

**Application of Pennsylvania-American Water Company for the Acquisition
of the Wastewater Collection and Treatment System Owned by the York City Sewer
Authority (the “Authority”) and Operated by the City of York (the “City”)
(collectively “York”)**

66 Pa. C.S. § 1329

**Application Filing Checklist – Water/Wastewater
Docket No. A-2021-3024681**

19. Cost of Service.
- c. Provide a copy of the seller’s most recent annual report filed with the Commonwealth’s Department of Community and Economic Development.

RESPONSE:

- c. See enclosed the Commonwealth’s Department of Community & Economic Development 2017 Municipal Annual Audit and Financial Report provided by City of York, attached as **Appendix A-19-c**.

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

672072 YORK CITY, YORK COUNTY

BALANCE SHEET



DCED-CLGS-30 (09-09)

YORK CITY, YORK County RAI ANCF SHEET December 31, 2017

	Governmental Funds				Proprietary Funds			Fid. Fund	Accou	Total
	General Fund	Special Revenue(Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency			
Assets and Other Debits										
100-120 Cash and Investments	1,467,467			666,256	12,629,023	7,460,973			22,223,719	
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130-00 Due From Other Funds										
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits										
Total Assets and Other Debits	1,467,467			666,256	12,629,023	7,460,973			22,223,719	

	Governmental Funds				Fid. Fund	Accou	Total			
	General Fund	Special Revenue(Including State Liquid Fuels)	Capital Projects	Debt Service				Enterprise	Internal Service	Trust and Agency
Liabilities and Other Credits										
210-229 Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239 All Other Current Liabilities		209,176	2,047,545				29,176		2,285,897	
230-00 Due To Other Funds										
260-269 Long-Term Liabilities										
240-259 Current Portion of Long-Term Debt and Other Credits		209,176	2,047,545				29,176		2,285,897	
Total Liabilities and Other Credits		209,176	2,047,545				29,176		2,285,897	

	Governmental Funds				Fid. Fund	Accou	Total			
	General Fund	Special Revenue(Including State Liquid Fuels)	Capital Projects	Debt Service				Enterprise	Internal Service	Trust and Agency
Fund and Account Group Equity										
281-284 Contributed Capital										
290-00 Investment in General Fixed Assets										
270-289 Fund Balance / Retained Earnings or 12/31	1,467,467	-209,176	-2,047,545	666,256	12,629,023	7,460,973	-29,176		19,937,822	
291-299 Other Equity										
Total Fund and Account Group Equity	1,467,467	-209,176	-2,047,545	666,256	12,629,023	7,460,973	-29,176		19,937,822	

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY									22,223,719	
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	1,121,004	807,217	848,316	1,121,004	1,121,004
351.00 All Other Federal Capital and Operating Grants		807,217	848,316		1,655,533
352.01 National Forest					
352.00 All Other Federal Shared Revenue and Entitlements		11,965			11,965
353.00 Federal Payments in Lieu of Taxes		819,182	2,576,198		3,395,380
Total Federal					

	23,052	23,052	53,600	2,161,067	3,877,644
State					
354.03 Highways and Streets	23,052				23,052
354.09 Community Development					
354.15 Recycling / Act 101					
354.00 All Other State Capital and Operating Grants		9,950	53,600		463,033
355.01 Public Utility Realty Tax (PURTA)		33,474			33,474
355.02- Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road					
355.03 Turnback			1,128,402		1,128,402
355.04 Alcoholic Beverage Licenses					
355.05 General Municipal Pension System State Aid				2,161,067	2,161,067
355.07 Foreign Fire Insurance Tax Distribution		68,616			68,616
355.08 Local Share Assessment/Gaming Proceeds					
355.09 Marcellus Shale Impact Fee Distribution					
355.00 All Other State Shared Revenues and Entitlements					
356.00 State Payments in Lieu of Taxes		112,040	53,600	2,161,067	3,877,644
Total State					

	242,055	60,000	242,055	60,000	302,055
Local Government Units					
357.03 Highways and Streets					
357.00 All Other Local Governmental Units Capital and Operating Grants			242,055	60,000	302,055
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services					
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes					
Total Local Government Units					

	2,754,265	1,071,139	2,488	21,272,106	5,394,487	1,194,601
Charges for Service						
361.00 General Government	2,754,265					
362.00 Public Safety	1,071,139					
363.20 Parking	2,488					
363.00 All Other Charges for Highway & Street Services						
364.10 Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				21,272,106		
364.30 Solid Waste Collection and Disposal Charge (trash)		5,394,487				
364.60 Host Municipality Benefit Fee for Solid Waste Facility						
364.00 All Other Charges for Sanitation Services						1,194,601
365.00 Health						
366.00 Human Services						

	421,011	421,011	421,011	421,011
368.00 Airports				
369.00 Bars				
370.00 Cemeteries				
372.00 Electric System				
373.00 Gas System				
374.00 Housing System	413,774			413,774
375.00 Markets				
377.00 Transit Systems				
378.00 Water System	2,222			2,222
379.00 All Other Charges for Service	112,674			112,674
Total Charges for Service	9,748,827	429,299	21,272,106	1,194,601
				32,644,833

Unclassified Operating Revenues				
383.00 Special Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions and Donations from Private Sectors	765,380	114,303	232,500	139,315
388.00 Fiduciary Fund Pension Contributions				1,335,336
389.00 All Other Unclassified Operating Revenues			11,324	37,446
Total Unclassified Operating Revenues	765,380	114,303	232,500	106,314
				139,315
				48,770
				1,384,106

Other Financing Sources				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers	1,002,770		792,959	15,083,834
393.00 Proceeds of General Long-Term Debt				16,879,563
394.00 Proceeds of Short Term-Debt			583,576	583,576
395.00 Refunds of Prior Year Expenditures				
Total Other Financing Sources	1,002,770		792,959	15,083,834
				17,463,139

TOTAL REVENUES	42,303,055	6,008,140	1,079,558	6,190,982	21,500,665	16,419,952	139,324	93,641,676
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EXPENDITURES

General Government								
400.00 Legislative (Governing) Body	117,110							117,110
401.00 Executive (Manager or Mayor)	191,214							191,214
402.00 Auditing Services / Financial Administration	1,243,178							1,243,178
403.00 Tax Collection	169,727							169,727
404.00 Solicitor / Legal Services	198,239							198,239
405.00 Secretary / Clerk								
406.00 Other General Government Administration	90,561					4,643,401		4,733,962
407.00 IT-Networking Services-Data Processing								
408.00 Engineering Services								
409.00 General Government Buildings and Plant	676,311							676,311
Total General Government	2,686,340					4,643,401		7,329,741

Public Safety

410.00	Police	10,652,403			220,485				10,872,888
411.00	Fire	6,099,348			341,573				6,440,921
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								
414.00	Planning and Zoning	1,890,807			21,343				1,912,150
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
Total Public Safety		18,642,558			583,401				19,225,959

Health and Human Services

420.00-425.00	Health and Human Services	332,192		1,021,488			366,830		1,806,908
Total Health and Human Services		332,192		1,021,488			366,830		1,806,908

Public Works - Sanitation

426.00	Recycling Collection and Disposal	3,082,554							3,082,554
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					11,301,585			11,301,585
Total Public Works - Sanitation		3,082,554				11,301,585			14,384,139

Public Works - Highways and Streets

430.00	General Services - Administration	2,134,280		159,197					2,293,477
431.00	Cleaning of Streets and Gutters			166,821					166,821
432.00	Winter Maintenance - Snow Removal			120,276					120,276
433.00	Traffic Control Devices			222,602					222,602
434.00	Street Lighting								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains			20,414					20,414
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges			370,988					370,988
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		2,134,280		1,060,298					3,194,578

Other Public Works Enterprises

440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking	463,865							463,865

488.00	Fiduciary Fund Benefits and Refunds Paid										
489.00	All Other Unclassified Expenditures										
Total Unclassified Operating Expenditures											

Other Financing Uses											
491.00	Refund of Prior Year Revenues		1,069					58,072			59,141
492.00	Interfund Operating Transfers	12,721,865	1,128,245					2,969,508			16,879,563
493.00	All Other Financing Uses	12,721,865	1,129,314					3,027,580			16,938,704
Total Other Financing Uses											

TOTAL EXPENDITURES		46,468,403	6,032,957	921,242	5,677,995	14,329,165	16,156,057	146,343	89,732,162
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EXCESS/DEFICIT OF REVENUES OVER		-4,165,348	-24,817	158,316	512,987	7,171,500	263,895	-7,019	3,909,514
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YORK CITY
December 31, 2017

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES
Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accrion on Compound Interest	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
General Obligation Bond	Bond	1995	2022	64,205,000	25,260,000		4,150,000		21,110,000		21,110,000
General Obligation Bond	Bond	1998	2023	25,310,000	6,470,000		200,000		6,270,000		6,270,000
General Obligation Bond	Bond	1998	2024	4,440,000	4,440,000		0		4,440,000		4,440,000
Ice Rink	Note	2001	2021	7,305,000	490,000		490,000		0		0
General Obligation Bond	Bond	2017	2027	13,885,000	13,885,000				13,885,000		13,885,000
General Obligation Bond	Bond	2011	2027	2,200,000	1,965,000		310,000		1,655,000		1,655,000
Revenue Bonds and Notes											
Sewer Authority	Bond	2008	2022	10,000,000	10,000,000				10,000,000		10,000,000
Sewer Authority	Bond	2010	2024	22,745,000	22,745,000				22,745,000		22,745,000
Sewer Authority	Bond	2010	2024	10,540,000	10,230,000		3,460,000		6,770,000		6,770,000
Sewer Authority	Bond	2017	2027	21,025,000	21,025,000				21,025,000		21,025,000
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 107,900,000
Capitalized lease obligations 0
Net debt 107,900,000

YORK CITY, YORK County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	289,449	52,124	341,573
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	9,560	21,296	30,856
Police	220,485		220,485
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: PP&Z	21,343		21,343
Other: PW	259,680	47,305	306,985
TOTAL CAPITAL EXPENDITURES	800,517	120,725	921,242

EMPLOYEE COMPENSATION

23,146,034

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

