

October 27, 2025

Via E-File

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

**Re: City of Lancaster – Water Bureau, Application for Increase in Base Rates
Docket No. R-2025-3057237**

Dear Secretary Homsher:

On behalf of City of Lancaster – Water Bureau (the “City”) please accept this filing made in connection with the above-referenced base rate case, filed with the Commission on September 30, 2025. The Bureau of Technical Utility Services is reviewing the filing and asked via letter dated October 10, 2025 that the City address certain requests for additional information.¹ Those requests are addressed herein.

Please do not hesitate to contact me if you have any questions.

Sincerely,



Courtney L. Schultz

Encls.

Cc: Paul Zander (pzander@pa.gov)
Per Certificate of Service

¹ The City requested an extension of time to respond to these requests on October 14, 2025, which request was granted providing the City until October 31, 2025 to respond.

TUS Request No. 1:

Lancaster's Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.52(a)(9). Please provide copies of customer polls taken and other documents which indicate customer acceptance and desire for the proposed changes. Also, if the poll or other documents reveal discernible public opposition, provide an explanation of why the change is in the public interest.

RESPONSE:

Customer polls were not taken to gauge customer acceptance and desire for the proposed tariff changes. The proposed tariff changes are in the public interest as stated in the Statement of Reasons attached as TUS-R-1 Attachment.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 2:

Lancaster's Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.52(a)(10). Please identify Lancaster's plans for introducing or implementing the Tariff Supplement Filing with respect to its ratepayers.

RESPONSE:

The City will implement the proposed tariff changes upon the Commission's approval. The City has introduced the proposed filing by providing the requisite notices to customers and the public, including by providing a link to the filing on its website.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 3:

Lancaster's Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.52(a)(11). Please identify Commission orders or rulings applicable to the Tariff Supplement Filing.

RESPONSE:

There are no such orders applicable to the Tariff Supplement Filing, save for the Commission order approving the City's settlement of its last base rate case, as referenced in the City's Direct Testimony.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 4:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.52(c)(2) for the historic test year (HTY) ending March 31, 2025, and similar data required by 52 Pa. Code § 53.56(a) for the future test year (FTY) ending March 31, 2026. Please provide a detailed balance sheet for Lancaster as of the end of the HTY and as of the end of the FTY.

RESPONSE:

The 52 Pa. Code § 53.52(c)(2) states:

“A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).”

“(b)(2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.”

Subsection (b)(2) refers to the historic test period (see below), which for this proceeding, is the twelve months ended March 31, 2025. Therefore, providing balance sheets as of the FTY and FPFTY are not required, nor has the City prepared these pro forma FTY and FPFTY balance sheets. Please reference Exhibit GRH-3, Exhibit D-X 1, which shows the City’s audited balance sheets as of December 31, 2022 and 2023. The City only produces audited balance sheets on a calendar year end basis. The December 31, 2024 balance sheet will be provided when the City receives its audited financial statement, which is expected by November 2025. Please see TUS R-4 Attachment Confidential for the unaudited balance sheets, developed by the City’s accounting department for the years ended March 31, 2024 and March 31, 2025.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 5:

Please provide a detailed balance sheet for Lancaster as of the end of the fully projected future test year (FPFTY) ending March 31, 2027.

RESPONSE:

Please see the Response to TUS-R-4.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 6:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.52(c)(6). Please describe any major changes in Lancaster’s operating or financial condition that occurred between March 31, 2025, and September 30, 2025, which materially alter Lancaster’s operating or financial condition from the conditions reflected in the Tariff Supplement Filing’s supporting data.

RESPONSE:

There have been no major changes in the City’s operating or financial conditions that occurred between March 31, 2025 and September 30, 2025.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 7:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.45(h). Please provide an affidavit or verification that confirms that Lancaster completed all customer notice required by 52 Pa. Code § 53.45.

RESPONSE:

Please see TUS-R-7 Attachment for the requested verification form.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 8:

Lancaster’s Tariff Supplement Filing, Lancaster Statement No. 2 does not appear to include a verification statement required by 52 Pa. Code § 1.36. Please provide a verification statement for the information provided in Lancaster Statement No. 2.

RESPONSE:

Please see page 111 of 2390 in the City’s September 30, 2025 Filing for the verification statement for Lancaster Statement No. 2.

RESPONSIBLE WITNESS: Stephen Campbell

TUS Request No. 9:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.53(a)(4). Exhibit D, Section VII.8 requires summaries of the company’s projected revenues, expenses, and capital budgets for the next 2 years. Please provide a complete response to Exhibit D, Section.VII.8.

RESPONSE:

The City’s 2025 Budget and 5-year (2026–2030) Capital Budget was provided in minimum filing requirement Exhibit GRH-3, at D-IX-4 Attachment. The City’s 2026 budget will not be approved until early December 2025, and will be provided to the parties when it becomes available.

RESPONSIBLE WITNESS: Tina Campbell

TUS Request No. 10:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.53(a)(4). Exhibit D, Sections V.11.d. and V.11.e. require historic inventory values that were not provided in the Tariff Supplement Filing’s Exhibit D, V-11. Please provide a complete response to Exhibit D, Sections V.11.d. and V.11.e.

RESPONSE:

The City does not track inventory, nor is it making any inventory claims in rate base as part of this filing.

RESPONSIBLE WITNESS: Stephen Campbell

TUS Request No. 11:

Lancaster’s Tariff Supplement Filing does not appear to include information required by 52 Pa. Code § 53.53(a)(4). Exhibit D, Section V.12.h. requires anticipated retirements related to plant additions, and Section V.12.m. requires identification of which projects are due to a Pennsylvania Department of Environmental Protection or Federal Environmental Protection Agency requirement. Please provide complete responses to Exhibit D, Sections V.12.h. and V.12.m.

RESPONSE:

Please see TUS-R-11 Attachment for an updated schedule that provides the information requested for Sections V.12.h and V.12.m.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 12:

Lancaster’s Joint Petition for Settlement for its last base rate case at Docket No. R-2021- 3026682 (2021 Rate Case Settlement), Appendix B, Page 15 included a proof of revenue that identified approximately 4,608 residential customers (18,430 quarterly bills/year/4 quarters) and approximately 1,363 residential customers (5,451 quarterly bills/year/4 quarters) would be billed service charges for 3/4x1-inch meters and for one-inch meters, respectively. Also, Lancaster’s Tariff Supplement Filing, Exhibit GRH-1, Schedule 8 included a proof of revenue that did not identify any service charge revenues for customers with 3/4x1-inch meters and that identified approximately 6,207 residential customers (74,482 monthly bills/year/12 months) with one-inch meters. Please explain the apparent discrepancy regarding the 1,363 residential customers with one-inch meters identified in the 2021 Rate Case Settlement and the 6,207 residential customers with one- inch meters identified in Exhibit GRH-1, Schedule 8.

RESPONSE:

Please see TUS-R-12 Attachment, which is being provided in Excel file format only and which updates Exhibit GRH-1 to reflect the residential 3/4x1-inch metered bills. These 3/4x1-inch customers were marked as “1x” in the City’s billing records and were inadvertently coded as 1-inch meter customers in Exhibit GRH-1. There are 4,705 customers with 3/4x1-inch meters in the PUC jurisdictional service territory and 1,502 1-inch meter customers. As a result of this adjustment, pro forma operating revenues under present rates for the outside-City Residential customers reduces from the as-filed amount \$10,897,517 to the updated amount of \$10,728,219, and pro forma revenues under proposed rates reduces from the as-filed amount of \$14,315,200 to the updated amount of \$14,055,990. The updates to outside-City Residential revenues also reduces the ROR from 6.99% to 6.91%.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 13:

Please explain why Exhibit GRH-1, Schedule 8 does not reflect any service charge revenue for customers with 3/4x1-inch meters.

RESPONSE:

Please see the Response to TUS-R-12.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 14:

Please confirm that service charge data in Exhibit GRH-1, Schedule 8 for customers with 3/4x1-inch meters and one-inch meters is correct or provide a revised Exhibit GRH-1 with corrected service charge data for all meter sizes.

RESPONSE:

Please see the Response to TUS-R-12.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 15:

Please confirm that meter size data in the Tariff Supplement Filing's Exhibit GRH-2, Schedule. E, Page 22 for customers with 3/4-inch meters and one-inch meters is correct or provide a revised Exhibit GRH-2 with corrected meter size data for all meter sizes.

RESPONSE:

Please see TUS-R-15 Attachment, which is being provided in Excel file format only and which updates Exhibit GRH-2 to reflect the corrected number of 3/4x1-inch meters and 1-inch meters to correct for the inadvertent misallocation detailed in the Response to TUS-R-12. Additionally, the service lines have been corrected to reflect the correction detailed in the Response to TUS-R-12.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 16:

Lancaster's Tariff Supplement Filing, Exhibit GRH-2, Schedule F indicated that all public fire protection service lines are four-inch pipe. Please confirm that public fire protection service line data in Exhibit GRH-2, Schedule F is correct or provide a revised Exhibit GRH-2 with corrected service line size data for public fire protection service lines.

RESPONSE:

The City does not keep records of the service line connection sizes for public hydrants. However, to the best of the City Staff's knowledge of the system, there is a mix of four-inch and six-inch service lines for public fire hydrants. In the updated Exhibit GRH-2, provided in Response to TUS-R-15, Schedule F has been updated such that the restrictive diameter squared equivalents have been changed from 16 to 25 to account for the believed mix of four-inch and six-inch service line connections.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 17:

Please reconfirm the number of public fire hydrants with four-inch diameter service lines that are located outside of Lancaster’s corporate limits and explain whether Lancaster intends to continue to use four-inch diameter pipe when Lancaster installs replacement public fire hydrants and related service lines.

RESPONSE:

The number of public fire hydrants for outside-City customers is provided in Table 2 of Statement No. 4, the Direct Testimony of Gregory Herbert. The City anticipates that it will continue to install a mix of four-inch and six-inch connections for replacement fire hydrants and related service lines, as appropriate.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 18:

Please explain how any corrections to meter size and public fire protection service line size data in Exhibit GRH-2 affect the allocation of costs between customers within Lancaster’s corporate limits and customers outside of Lancaster’s corporate limits (e.g., allocation factors 8, 8B, and 20, etc.).

RESPONSE:

Please see TUS-R-18 Attachment, which compares the as-filed Exhibit GRH-2 allocation of costs compared to the updated Exhibit GRH-2 provided in the Response to TUS-R-15.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 19:

Please explain how any corrections to meter size and public fire protection service line size data in Exhibit GRH-2 affect cost allocations between customer classes (e.g., residential, commercial, reallocation of public fire protection costs, etc.) and within customer classes (i.e., costs for different meter sizes) for customers outside of Lancaster’s corporate limits.

RESPONSE:

Please see the Response to TUS-R-18.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 20:

Lancaster’s Tariff Supplement Filing, Exhibit GRH-1, Schedule 2, Page 1 identified no adjustments in other operating revenues for “Sewer Reimb – Meter Shop” from the HTY value of \$134,816. However, Exhibit GRH-1, Schedule 3, Page 4, Line No. 128 identified an increase in total meter shop expenses from \$467,139 in the HTY to \$648,733 in the FPFTY. Please explain how apparent reimbursements from Lancaster’s wastewater operations for meter shop expenses are determined, state whether these reimbursements would increase proportionately with total meter shop expenses, and clarify whether corrections to meter size data in Exhibit GRH-2 affects the allocation of this revenue.

RESPONSE:

The “Sewer Reimb – Meter Shop” is the City Sewer Fund’s payment to the City’s Water Fund for meter reading costs. The \$134,816 is the inside-City portion of the Sewer Fund’s reimbursement payment booked as ‘Other Water Revenue’ to the Water Fund for meter reading costs. The Sewer Fund reimbursement revenues are determined by the number of inside-City and outside-City sewer customers and the allocation of meter reading and meter repairs of the Water Fund. Corrections to the 3/4x1-inch meter size data did not impact the reimbursement revenues. Please see TUS-R-20 Attachment, which is being provided in Excel file format only, for the calculation of sewer reimbursements allocated to inside- and outside-City water customers.

Schedule 3 shows the Water Fund’s operation and maintenance costs for the meter shop department. The increase of HTY costs of \$467,139 to \$648,733 is mainly due to the anticipated annual salary increases in the meter shop department and the City’s budgeting of two new pumping technician positions starting in the FPFTY.

RESPONSIBLE WITNESS: Gregory Herbert

TUS Request No. 21:

Ordering Paragraph 4 of the Commission’s Order entered May 12, 2022, for Lancaster’s last base rate case at Docket No. R-2021-3026682 (May 2022 Order) directed that on a monthly basis, to the extent it is available, Lancaster will provide the Commission with Fully Projected Future Test Year reporting updating the Original Cost of Utility Plant in Service from Schedule 4 of Exhibit GRH-1 for the period ending December 31, 2021, by July 1, 2022, and for the period ending December 31, 2022, by April 23, 2023. Please provide evidence that Lancaster complied with Ordering Paragraph 4 of the May 2022 Order.

RESPONSE:

Please see TUS-R-21 Attachment for the information requested.

RESPONSIBLE WITNESS: Christine Volkay-Hilditch

TUS Request No. 22:

Lancaster’s 2021 Rate Case Settlement, Section 17.d. included an agreement that Lancaster would provide a copy of its customer complaint log in live Excel format. Please provide a copy of Lancaster’s customer complaint log in live Excel format.

RESPONSE:

Please see TUS-R-22 Attachments 1, 2 and 3 for the Excel versions of the customer complaint logs for the years 2022 through 2024, and for the period through September 2025.

RESPONSIBLE WITNESS: Christine Volkay-Hilditch

TUS Request No. 23:

Please state whether Lancaster provided notice of its proposed rates to each municipality located outside of Lancaster’s corporate limits that may be subject to Lancaster’s proposed rates, including each municipality identified in the Tariff Supplement Filing’s Statement No. 4, Page 18, Table 2 that may be subject to proposed public fire protection rates.

RESPONSE:

The City mailed out customer notices on September 29, 2025. The City’s filing has also been made available on its website. Certain of the identified municipalities were mailed the customer notice – as they are also outside-City customers. Those municipalities include Lancaster Township, East Lampeter Township, West Lampeter Township, Manheim Township, Manor Township, Upper Leacock Township, and Millersville Borough. The remaining municipalities identified in the referenced table were not provided notice at that time, because (i) they are not outside-City customers, and (ii) the City is not proposing public fire protection rates as described in Lancaster Statement No. 4. However, on October 24, 2025, the City mailed a copy of the customer notice to the remaining municipalities, including East Hempfield Township, West Hempfield Township, Pequea Township, Warwick Township, Columbia Borough, and Mountville Borough.

RESPONSIBLE WITNESS: Tina Campbell

VERIFICATION

I, Tina Campbell, Director of Administrative Services, City of Lancaster, hereby state that the facts set forth in the letter of Counsel for the City of Lancaster – Bureau of Water dated October 24, 2025, addressing information requests of the Bureau of Technical Utility Services in the matter at Docket No. R-2025-3057237, 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).

Dated: October 24, 2025



Tina Campbell

CITY OF LANCASTER – BUREAU OF WATER

DOCKET NO. R-2025-3057237

STATEMENT OF REASONS

FOR WATER RATE INCREASE FILED SEPTEMBER 30, 2025

The City of Lancaster – Bureau of Water (“City”) is filing Supplement No. 49 to Water Tariff – PA PUC NO. 6, which, based on the financial and accounting data submitted in support with the filing, reflects an increase in total annual operating water revenues from customers outside of the City of \$7,005,217, or approximately 30.9% over the level of revenues anticipated for the future test year ending March 31, 2027. Supplement No. 49 is proposed to become effective no later than November 29, 2025 and will increase charges for water service by varying amounts for customers in all of the areas that fall under PUC jurisdiction served by the City of Lancaster water system.

By Pennsylvania law, the Commission can only regulate rates for customers outside of the City’s corporate limits. Accordingly, the rate increase will only affect customers located in the townships of East Hempfield, East Lampeter, Lancaster, Manheim, Manor, Pequea, West Hempfield, and West Lampeter and those in Millersville Borough. It will also affect the water for resale customers that include the East Petersburg Borough Authority, Upper Leacock Township and West Earl Authority. The proposed increase has been filed in order to:

- (A)** provide sufficient revenues to enable the City to continue the proper discharge of its public duty to furnish adequate, safe, and reliable water service pursuant to the safe drinking water standards prescribed and enforced by the Pennsylvania Department of Environmental Protection;
- (B)** provide the cash flow necessary to continue to operate, maintain and renew its facilities properly and meet its financial obligations; and
- (C)** afford the opportunity to achieve an adequate rate of return on the original cost invested in the water system.

**CONFIDENTIAL TUS-R-4
ATTACHMENT**

VERIFICATION

I, Tina Campbell, Director of Administrative Services, City of Lancaster, hereby state that the City of Lancaster – Bureau of Water (“City”) completed all customer notice as required by 52 Pa. Code § 53.45 and that the City provided notice of its proposed rates to each municipality located outside of the City’s corporate limits that may be subject to the City’s proposed rates, including each municipality identified in the Tariff Supplement Filing’s Statement No. 4, Page 18, Table 2 that may be subject to proposed public fire protection.

I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to sworn falsification to authorities).



Tina Campbell

Date: October 24, 2025

CITY OF LANCASTER - BUREAU OF WATER

PROJECTED PLANT ADDITIONS PER DATA REQUEST EXHIBIT D V-12 FOR THE FUTURE TEST YEAR AND FULLY PROJECTED FUTURE TEST YEAR

Project	Total Amount	Associated Retirements	Start Date	Completion Date	Amount Expended To Date	Percent Complete	Pa DEP or EPA Req'd.
<u>Future Test Year Plant Additions (2026)</u>							
Low/High Service Pumps Conestoga	\$ 762,953	\$ 75,000	2025	December, 2025	\$ 458,981.15	60.2%	No
Conestoga Membranes	1,529,000	-	2025	June, 2025	1,502,065.00	98.2%	No
Millersville Water Line Replacement	222,857	20,000	2025	June, 2025	222,856.68	100%	No
Leak Detection	200,000	20,000	2025	March, 2026	48,059.02	24%	No
Duke Street	254,335	25,000	2025	March, 2026	-	0%	No
Transite Pipe - Manor (work remaining)	1,987,260	200,000	2025	June, 2025	1,975,960.00	99%	No
<u>Fully Projected Future Test Year Plant Additions (2027)</u>							
Security Cameras and networking - phase 2 at tanks and PS	\$ 275,000	\$ -	2026	March, 2027	-	0%	No
Lampeter Road Stream Restoration	100,000	-	2026	March, 2027	-	0%	No
Hess PS Upgrade	600,000	60,000	2026	March, 2027	39,243.53	7%	No
Conestoga Low/High Service Electrical Upgrade	825,000	-	2026	March, 2027	120,220.70	15%	No
George Street Line Replacement	800,000	80,000	2026	March, 2027	17,820.00	2%	No
Susquehanna LDTM (phase 2)	10,592,529	530,000	2026	March, 2027	179,298.84	2%	No
Susquehanna LDTM (phase 3)	30,842,786	1,540,000	2026	March, 2027	522,073.21	2%	No
Millersville Water Line Replacement - Manor to Charlotte	555,000	55,000	2026	March, 2027	-	0%	No
Lafayette Tank (Water Quality Improvements)	1,500,000	150,000	2026	March, 2027	56,039.60	4%	No
Vactor	750,000	-	2026	March, 2027	-	0%	No
SCADA - LIMS	75,000	-	2026	March, 2027	-	0%	No
Membrane pilot	250,000	-	2026	March, 2027	21,973.90	9%	Yes (1)
Oyster Point	650,000	-	2026	March, 2027	-	0%	No
Lead Service Line Replacement in the City	756,132	170,000	2026	March, 2027	-	0%	Yes (2)

(1) PADEP requires a pilot to implement a change in technology. The City is trialing this ceramic membrane technology to improve membrane longevity. However, this was not ordered by the PADEP.
 (2) EPA Improved Lead and Copper Rule regulations required an initial inventory of lead service lines filed October 16, 2024. The final inventory is due October 2027.
 Replacement of lead water servicelines (per the regulations) must be completed by 2037. The City is starting on that replacement and applied for PENNVEST financing.

**TUS-R-12 ATTACHMENT
PROVIDED IN EXCEL FORMAT**

**TUS-R-15 ATTACHMENT
PROVIDED IN EXCEL FORMAT**

AS-FILED SCHEDULE A

CITY OF LANCASTER - BUREAU OF WATER

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED MARCH 31, 2027

Customer Classification (1)	Cost of Service		Revenue Present Rates		Revenue Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Inside the City								
Residential	\$ 6,139,073	15.0%	\$ 6,038,073	17.8%	\$ 6,038,073	14.8%	\$ -	0.0%
Commercial	4,372,870	10.7%	4,640,648	13.7%	4,640,648	11.3%	-	0.0%
Industrial	326,501	0.8%	371,706	1.1%	371,706	0.9%	-	0.0%
Private Fire	454,641	1.1%	242,658	0.7%	242,658	0.6%	-	0.0%
Total Inside the City	11,293,085	27.6%	11,293,085	33.3%	11,293,085	27.6%	\$ -	0.0%
Outside the City								
Residential	14,270,887	34.9%	10,897,517	32.0%	14,315,200	34.9%	3,417,683	31.4%
Commercial	10,750,985	26.2%	8,297,445	24.4%	10,760,469	26.3%	2,463,024	29.7%
Industrial	1,987,445	4.8%	1,519,969	4.5%	1,987,841	4.8%	467,872	30.8%
Large Industrial	1,285,819	3.1%	992,890	2.9%	1,290,163	3.1%	297,273	29.9%
Other Water Utilities	689,633	1.7%	539,581	1.6%	693,395	1.7%	153,814	28.5%
Private Fire	711,286	1.7%	443,437	1.3%	648,989	1.6%	205,552	46.4%
Total Outside the City	29,696,056	72.4%	22,690,839	66.7%	29,696,056	72.4%	\$ 7,005,217	30.9%
Total Sales	\$ 40,989,141	100.0%	\$ 33,983,924	100.0%	\$ 40,989,141	100.0%	\$ 7,005,217	20.6%
Other Revenues								
Inside the City	255,689		255,689		255,689		-	0.0%
Outside the City	541,844		541,844		541,844		-	0.0%
Total	\$ 41,786,673		\$ 34,781,457		\$ 41,786,673		\$ 7,005,217	20.1%

TUS-R-15 SCHEDULE A

CITY OF LANCASTER - BUREAU OF WATER

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED MARCH 31, 2027

Customer Classification (1)	Cost of Service		Revenue Present Rates		Revenue Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Inside the City								
Residential	\$ 6,252,262	15.3%	\$ 6,082,532	17.9%	\$ 6,082,532	14.9%	\$ -	0.0%
Commercial	4,436,576	10.8%	4,674,563	13.8%	4,674,563	11.4%	-	0.0%
Industrial	331,832	0.8%	374,318	1.1%	374,318	0.9%	-	0.0%
Private Fire	355,165	0.9%	244,426	0.7%	244,426	0.6%	-	0.0%
Total Inside the City	11,375,834	27.8%	11,375,839	33.5%	11,375,839	27.8%	\$ -	0.0%
Outside the City								
Residential	14,285,938	34.8%	10,728,219	31.6%	14,055,990	34.3%	3,327,771	31.0%
Commercial	10,796,307	26.4%	8,358,266	24.6%	10,839,349	26.5%	2,481,083	29.7%
Industrial	1,985,278	4.9%	1,531,162	4.5%	2,002,479	4.9%	471,317	30.8%
Large Industrial	1,280,782	3.1%	1,000,202	2.9%	1,299,664	3.2%	299,462	29.9%
Other Water Utilities	684,984	1.7%	543,555	1.6%	698,502	1.7%	154,947	28.5%
Private Fire	516,439	1.3%	446,682	1.3%	653,738	1.6%	207,056	46.4%
Total Outside the City	29,549,728	72.2%	22,608,086	66.5%	29,549,723	72.2%	\$ 6,941,637	30.7%
Total Sales	\$ 40,925,562	100.0%	\$ 33,983,925	100.0%	\$ 40,925,562	100.0%	\$ 6,941,637	20.4%
Other Revenues								
Inside the City	255,968		255,963		255,968		5	0.0%
Outside the City	541,565		541,570		541,565		(5)	0.0%
Total	\$ 41,723,094		\$ 34,781,458		\$ 41,723,094		\$ 6,941,637	20.0%

Summary of Impacts to Applicable Factors From As Filed COSS to Updated TUS-R-15 COSS

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1071	0.1071	0.0000
Commercial	0.1015	0.1015	0.0000
Industrial	0.0080	0.0080	0.0000
Private Fire Protection	0.0195	0.0139	-0.0056
Public Fire Protection	0.0292	0.0324	0.0032
<u>Outside - City</u>			
Residential	0.2459	0.2459	0.0000
Commercial	0.2590	0.2590	0.0000
Industrial	0.0526	0.0526	0.0000
Large Industrial	0.0346	0.0346	0.0000
Other Water Utilities	0.0183	0.0183	0.0000
Private Fire Protection	0.0283	0.0201	-0.0082
Public Fire Protection	0.0960	0.1066	0.0106
	1.0000	1.0000	

FACTOR 3A. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS FOR INSIDE THE CITY CUSTOMER CLASSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.4082	0.4081	-0.0001
Commercial	0.3878	0.3879	0.0001
Industrial	0.0307	0.0308	0.0001
Private Fire Protection	0.0696	0.0520	-0.0176
Public Fire Protection	0.1037	0.1212	0.0175
	1.0000	1.0000	

FACTOR 3B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS FOR OUTSIDE THE CITY CUSTOMER CLASSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Outside - City</u>			
Residential	0.3337	0.3336	-0.0001
Commercial	0.3510	0.3510	0.0000
Industrial	0.0711	0.0711	0.0000
Large Industrial	0.0466	0.0466	0.0000
Other Water Utilities	0.0248	0.0247	-0.0001
Private Fire Protection	0.0393	0.0275	-0.0118
Public Fire Protection	0.1335	0.1455	0.0120
	1.0000	1.0000	

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>	0.1067	0.1067	0.0000
Residential	0.0874	0.0874	0.0000
Commercial	0.0057	0.0057	0.0000
Industrial	0.0290	0.0206	-0.0084
Private Fire Protection	0.0432	0.0480	0.0048
Public Fire Protection			
<u>Outside - City</u>	0.2451	0.2451	0.0000
Residential	0.2230	0.2230	0.0000
Commercial	0.0371	0.0371	0.0000
Industrial	0.0240	0.0240	0.0000
Large Industrial	0.0140	0.0140	0.0000
Other Water Utilities	0.0419	0.0298	-0.0121
Private Fire Protection	0.1429	0.1586	0.0157
Public Fire Protection			
	1.0000	1.0000	

FACTOR 4A. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR INSIDE THE CITY CUSTOMER CLASSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.3950	0.3950	0.0000
Commercial	0.3263	0.3263	0.0000
Industrial	0.0215	0.0215	0.0000
Private Fire Protection	0.1034	0.0773	-0.0261
Public Fire Protection	<u>0.1538</u>	<u>0.1799</u>	0.0261
	1.0000	1.0000	

FACTOR 4B. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR OUTSIDE THE CITY CUSTOMER CLASSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Outside - City</u>			
Residential	0.3361	0.3362	0.0001
Commercial	0.3049	0.3048	-0.0001
Industrial	0.0505	0.0504	-0.0001
Large Industrial	0.0325	0.0325	0.0000
Other Water Utilities	0.0191	0.0191	0.0000
Private Fire Protection	0.0585	0.0408	-0.0177
Public Fire Protection	<u>0.1984</u>	<u>0.2162</u>	0.0178
	1.0000	1.0000	

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1144	0.1144	0.0000
Commercial	0.0937	0.0937	0.0000
Industrial	0.0061	0.0061	0.0000
Private Fire Protection	0.0229	0.0163	-0.0066
Public Fire Protection	0.0341	0.0380	0.0039
<u>Outside -City</u>			
Residential	0.2628	0.2627	-0.0001
Commercial	0.2391	0.2391	0.0000
Industrial	0.0398	0.0398	0.0000
Large Industrial	0.0258	0.0258	0.0000
Other Water Utilities	0.0150	0.0150	0.0000
Private Fire Protection	0.0332	0.0236	-0.0096
Public Fire Protection	0.1131	0.1255	0.0124
Total	1.0000	1.0000	

FACTOR 5A. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES FOR OUTSIDE OF THE CITY CUSTOMER CLASSES

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.4235	0.4235	0.0000
Commercial	0.3498	0.3498	0.0000
Industrial	0.0231	0.0231	0.0000
Private Fire Protection	0.0818	0.0613	-0.0205
Public Fire Protection	0.1218	0.1423	0.0205
	1.0000	1.0000	

FACTOR 5B. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES FOR OUTSIDE OF THE CITY CUSTOMER CLASSES

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Outside - City</u>			
Residential	0.3361	0.3362	0.0001
Commercial	0.3049	0.3048	-0.0001
Industrial	0.0505	0.0504	-0.0001
Large Industrial	0.0325	0.0325	0.0000
Other Water Utilities	0.0191	0.0191	0.0000
Private Fire Protection	0.0585	0.0408	-0.0177
Public Fire Protection	0.1984	0.2162	0.0178
	1.0000	1.0000	

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS TO INSIDE AND OUTSIDE THE CITY CUSTOMERS

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.0832	0.0832	0.0000
Commercial	0.0718	0.0718	0.0000
Industrial	0.0050	0.0050	0.0000
Private Fire Protection	0.0196	0.0146	-0.0050
Public Fire Protection	0.0291	0.0340	0.0049
<u>Outside -City</u>			
Residential	0.2658	0.2658	0.0000
Commercial	0.2494	0.2494	0.0000
Industrial	0.0436	0.0435	-0.0001
Large Industrial	0.0283	0.0283	0.0000
Other Water Utilities	0.0161	0.0161	0.0000
Private Fire Protection	0.0428	0.0299	-0.0129
Public Fire Protection	<u>0.1453</u>	<u>0.1584</u>	0.0131
Total	1.0000	1.0000	

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1994	0.2091	0.0097
Commercial	0.0858	0.0899	0.0041
Industrial	0.0070	0.0074	0.0004
<u>Outside -City</u>			
Residential	0.5052	0.4812	-0.0240
Commercial	0.1848	0.1937	0.0089
Industrial	0.0142	0.0149	0.0007
Large Industrial	0.0016	0.0017	0.0001
Other Water Utilities	<u>0.0020</u>	<u>0.0021</u>	0.0001
Total	1.0000	1.0000	

FACTOR 8B. ALLOCATION OF COSTS ASSOCIATED WITH METERS OUTSIDE THE CITY.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Outside -City</u>			
Residential	0.7137	0.6938	-0.0199
Commercial	0.2611	0.2792	0.0181
Industrial	0.0201	0.0215	0.0014
Large Industrial	0.0023	0.0025	0.0002
Other Water Utilities	<u>0.0028</u>	<u>0.0030</u>	0.0002
Total	1.0000	1.0000	

FACTOR 10. ALLOCATION OF TRANSMISSION AND DISTRIBUTION SUPERVISION AND ENGINEERING AND OTHER DEPARTMENTAL EXPENSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1689	0.1689	0.0000
Commercial	0.0685	0.0685	0.0000
Industrial	0.0042	0.0042	0.0000
Private Fire Protection	0.0210	0.0174	-0.0036
Public Fire Protection	0.0141	0.0176	0.0035
<u>Outside -City</u>			
Residential	0.3463	0.3463	0.0000
Commercial	0.1945	0.1945	0.0000
Industrial	0.0320	0.0320	0.0000
Large Industrial	0.0204	0.0204	0.0000
Other Water Utilities	0.0116	0.0116	0.0000
Private Fire Protection	0.0367	0.0274	-0.0093
Public Fire Protection	<u>0.0818</u>	<u>0.0912</u>	0.0094
Total	1.0000	1.0000	

FACTOR 13. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1744	0.1748	0.0004
Commercial	0.0878	0.0879	0.0001
Industrial	0.0061	0.0061	0.0000
Private Fire Protection	0.0091	0.0076	-0.0015
Public Fire Protection	0.0058	0.0072	0.0014
<u>Outside -City</u>			
Residential	0.3691	0.3683	-0.0008
Commercial	0.2206	0.2210	0.0004
Industrial	0.0398	0.0398	0.0000
Large Industrial	0.0254	0.0254	0.0000
Other Water Utilities	0.0138	0.0138	0.0000
Private Fire Protection	0.0154	0.0117	-0.0037
Public Fire Protection	<u>0.0327</u>	<u>0.0364</u>	0.0037
Total	1.0000	1.0000	

FACTOR 14. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1623	0.1627	0.0004
Commercial	0.0966	0.0967	0.0001
Industrial	0.0070	0.0070	0.0000
Private Fire Protection	0.0069	0.0057	-0.0012
Public Fire Protection	0.0047	0.0058	0.0011
<u>Outside -City</u>			
Residential	0.3498	0.3490	-0.0008
Commercial	0.2442	0.2446	0.0004
Industrial	0.0455	0.0455	0.0000
Large Industrial	0.0292	0.0292	0.0000
Other Water Utilities	0.0158	0.0158	0.0000
Private Fire Protection	0.0119	0.0089	-0.0030
Public Fire Protection	<u>0.0261</u>	<u>0.0291</u>	0.0030
Total	1.0000	1.0000	

FACTOR 15. ALLOCATION OF OTHER RATE BASE ELEMENTS.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1197	0.1197	0.0000
Commercial	0.0975	0.0975	0.0000
Industrial	0.0072	0.0072	0.0000
Private Fire Protection	0.0143	0.0108	-0.0035
Public Fire Protection	0.0245	0.0277	0.0032
<u>Outside -City</u>			
Residential	0.2923	0.2923	0.0000
Commercial	0.2491	0.2492	0.0001
Industrial	0.0469	0.0468	-0.0001
Large Industrial	0.0305	0.0305	0.0000
Other Water Utilities	0.0166	0.0166	0.0000
Private Fire Protection	0.0234	0.0169	-0.0065
Public Fire Protection	0.0780	0.0848	0.0068
Total	1.0000	1.0000	

FACTOR 16. A&B ALLOCATION OF INCOME AVAILABLE FOR RETURN.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
	16A	16A	
Residential	0.4561	0.4564	0.0003
Commercial	0.3704	0.3708	0.0004
Industrial	0.0273	0.0274	0.0001
Private Fire Protection	0.0539	0.0408	-0.0131
Public Fire Protection	0.0923	0.1046	0.0123
<u>Outside -City</u>			
	16B	16B	
Residential	0.3976	0.3975	-0.0001
Commercial	0.3381	0.3380	-0.0001
Industrial	0.0636	0.0636	0.0000
Large Industrial	0.0414	0.0414	0.0000
Other Water Utilities	0.0226	0.0225	-0.0001
Private Fire Protection	0.0316	0.0228	-0.0088
Public Fire Protection	0.1051	0.1142	0.0091
Total	1.0000	1.0000	

FACTOR 17. A&B ALLOCATION OF OTHER WATER REVENUES.

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.5073	0.5074	0.0001
Commercial	0.3674	0.3677	0.0003
Industrial	0.0273	0.0273	0.0000
Private Fire Protection	0.0398	0.0309	-0.0089
Public Fire Protection	0.0582	0.0667	0.0085
<u>Outside -City</u>			
Residential	0.4295	0.4295	0.0000
Commercial	0.3428	0.3430	0.0002
Industrial	0.0654	0.0654	0.0000
Large Industrial	0.0431	0.0431	0.0000
Other Water Utilities	0.0232	0.0231	-0.0001
Private Fire Protection	0.0239	0.0174	-0.0065
Public Fire Protection	0.0721	0.0785	0.0064
Total	1.0000	1.0000	

FACTOR 18. ALLOCATION OF REGULATORY COMMISSION EXPENSES

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Outside -City</u>			
Residential	0.3976	0.3975	-0.0001
Commercial	0.3381	0.3380	-0.0001
Industrial	0.0636	0.0636	0.0000
Large Industrial	0.0414	0.0414	0.0000
Other Water Utilities	0.0226	0.0225	-0.0001
Private Fire Protection	0.0316	0.0228	-0.0088
Public Fire Protection	0.1051	0.1142	0.0091
Total	1.0000	1.0000	

FACTOR 21. ALLOCATION OF CASH WORKING CAPITAL AND PREPAID EXPENSES

<u>Customer Classification</u> (1)	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Inside - City</u>			
Residential	0.1614	0.1617	0.0003
Commercial	0.0966	0.0967	0.0001
Industrial	0.0071	0.0072	0.0001
Private Fire Protection	0.0070	0.0058	-0.0012
Public Fire Protection	0.0047	0.0057	0.0010
<u>Outside -City</u>			
Residential	0.3472	0.3465	-0.0007
Commercial	0.2439	0.2443	0.0004
Industrial	0.0467	0.0467	0.0000
Large Industrial	0.0313	0.0313	0.0000
Other Water Utilities	0.0166	0.0166	0.0000
Private Fire Protection	0.0119	0.0090	-0.0029
Public Fire Protection	0.0256	0.0285	0.0029
Total	1.0000	1.0000	

FIRE PROTECTION

	<u>As-Filed Allocation Factor</u> (2)	<u>TUS-R-15 Allocation Factor</u> (3)	<u>Variance</u> (4)
<u>Percent of Total Fire Protection</u>			
<u>INSIDE CITY</u>			
Total Private Fire Protection	0.1128	0.0802	-0.0326
Total Public Fire Protection	0.1681	0.1867	0.0186
<u>OUTSIDE CITY</u>			
Total Private Fire Protection	0.1637	0.1164	-0.0473
Total Public Fire Protection	0.5554	0.6167	0.0613
	1.0000	1.0000	

Percent of Service Area Fire Protection

<u>INSIDE CITY</u>			
Total Private Fire Protection	0.4016	0.3005	-0.1011
Total Public Fire Protection	0.5984	0.6995	0.1011
	1.0000	1.0000	
<u>OUTSIDE CITY</u>			
Total Private Fire Protection	0.2277	0.1587	-0.0690
Total Public Fire Protection	0.7723	0.8413	0.0690
	1.0000	1.0000	

**TUS-R-20 ATTACHMENT
PROVIDED IN EXCEL FORMAT**



March 10, 2023

VIA ELECTRONIC MAIL

Gina L. Miller, Prosecutor
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
ginmiller@pa.gov

Christy M. Appleby
Office of Consumer Advocate
CAppleby@paoca.org

Erin K. Fure
Assistant Small Business Advocate
Office of Small Business Advocate
efure@pa.gov

RE: City of Lancaster – Water Bureau Base Rate Case
Docket No. R-2021-3026682

Dear Parties:

Pursuant to Paragraph 20 of the Joint Stipulation for Settlement in the City of Lancaster – Water Bureau’s (“City”) last base rate case, at Docket No. R-2021-3026682, enclosed please find the City’s annual utility plant in service trackers, which include information by month, for the periods ending December 31, 2021 and December 31, 2022.

The City acknowledges and apologizes for its inadvertent failure to provide the information for the year ending December 31, 2021 on or before July 1, 2022. However, all of the required information is included in this report and the City is pleased to be able to provide the information for the year ended December 31, 2022 before the April 23, 2023 deadline.

Should you have any questions concerning the information provided, please do not hesitate to contact me.

Respectfully submitted,

CITY OF LANCASTER

A handwritten signature in black ink, appearing to read "Angela M. Boyle".

Angela M. Boyle, PaCP, PHR
anboyle@cityoflanasterpa.gov
Paralegal for Barry N. Handwerger, Solicitor

Enclosure

Cc: Lauren R. Myers, OCA
Courtney Schultz, Esq.
Stephen Campbell, DPW
Christine Volkay- Hilditch, Deputy DPW

CITY OF LANCASTER
REPORTING TO THE COMMISSION AT DOCKET NO. R-2021-3026682 FOR
THE SUMMARY OF ADDITIONS AND RETIREMENTS BY MONTH FOR THE FUTURE TEST YEAR ENDED DECEMBER 31, 2021 AND THE FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

Original Cost of UPIS As of	Before 1/1/21	2021 FTY												Total	Original Cost of UPIS As of 12/31/2021	Exhibit GRH-1R, Sch. 4 Original Cost of UPIS As of 12/31/2021	Variance	
		January	February	March	April	May	June	July	August	September	October	November	December					
\$ 241,276,299	19,340,177	-	1,414,915	1,563,027	1,096,064	1,194,388	663,807	911,992	1,941,285	1,296,166	1,239,932	1,483,745	3,702,385	\$ 35,847,880				
CapEx/Additions				(120,284)									(199,420)	(319,704) ⁽²⁾				
Retirements				975,779														
Total	19,340,177	-	1,414,915	1,563,027	1,194,388	663,807	911,992	1,941,285	1,296,166	1,239,932	1,483,745	3,502,965	\$ 35,528,176	\$ 276,804,475	\$ 276,442,031	\$ 362,445		
As of	12/31/2021	Before 1/1/22	2022 FPFTY												Total	As of 12/31/2022	As of 12/31/2022	
\$ 276,804,475	2,359,251	-	46,150	2,694,338	667,472	375,962	1,563,278	1,921,880	1,381,646	1,136,639	411,272	1,986,200	2,147,858	\$ 16,691,946				
CapEx/Additions				(44,935,580)					(22,347,000)				(26,356,430)	(93,639) ⁽²⁾				
Retirements				2,649,402	667,472	375,962	1,563,278	1,921,880	1,359,259	1,136,639	411,272	1,986,200	2,121,502	\$ 16,598,307	\$ 286,750,522	\$ 286,750,522	\$ 6,652,261	
Total	2,359,251	-	46,150	2,649,402	667,472	375,962	1,563,278	1,921,880	1,359,259	1,136,639	411,272	1,986,200	2,121,502	\$ 16,598,307	\$ 286,750,522	\$ 286,750,522	\$ 6,652,261	

⁽¹⁾ Actual costs for projects starting prior to FTY, that were completed and in-service during the FTY.
⁽²⁾ Retirement is date asset is taken out of service, not date asset is fully depreciated following retirement.
⁽³⁾ All FPFTY projects' actual costs starting prior to FPFTY.

**TUS-R-22 ATTACHMENTS 1-3
PROVIDED IN EXCEL FORMAT**

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

The City of Lancaster-Bureau of Water

2025 Water Base Rate Case; R-2025-3057237

CERTIFICATE OF SERVICE

I hereby certify that I have this 27th day of October, 2025 served a true copy of the

Deficiency Responses upon the persons listed below *via Electronic Mail*:

Via E-File Only

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Scott B. Granger
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
sgranger@pa.gov

Rebecca Lyttle
Small Business Advocate
Office of Small Business Advocate
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Dan Searfoorce, Manager
Bureau of Technical Utility Services
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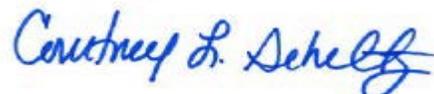
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