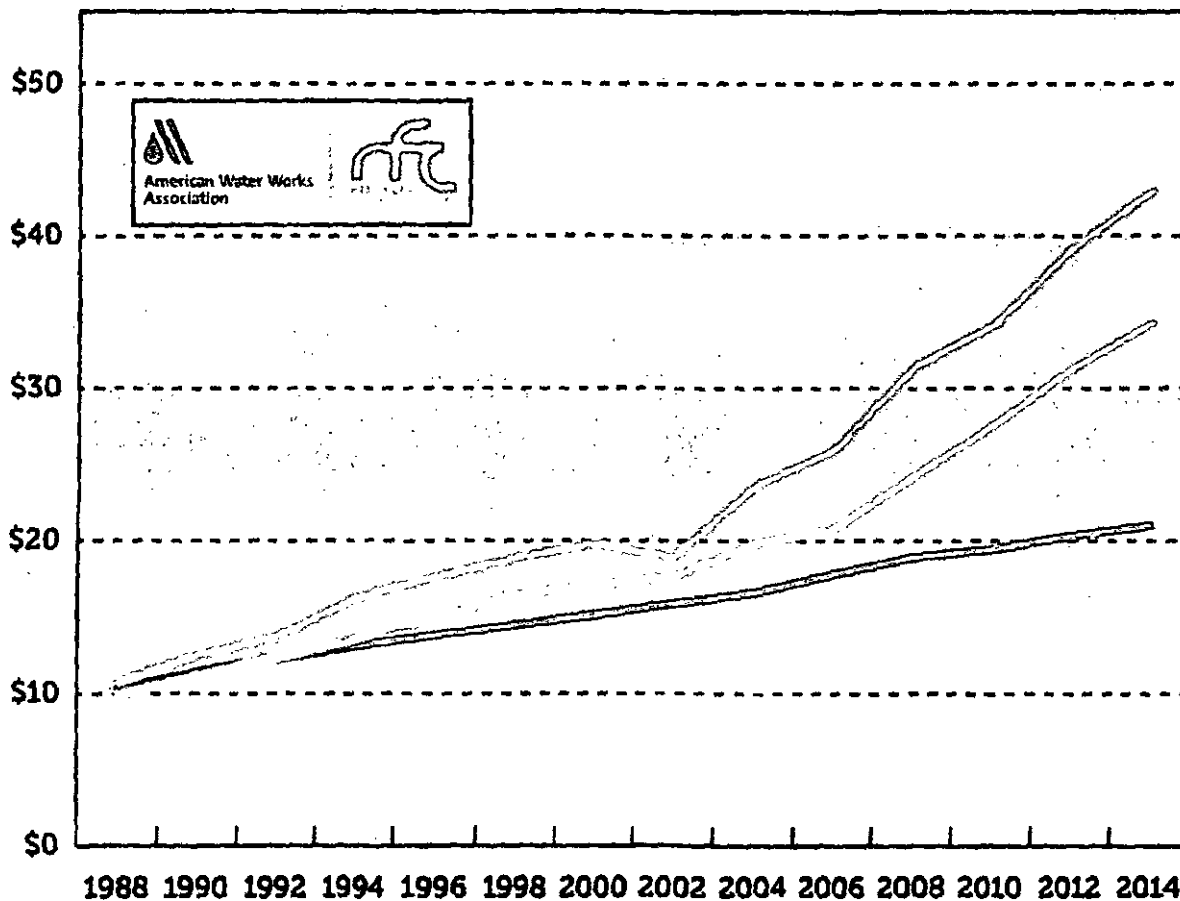
B. Address: 80 North 8th Street, Indiana, PA 15701

C. City or Borough: Indiana Borough

D. Telephone Number with Area Code: 724-465-6691
Cell Phone Number with Area Code: _____
Fax Number with Area Code: 724-463-4176
e-mail address: rfrancis@indianaboro.com

E. If not an officer, owner or employee, give name of firm employed by:
N/A

Typical Water and Wastewater Bills*



Wastewater Rates
 Water Rates
 CPI

**Residential monthly water or wastewater bills at a usage level of 7,480 gallons/month. CPI: starting with the average of the water and wastewater bills in 1988, this level increases based on changes in the Consumer Price Index (CPI) provided by the Bureau of Labor Statistics*

For more information, see the Water and Wastewater Rates webpage at awwa.org

Borough of Indiana
Combining Statement of Revenues, Expenses and
Changes in Fund Net Position - Modified Cash Basis
Proprietary Funds
For the Year Ended December 31, 2017

	Sewer			Parking	Sanitation	Total Proprietary
	Operating	Maintenance	Combined			
Operating Revenues						
Charges for services:						
Sewer	\$ 2,684,152	\$ 817,003	\$ 3,501,155	\$ 0	\$ 0	\$ 3,501,155
Sanitation	0	0	0	0	708,812	708,812
Parking	0	0	0	814,760	0	814,760
Total operating revenues	<u>2,684,152</u>	<u>817,003</u>	<u>3,501,155</u>	<u>814,760</u>	<u>708,812</u>	<u>5,024,727</u>
Operating Expenses						
Sewer	3,475,758	689,960	4,165,718	0	0	4,165,718
Sanitation	0	0	0	0	716,156	716,156
Parking	0	0	0	755,579	0	755,579
Total operating expenses	<u>3,475,758</u>	<u>689,960</u>	<u>4,165,718</u>	<u>755,579</u>	<u>716,156</u>	<u>5,637,453</u>
Operating income (loss)	<u>(791,606)</u>	<u>127,043</u>	<u>(664,563)</u>	<u>59,181</u>	<u>(7,344)</u>	<u>(612,726)</u>
Non-Operating Revenues (Expenses)						
Investment income	20,072	2,267	22,339	548	1,517	24,404
Proceeds from long-term debt	62,337	0	62,337	937,750	0	1,000,087
Proceeds from disposition of assets	7,600	0	7,600	0	0	7,600
Operating transfers	8,278	(8,278)	0	0	0	0
Capital grant	0	0	0	0	57,071	57,071
Debt Service:						
Principal	(869,057)	0	(869,057)	(699,268)	0	(1,568,325)
Interest	(188,148)	0	(188,148)	(93,242)	0	(281,390)
Total non-operating revenues (expenses)	<u>(958,918)</u>	<u>(6,011)</u>	<u>(964,929)</u>	<u>145,788</u>	<u>58,588</u>	<u>(760,553)</u>
Change in net position	<u>(1,750,524)</u>	<u>121,032</u>	<u>(1,629,492)</u>	<u>204,969</u>	<u>51,244</u>	<u>(1,373,279)</u>
Total net position - beginning, restated	<u>3,932,141</u>	<u>615,582</u>	<u>4,547,723</u>	<u>(2,094,675)</u>	<u>480,346</u>	<u>2,933,394</u>
Total net position - ending	<u>\$ 2,181,617</u>	<u>\$ 736,614</u>	<u>\$ 2,918,231</u>	<u>\$ (1,889,706)</u>	<u>\$ 531,590</u>	<u>\$ 1,560,115</u>

Treatment Plant Description and Construction in Progress

The Indiana Borough's Wastewater Treatment Plant is an activated sludge plant utilizing an extended aeration biological process for wastewater treatment. The plant is designed to treat an average daily flow of 8.2 MGD and a BOD loading of 10,000 lbs./day. The plant currently serves Indiana Borough, White Township and IUP having nearly 10,500 equivalent dwelling units (EDU's), with over 70 miles of sewer.

In addition to the extended aeration biological process, the plant utilizes two anaerobic digesters to treat waste sludge and an aerated holding tank to store digested sludge prior to processing. The anaerobically digested sludge is processed using a two meter belt filter press. Approximately 36,000 gallons of sludge are processed per day for at least five days a week. During a typical day of operation, the press is in operation for approximately six and one-half hours, operating at a sludge intake rate of nearly 100 gallons per minute.

The existing sludge processing equipment is severely deteriorated and approaching the end of its useful life. The belt filter press frame is severely corroded beyond repair and the mechanical components experience frequent failures. Additionally, due to the amount of sludge produced by the existing WWTP biological process, sludge must be processed at least 5 days per week, which causes operational difficulties. If the existing press is inoperable, the Borough must pay to have sludge hauled away for processing and disposal. This can lead to significant costs if the press is down for an extended length of time.

Currently the Borough has a sludge processing improvement project under construction which includes the replacement of the existing two meter belt filter press with a new 6-channel rotary press manufactured by Fournier Industries, Inc. The rotary press installation will require minor modification and replacement of the process piping in the building. The rotary press will also present a much cleaner operation overall. The capacity of the 6-channel press is approximately 90 gallons per minute, slightly less than the average throughput of the existing belt filter press of approximately 93 gallons per minute. However, due to the ease of operation, limited preparation before operation, and limited cleanup at the end of the day, the rotary press can operate for nearly the entire eight hour shift each day. The existing belt filter press is only in operation for approximately six and one-half hours during an eight hour shift. As a result, the daily throughput is higher with the rotary press than the existing operation. The plant produces a significant quantity of sludge, requiring the sludge processing equipment to operate daily. The costs associated with hauling sludge away to be processed if the unit is out of service are significant.

The cost of this capital investment in progress is approximately \$1,702,350

A summary of the project costs for the alternatives is provided in Table 1 below.

Table 1.

	Estimated Construction Cost	Contingency (10%)	Estimated Eng./Admin. (25%)	Total Project Cost
6-Channel Rotary Press	\$1,261,000	\$126,100	\$315,250	\$1,702,350

Three contracts were issued for the sludge press project:

Contract 2017-1 – G.M McCrossin
\$1,095,564.00 Original contract amount
C.O. 1 \$8813.78
C.O. 2 \$10,787.18
Final Contract amount \$1,115,164.56
\$1,015,921.26 paid thru 12/31/17
91% complete

Contract 2017-2 – Church & Murdock
\$102,000.00 Original contract
C.O.1 \$3107.32
Final contract amount \$105,107.32
\$105,107.32 paid thru 12/31/17
100% complete

Contract 2017-3 – McCutcheon Enterprises
\$129,528 Original contract
\$106,860 paid thru 12/31/17
\$106,860 will be final contract amount
100% complete

The Final total construction cost \$1,327,131.88. This does not include Engineering and Administration costs.

INDIANA WASTEWATER TREATMENT PLANT EMPLOYEE INFORMATION

<u>NAME</u>	<u>JOB DESCRIPTION</u>	<u>CERTIFICATION</u>	<u>EXPIRATION DATE</u>	<u>WEEKLY HOURS</u>	<u>WAGES</u>
PAUL CRIBBS	SUPERINTENDENT	A,E - 1,2,3,4	6/30/2021	46	\$63,180 Salary
JOHN RELICK	ASST. SUPERINTENDENT	A,E - 1,2,3,4	6/30/2021	46	\$58,233 Salary
ROLAND FRANCIS	PRE-TREATMENT COORDINATOR	A,E - 1,4	9/30/2019	46	\$63,180 Salary
EMERY BUNYAK	OPERATOR	A,E - 1,2,3,4,5	6/30/2021	46	\$24.27 per hour
DAVID ALLAN	LABORATORY SUPERVISOR	A,E - 1,2,3,4	9/30/2018	46	\$25.69 per hour
PAUL FODOR	OPERATOR	A,E - 1,2,3,4,5	12/31/2018	46	\$24.27 per hour
ROBERT DURALIA	OPERATOR	A - 1	12/31/2019	46	\$24.27 per hour
ROBERT FASENMYER	OPERATOR IN TRAINING	PENDING	N/A	46	\$21.25 per hour
ALEXANDRA RUFFNER	OPERATOR IN TRAINING	PENDING	N/A	46	\$21.25 per hour
JACQUELINE CUNNINGHAM	CLERK	N/A	N/A	40	\$19.03 per hour
PAULA D'AMICO	CLERK	N/A	N/A	40	\$13.51 per hour
ANDREA CARROLL	CLERK	N/A	N/A	40	\$13.51 per hour

Life Insurance:

The Borough shall carry group term life, accidental death and dismemberment insurance for each employee. The borough will provide a \$100,000.00 death benefit and a \$200,000.00 accidental work related death benefit.

Health Insurance:

The Borough will provide employees with Community Blue Option Health Insurance, United Concordia Dental Plan and an Optical plan. Deductible of \$1,000.00 and \$2,000.00 for multi-tier members will be implemented of the which the employee is responsible for the first \$250.00 individual member deductible and \$500.00 for multi-tier deductible . The Borough absorbs the remaining deductible.

5 YEAR CAPITAL IMPROVEMENT PLAN

SEWAGE OPERATING FUND 2019 - 2023

2019

08-429-740	CLEAN DIGESTERS #1 & #2 CHANNEL MONSTER	
		TOTAL \$200,000.00
		<u>\$50,000.00</u>
		\$250,000.00

2020

08-479-740	REPLACE DRAIN PUMP GALLERY #1 REBUILD 3 RE-CIRC PUMPS IN DIGESTER BUILDING	\$50,000.00
	REBUILD BOTH GRIT CHANNELS	
		TOTAL \$45,000.00
		<u>\$55,000.00</u>
		\$150,000.00

2021

08-429-740	UPGRADE SCADA SYSTEMS REPLACE 2009 PICKUP TRUCK	
		TOTAL \$100,000.00
		<u>\$25,000</u>
		\$125,000.00

2022

08-429-740	REPLACE PRIMARY PUMPS #1 & #2 REPLACE PRIMARY TANK #1 & #2 AND SCUM PIT AUTOMATIC VALVES	\$80,000.00
		TOTAL
		<u>\$50,000.00</u>
		\$130,000.00

2023

08-429-740	REBUILD PRIMARY TANKS #1 & #2 REBUILD FINAL TANKS #1 & #2	
		TOTAL \$125,000
		<u>\$125,000</u>
		\$250,000.00

NOTICE OF PROPOSED RATE CHANGES

To Our Customer:

The Borough of Indiana is filing a request with the Pennsylvania Public Utility Commission (PUC) to increase your Sewage Treatment rates as of September 1st 2018. This notice describes the company's rate request, the PUC's role, and what actions you can take.

Indiana Borough has requested an overall rate increase of \$880,920 per year. If the Borough's entire request is approved, the total bill for a residential customer would increase from \$12.57 to \$16.72 per month or by 33%.

The total bill for a commercial customer using less than 4,000 gallons would also increase from \$12.57 to \$16.72 per month or by 33%. Larger consumptions have the same percentage increase.

The total bill for an industrial customer using would also increase from \$3.32 to \$4.42 for each man-hour per month or by 33%.

To find out your customer class or how the requested increase may affect your sewer bill, contact the Borough of Indiana at (724) 465-6691. The rates requested by the Borough may be found in Supplement #11 to Tariff No 1. 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 Borough Office.

The state agency that 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 company 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 company and shown above.

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

1) You can file a formal complaint. If you want a hearing before a PUC 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 (proposed effective date of the rate increase). If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a PUC judge.

2) You can send the PUC a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes the PUC aware of problems with the company's service or management. This information can be helpful when the PUC investigates the rate request.

Send your letter or formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg PA 17105-3265.

3) You can be a witness at a public input hearing. Public input hearings are held if the PUC opens an investigation of the company's rate 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 company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Borough.

RECEIVED

JUN 28 2018

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PRESS RELEASE

After several months of evaluation, the Borough of Indiana will file with the Pennsylvania Public Utility Commission ("PUC") on June 28, 2018 to request a sewer rate increase for customers serviced outside of the Borough by the Borough of Indiana. The rates charged by the Borough of Indiana for sewer service to customers outside the Borough are regulated by the PUC. Rates for customers inside the Borough are not regulated by the PUC, however, the Borough plans to increase sewer rates for customers inside the Borough to the same levels that will be set for customers outside the Borough.

The Borough of Indiana has not raised its sewage treatment rates since 2002 and has completed over 19 million dollars in capital improvements since the last rate increase.

The Borough will request the PUC to approve a proposed annual increase of \$880,920 for all customers. This equates to a 33% increase to the Borough's annual sewer customer revenues. The total bill for a typical residential customer would increase from \$12.57 to \$16.72 per month. The proposed effective date of the increase will be for services rendered on or after September 1, 2018.

The Borough of Indiana is requesting the rate increase to provide additional funds to meet the increasing costs of operating and maintaining the sewer system. These costs also include the renewal and replacement of the aging infrastructure so that the Borough can continue to provide safe and reliable service.

C. Michael Foote
Borough Manager
Borough of Indiana

AFFIDAVIT

RECEIVED

JUN 28 2018

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

COMMONWEALTH OF PENNSYLVANIA

} ss:

.....Indiana..... County

.....C. Michael Foote....., being duly sworn (affirmed) according to law, deposes

and says that he/she is ...Borough Manager..... of the Borough of Indiana;

that he/she is authorized to and does make this affidavit for it; and that the facts set forth (are true

and correct; or are true and correct to the best of his/her knowledge, information and belief and

he/she expects the saiddocument..... to be able to prove the same at

the hearing hereof).

.....C. Michael Foote, Manager.....

(Officer Name and Title)

.....C. Michael Foote, Manager.....
Signature of Affiant(s)

Sworn and subscribed before me this

28 day of June 2018

My Commission Expires7-10-21.....

.....Nichole A. Sipos.....
Signature of Official Administering Oath

Affidavit affirming factual nature of all data submitted

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Nichole A. Sipos, Notary Public
Indiana Boro, Indiana County
My Commission Expires July 10, 2021
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

AFFIDAVIT

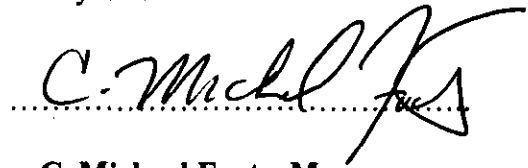
COMMONWEALTH OF PENNSYLVANIA

} ss:

Indiana County

C. Michael Foote, being duly sworn (affirmed) according to law,

deposes and says that he/she is **Manager of Indiana Borough**; that he/she is authorized to and does make this affidavit for it; and that a copy of the proposed tariff revisions and all it's supporting documentation was sent to the PUC Office of the Secretary, Bureau of Investigation and Enforcement, Office of Consumer Advocate, and Office of Small Business Advocate. This document was mailed this day of **28th** in the month of **June** in the year of **2018**.



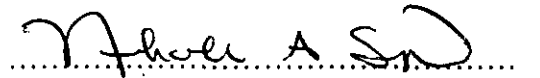
C. Michael Foote, Manager

Signature of Affiant(s)

Sworn and subscribed before me this

28th day of June 2018

My Commission Expires 7-10-21


Signature of Official Administering Oath

RECEIVED

JUN 28 2018

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Nichole A. Spos, Notary Public
Indiana Boro, Indiana County
My Commission Expires July 10, 2021
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

PUC Office of the Secretary, Bureau of Investigation and Enforcement, Office of Consumer Advocate, and Office of Small Business Advocate Notice Affidavit

AFFIDAVIT

COMMONWEALTH OF PENNSYLVANIA

} ss:

Indiana County

C. Michael Foote, being duly sworn (affirmed) according to law,

deposes and says that he/she is **Manager of Indiana Borough**; that he/she is authorized to and does make this affidavit for it; and that the customer notice was mailed this day of **25th** in the month of **June** in the year of **2018**.

C. Michael Foote, Manager

C. Michael Foote, Manager

Signature of Affiant(s)

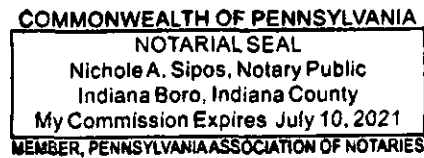
Sworn and subscribed before me this

28th day of June, 2018.

My Commission Expires 7-10-21

Nichole A. Sipos

Signature of Official Administering Oath



Customer Notice Affidavit

RECEIVED

JUN 28 2018

PA PUBLIC UTILITY COMMISSION SECRETARY'S BUREAU

RECEIVED

JUN 28 2018

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PRESS RELEASE

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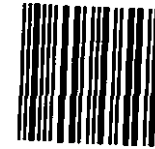
C. Michael Foote 
Borough Manager
Borough of Indiana

PRESS FIRMLY TO SEAL

PRESS FIRMLY TO SEAL



1007



17120

U.S. POSTAGE
PAID
INDIANA, PA
15701
JUN 28, 18
AMOUNT
\$24.70
R2304M111344-12

PRIORITY

FAST

CMPC

6/29/2018 10:37:44 AM

External Carrier: EXPRESS



EE192174881US

USE ONLY
E PRINT) PHONE (724 965-6691
ough of Indiana
N 8th St, Suite 102
Indiana, PA 15701

ACCOUNT (if applicable)

PTIONS (Customer Use Only)

REQUIRED Note: The mailer must check the "Signature Required" box if the mailer: 1) uses the signature; OR 2) Purchases additional insurance; OR 3) Purchases COD service; OR 4) selects receipt service. If the box is not checked, the Postal Service will leave the item in the addressee's other secure location without attempting to obtain the addressee's signature on delivery.

Day Delivery (delivered next business day)
Holiday Delivery Required (additional fee, where available*)
Delivery Required (additional fee, where available*)
USPS.com® or local Post Office™ for availability.

PHONE ()
-tary of Commission
North Street
Stone Bldg, 2nd Floor
Pittsburgh PA 17120

ZIP + 4 (U.S. ADDRESSES ONLY)

For pickup or USPS Tracking™, visit USPS.com or call 800-222-1811.
\$100.00 Insurance Included.



EE192174881US

INTERNATIONAL USE



PRIORITY
★ MAIL ★
EXPRESS™

ORIGIN (POSTAL SERVICE USE ONLY)

<input checked="" type="checkbox"/> 1-Day	<input type="checkbox"/> 2-Day	<input type="checkbox"/> Military	<input type="checkbox"/> DPO
PO ZIP Code 15701	Scheduled Delivery Date (MM/DD/YY) 6-29-18	Postage \$ 24.70	
Date Accepted (MM/DD/YY) 6-28-18	Scheduled Delivery Time <input checked="" type="checkbox"/> 10:30 AM <input type="checkbox"/> 3:00 PM <input checked="" type="checkbox"/> 12 NOON	Insurance Fee \$	COD Fee \$
Time Accepted 2:03 <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM	10:30 AM Delivery Fee \$	Return Receipt Fee \$	Live Animal Transportation Fee \$
Special Handling/Fragile \$	Sunday/Holiday Premium Fee \$	Total Postage & Fees \$ 24.70	
Weight lbs. ozs.	Acceptance Employee Initials		

DELIVERY (POSTAL SERVICE USE ONLY)

Delivery Attempt (MM/DD/YY) Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Delivery Attempt (MM/DD/YY) Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature

LABEL 11-8, OCTOBER 2016

PSN 7890-02-000-9996

3-ADDRESSEE COPY

EN USE
CUSTC
ABEL M

To: PUC

Agency: PUC
Floor.

WRITE FIRMLY

F July 2013 OD: 12.5 x 9.5



UNITED STATES POSTAL SERVICE