



- PA-EXE-181. Please provide a copy of the most recent pension plan actuarial study.
- PA-EXE-182. Regarding the response to PA-EXE-130, the provided schedule appears to have been duplicated from another record, source, document or workpaper, which includes hyperlinks. Please provide the complete record, source, document or workpaper from which the schedule was duplicated.
- PA-EXE-183. The City's Comprehensive Annual Financial Reports (CAFR) list Equity in Treasurer's Account for Water and Sewer on two separate lines – Current Assets and Non-Current Assets (Restricted Assets). See, e.g., 2014 CAFR, Exhibit VI, Page 33.
- a. With respect to Equity in Treasurer's Account listed as Current Assets (Water and Sewer), please explain:
    - i. What is the source of this cash (e.g., customer payments, interest earnings, loans, grants, etc.)?
  - b. With respect to Equity in Treasurer's Account listed as Non-Current Assets (Restricted Assets) (Water and Sewer), please explain:
    - i. How reported amounts are determined?
    - ii. What are the component funds, accounts or assets which comprise the amounts reported on this line?
- PA-EXE-184. Please confirm that the \$70 million shown as the Revenue Fund Ending Balance for FY 2016 on Black & Veatch Funds Worksheet "Combined Utility Funds" (PWD Exhibit 6) represents the same \$70 million shown as FY 2016 (Projected B&V) Water Operating Fund Balance on page 15 of PWD's December 2015 Financial Plan (PWD Exhibit 2).
- PA-EXE-185. Please provide a listing of each of the chemicals used in the Department operations. Your response should separate the cost by water, wastewater and stormwater operations and should include the following:
- a. The total annual cost of each chemical for FY 2012 to FY2015;
  - b. The annual average unit price paid for each chemical for FY 2012 to FY 2015; and
  - c. The annual quantity purchased for each chemical for FY 2012 to FY 2015.
- PA-EXE-186. According to Rate Case Assumptions, the Department is projecting a decrease customer usage during each year of the 6-year period.
- a. Given that the amount of chemical used is dependent on the quantity of water treated, why is the Department not projecting a corresponding decrease in chemical expense? Please provide all data used to support your response.
  - b. Given that amount of electricity used by the Department is related quantity of water pumped, why is the Department not projecting a corresponding decrease in electricity expense? Please provide all data used to support your response.