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Devin Ryan

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File #: 165918

August 31, 2016

VIA HAND DELIVERY

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: Application of The York Water Company (Wastewater), Under Sections 1102(a)(1) and 1102(a)(3) of the Public Utility Code, for approval of the right of The York Water Company - Wastewater to (1) acquire certain public wastewater facilities from the West York Borough, and (2) begin to offer or furnish wastewater service to the public in West York Borough, York County, Pennsylvania
Docket No. A-2016-2552403

Dear Secretary Chiavetta:

Enclosed for filing are the following Responses of The York Water Company to the Bureau of Technical Utility Services Data Request 1 in the above-referenced proceeding:

Nos. 5, 22, and 32 - 35.

A CD is also enclosed for your convenience.

Due to the large size of Attachment 3 to Discovery A-5, it is being provided on CD only.

Respectfully submitted,

Devin Ryan

DTR/jl
Enclosures

RECEIVED
2016 AUG 31 PM 2:42
PA PUC
SECRETARY'S BUREAU

Rosemary Chiavetta, Secretary
August 31, 2016
Page 2

cc: Clinton McKinley (*via E-mail*)
Christine M. Hoover (*via E-mail*)
John R. Evans (*via E-mail*)
Amanda Gordon (*via E-mail*)

RECEIVED

2016 AUG 31 PM 2:44

PA PUC
SECRETARY'S BUREAU

The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016

DISCOVERY A-5

Please provide a copy of the Department of Environmental Protection (DEP) approved Act 537 Official Sewage Facilities Plan for West York Borough (Borough) dated May 4, 1986, and York City's Act 537 Official Sewage Facilities Plan dated March 3, 2008.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

West York Borough does not have a copy of an approved Act 537 Official Sewage Facilities Plan dated May 4, 1986. The long-serving Borough Engineer, C.S. Davidson, Inc., provided the attached summary of plans and reports prepared by other governmental agencies that have been adopted or reviewed by West York Borough.

York City provided York Water with a copy of York City's Act 537 Official Sewage Facilities Plan, which is dated March 1999, as well as its October 2002 Special Update of York City's Act 537 Official Sewage Facilities Plan. In reviewing existing records, York Water could find no March 3, 2008 version of the Act 537 Official Sewage Facilities Plan. Both the March 1999 Act 537 Plan and October 2002 update are attached.

SUMMARY OF WEST YORK BOROUGH'S ACT 537 PLAN

The original public sewer system was built in 1933 and preexisted the requirements of the "Pennsylvania Sewage Facilities Act, P.L. 1535, No. 537." While no Act 537 Report for West York Borough has been prepared, several comprehensive/regional sewage facilities plans prepared by other governmental agencies have been adopted or reviewed by West York Borough. Records show the following previously prepared Act 537 Reports apply to West York Borough.

York County Planning Commission

1. York County Comprehensive Sewage Study - Phase I Inventory, prepared by E. H. Bourquard Associates, Inc. and Herbert Associates, Inc., in 1970.
2. York County Sewerage Study - Phase II Sewage Facilities Plan, dated June, 1972, prepared by E. H. Bourquard Associates, Inc. and Herbert Associates, Inc. (Township Resolution No. 72-21).

City of York/York City Sewer Authority

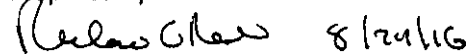
1. Draft of York Regional Wastewater Facilities Plan (Section 201 PL 92-500) dated February, 1976, prepared by Betz Environmental Engineers, Inc.
2. Wastewater Management Facilities Plan - Final Draft, dated January, 1983, prepared by Betz, Converse, Murdoch, Inc (BCM).
3. Wastewater Management Facilities Plan - Final Draft, dated June 1994, also prepared by BCM.
4. Wastewater Management Facilities Plan Amendment dated July, 1985, prepared by BCM.
5. York City Sewer Authority Regional Act 537 Plan - Final Draft dated September, 1988, prepared by Buchart-Horn, Inc.
6. York City Sewer Authority Regional Act 537 Plan dated March, 1995, prepared by Buchart-Horn, Inc.
7. York City Sewer Authority Regional Act 537 Plan dated March, 1999, prepared by Buchart-Horn, Inc.
8. Act 537 Plan Update of the approved March 1999 Act 537 Facilities Plan "Special Study" dated October 2002, prepared by Buchart-Horn, Inc.

State Plan

1. Comprehensive Water Quality Management Plan, (COWAMP) for the Lower Susquehanna River Basin, Study Area III, prepared by Gannett Fleming Corrdry and Carpenter, Inc.

West York Borough is generally in compliance with the prior planning documents above.

Prepared by:



Richard G. Resh, Project Manager
C.S. Davidson, Inc.



January 29, 2003

Edward Corriveau
PADEP Southcentral Regional Office
Chief of Planning and Finance, Water Management Program
909 Elmerton Ave.
Harrisburg, PA 17110-8200

The Industrial Plaza of York
445 W. Philadelphia St.
P.O. Box 15040
York, PA 17405
717-852-1400
Fax 717-852-1401
corpinfo@bh-ha.com

Reference: York City Sewer Authority Act 537 Plan Amendment
BH No. 70067-C1 8C 001 007

Baltimore, MD
Charleston, WV
Frankfurt/Main, Germany
Harrisburg, PA
Leesburg, VA
Marlton, NJ
Memphis, TN
New Orleans, LA
Pittsburgh, PA
Pocono Summit, PA
State College, PA
Williamsburg, VA
York, PA

Dear Mr. Corriveau:

York City Sewer Authority conducted a Special Study Update of the approved March 1999 Act 537 Facilities Plan. Amendments to intermunicipal agreements has changed the allocation of capacity among the municipalities served by the York City Wastewater Treatment Plant. The purpose of this update is to reflect the revised allocations shown in Table 4-4 of the Facilities Plan.

We provide this final package including the special study report and the adoption resolutions of the municipalities whose allocations have been changed, City of York, West Manchester Township, York Township and Springettsbury Township.

Very truly yours,

BUCHART-HORN, INC.

A handwritten signature in black ink, appearing to read 'Charles E. Strehl'.

Charles E. Strehl, Ph.D.
Project Scientist

SB/lb
Enclosure

cc: Steve Douglas, City of York
Jan Dell, West Manchester Township
Mark Derr, York Township
Robert Sabatini, Springettsbury Township
Richard Resh, C.S. Davidson
Larry Lutter, Buchart-Horn
Philip Briddell, Chairman, York City Sewer Authority
Jim Gross, Director of Public Works



ACT 537 PLAN UPDATE
OF THE APPROVED MARCH 1999 ACT 537 FACILITIES PLAN

SPECIAL STUDY

OCTOBER 2002

(INCLUDING RESOLUTION OF ADOPTION)

Prepared by
Buchart-Horn, Inc.
445 West Philadelphia Street
P.O. Box 15040
York, PA 17405-7040

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- I. Act 537 Plan Update of the Approved March 1999 Act 537 Facilities Plan – Special Study
- II. Review and Response to Comments on Draft Act 537 Plan Update
- III. Resolutions of Adoption

ACT 537 PLAN UPDATE
OF THE APPROVED MARCH 1999 ACT 537 FACILITIES PLAN

SPECIAL STUDY

OCTOBER 2002

**UPDATE TO THE FACILITIES PLANS OF THE CITY OF YORK,
SPRINGETTSBURY TOWNSHIP, WEST MANCHESTER TOWNSHIP,
AND YORK TOWNSHIP, YORK COUNTY**

**SPECIAL STUDY
TO REVISE ALLOCATION OF FLOWS AT
THE YORK CITY WASTEWATER TREATMENT PLANT**

OCTOBER 2002

The March 1999 Act 537 Facilities Plan for the above listed municipalities and the four other municipalities served by the York City Wastewater Treatment Plant (the plant,) approved by Pennsylvania Department of Environmental Protection on May 24, 1999, included a Table 4-4 providing an estimate of 1997 annual average flows for each of the municipalities served by the plant, proposed 5-Year, 10-Year, 20-Year, and Ultimate Flows, and Flows Allocated under agreements between the York City Sewer Authority, owner and lessor of the plant, the City of York, lessee and operator of the plant, and the other municipalities served by the plant under terms of the agreements.

Since approval of the Plan, two agreements have changed the flow allocations. These changes are listed below.

An agreement between the City of York and Springettsbury Township dated March 19, 2002 transferred 500,000 gallons per day (gpd) of allocated capacity from City of York to Springettsbury Township. This transfer was made because a projected increase in flows in the Springettsbury Township system required additional capacity in the plant. The transfer leaves the City of York with adequate Allocated Flow to meet the Ultimate Proposed Flow.

An agreement between West Manchester Township and York Township dated February 25, 1999 transferred 1,200,000 gpd of allocated capacity from West Manchester Township to York Township. This transfer was made because a projected increase in flow in York Township required additional capacity in the plant. The transfer leaves West Manchester Township with adequate Allocated Flow to meet the Ultimate Proposed Flow.

Table 4-4 Revised in this report reflects the changes made by the agreements described above. Table 4-4 from the 1999 Update (marked obsolete) is included in this report for reference.

This revision documents changes in the intermunicipal agreements. No other impacts are anticipated to result from this change in the facilities plans of these municipalities.

Table 4-4 Revised
Existing and Projected Municipal Flows
(gallons per day)

Municipality	1997 Annual Average Flows	Proposed				Based on Current Permits of 26 MGD	
		5 Year	10 Year	20 Year	Ultimate	ALLOCATED FLOWS	ALLOCATED EXCESS OR (DEFFICIENCIES)
MANCHESTER	1,000,971	2,191,351	2,288,425	2,483,425	2,594,325	2,434,900	(159,425)
NORTH YORK	206,649	215,049	220,299	230,799	236,049	515,800	279,751
SPRINGETTSBURY *		3,500,000	3,500,000	3,500,000	3,500,000	4,000,000	500,000
SPRING GARDEN	1,214,960	1,667,160	1,934,510	2,315,710	2,361,960	3,011,500	649,540
WEST MANCHESTER **	1,862,303	2,269,203	2,362,203	2,513,703	2,531,203	3,394,200	862,997
WEST YORK	814,690	836,740	843,740	857,740	864,740	1,200,500	335,760
YORK TWP **	1,605,689	2,351,509	2,357,059	2,426,534	2,451,034	3,363,000	911,966
CITY OF YORK *	4,276,506	5,884,500	5,959,500	6,109,500	8,085,000	8,080,100	(4,900)
TOTALS	10,981,768	18,915,512	19,465,736	20,437,411	22,624,311	26,000,000	3,375,689

YORK TWP. ALTERNATIVES

Alternative 2 & 3	1,605,689			3,000,000	3,024,500	2,163,000	(861,500)
TOTALS	10,981,768			21,010,877	23,197,777	24,800,000	1,602,223
Alternatives 4 & 5	1,605,689			4,100,000	4,124,500	2,163,000	(1,961,500)
TOTALS	10,981,768			22,110,877	24,297,777	24,800,000	502,223

* Allocated flows based on June 1998 agreement between the City of York and Springettsbury Township.

** Allocated flows based on agreement between West Manchester Township and York Township.

City of York Proposed Ultimate Average Flow taken from Appendix 4 of YCSA Act 537 Plan Approved March 1999.

By agreement of March 19, 2002 York Township may convey up to 0.8 mgd of flow to the York WWTP through the Springettsbury Township sewer system.

Springettsbury Township may also convey 0.5 mgd of Springettsbury Township flow and 3.5 mgd of combined municipal flows to the York WWTP.

The total allowable discharge from the Springettsbury system to the York WWTP, considering each of these quantities, is 4.8 mgd.

OBSOLETE

**Table 4-4
Existing and Projected Municipal Flows
(gallons per day)**

Municipality	1997 Annual Average Flows	Proposed				Based on Current Permits of 26 MGD	
		5 Year	10 Year	20 Year	Ultimate	ALLOCATED FLOWS	ALLOCATED EXCESS OR (DEFICIENCIES)
MANCHESTER	1,000,971	2,191,351	2,288,425	2,483,425	2,594,325	2,434,900	(159,425)
NORTH YORK	206,649	215,049	220,299	230,799	236,049	515,800	279,751
SPRINGETTSBURY *		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0
SPRING GARDEN	1,214,960	1,667,160	1,934,510	2,315,710	2,361,960	3,011,500	649,540
WEST MANCHESTER	1,862,303	2,269,203	2,362,203	2,513,703	2,531,203	4,594,200	2,062,997
WEST YORK	814,690	836,740	843,740	857,740	864,740	1,200,500	335,760
YORK TWP	1,605,689	2,351,509	2,357,059	2,426,534	2,451,034	2,163,000	(288,034)
CITY OF YORK	4,276,506	5,884,500	5,959,500	6,109,500	8,085,000	8,580,100	495,100
TOTALS	10,981,768	18,915,512	19,465,736	20,437,411	22,624,311	26,000,000	3,375,689

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TOTALS	10,981,768			21,010,877	23,197,777	26,000,000	2,802,223
Alternatives 4 & 5	1,605,689			4,100,000	4,124,500	2,163,000	(1,961,500)
TOTALS	10,981,768			22,110,877	24,297,777	26,000,000	1,702,223

* Added to Table 4-5 based on the agreement between the City of York and Springettsbury Township

REVIEW AND RESPONSE TO COMMENTS ON DRAFT ACT 537 PLAN UPDATE

Summary of Review Including Comments Received and Response to Comments

During August 2002 a draft of the Act 537 Plan Update – Special Study was mailed to the all the associated municipalities, York County Planning Commission and the Pennsylvania Department of Environmental Protection asking for questions or comments. A written comment was received from the York County Planning Commission and an oral comment from Springettsbury Township. The engineering firm C.S. Davidson, Inc. who represents several of the municipalities commented that no exceptions were taken. These comments were addressed in the transmittal of the second draft of the Act 537 Plan Update – Special Study sent out in October 2002. Only one comment was received in response to the second draft from C.S. Davidson, Inc. The response indicated that no exceptions were taken. The final report is unchanged from the second draft.

**UPDATE TO THE FACILITIES PLANS OF THE CITY OF YORK,
SPRINGETTSBURY TOWNSHIP, WEST MANCHESTER TOWNSHIP,
AND YORK TOWNSHIP, YORK COUNTY**

**SPECIAL STUDY
TO REVISE ALLOCATION OF FLOWS AT
THE YORK CITY WASTEWATER TREATMENT PLANT**

AUGUST 2002

The March 1999 Act 537 Facilities Plan for the above listed municipalities and the four other municipalities served by the York City Wastewater Treatment Plant (the plant,) approved by Pennsylvania Department of Environmental Protection on May 24, 1999, included a Table 4-4 providing an estimate of 1997 annual average flows for each of the municipalities served by the plant, proposed 5-Year, 10-Year, 20-Year, and Ultimate Flows, and Flows Allocated under agreements between the York City Sewer Authority, owner and lessor of the plant, the City of York, lessee and operator of the plant, and the other municipalities served by the plant under terms of the agreements.

Since approval of the Plan, two agreements have changed the flow allocations. These changes are listed below.

An agreement between the City of York and Springettsbury Township dated March 19, 2002 transferred 500,000 gallons per day (gpd) of allocated capacity from City of York to Springettsbury Township. This transfer was made because a projected increase in flows in the Springettsbury Township system required additional capacity in the plant. The transfer leaves the City of York with adequate Allocated Flow to meet the Ultimate Proposed Flow.

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Table 4-4 Revised in this report reflects the changes made by the agreements described above. Table 4-4 from the 1999 Update (marked obsolete) is included in this report for reference.

This revision documents changes in the intermunicipal agreements. No other impacts are anticipated to result from this change in the facilities plans of these municipalities.

Table 4-4 Revised
Existing and Projected Municipal Flows
(gallons per day)

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WEST YORK	814,690	836,740	843,740	857,740	864,740	1,200,500	335,760
YORK TWP **	1,605,689	2,351,509	2,357,059	2,426,534	2,451,034	3,363,000	911,966
CITY OF YORK *	4,276,506	5,884,500	5,959,500	6,109,500	8,085,000	8,080,100	(4,900)
TOTALS	10,981,768	18,915,512	19,465,736	20,437,411	22,624,311	26,000,000	3,375,689

YORK TWP. ALTERNATIVES

Alternative 2 & 3	1,605,689			3,000,000	3,024,500	2,163,000	(861,500)
TOTALS	10,981,768			21,010,877	23,197,777	24,800,000	1,602,223
Alternatives 4 & 5	1,605,689			4,100,000	4,124,500	2,163,000	(1,961,500)
TOTALS	10,981,768			22,110,877	24,297,777	24,800,000	502,223

* Allocated flows based on June 1998 agreement between the City of York and Springettsbury Township

** Allocated flows based on agreement between West Manchester Township and York Township

City of York Proposed Ultimate Average Flow taken from Appendix 4 of YCSA Act 537 Plan Approved March 1999

OBSOLETE

Table 4-4
Existing and Projected Municipal Flows
(gallons per day)

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SPRINGETTSBURY *		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	0
SPRING GARDEN	1,214,960	1,667,160	1,934,510	2,315,710	2,361,960	3,011,500	649,540
WEST MANCHESTER	1,862,303	2,269,203	2,362,203	2,513,703	2,531,203	4,594,200	2,062,997
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TOTALS	10,981,768	18,915,512	19,465,736	20,437,411	22,624,311	26,000,000	3,375,689

YORK TWP. ALTERNATIVES

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TOTALS	10,981,768			22,110,877	24,297,777	26,000,000	1,702,223

* Added to Table 4-5 based on the agreement between the City of York and Springettsbury Township



YORK COUNTY PLANNING COMMISSION

100 WEST MARKET STREET, YORK, PENNSYLVANIA 17401

TELEPHONE: (717) 771-9870 FAX: (717) 771-9511

August 30, 2002

Charles E. Strehl
Buchart Horn, Inc.
445 W. Philadelphia St.
P.O. Box 15040

Re: Special Study Update
Allocation Amendments
York City Wastewater Treatment Plant Act 537 Plan

Dear Mr. Strehl:

As requested, the staff of the York County Planning Commission have reviewed the proposed allocation amendments for the York City Wastewater Treatment Plant. In reviewing the proposed changes one area of concern was noted.

The narrative regarding the two agreements for transfer of flow, notes that both facilities transferring capacity will retain enough capacity to meet the Ultimate Proposed Flow. A review of the Revised Table 4-4 shows this to be incorrect. In transferring 500,000 gpd of capacity from the City of York to Springettsbury Township, the City is left with a deficit of 4,900 gpd to meet the Ultimate Proposed Flow of 8,085,000 gpd.

Additionally, the transfer of 500,000 gpd to Springettsbury Township gives the Township excess capacity in the amount of 500,000 gpd. Based on this information, it is recommended that the City of York not transfer the entire capacity of 500,000 gpd, but retain sufficient capacity to provide for the Ultimate Proposed Flow and additional capacity to meet unexpected flow requirements.

If further information should be needed, please contact this office.

Sincerely,

Roy O. Livergood Jr., Senior Planner
County/Long Range Planning

cc: Philip W. Briddell, Chairman, York City Sewer Authority

TERRY L. DUNLAP, CHAIRMAN • DANIEL M. LEESE, VICE CHAIRMAN • MARY E. COBLE, SECRETARY • H. BURNELL SPRENKLE, TREASURER
WALTER A. KUHL • RALPH MCGREGOR • JOSEPH R. MUSSO • MARY KAY REED
NEVIN SHULTZ • FELICIA S. DELL, DIRECTOR • JEFFREY L. REHMEYER II, SOLICITOR

EQUAL OPPORTUNITY EMPLOYER



MEMORANDUM

To: David Raver, Manchester Township
 Steve Stahlman, North York Borough
 Joseph Barron, Spring Garden Township
 Robert Sabatini, Springettsbury Twp.
 Jan Dell, West Manchester Township
 Kathy Altland, West York Borough
 Mark Derr, York Township

cc: Richard Resh, C.S. Davidson
 Steve Douglas, City of York

Buchart-Horn, Inc.
 The Industrial Plaza of York
 445 W. Philadelphia St.
 P.O. Box 15040
 York, PA 17405-7040
 717-852-1400
 800-274-2224
 Fax 717-852-1401
 corpinfo@bh-ba.com

TO:
From: Charles Strehl *CS*
Subject: Draft Act 537 Plan Amendment

Date: August 8, 2002

- Baltimore, MD
- Charleston, WV
- Frankfurt/Main, Germany
- Harrisburg, PA
- Leesburg, VA
- Marlton, NJ
- Memphis, TN
- New Orleans, LA
- Pittsburgh, PA
- Pocono Summit, PA
- State College, PA
- Williamsburg, VA
- York, PA

Enclosed is a draft of a sewer plan amendment being prepared for the York City Sewer Authority. I had planned to present this to you at the last COAPC meeting for discussion but neglected to do so. Please contact me with any questions or comments.

The amendment simply reflects changes in the intermunicipal agreements. When the package is final, the City, Springettsbury Township, West Manchester, and York Township will be asked to adopt a resolution reflecting the change. The other municipalities will simply be provided notice and given the opportunity to comment.

Please indicate any comments by August 16th. If we hear nothing by then, we will request review by PADEP and the YCPC. When we receive their responses we will send you a final copy of the amendment and request adoption by the above mentioned municipalities.

CES/lis

ENGINEERING REVIEW COMMENTS	RESPONSE REQUIRED OF DEVELOPER/CONTRACTOR
No exceptions taken <input checked="" type="checkbox"/> Rejected <input type="checkbox"/> Comments <input type="checkbox"/>	Continue <input type="checkbox"/> Resubmit <input type="checkbox"/> N/A <input type="checkbox"/>
Note markings <input type="checkbox"/> Affected <input type="checkbox"/>	
Grade Sheets Conform to Approved Design <input type="checkbox"/>	
Compliance with Approved Sanitary Sewer Design <input type="checkbox"/>	
Approved Insurance Submittal <input type="checkbox"/>	
Other _____ <input type="checkbox"/>	
C. S. DAVIDSON, INC. YORK OFFICE	GETTYSBURG OFFICE
By: <i>TCrews</i>	Date: 8/13/02





MEMORANDUM

To: David Raver, Manchester Township
Steve Stahlman, North York Borough
Joseph Barron Spring Garden Township
Robert Sabatini, Springettsbury Township
Jan Dell, West Manchester Township
Kathy Altland, West York Borough
Mark Derr, York Township

cc: Richard Resh, C.S. Davidson
Steve Douglas, City of York
Roy Livergood Jr., YCPC
Edward Corriveau, PaDEP

From: Charles Strehl *CS*

Subject: City of York Draft Act 537 Plan Amendment

Date: October 24, 2002

Enclosed is the second draft of a sewer plan amendment being prepared for the York City Sewer Authority. The amendment simply reflects changes in the intermunicipal agreements. Please review the package and respond with any questions or comments in the next thirty (30) days. Once we have addressed all the questions and comments then the City, Springettsbury Township, West Manchester, and York Township will be asked to adopt a resolution reflecting the change. The other municipalities will simply be provided notice and given the opportunity to comment.

The York County Planning Commission reviewed the draft sewer plan amendment and their response is included in this package. We have reviewed their comment and conclude that the difference between the ultimate flow of the City and the allocated flow is insignificant. If this becomes a problem in the future then additional transfers of the allocated flow can be completed through intermunicipal agreements.

Please indicate any comments by November 25th. If we hear nothing by then, we will send you a final copy of the amendment and request adoption by the above mentioned municipalities.

Table 4-4 Revised
Existing and Projected Municipal Flows
(gallons per day)

Municipality	1997 Annual Average Flows	Proposed				Based on Current Permits of 26 MGD	
		5 Year	10 Year	20 Year	Ultimate	ALLOCATED FLOWS	ALLOCATED EXCESS OR (DEFICIENCIES)
MANCHESTER	1,000,971	2,191,351	2,288,425	2,483,425	2,594,325	2,434,900	(159,425)
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WEST MANCHESTER **	1,862,303	2,269,203	2,362,203	2,513,703	2,531,203	3,394,200	862,997
WEST YORK	814,690	836,740	843,740	857,740	864,740	1,200,500	335,760
YORK TWP **	1,605,689	2,351,509	2,357,059	2,426,534	2,451,034	3,363,000	911,966
CITY OF YORK *	4,276,506	5,884,500	5,959,500	6,109,500	8,085,000	8,080,100	(4,900)
TOTALS	10,981,768	18,915,512	19,465,736	20,437,411	22,624,311	26,000,000	3,375,689

YORK TWP. ALTERNATIVES

Alternative 2 & 3	1,605,689			3,000,000	3,024,500	2,163,000	(861,500)
TOTALS	10,981,768			21,010,877	23,197,777	24,800,000	1,602,223
Alternatives 4 & 5	1,605,689			4,100,000	4,124,500	2,163,000	(1,961,500)
TOTALS	10,981,768			22,110,877	24,297,777	24,800,000	502,223

* Allocated flows based on June 1998 agreement between the City of York and Springettsbury Township.

** Allocated flows based on agreement between West Manchester Township and York Township.

City of York Proposed Ultimate Average Flow taken from Appendix 4 of YCSA Act 537 Plan Approved March 1999.

By agreement of March 19, 2002 York Township may convey up to 0.8 mgd of flow to the York WWTP through the Springettsbury Township sewer system.

Springettsbury Township may also convey 0.5 mgd of Springettsbury Township flow and 3.5 mgd of combined municipal flows to the York WWTP.

The total allowable discharge from the Springettsbury system to the York WWTP, considering each of these quantities, is 4.8 mgd.



YORK COUNTY PLANNING COMMISSION

100 WEST MARKET STREET, YORK, PENNSYLVANIA 17401
TELEPHONE: (717) 771-9870 FAX: (717) 771-9511

August 30, 2002

Charles E. Strehl
Buchart Horn, Inc.
445 W. Philadelphia St.
P.O. Box 15040

Re: Special Study Update
Allocation Amendments
York City Wastewater Treatment Plant Act 537 Plan

Dear Mr. Strehl:

As requested, the staff of the York County Planning Commission have reviewed the proposed allocation amendments for the York City Wastewater Treatment Plant. In reviewing the proposed changes one area of concern was noted.

The narrative regarding the two agreements for transfer of flow, notes that both facilities transferring capacity will retain enough capacity to meet the Ultimate Proposed Flow. A review of the Revised Table 4-4 shows this to be incorrect. In transferring 500,000 gpd of capacity from the City of York to Springettsbury Township, the City is left with a deficit of 4,900 gpd to meet the Ultimate Proposed Flow of 8,085,000 gpd.

Additionally, the transfer of 500,000 gpd to Springettsbury Township gives the Township excess capacity in the amount of 500,000 gpd. Based on this information, it is recommended that the City of York not transfer the entire capacity of 500,000 gpd, but retain sufficient capacity to provide for the Ultimate Proposed Flow and additional capacity to meet unexpected flow requirements.

If further information should be needed, please contact this office.

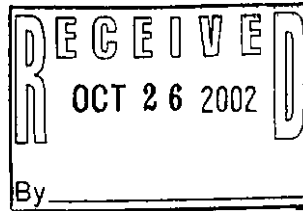
Sincerely,

Roy O. Livergood Jr., Senior Planner
County/Long Range Planning

cc: Philip W. Briddell, Chairman, York City Sewer Authority

TERRY L. DUNLAP, CHAIRMAN • DANIEL M. LEESE, VICE CHAIRMAN • MARY E. COBLE, SECRETARY • H. BURNELL SPRENKLE, TREASURER
WALTER A. KUHL • RALPH MCGREGOR • JOSEPH R. MUSSO • MARY KAY REED
NEVIN SHULTZ • FELICIA S. DELL, DIRECTOR • JEFFREY L. REHMEYER II, SOLICITOR

EQUAL OPPORTUNITY EMPLOYER



MEMORANDUM

To: David Raver, Manchester Township
Steve Stahlman, North York Borough
Joseph Barron Spring Garden Township
Robert Sabatini, Springettsbury Township
Jan Dell, West Manchester Township
Kathy Altland, West York Borough
Mark Derr, York Township

cc: Richard Resh, C.S. Davidson
Steve Douglas, City of York
Roy Livergood Jr., YCPC
Edward Corriveau, PaDEP

From: Charles Strehl es

Subject: City of York Draft Act 537 Plan Amendment

Date: October 24, 2002

Enclosed is the second draft of a sewer plan amendment being prepared for the York City Sewer Authority. The amendment simply reflects changes in the intermunicipal agreements. Please review the package and respond with any questions or comments in the next thirty (30) days. Once we have addressed all the questions and comments then the City, Springettsbury Township, West Manchester, and York Township will be asked to adopt a resolution reflecting the change. The other municipalities will simply be provided notice and given the opportunity to comment.

The York County Planning Commission reviewed the draft sewer plan amendment and their response is included in this package. We have reviewed their comment and conclude that the difference between the ultimate flow of the City and the allocated flow is insignificant. If this becomes a problem in the future then additional transfers of the allocated flow can be completed through intermunicipal agreements.

Please indicate any comments by November 25th. If we hear nothing by then, we will send you a final copy of the amendment and request adoption by the above mentioned municipalities.

cc: David M. Davidson, Jr., P.E.
Terry A. Myers, P.E.
Kent A. Bitting, E.I.T.

Table with columns: ENGINEERING REVIEW COMMENTS and RESPONSE REQUIRED OF DEVELOPER/CONTRACTOR. Includes checkboxes for 'No exceptions taken', 'Rejected', 'Comments', 'Note markings', 'Attached', 'Confirm', 'Re-submit', 'N/A', 'Grade Sheets Conform to Approved Design', 'Compliance with Approved Sanitary Sewer Design', 'Approved Insurance Submittal', 'Other'. Includes handwritten signature and date: 10/28/02.

RESOLUTIONS OF ADOPTION

Council of the City of York, PA
Session 2002
Resolution No. 174

INTRODUCED BY: **Cameron Texter**

DATE: **December 3, 2002**

A Resolution

Adopting a revision of the municipality's Official Sewage Facilities Plan, a plan which provides for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and authorizing said plan to be submitted to the Department of Environmental Protection for approval.

WHEREAS, Section 5 of the Act of January 24, 1996, P.L. 1535, No. 537, known as the "Pennsylvania Sewage Facilities Act," as amended, and the Rules and Regulations of the Department of Environmental Protection adopted thereunder, Chapter 71 of Title 25 of the Pennsylvania Code, required municipalities to adopt an Official Sewage Facilities Plan providing for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and to revise said plan whenever it is necessary to meet the sewage disposal needs of the municipality; and

WHEREAS, Buchart-Horn, Inc., consulting engineers for York City and the York City Sewer Authority has prepared an Act 537 Plan Update which provides for sewage facilities serving all or parts of the City of York, Manchester Township, Springettsbury Township, West Manchester Township, and York Township. The key implementation activities/dates include:

Execution of Agreement - March 19, 2002
Submission of Update revision - November 1, 2002
Approval of PADEP - January 1, 2003; and

WHEREAS, York City finds that the Facility Plan described above conforms to applicable zoning, subdivision, other municipal ordinances and plans and to a comprehensive program of pollution control and water quality management.

NOW, THEREFORE, BE IT RESOLVED, that the Council of the City of York hereby adopts and submits to the Department of Environmental Protection for its approval a special study revision of the "Official Plan" of the municipality, the above referenced Facility Plan. The municipality hereby assures the Department of Environmental Protection of the complete and timely implementation of the said plan as required by law. (Section 5, Pennsylvania Sewage Facilities Act as amended).

York City Council
Session 2002
Resolution No. 174
Page 2

The Mayor is authorized and the Controller is authorized and directed to sign for same on behalf of the City of York, Pennsylvania.

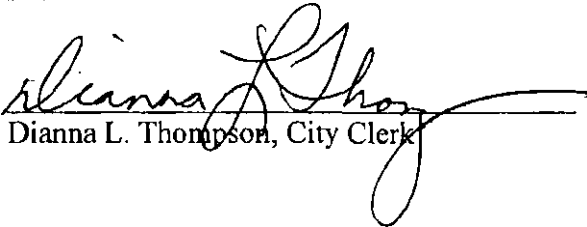
PASSED FINALLY: **December 3, 2002**

BY THE FOLLOWING VOTE:

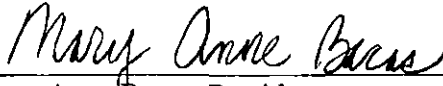
YEAS: Texter, Bacas, Musso, Smith - 4, _____

NAYS: None

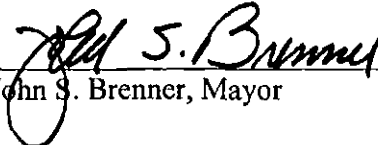
Attest:




Dianna L. Thompson, City Clerk



Mary Anne Bacas, President
Council of the City of York



John S. Brenner, Mayor



Charles B. Walker, Controller

**SPRINGETTSBURY TOWNSHIP
YORK COUNTY, PENNSYLVANIA**

RESOLUTION NO. 02-69

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF SPRINGETTSBURY TOWNSHIP, YORK COUNTY, PENNSYLVANIA,
APPROVING ACT 537 REVISION FOR ALLOCATION
OF CAPACITY**

WHEREAS, Section 5 of the Act of January 24, 1966, P.L. 1535, No. 537, known as the "Pennsylvania Sewage Facilities Act," as amended, and the Rules and Regulations of the Department of Environmental Protection (Department) adopted hereunder, Chapter 71 of Title 25 of the Pennsylvania Code, requires municipalities to adopt an Official Sewage Facilities Plan providing for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and to revise said plan whenever it is necessary to meet the sewage disposal needs of the municipality; and

WHEREAS, Buchart-Horn, Inc., consulting engineers for York City and the York City Sewer Authority has prepared an Act 537 Plan Update which provides for sewage facilities serving all or parts of City of York, Manchester Township, Springettsbury Township, Spring Garden Township, West Manchester Township, York Township, North York Borough and West York Borough.

The alternative of choice to be implemented is a revision of allocation of flow based on transfers agreed upon by the City of York, Springettsbury Township, West Manchester Township, and York Township. The key implementation activities/dates include:

- Execution of Agreement March 19, 2002.
- Submission of Update revision November 1, 2002.
- Approval by PADEP January 1, 2003.

WHEREAS, Springettsbury Township finds that the Facility Plan described above conforms to applicable zoning, subdivision, other municipal ordinances and plans and to a comprehensive program of pollution control and water quality management.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Springettsbury Township hereby adopt and submit to the Department of Environmental Protection for its approval a special study revision of the "Official Plan" of the

municipality, the above referenced Facility Plan. The municipality hereby assures the Department of the complete and timely implementation of the said plan as required by law. (Section 5, Pennsylvania Sewage Facilities Act as amended).

RESOLVED this 12th day of December 2002 by the Board of Supervisors of Springettsbury Township, York County, Pennsylvania.

ATTEST:

**BOARD OF SUPERVISORS OF
SPRINGETTSBURY TOWNSHIP**


Secretary


Chairman

I, Robert J. Sabatini, Jr., Township Manager/Secretary, Springettsbury Township, hereby certify that the foregoing is a true copy of the Township's Resolution No. 02-69, adopted December 12, 2002.


Robert J. Sabatini, Jr.,

SEAL

WEST MANCHESTER TOWNSHIP RESOLUTION NO. --- 02-25

**RESOLUTION FOR ACT 537 PLAN REVISION
FOR ALLOCATION OF CAPACITY**

RESOLUTION OF THE BOARD OF SUPERVISORS OF WEST MANCHESTER
TOWNSHIP,
YORK COUNTY, PENNSYLVANIA (hereinafter "the municipality").

WHEREAS, Section 5 of the Act of January 24, 1966, P.L. 1535, No. 537, known as the "Pennsylvania Sewage Facilities Act," as amended, and the Rules and Regulations of the Department of Environmental Protection (Department) adopted thereunder, Chapter 71 of Title 25 of the **Pennsylvania Code**, requires municipalities to adopt an Official Sewage Facilities Plan providing for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and to revise said plan whenever it is necessary to meet the sewage disposal needs of the municipality; and

WHEREAS, Buchart-Horn, Inc., consulting engineers for York City and the York City Sewer Authority has prepared an Act 537 Plan Update which provides for sewage facilities serving all or parts of City of York, Manchester Township, Springettsbury Township, Spring Garden Township, West Manchester Township, York Township, North York Borough and West York . Borough.

The alternative of choice to be implemented is a revision of allocation of flow based on transfers agreed upon by the City of York, Springettsbury Township, West Manchester Township, and York Township. The key implementation activities/dates include:

Execution of Agreement February 25, 1999.

Submission of Update revision November 1, 2002.

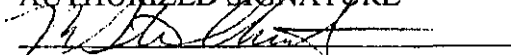
Approval by PADEP January 1, 2003.

WHEREAS, West Manchester Township finds that the Facility Plan described above conforms to applicable zoning, subdivision, other municipal ordinances and plans and to a comprehensive program of pollution control and water quality management.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of West Manchester Township hereby adopt and submit to the Department of Environmental Protection for its approval a special study revision of the "Official Plan" of the municipality, the above referenced Facility Plan. The municipality hereby assures the Department of the complete and timely implementation of the said plan as required by law. (Section 5, Pennsylvania Sewage Facilities Act as amended).

I, Jan R. Dell, Secretary, West Manchester Township Board of Supervisors, hereby certify that the foregoing is a true copy of the Township's Resolution No. 02-25, adopted December 18, 2002.

AUTHORIZED SIGNATURE



SEAL

YORK TOWNSHIP RESOLUTION NO. --- 2002-30

**RESOLUTION FOR ACT 537 PLAN REVISION
FOR ALLOCATION OF CAPACITY**

RESOLUTION OF THE BOROUGH OF COMMISSIONERS OF YORK TOWNSHIP,
YORK COUNTY, PENNSYLVANIA (hereinafter "the municipality").

WHEREAS, Section 5 of the Act of January 24, 1966, P.L. 1535, No. 537, known as the "Pennsylvania Sewage Facilities Act," as amended, and the Rules and Regulations of the Department of Environmental Protection (Department) adopted thereunder, Chapter 71 of Title 25 of the **Pennsylvania Code**, requires municipalities to adopt an Official Sewage Facilities Plan providing for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and to revise said plan whenever it is necessary to meet the sewage disposal needs of the municipality; and

WHEREAS, Buchart-Horn, Inc., consulting engineers for York City and the York City Sewer Authority has prepared an Act 537 Plan Update which provides for sewage facilities serving all or parts of City of York, Manchester Township, Springettsbury Township, Spring Garden Township, West Manchester Township, York Township, North York Borough and West York Borough.

The alternative of choice to be implemented is a revision of allocation of flow based on transfers agreed upon by the City of York, Springettsbury Township, West Manchester Township, and York Township. The key implementation activities/dates include:
Execution of Agreement February 25, 1999.
Submission of Update revision November 1, 2002.
Approval by PADEP January 1, 2003.

WHEREAS, York Township finds that the Facility Plan described above conforms to applicable zoning, subdivision, other municipal ordinances and plans and to a comprehensive program of pollution control and water quality management.

NOW, THEREFORE, BE IT RESOLVED that the Commissioners of York Township hereby adopt and submit to the Department of Environmental Protection for its approval a special study revision of the "Official Plan" of the municipality, the above referenced Facility Plan. The municipality hereby assures the Department of the complete and timely implementation of the said plan as required by law. (Section 5, Pennsylvania Sewage Facilities Act as amended).

I, *Elizabeth J. Harkness*, Secretary, York Township Commissioners, hereby certify that the foregoing is a true copy of the Township's Resolution No. 2002-30, adopted Dec. 10, 2002.

AUTHORIZED SIGNATURE

SEAL

The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016

DISCOVERY A-22

Please state the number of connections between the collection system of West York and the City of York's system.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

There is one connection between the collection system of West York and the City of York's system. It is a metered connection referred to as WY01 (West York 01). See Discovery A-17 for the location of WY01, which is on the far right of the map and labeled, "York City Sewage Flow Meter WY01."

**The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016**

DISCOVERY A-32

Please provide evidence that West Manchester Township agrees or acknowledges that York Water will succeed the Borough in the agreement included as the Application's Exhibit M.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

York Water has requested written acknowledgment from West Manchester Township and will file the acknowledgement with the Commission once it is received from West Manchester Township.

**The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016**

DISCOVERY A-33

Please provide a calculation that shows how the value for "Treatment Charges" was determined, as stated in the Application's Exhibit N.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

As noted in Exhibit N, the projected expenses are calculated based on West York Borough's financial statement for the year ended December 31, 2014. A copy of the referenced financial statement is attached. See note 6, page 14 in the attached.

BOROUGH OF WEST YORK
INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2014

BOROUGH OF WEST YORK
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DECEMBER 31, 2014

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KOCHENOUR, EARNEST, SMYSER & BURG

Certified Public Accountants
710 South George Street
York, Pa. 17401

Phillip G. Lauer, CPA
Mark R. Kephart, CPA

Phone: 717-843-8855
Fax: 717-843-8857

INDEPENDENT AUDITORS' REPORT

To the Members of the Borough Council
West York Borough
West York, Pennsylvania

We have audited the accompanying financial statements of the governmental activities of West York Borough, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Borough's basic 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 the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain 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 opinions.

Basis of Accounting

As described in Note 1, the Borough's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when obligations are incurred. Accordingly, the accompanying financial statements are not intended to present fairly, the financial position and results of operations in conformity with generally accepted accounting principles.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of West York Borough as of and for the year ending December 31, 2014, and the respective changes in financial position in accordance with the cash basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of West York Borough. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Kochenour, Earnest, Smyser & Burg
Certified Public Accountants

York, Pennsylvania
April 3, 2015

BOROUGH OF WEST YORK
GOVERNMENT - ENTITY WIDE PRESENTATION
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES (CASH BASIS)
DECEMBER 31, 2014

	<u>Governmental Funds</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ 999,272	\$ 219,389	\$ 1,218,661
Temporary Investments	0	2,950,645	2,950,645
Due From Other Funds	38,638	109,959	148,597
All Other Current Assets	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 1,037,910</u>	<u>\$ 3,279,993</u>	<u>\$ 4,317,903</u>
<u>LIABILITIES</u>			
Payroll Taxes Withheld And Accrued	\$ 3,749	\$ 0	\$ 3,749
Due To Other Funds	148,597	0	148,597
All Other Current Liabilities	<u>16,183</u>	<u>0</u>	<u>16,183</u>
	168,529	0	168,529
<u>FUND BALANCES</u>			
Unreserved Fund Balances	869,381	0	869,381
Unrestricted Retained Earnings	<u>0</u>	<u>3,279,993</u>	<u>3,279,993</u>
	<u>869,381</u>	<u>3,279,993</u>	<u>4,149,374</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,037,910</u>	<u>\$ 3,279,993</u>	<u>\$ 4,317,903</u>

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
GOVERNMENT - ENTITY WIDE PRESENTATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CASH BASIS)
DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Fund Balance		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
General Government	\$ 195,548	\$ 196,146	\$ 123,701	\$ 124,299	\$ 0	\$ 124,299
Public Safety	1,469,456	34,970	0	(1,434,486)	0	(1,434,486)
Health and Human Services	0	0	0	0	0	0
Employee Benefits and Insurance	378,401	0	0	(378,401)	0	(378,401)
Public Works - Sanitation	415,618	442,771	0	27,153	0	27,153
Highways	251,192	0	86,229	(164,963)	0	(164,963)
Culture - Recreation	5,368	8,198	0	2,830	0	2,830
Community Development	2,500	0	0	(2,500)	0	(2,500)
Debt Service	0	0	0	0	0	0
Miscellaneous	2,925	16,929	0	14,004	0	14,004
Total Governmental Activities	2,721,008	699,014	209,930	(1,812,064)	0	(1,812,064)
Business-Type Activities:						
Sewer and Refuse	1,277,587	565,330	0	0	(712,257)	0
Total Primary Government	3,998,595	1,264,344	209,930	(1,812,064)	(712,257)	(1,812,064)
General Revenues:						
Property Taxes Levied for General Purposes				954,908	0	954,908
Income Taxes Levied for General Purposes				348,044	0	348,044
Other Taxes Levied for General Purposes				195,964	0	195,964
Investment Earnings				327	1,254	1,581
Miscellaneous				405,090	0	405,090
Total General Revenues				1,904,333	1,254	1,905,587
Change in Fund Balance				92,269	(711,003)	(618,734)
Fund Balances - Beginning				777,111	3,990,997	4,768,108
Fund Balances - Ending				\$ 869,380	\$ 3,279,994	\$ 4,149,374

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINED STATEMENTS OF ASSETS, LIABILITIES, AND FUND EQUITY -
ALL FUND TYPES (CASH BASIS)
DECEMBER 31, 2014

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	
ASSETS						
ASSETS						
Cash	\$ 439,021	\$ 511,117	\$ 49,134	\$ 219,389	\$ 0	\$ 1,218,661
Temporary investments	0	0	0	2,950,645	0	2,950,645
Taxes receivable, Net	0	0	0	0	0	0
Investments - pension trust funds	0	0	0	0	2,801,677	2,801,677
Due from other funds	30,886	6,551	1,201	109,959	0	148,597
Other current assets	0	0	0	0	0	0
Total Assets	\$ 469,907	\$ 517,668	\$ 50,335	\$ 3,279,993	\$ 2,801,677	\$ 7,119,580
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Payroll taxes withheld and accrued	\$ 3,749	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,749
All other current liabilities	16,183	0	0	0	0	16,183
Due to other funds	105,701	42,896	0	0	0	148,597
Total Liabilities	125,633	42,896	0	0	0	168,529
FUND EQUITY						
Fund balance reserved for employees' pension benefits	0	0	0	0	2,801,677	2,801,677
Unreserved fund balances	344,274	474,772	50,335	0	0	869,381
Unrestricted retained earnings	0	0	0	3,279,993	0	3,279,993
Total Fund Equity	344,274	474,772	50,335	3,279,993	2,801,677	6,951,051
Total Liabilities and Fund Equity	\$ 469,907	\$ 517,668	\$ 50,335	\$ 3,279,993	\$ 2,801,677	\$ 7,119,580

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINED STATEMENTS OF REVENUE AND EXPENDITURES
ALL FUND TYPES (CASH BASIS)
YEAR ENDED DECEMBER 31, 2014

	<u>Governmental Fund Types</u>			<u>Proprietary</u>	<u>Fiduciary</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Capital</u> <u>Projects</u>	<u>Fund Type</u> <u>Enterprise</u>	<u>Fund Type</u> <u>Trust and</u> <u>Agency</u>	
REVENUE						
Taxes	\$ 1,403,864	\$ 80,328	\$ 14,724	\$ 0	\$ 0	\$ 1,498,916
Charges for services	500,985	8,198	0	565,330	0	1,074,513
Investment income, net and rents	228	87	12	1,254	186,364	187,945
Intergovernmental revenue	126,501	83,429	0	0	0	209,930
Miscellaneous	90	0	0	0	256,975	257,065
Other financing sources	405,000	0	0	0	0	405,000
Fines	136,179	0	0	0	0	136,179
Licenses and permits	53,652	0	0	0	0	53,652
Total Revenue	2,626,499	172,042	14,736	566,584	443,339	3,823,200
EXPENDITURES						
Public Works - sanitation	\$ 415,618	\$ 0	\$ 0	\$ 515,459	\$ 0	\$ 931,077
Public Safety	1,435,480	0	33,976	0	0	1,469,456
Health & Human Services	0	0	0	0	0	0
Employee benefits and insurance	378,401	0	0	0	46,975	425,376
Debt Service	0	0	0	352,503	0	352,503
Public Works - highways and streets	179,068	72,124	0	0	0	251,192
General government	195,548	0	0	4,625	0	200,173
Miscellaneous	2,925	0	0	405,000	267,953	675,878
Culture and recreation	4,603	765	0	0	0	5,368
Community development	2,500	0	0	0	0	2,500
Total Expenditures	2,614,143	72,889	33,976	1,277,587	314,928	4,313,523
Excess (Deficiency) of Revenue over Expenditures	\$ 12,356	\$ 99,153	\$(19,240)	\$(711,003)	\$ 128,411	\$ (490,323)

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINED STATEMENTS OF CHANGES IN FUND EQUITY
ALL FUND TYPES (CASH BASIS)
DECEMBER 31, 2014

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	
FUND EQUITY - DECEMBER 31, 2012	387,928	264,163	73,248	4,535,653	2,399,804	7,660,796
Excess (deficiency) of revenue over expenditures	(56,010)	111,456	(3,673)	(544,657)	273,462	(219,422)
FUND EQUITY - DECEMBER 31, 2013	331,918	375,619	69,575	3,990,996	2,673,266	7,441,374
Excess (deficiency) of revenue over expenditures	12,356	99,153	(19,240)	(711,003)	128,411	(490,323)
FUND EQUITY - DECEMBER 31, 2014	<u>\$ 344,274</u>	<u>\$ 474,772</u>	<u>\$ 50,335</u>	<u>\$ 3,279,993</u>	<u>\$ 2,801,677</u>	<u>\$ 6,951,051</u>

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINED STATEMENTS OF REVENUE AND EXPENDITURES AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUNDS (CASH BASIS)
YEAR ENDED DECEMBER 31, 2014

	General Fund			Highway Aid Fund		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE						
Taxes	\$ 1,476,000	\$ 1,403,864	\$ (72,136)	\$ 0	\$ 0	\$ 0
Charges for services	495,800	500,985	5,185	0	0	0
Investment income, net and rents	600	228	(372)	74	74	0
Intergovernmental revenue	104,000	126,501	22,501	74,517	83,429	8,912
Miscellaneous	10,000	90	(9,910)	0	0	0
Other financing sources	416,200	405,000	(11,200)	0	0	0
Fines	118,000	136,179	18,179	0	0	0
Licenses and permits	68,300	53,652	(14,648)	0	0	0
Total Revenue	2,688,900	2,626,499	(62,401)	74,591	83,503	8,912
EXPENDITURES						
Public Works - sanitation	416,200	415,618	582	0	0	0
Public Safety	1,520,300	1,435,480	84,820	0	0	0
Health & Human Services	0	0	0	0	0	0
Employee benefits and insurance	397,085	378,401	18,684	0	0	0
Public Works - highways and streets	160,350	179,068	(18,718)	439,262	13,571	425,691
General government	188,570	195,548	(6,978)	0	0	0
Miscellaneous	1,000	2,925	(1,925)	0	0	0
Culture and recreation	2,300	4,603	(2,303)	0	0	0
Community development	2,500	2,500	0	0	0	0
Total Expenditures	2,688,305	2,614,143	74,162	439,262	13,571	425,691
Excess (Deficiency) of Revenue over Expenditures	\$ 595	12,356	\$ 11,761	\$ (364,671)	69,932	\$ 434,603
FUND EQUITY - BEGINNING		331,918			364,733	
FUND EQUITY - ENDING		\$ 344,274			\$ 434,665	

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINING STATEMENTS OF PLAN NET ASSETS -
ALL PENSION TRUST FUNDS (CASH BASIS)
DECEMBER 31, 2014

ASSETS	<u>Police</u>	<u>Fire</u>	<u>General</u>	<u>Total</u>
PSAB Municipal Retirement Trust - General Balanced Fund	\$ 2,144,695	\$ 205,893	\$ 451,089	\$ 2,801,677
LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets Held in Trust for Pension Benefits	<u>\$ 2,144,695</u>	<u>\$ 205,893</u>	<u>\$ 451,089</u>	<u>\$ 2,801,677</u>

Note: A Schedule of Funding Progress is presented in the
Required Supplementary Information

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
COMBINING STATEMENTS OF CHANGES IN PLAN NET ASSETS -
ALL PENSION TRUST FUNDS (CASH BASIS)
YEAR ENDED DECEMBER 31, 2014

ADDITIONS	<u>Police</u>	<u>Fire</u>	<u>General</u>	<u>Total</u>
Contributions:				
State aid	\$ 87,155	\$ 10,686	\$ 14,466	\$ 112,307
Employer contributions	72,000	8,826	11,952	92,778
Employee contributions	51,890	0	0	51,890
	<u>211,045</u>	<u>19,512</u>	<u>26,418</u>	<u>256,975</u>
Investment income:				
Interest income	158,802	14,371	33,409	206,582
Net appreciation in fair value of investments	<u>(36,467)</u>	<u>(3,114)</u>	<u>(7,394)</u>	<u>(46,975)</u>
	122,335	11,257	26,015	159,607
Investment expense	<u>(13,349)</u>	<u>(2,268)</u>	<u>(4,602)</u>	<u>(20,219)</u>
Net Investment Income	<u>108,986</u>	<u>8,989</u>	<u>21,413</u>	<u>139,388</u>
Total Additions	<u>320,031</u>	<u>28,501</u>	<u>47,831</u>	<u>396,363</u>
DEDUCTIONS				
Pension payments	(225,094)	(1,215)	(23,037)	(249,346)
Administrative expense	(5,995)	(5,699)	(5,549)	(17,243)
Return of Employee Contribution	(1,363)	0	0	(1,363)
Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Deductions	<u>(232,452)</u>	<u>(6,914)</u>	<u>(28,586)</u>	<u>(267,952)</u>
Net Increase in Plan Net Assets	87,579	21,587	19,245	128,411
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS - BEGINNING	<u>2,057,116</u>	<u>184,306</u>	<u>431,844</u>	<u>2,673,266</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS - ENDING	<u>\$ 2,144,695</u>	<u>\$ 205,893</u>	<u>\$ 451,089</u>	<u>\$ 2,801,677</u>

Note: A Schedule of Funding Progress is presented in the
Required Supplementary Information

See accompanying notes and auditors' report.

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 1 - NATURE OF OPERATIONS

The Borough of West York (Borough) provides sewer, refuse, police, and fire protection and other municipal services to the residents of the Borough.

NOTE 2 - ESTIMATES AND SUMMARY OF ACCOUNTING POLICIES

The preparation of general-purpose financial statements in conformity with the cash basis of accounting may require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

The Reporting Entity

The Borough includes all of the funds and account groups relating to the operations of the Borough. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Borough.

Government-Entity Wide Financial Statements

The Statement of Assets, Liabilities, and Fund Balances and the Statement of Revenues, Expenditures, and Changes in Fund Equity display financial information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, charges for services and other revenues. The various governmental funds listed below are all combined together for the Government-Entity Wide financial statement presentation. We have added these two financial statements due to recent accounting changes.

Fund Accounting

The Borough uses fund accounting principles to report on its assets, liabilities, fund equity, revenue, and expenditures. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts for recording assets, liabilities, and fund equity, and changes in fund equity. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The Borough presently has no account groups.

Fund types are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "funds".

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 2 - ESTIMATES AND SUMMARY OF ACCOUNTING POLIGIES (CONTINUED)

Fund Accounting (Continued)

The financial activities of the Borough are recorded in separate funds as follows:

Governmental Fund Types

General Fund is used to account for all financial transactions applicable to the general operation of the Borough. Revenue is derived principally from property taxes, earned income taxes, fines, licenses and permits, and grants. Expenditures of the General Fund include police and fire protection, street repairs and maintenance, health and sanitation, parks and recreation, and planning and development.

Special Revenue Fund is used to account for particular governmental activities that are legally restricted for specified purposes.

Capital Projects Fund is used to account for the acquisition or construction of general fixed assets.

Proprietary Fund Type

Enterprise Fund is used to account for the financing of government services and facilities which are primarily self-supporting by user charges.

Fiduciary Fund Type

Trust and Agency Funds are established to administer resources received and held by the Borough as the trustee or agent for others.

Basis of Accounting

The Borough's policy is to prepare its financial statements on the basis of cash receipts and cash disbursements, consequently, certain revenue and related assets are recognized when received rather than when susceptible to accrual, and certain expenditures are recognized when paid rather than when the obligations are incurred. The cash basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.

Budgets

Budgets are adopted on the cash basis, which is consistent with the basis used to prepare historical financial statements. Annual appropriated budgets are adopted for the general and special revenue funds. Unused appropriations lapse at fiscal year end.

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 2 - ESTIMATES AND SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Cash and Temporary Investments

Cash includes amounts in demand deposits as well as certificates of deposits with maturity dates within three months of the date acquired by the government.

State statutes authorize the government to invest in obligations of the U.S. Treasury, Pennsylvania government obligations, and insured certificates of deposits.

Investments are stated at market value.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the statements of assets, liabilities, and fund equity.

Property and Equipment

The Borough does not maintain property records. All capital expenditures are expensed in the year of purchase.

Memorandum Only - Total Columns

The total column on the cash basis financial statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Interfund eliminations have not been made in the aggregation of this data.

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 3 - CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments consist of the following as of December 31, 2014:

	<u>Book</u>	<u>Bank</u>
<u>General Fund</u>		
Cash - Checking - Sovereign Bank	\$ 0	\$ 224,524
Cash - Checking - M&T Bank	280,152	27,446
PLGIT - General Fund	132,283	132,283
PLGIT - Fire Escrow Fund	17,841	17,841
Payroll Account - Sovereign Bank	8,745	15,213
	<u>439,021</u>	<u>417,307</u>
<u>Special Revenue Fund</u>		
PLGIT - Street Light Fund	54,015	54,015
PLGIT - Highway Aid Fund	434,665	434,665
Recreation Account - M&T Bank	18,809	18,809
Recreation Account - CD's - M&T Bank	3,628	3,628
	<u>511,117</u>	<u>511,117</u>
<u>Capital Projects Fund</u>		
PLGIT - Capital Reserve Fund	21,450	21,450
PLGIT - Firemen's Equipment Fund	27,684	27,684
PLGIT - Generator Fund	0	0
	<u>49,134</u>	<u>49,134</u>
<u>Enterprise Fund</u>		
Cash - Checking - Sovereign Bank	219,389	247,245
PLGIT - Sewer Fund	349,367	349,367
PLGIT Plus - Sewer Fund	2,601,278	2,601,278
	<u>3,170,034</u>	<u>3,197,890</u>
TOTAL CASH AND TEMPORARY INVESTMENTS	<u>\$ 4,169,306</u>	<u>\$ 4,175,448</u>

As of December 31, 2014 the carrying amount of deposits is \$4,169,306 and the bank balance is \$4,175,448. All deposits are fully insured by FDIC, FSLIC or collateralized in accordance with Act 72.

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. As of December 31, 2014, \$3,875,565 of the Borough's bank balance of \$4,175,448 was exposed to custodial risk as:

Uninsured and Uncollateralized	\$ 0
Collateralized with securities held by the pledging financial institution	3,875,565
Uninsured and collateral held by the pledging bank's trust department not in the Borough's name	0
	<u>\$ 3,875,565</u>

Reconciliation to Financial Statements

Collateralized with securities held by the pledging financial institution	\$ 3,875,565
Plus: Insured Amount	299,883
Less: Outstanding Checks	(39,312)
Plus: Deposits In Transit	33,170
Carrying Amount - Bank Balances	<u>4,169,306</u>
Plus: Petty Cash	0
Total Cash per Financial Statements	<u>\$ 4,169,306</u>

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 3 - CASH AND TEMPORARY INVESTMENTS (CONTINUED)

Cash Summary per Respective Funds

Statement of Net Assets - Cash - Governmental Funds	\$ 999,272
Statement of Net Assets - Cash - Business-Type Activities	<u>3,170,034</u>
Total Cash per Financial Statements	<u><u>\$ 4,169,306</u></u>

NOTE 4 - COMMITMENTS

The Borough entered into an agreement with the City of York, Pennsylvania for treatment of the Borough's sewage (refer to Note 6). The cost is determined on a year-to-year basis.

NOTE 5 - RISK MANAGEMENT

The Borough is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Borough is insured against these risks by the purchase of commercial insurance to cover any reasonable loss.

NOTE 6 - AGREEMENT WITH THE CITY OF YORK

The City of York (City), under separate agreements with six surrounding municipalities including the Borough of West York, has agreed to grant connection to the City's sewage system, whereby the City would receive, treat, and dispose of the Borough's sewage. The Borough is required to participate in funding of the construction, maintenance, and operations of the plant, pay the City for the cost of waste water treatment based on usage, and pay a service charge based on usage, for the express purpose of maintenance, repair, and replacement of the existing interceptor system.

The participation by the Borough in the funding of the plant expansion is based on an allocation of the minimum lease payment made by the City to the York City Sewer Authority. This allocation is based on that percentage of the additional capacity of the facility allotted to each municipality.

The allocation of costs to the Borough of West York consists of the following for the year ended December 31:

	<u>2014</u>
Treatment charges	\$ 463,137
Allocation of minimum lease payments	<u>352,503</u>
	<u><u>\$ 815,640</u></u>

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 7 - PENSION PLAN

Plan Description

The Borough sponsors three single-employer defined benefit retirement plans which cover the police force, paid firemen, and nonuniform employees. Each of these funds are maintained by the Pennsylvania State Association of Boroughs Municipal Retirement Trust, as trustee. Separately issued financial statements are issued and available at the Borough office.

All regular full-time employees shall become an eligible pension plan participant on the date they first render service to the borough for both the nonuniform employees and paid firemen. The plans provide retirement benefits to plan members. Plan provisions are established by municipal ordinance with the authority for municipal contributions required by Act 205 of the Commonwealth of Pennsylvania.

Under the General Employees' Pension Fund and Paid Firemen's Pension Plans, benefits vest after ten years of service. Normal retirement occurs after reaching age sixty-five and the completion of ten years of service. Normal retirement pension is paid monthly and is equal to 1% of compensation averaged over the last 60 months of employment, multiplied by years of credited service.

The maximum monthly pension shall be an amount which when added to the participant's primary social security amount, does not exceed 80% of the participant's compensation for the last plan year used to determine average monthly compensation.

Under the Police Pension Death and Disability Benefit Fund, benefits vest after twelve years of service. Normal retirement occurs after age fifty-five and the completion of twenty-five years of service. Normal retirement pension is paid monthly and is equal to 50% of gross pay averaged over the last 36 months of employment.

Contributions and Funding Policy

The Borough participates in Act 205 Recovery Program. The actuarial cost method used is the entry age normal cost method. The significant actuarial assumptions used to compute the actuarially determined contribution are the same as those used to compute the accrued actuarial liability as described above. The act requires that annual contributions be based upon the calculation of the Minimum Municipal Obligation (MMO). The MMO calculation is based upon the biennial actuarial valuation. Employees are not required to contribute under the Act; such contributions are subject to collective bargaining. The Commonwealth allocates certain funds to assist in pension funding. Any financial requirements established by the MMO which exceeds the Commonwealth allocation must be funded by the Municipality (and could include employee contributions).

Administrative costs are charged to the plans and funded through the MMO and/or plan income.

During the year ended December 31, 2014, the Police Department employees made a 6% of compensation contribution to the Pension Plan.

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 7 - PENSION PLAN (CONTINUED)

Contributions and Funding Policy (Continued)

The Borough contributed 100% of the funds necessary to meet the MMO obligations as follows for the years ended December 31:

	Police Pension Death and Disability Benefit Fund	Firemen's Pension Plan	General Employees' Pension Plan
2014	<u>\$ 159,155</u>	<u>\$ 19,512</u>	<u>\$ 26,418</u>
2013	<u>\$ 173,110</u>	<u>\$ 17,339</u>	<u>\$ 26,400</u>
2012	<u>\$ 173,110</u>	<u>\$ 17,781</u>	<u>\$ 27,932</u>

As of January 1, 2013, the most recent actuarial date, employee membership data related to the retirement plans are as follows:

	Police Pension Death and Disability Benefit Fund	Firemen's Pension Plan	General Employees' Pension Plan
Retirees and beneficiaries currently receiving benefits	7	1	2
Terminated employees entitled to benefits but not yet receiving them	0	0	0
Active plan participants	10	3	5

Significant Accounting Policies and Plan Asset Matters

The financial statements of the plans have been prepared on the modified cash basis of accounting. Investments are stated at market value as reported by Pennsylvania State Association of Boroughs Municipal Retirement Trust.

All of the plans' investments were held by the Pennsylvania State Association of Boroughs Municipal Retirement Trust's General Fixed Fund. In addition, the plans did not have any investment transactions with related parties.

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 7 - PENSION PLANS (CONTINUED)

Funding Status and Progress

Significant actuarial assumptions and related information used to compute the pension benefit obligations as of January 1, 2013 are as follows:

	<u>Police Pension Death and Disability Benefit Fund</u>	<u>Firemen's Pension Plan</u>	<u>General Employees' Pension Plan</u>
Actuarial assumptions:			
Investment rate of return	7.25%	7.25%	7.25%
Salary increase projection (includes inflation of 4%)	5.5	5.5	5.0
Actuarial valuation data	January 1, 2013	January 1, 2013	January 1, 2013
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	4 Year Smoothing	4 Year Smoothing	4 Year Smoothing
Amortization method	Level Dollar Closed	Level Dollar Closed	Level Dollar Closed
Amortization period	13 Years	15 Years	22 Years

BOROUGH OF WEST YORK
NOTES TO FINANCIAL STATEMENTS (CASH BASIS)
DECEMBER 31, 2014

NOTE 7 - PENSION PLAN (CONTINUED)

Trend Information

Three-year trend information is presented as follows for the years ended December 31:

	<u>Annual Pension Cost</u>	<u>Percentage of Annual Pension Cost Contributed</u>	<u>Net Pension Obligation</u>
Police Pension Plan			
2014	\$ 159,155	100%	\$ 0
2013	173,110	100	0
2012	173,110	100	0
Firemen's Pension Plan			
2014	19,512	100	0
2013	17,339	100	0
2012	17,781	100	0
General Employees' Pension Plan			
2014	26,418	100	0
2013	26,400	100	0
2012	27,932	100	0

NOTE 8 - PROPERTY AND PER CAPITA TAXES

Based upon assessed valuations provided by the County, property taxes are collected by the elected tax collector. The schedule of property taxes levied for 2014 is as follows:

February 15	Levy Date
February 15 - April 14	2% Discount Period
April 15 - June 13	Face Payment Period
June 14 - December 31	10% Penalty Period
January 1	Lien Date

The property tax rate for all purposes in 2014 was 6.50 mills (\$6.50 per \$1,000 assessed valuation).

NOTE 9 - CONTINGENCIES

The Borough is subject to various claims and legal proceedings covering matters that arise in the ordinary course of its municipal activities. Each of these matters is subject to uncertainties, and some of these matters may be resolved unfavorably to the Borough. Management believes that any liability that may ultimately result from the resolution of these matters would not have a material adverse effect on the financial position of the Borough.

NOTE 10 - SUBSEQUENT EVENTS

Management of the Borough has evaluated subsequent events through the date of the audit report. No subsequent events were noted.

BOROUGH OF WEST YORK

SUPPLEMENTARY

INFORMATION

KOCHENOUR, EARNEST, SMYSER & BURG

Certified Public Accountants
710 South George Street
York, Pa. 17401

Philip G. Lauer, CPA
Mark R. Kephart, CPA

Phone: 717-843-8855
Fax: 717-843-8857

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Members of the Borough Council
Borough of West York
West York, Pennsylvania

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The following supplementary information accompanying the financial statements is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Kochenour, Earnest, Smyser & Burg

Certified Public Accountants

York, Pennsylvania
April 3, 2015

BOROUGH OF WEST YORK
DEFINED BENEFIT PENSION PLAN ANALYSIS OF FUNDING PROGRESS
DECEMBER 31, 2014

	A	B	C	D	E	F
	Actuarial Value of Assets (at Market)	Actuarial Accrued Liability	(A-B) Unfunded Actuarial (Liability) Excess	Annual Covered Payroll	(A/B) Actuarial Value of Assets as a Percentage of the Actuarial Accrued Liability	(C/D) Unfunded Actuarial Liability (Excess) to Covered Payroll
Police Pension Plan						
January 1, 2013	1,874,415	2,764,112	(889,697)	855,314	67.81%	-104.02%
January 1, 2011	1,773,539	2,531,033	(757,494)	713,494	70.07%	-106.17%
January 1, 2009	1,550,314	2,289,865	(739,551)	655,785	67.70%	-112.77%
Paid Firemen Pension Plan						
January 1, 2013	151,343	92,371	58,972	180,551	163.84%	32.66%
January 1, 2011	127,139	165,295	(38,156)	165,430	76.92%	-23.06%
January 1, 2009	94,308	103,868	(9,560)	96,047	90.80%	-9.95%
General Employees' Pension Plan						
January 1, 2013	377,978	404,646	(26,668)	212,661	87.29%	-12.54%
January 1, 2011	359,932	456,596	(96,664)	210,585	87.29%	-45.90%
January 1, 2009	327,188	348,457	(21,269)	156,804	93.90%	-13.56%

The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016

DISCOVERY A-34

Please provide a calculation that shows how the value for "Debt Service" was determined, as stated in the Application's Exhibit N.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

As noted in Exhibit N, the projected expenses are calculated based on West York Borough's financial statement for the year ended December 31, 2014. A copy of the referenced financial statement is attached to Discovery A-33. See note 6, page 14 in the Attachment to Discovery A-33.

The York Water Company
Responses to Bureau of Technical Utility Services, Water/Wastewater Division
Data Request 1
Application of The York Water Company – West York Borough
West York Borough, York County
Docket No. A-2016-2552403
August 31, 2016

DISCOVERY A-35

Please state why Exhibit N of the Application does not include revenue from commercial and industrial customers, costs associated with the "service charge" described in Section 8-A of Exhibit L, or revenues generated from the agreement included in the Application as Exhibit M.

RESPONDENT:

Joseph T. Hand
Chief Operating Officer

RESPONSE:

West York Borough was unable to provide a recent billing register. Therefore, York Water projected revenue from the 96 commercial customers to be equal to those of the average residential customer. Costs (expenses) associated with the "service charge" described in Section 8-A of Exhibit L are assumed to be included in the Treatment Charges Expenses in Exhibit N as they were not separately accounted for in West York Borough's financial statement for the year ended December 31, 2014. Treatment expenses detailed in Exhibit N are net of reimbursement from West Manchester Township as described in Exhibit M and therefore not detailed as revenue.

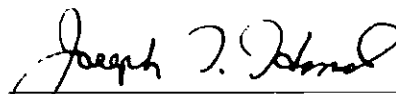
The York Water Company

IN THE MATTER OF THE APPLICATION OF THE YORK WATER COMPANY (WASTEWATER), Under Sections 1102(a)(1) and 1102(a)(3) of the Public Utility Code, for approval of the right of The York Water Company - Wastewater to (1) acquire certain public wastewater facilities from the West York Borough, and (2) begin to offer or furnish wastewater service to the public in West York Borough, York County, Pennsylvania. Docket Number: A-2016-2552403.

VERIFICATION

I, Joseph T. Hand, hereby state that the facts set forth in responses A-5, A-22 and A-32 through A-35 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 unsworn falsification to authorities).

Date: August 30, 2016



Joseph T. Hand
Chief Operating Officer
The York Water Company

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