



2018 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2018

Prepared by:



*Excellence Delivered **As Promised***

CITY OF LANCASTER – SEWER FUND

Lancaster, Pennsylvania

2018 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2018

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



*Excellence Delivered **As Promised***

July 15, 2019

City of Lancaster – Sewer Fund
150 Pitney Road
Lancaster, PA 17601-5625

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2018. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2019".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

065140.100

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PART I. RESULTS OF STUDY

CITY OF LANCASTER – SEWER FUND

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the ratemaking book depreciation reserve and the calculated annual depreciation related to Utility Plant in Services and Contributions in Aid of Construction as of December 31, 2018. Table 2 presents the bringforward of the book reserve for the City of Lancaster as of December 31, 2018.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount.

CITY OF LANCASTER - SEWER FUND

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCURUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
NONDEPRECIABLE PLANT							
353.00	LAND	1,484,823.87					
TOTAL NONDEPRECIABLE PLANT		1,484,823.87					
DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - COLLECTION MAIN PUMP STATION	2,861,094.02	1,053,743	1,807,351	68,705	2.40	26.3
	STEVENS PUMP STATION	5,440,818.56	1,098,692	4,342,127	138,280	2.54	31.4
	NORTH PUMP STATION	25,903,358.36	2,735,659	23,167,699	723,563	2.79	32.0
	MAPLE GROVE PUMP STATION	915,549.03	280,902	634,647	23,719	2.59	26.8
	CONESTOGA GARDEN PUMP STATION	2,252,065.82	464,565	1,787,501	66,074	2.93	27.1
	OTHER PUMP STATIONS AND AIR RELIEF PITS	950,689.10	223,525	727,164	16,460	1.73	44.2
TOTAL ACCOUNT 354.3		38,323,574.89	5,857,086	32,466,489	1,036,801	2.71	
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	43,367,968.89	11,760,228	31,607,741	862,818	1.99	36.6
354.50	STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	257,646.35	184,188	73,458	3,333	1.29	22.0
354.70	STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	67,126.22	51,972	15,154	866	1.29	17.5
360.00	FORCE MAINS	2,403,148.75	1,394,591	1,008,558	30,212	1.26	33.4
361.10	GRAVITY MAINS	24,191,607.24	16,965,050	7,226,557	280,292	1.16	25.8
371.00	PUMPING EQUIPMENT	4,586,892.46	2,015,809	2,571,083	96,181	2.10	26.7
380.00	TREATMENT AND DISPOSAL EQUIPMENT	21,648,057.88	7,734,436	13,913,622	473,665	2.19	29.4
390.00	OFFICE FURNITURE AND EQUIPMENT	268,916.00	104,243	164,673	9,456	3.52	17.4
391.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	361,709.89	146,178	215,532	27,431	7.58	7.9
391.20	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	628,644.41	238,430	390,214	43,285	6.89	9.0
391.30	TRANSPORTATION EQUIPMENT - LARGE TRUCKS	998,631.00	526,196	472,435	86,756	8.69	5.4
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	318,090.03	92,616	225,474	12,376	3.89	18.2
395.00	POWER OPERATED EQUIPMENT	895,113.65	403,078	492,036	40,447	4.52	12.2
TOTAL DEPRECIABLE PLANT		138,317,127.36	47,474,101	90,843,026	3,003,919	2.17	
CONTRIBUTIONS IN AID OF CONSTRUCTION							
354.30	STRUCTURES AND IMPROVEMENTS - COLLECTION MAIN PUMP STATION	1,581,814.22	488,947	1,092,867	41,459	2.62	26.4
	STEVENS PUMP STATION	3,337,986.18	676,519	2,661,467	85,024	2.55	31.3
	NORTH PUMP STATION	11,857,977.73	1,402,725	10,455,253	328,835	2.77	31.8
	CONESTOGA GARDEN PUMP STATION	2,123,254.04	448,981	1,674,273	61,822	2.91	27.1
	OTHER PUMP STATIONS AND AIR RELIEF PITS	264,429.77	21,202	243,228	4,808	1.82	50.6
TOTAL ACCOUNT 354.3		19,165,461.94	3,038,374	16,127,088	521,948	2.72	

CITY OF LANCASTER - SEWER FUND

TABLE 1 - SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2018

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2018 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRAU RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(6)/(7)
354.40	65-R2.5	12,552,323.03	4,041,629	8,510,694	240,150	1.91	35.4
	STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT						
354.50	55-R4	110,942.52	66,485	44,458	2,017	1.82	22.0
	STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT						
354.70	50-R4	28,904.55	18,794	10,111	578	2.00	17.5
	STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT						
361.10	55-R2.5	5,955,209.97	3,190,921	2,764,289	108,276	1.82	25.5
371.00	40-S1.5	2,593,605.97	963,672	1,629,934	64,839	2.50	25.1
380.00	40-L2.5	10,100,970.59	2,915,661	7,185,310	252,523	2.50	28.5
390.00	20-SQ	26,867.94	672	26,196	1,343	5.00	19.5
393.00	25-SQ	23,212.80	1,393	21,820	929	4.00	23.5
	TOOLS, SHOP AND GARAGE EQUIPMENT						
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION		50,557,499.31	14,237,601	36,319,900	1,192,603	2.36	
TOTAL WASTEWATER PLANT		89,244,451.92	33,236,500	54,523,126	1,811,316	2.03	

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

CITY OF LANCASTER - SEWER FUND

TABLE 2. BRINGFORWARD OF RATEMAKING BOOK RESERVE FROM DECEMBER 31, 2011 TO DECEMBER 31, 2018

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2011 (2)	ACCRUALS FOR PERIOD 2012 THRU 2018 (3)	RETIREMENTS FOR PERIOD 2012 THRU 2018 (4)	BOOK RESERVE AS OF DECEMBER 31, 2018 (5)
DEPRECIABLE PLANT				
354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION				
MAIN PUMP STATION	563,984	489,759		1,053,743
STEVENS PUMP STATION	277,877	820,815		1,098,692
NORTH PUMP STATION	1,052,774	1,682,885		2,735,659
MAPLE GROVE PUMP STATION	190,111	90,791		280,902
CONESTOGA GARDEN PUMP STATION	141,785	322,780		464,565
OTHER PUMP STATIONS AND AIR RELIEF PITS	131,804	91,721		223,525
<i>TOTAL ACCOUNT 354.3</i>	<i>2,358,335</i>	<i>3,498,751</i>	<i>0</i>	<i>5,857,086</i>
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT				
WASTEWATER TREATMENT PLANT	7,997,623	3,762,605		11,760,228
354.50 STRUCTURES AND IMPROVEMENTS - GENERAL				
WASTEWATER TREATMENT PLANT	158,041	26,147		184,188
354.70 STRUCTURES AND IMPROVEMENTS - OTHER				
WASTEWATER TREATMENT PLANT	44,956	7,016		51,972
360.00 FORCE MAINS	1,158,174	236,417		1,394,591
361.10 GRAVITY MAINS	14,677,219	2,287,831		16,965,050
371.00 PUMPING EQUIPMENT	1,369,159	646,650		2,015,809
380.00 TREATMENT AND DISPOSAL EQUIPMENT	5,111,958	2,665,932	(43,454)	7,734,436
390.00 OFFICE FURNITURE AND EQUIPMENT	324	103,919		104,243
391.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	77,195	146,178	(77,195)	146,178
391.20 TRANSPORTATION EQUIPMENT - SMALL TRUCKS	127,890	233,101	(122,561)	238,430
391.30 TRANSPORTATION EQUIPMENT - LARGE TRUCKS	111,200	414,996		526,196
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	14,173	78,443		92,616
395.00 POWER OPERATED EQUIPMENT	111,522	291,556		403,078
TOTAL DEPRECIABLE PLANT	33,317,769	14,399,542	(243,210)	47,474,101
CONTRIBUTIONS IN AID OF CONSTRUCTION				
354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION				
MAIN PUMP STATION	212,250	276,697		488,947
STEVENS PUMP STATION	151,081	525,438		676,519
NORTH PUMP STATION	472,729	929,996		1,402,725
CONESTOGA GARDEN PUMP STATION	106,218	342,763		448,981
OTHER PUMP STATIONS AND AIR RELIEF PITS	0	21,202		21,202
<i>TOTAL ACCOUNT 354.3</i>	<i>942,278</i>	<i>2,096,096</i>		<i>3,038,374</i>
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT				
WASTEWATER TREATMENT PLANT	2,747,146	1,294,483		4,041,629
354.50 STRUCTURES AND IMPROVEMENTS - GENERAL				
WASTEWATER TREATMENT PLANT	54,140	12,345		66,485
354.70 STRUCTURES AND IMPROVEMENTS - OTHER				
WASTEWATER TREATMENT PLANT	15,400	3,394		18,794
361.10 GRAVITY MAINS	2,617,017	573,904		3,190,921
371.00 PUMPING EQUIPMENT	611,236	352,436		963,672
380.00 TREATMENT AND DISPOSAL EQUIPMENT	1,808,658	1,107,003		2,915,661
390.00 OFFICE FURNITURE AND EQUIPMENT	0	672		672
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	0	1,393		1,393
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	8,795,875	5,441,726	0	14,237,601
TOTAL WASTEWATER PLANT	24,521,894	8,957,816	(243,210)	33,236,500

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

CITY OF LANCASTER - SEWER FUND

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE		PCT OF COL 4
			(2)	(3)	AMOUNT (5)	TOTAL (6)	
1934	178,719	178,719					0.0
1935	1,586,456	1,586,456					0.0
1942	66,914	66,914					0.0
1969	2,639,110	2,438,397	200,713		200,713		0.4
1972	1,794,391	1,576,131	218,260		418,973		0.8
1978	3,431,113	2,739,280	691,833		1,110,806		2.0
1984	16,921,156	11,812,769	5,108,387		6,219,193		11.4
1985	1,201,616	826,115	375,501		6,594,694		12.1
1986	1,247,481	956,879	290,602		6,885,296		12.6
1990	2,213,868	1,330,711	883,157		7,768,453		14.2
1995	1,555,041	784,846	770,195		8,538,648		15.7
1996	23,346	16,541	6,805		8,545,453		15.7
1997	267,925	175,303	92,622		8,638,075		15.8
1998	4,385	2,889	1,496		8,639,571		15.8
1999	281,837	151,108	130,729		8,770,300		16.1
2000	202,362	102,662	99,700		8,870,000		16.3
2004	15,400	4,930	10,470		8,880,470		16.3
2005	484,727	204,823	279,904		9,160,374		16.8
2006	1,308,751	584,026	724,725		9,885,099		18.1
2007	3,241,365	1,287,929	1,953,436		11,838,535		21.7
2008	1,764,597	641,594	1,123,003		12,961,538		23.8
2009	1,743,112	570,536	1,172,576		14,134,114		25.9
2010	1,216,819	306,827	909,992		15,044,106		27.6
2011	2,118,220	627,011	1,491,209		16,535,315		30.3
2012	9,091,307	1,771,068	7,320,239		23,855,554		43.8
2013	6,398,027	1,092,717	5,305,310		29,160,864		53.5
2014	3,163,061	548,510	2,614,551		31,775,415		58.3
2015	1,974,866	226,218	1,748,648		33,524,063		61.5
2016	1,992,746	174,870	1,817,876		35,341,939		64.8
2017	2,404,636	140,226	2,264,410		37,606,349		69.0
2018	17,226,275	309,496	16,916,779		54,523,128		100.0
SUBTOTAL	87,759,629	33,236,501	54,523,128				
NONDEPRECIABLE	1,484,824						
TOTAL	89,244,453	33,236,501	54,523,128				

UTILITY PLANT IN SERVICE

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	166,300.50	119,903	134,971	31,330	15.25	2,054
1984	461,799.67	275,602	310,236	151,564	21.14	7,170
2007	136,271.34	40,084	45,121	91,150	27.02	3,373
2008	160,031.94	44,026	49,559	110,473	27.14	4,070
2009	895,583.67	228,428	257,134	638,450	27.25	23,429
2010	462,427.99	108,259	121,864	340,564	27.35	12,452
2011	527,519.36	111,892	125,953	401,566	27.45	14,629
2013	32,169.55	5,284	5,948	26,222	27.63	949
2014	18,990.00	2,628	2,958	16,032	27.70	579
	2,861,094.02	936,106	1,053,743	1,807,351		68,705

STEVENS PUMP STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. 0

1972	184,289.00	131,999	134,172	50,117	15.58	3,217
2007	44,463.08	11,807	12,001	32,462	31.06	1,045
2008	316,227.94	78,295	79,584	236,644	31.24	7,575
2009	202,081.98	46,192	46,952	155,130	31.42	4,937
2010	1,257,115.83	262,888	267,215	989,901	31.58	31,346
2011	1,137,584.94	214,367	217,895	919,690	31.74	28,976
2012	86,742.40	14,502	14,741	72,002	31.88	2,259
2013	2,212,313.39	320,852	326,133	1,886,181	32.01	58,925
	5,440,818.56	1,080,902	1,098,692	4,342,127		138,280

NORTH PUMP STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. 0

1986	1,860,906.50	1,033,994	1,144,565	716,342	23.68	30,251
2007	15,001.47	3,984	4,410	10,591	31.06	341
2009	59,387.43	13,575	15,027	44,361	31.42	1,412
2011	44,062.68	8,303	9,191	34,872	31.74	1,099
2012	6,608,580.41	1,104,889	1,223,041	5,385,539	31.88	168,932
2013	327,972.81	47,566	52,653	275,320	32.01	8,601

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2014	14,975.00	1,818	2,012	12,963	32.14	403
2017	22,055.60	961	1,064	20,992	32.47	647
2018	16,950,416.46	256,290	283,697	16,666,720	32.56	511,877
	25,903,358.36	2,471,380	2,735,659	23,167,699		723,563

MAPLE GROVE PUMP STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1942	66,914.00	61,974	66,914			
1978	157,530.22	103,949	113,501	44,029	18.34	2,401
2007	4,437.14	1,305	1,425	3,012	27.02	111
2008	2,592.23	713	779	1,814	27.14	67
2009	8,321.05	2,122	2,317	6,004	27.25	220
2010	34,959.14	8,184	8,936	26,023	27.35	951
2011	9,126.31	1,936	2,114	7,012	27.45	255
2012	146,245.60	27,613	30,150	116,095	27.54	4,216
2013	204,879.21	33,651	36,743	168,136	27.63	6,085
2014	51,279.55	7,098	7,750	43,529	27.70	1,571
2015	22,676.45	2,512	2,743	19,934	27.78	718
2016	22,723.88	1,851	2,021	20,703	27.85	743
2017	56,155.81	2,846	3,108	53,048	27.91	1,901
2018	127,708.44	2,199	2,401	125,307	27.97	4,480
	915,549.03	257,953	280,902	634,647		23,719

CONESTOGA GARDEN PUMP STATION
INTERIM SURVIVOR CURVE.. IOWA 55-R3
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1972	145,909.74	105,201	102,601	43,309	15.25	2,840
2008	135,526.26	37,285	36,363	99,163	27.14	3,654
2009	112,058.32	28,582	27,876	84,183	27.25	3,089
2013	1,858,571.50	305,270	297,725	1,560,846	27.63	56,491
	2,252,065.82	476,338	464,565	1,787,501		66,074

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PUMP STATIONS AND AIR RELIEF PITS						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1972	31,320.22	22,374	25,239	6,081	15.71	387
1985	91,787.53	50,450	56,910	34,877	24.77	1,408
1999	107,869.29	36,303	40,952	66,918	36.49	1,834
2000	82,046.73	26,270	29,634	52,413	37.39	1,402
2007	1,806.39	366	413	1,394	43.87	32
2009	67,016.58	11,247	12,687	54,329	45.77	1,187
2010	21,459.01	3,231	3,645	17,814	46.72	381
2011	11,129.93	1,479	1,668	9,462	47.69	198
2012	87,339.00	10,083	11,374	75,965	48.65	1,561
2013	20,091.75	1,965	2,217	17,875	49.62	360
2014	428,822.67	34,383	38,786	390,037	50.59	7,710
	950,689.10	198,151	223,525	727,164		16,460
	38,323,574.89	5,420,830	5,857,086	32,466,489		1,036,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 2.71

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1934	239,784.70	207,100	239,785			
1972	56,769.33	34,787	41,979	14,790	24.72	598
1984	13,559,924.51	6,786,607	8,189,749	5,370,176	30.47	176,245
1997	25,902.00	9,394	11,336	14,566	34.95	417
2005	40,861.80	10,521	12,696	28,166	36.77	766
2007	82,390.00	18,707	22,575	59,815	37.14	1,611
2008	892,047.37	188,258	227,181	664,867	37.31	17,820
2009	357,967.87	69,564	83,946	274,021	37.48	7,311
2012	6,877,177.72	970,439	1,171,079	5,706,099	37.92	150,477
2013	6,278,100.37	764,861	922,997	5,355,103	38.06	140,702
2014	2,599,179.56	264,674	319,396	2,279,784	38.19	59,696
2015	1,969,114.59	159,203	192,118	1,776,996	38.31	46,385
2016	1,746,116.10	103,038	124,341	1,621,775	38.43	42,201
2017	2,524,328.34	91,532	110,456	2,413,872	38.54	62,633
2018	6,118,304.63	75,072	90,593	6,027,711	38.65	155,956
	43,367,968.89	9,753,757	11,760,228	31,607,741		862,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.6 1.99

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.50 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1984	257,646.35	154,400	184,188	73,458	22.04	3,333
	257,646.35	154,400	184,188	73,458		3,333
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 1.29

CITY OF LANCASTER - SEWER FUND

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1984	67,126.22	43,645	51,972	15,154	17.49	866
	67,126.22	43,645	51,972	15,154		866
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 1.29

CITY OF LANCASTER - SEWER FUND

ACCOUNT 360.00 FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
1969	384,841.93	257,009	314,951	69,891	19.93	3,507
1972	192,420.96	122,539	150,165	42,256	21.79	1,939
1978	288,631.44	164,471	201,551	87,080	25.81	3,374
1984	1,058,315.30	526,163	644,786	413,529	30.17	13,707
2007	34,067.84	6,047	7,410	26,658	49.35	540
2008	40,007.99	6,494	7,958	32,050	50.26	638
2009	223,895.92	32,951	40,380	183,516	51.17	3,586
2010	80,687.11	10,651	13,052	67,635	52.08	1,299
2011	100,280.26	11,700	14,338	85,942	53.00	1,622
	2,403,148.75	1,138,025	1,394,591	1,008,558		30,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.4 1.26

CITY OF LANCASTER - SEWER FUND

ACCOUNT 361.10 GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1934	42,186.00	38,742	42,186			
1935	1,586,456.23	1,450,592	1,586,456			
1969	2,254,267.83	1,602,582	1,988,947	265,321	15.90	16,687
1972	1,387,241.74	943,324	1,170,749	216,493	17.60	12,301
1978	2,947,888.70	1,803,047	2,237,741	710,148	21.36	33,247
1984	10,751,123.50	5,760,667	7,149,500	3,601,624	25.53	141,074
1985	1,109,828.13	579,941	719,758	390,070	26.26	14,854
1990	2,213,868.10	1,004,299	1,246,424	967,444	30.05	32,194
1995	1,555,040.56	592,330	735,134	819,907	34.05	24,080
2004	15,400.00	3,721	4,618	10,782	41.71	258
2005	62,760.07	14,161	17,575	45,185	42.59	1,061
2006	208,622.98	43,696	54,231	154,392	43.48	3,551
2008	19,787.70	3,497	4,340	15,448	45.28	341
2009	37,135.70	5,955	7,391	29,745	46.18	644
	24,191,607.24	13,846,554	16,965,050	7,226,557		280,292
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 1.16

CITY OF LANCASTER - SEWER FUND

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
1978	34,478.10	24,747	29,584	4,894	11.29	433
1984	699,844.97	457,524	546,953	152,892	13.85	11,039
1986	803,183.62	505,805	604,672	198,512	14.81	13,404
1996	53,239.77	25,888	30,948	22,292	20.55	1,085
1998	10,000.00	4,522	5,406	4,594	21.91	210
1999	329,411.65	143,047	171,008	158,404	22.63	7,000
2000	230,822.45	96,022	114,791	116,031	23.36	4,967
2005	45,463.00	14,412	17,229	28,234	27.32	1,033
2007	17,181.59	4,712	5,633	11,549	29.03	398
2008	78,439.20	19,767	23,631	54,808	29.92	1,832
2009	204,389.74	46,907	56,076	148,314	30.82	4,812
2010	305,152.44	63,014	75,331	229,821	31.74	7,241
2011	1,341,226.71	245,780	293,820	1,047,407	32.67	32,060
2012	65,238.51	10,422	12,459	52,780	33.61	1,570
2015	27,770.00	2,416	2,888	24,882	36.52	681
2016	341,050.71	21,230	25,380	315,671	37.51	8,416
	4,586,892.46	1,686,215	2,015,809	2,571,083		96,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.10

CITY OF LANCASTER - SEWER FUND

ACCOUNT 380.00 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. 0						
1978	38,538.85	25,339	30,698	7,841	13.70	572
1984	4,550,668.07	2,850,994	3,453,952	1,096,716	14.94	73,408
1986	179,607.88	110,055	133,331	46,277	15.49	2,988
1997	444,636.64	213,092	258,159	186,478	20.83	8,952
1999	51,844.63	23,006	27,872	23,973	22.25	1,077
2000	33,543.39	14,248	17,261	16,282	23.01	708
2005	665,200.16	214,028	259,293	405,907	27.13	14,962
2006	1,657,777.65	496,504	601,510	1,056,268	28.02	37,697
2007	5,750,533.45	1,594,335	1,931,521	3,819,012	28.91	132,100
2008	1,365,039.02	347,402	420,874	944,165	29.82	31,662
2009	776,441.84	179,746	217,760	558,682	30.74	18,174
2010	554,066.83	115,246	139,620	414,447	31.68	13,082
2011	650,466.78	120,011	145,392	505,075	32.62	15,484
2012	64,836.00	10,406	12,607	52,229	33.58	1,555
2015	39,369.51	3,435	4,161	35,209	36.51	964
2016	73,087.93	4,550	5,512	67,576	37.51	1,802
2017	97,202.50	3,645	4,416	92,786	38.50	2,410
2018	4,655,196.75	58,190	70,497	4,584,700	39.50	116,068
	21,648,057.88	6,384,232	7,734,436	13,913,622		473,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.19

CITY OF LANCASTER - SEWER FUND

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	10,323.53	3,871	8,954	1,370	12.50	110
2012	58,241.55	18,929	43,787	14,455	13.50	1,071
2014	42,400.00	9,540	22,068	20,332	15.50	1,312
2015	23,030.58	4,030	9,322	13,709	16.50	831
2017	106,425.34	7,982	18,465	87,960	18.50	4,755
2018	28,495.00	712	1,647	26,848	19.50	1,377
	268,916.00	45,064	104,243	164,673		9,456
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 3.52

CITY OF LANCASTER - SEWER FUND

ACCOUNT 391.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2012	54,537.42	28,677	32,728	21,809	5.69	3,833
2013	183,924.77	82,613	94,284	89,641	6.61	13,561
2016	23,767.80	4,932	5,629	18,139	9.51	1,907
2017	92,603.00	11,575	13,209	79,394	10.50	7,561
2018	6,876.60	287	328	6,549	11.50	569
	361,709.59	128,084	146,178	215,532		27,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.9 7.58

CITY OF LANCASTER - SEWER FUND

ACCOUNT 391.20 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R4						
NET SALVAGE PERCENT.. 0						
2006	1,260.45	1,052	1,169	91	2.15	42
2007	56,864.67	44,879	49,849	7,016	2.74	2,561
2008	65,283.71	48,159	53,493	11,791	3.41	3,458
2011	35,807.45	19,914	22,120	13,687	5.77	2,372
2012	15,997.88	7,802	8,666	7,332	6.66	1,101
2013	82,210.50	34,212	38,001	44,210	7.59	5,825
2015	84,615.35	22,651	25,160	59,455	9.52	6,245
2016	126,622.40	24,253	26,939	99,683	10.51	9,485
2017	72,552.00	8,371	9,298	63,254	11.50	5,500
2018	87,430.00	3,363	3,735	83,695	12.50	6,696
	628,644.41	214,656	238,430	390,214		43,285
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						6.89

CITY OF LANCASTER - SEWER FUND

ACCOUNT 391.30 TRANSPORTATION EQUIPMENT - LARGE TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
2006	154,929.00	135,047	132,200	22,729	1.54	14,759
2009	165,985.00	120,616	118,073	47,912	3.28	14,607
2011	134,767.00	80,523	78,825	55,942	4.83	11,582
2014	542,950.00	201,342	197,098	345,852	7.55	45,808
	998,631.00	537,528	526,196	472,435		86,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 8.69

CITY OF LANCASTER - SEWER FUND

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	98,800.00	37,544	40,098	58,702	15.50	3,787
2011	64,413.03	19,324	20,639	43,774	17.50	2,501
2012	94,382.00	24,539	26,209	68,173	18.50	3,685
2014	13,995.00	2,519	2,690	11,305	20.50	551
2017	46,500.00	2,790	2,980	43,520	23.50	1,852
	318,090.03	86,716	92,616	225,474		12,376
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.2 3.89

CITY OF LANCASTER - SEWER FUND

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. 0						
2007	137,192.70	67,842	77,454	59,739	10.11	5,909
2008	278,256.00	128,276	146,451	131,805	10.78	12,227
2009	13,862.62	5,899	6,735	7,128	11.49	620
2011	341,409.00	118,810	135,644	205,765	13.04	15,780
2013	113,560.00	29,866	34,097	79,463	14.74	5,391
2014	10,833.33	2,362	2,697	8,136	15.64	520
	895,113.65	353,055	403,078	492,036		40,447
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.2 4.52

CONTRIBUTIONS IN AID OF CONSTRUCTION

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	71,608.78	51,630	51,630	19,979	15.25	1,310
1984	198,850.94	118,674	118,674	80,177	21.14	3,793
2007	80,713.51	23,742	23,742	56,972	27.02	2,109
2008	94,786.92	26,077	26,077	68,710	27.14	2,532
2009	530,454.21	135,298	135,298	395,156	27.25	14,501
2010	273,896.10	64,122	64,122	209,774	27.35	7,670
2011	312,449.72	66,274	66,274	246,176	27.45	8,968
2013	19,054.04	3,130	3,130	15,924	27.63	576
	1,581,814.22	488,947	488,947	1,092,867		41,459
STEVENS PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1972	136,447.58	97,732	97,732	38,716	15.58	2,485
2007	27,567.11	7,320	7,320	20,247	31.06	652
2008	196,061.32	48,543	48,543	147,518	31.24	4,722
2009	125,290.83	28,639	28,639	96,652	31.42	3,076
2010	779,411.81	162,991	162,991	616,421	31.58	19,519
2011	705,302.66	132,907	132,907	572,396	31.74	18,034
2013	1,367,904.87	198,387	198,387	1,169,518	32.01	36,536
	3,337,986.18	676,519	676,519	2,661,467		85,024
NORTH PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1986	1,049,179.08	582,966	582,966	466,213	23.68	19,688
2007	9,824.46	2,609	2,609	7,215	31.06	232
2009	38,892.83	8,890	8,890	30,003	31.42	955
2011	28,856.65	5,438	5,438	23,419	31.74	738
2012	4,112,308.09	687,537	687,537	3,424,771	31.88	107,427

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2013	114,646.39	16,627	16,627	98,019	32.01	3,062
2017	11,010.16	480	480	10,530	32.47	324
2018	6,493,260.07	98,178	98,178	6,395,082	32.56	196,409
	11,857,977.73	1,402,725	1,402,725	10,455,253		328,835
CONESTOGA GARDEN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	137,359.43	99,036	99,036	38,323	15.25	2,513
2008	127,787.71	35,156	35,156	92,632	27.14	3,413
2009	105,659.79	26,950	26,950	78,710	27.25	2,888
2013	1,752,447.11	287,839	287,839	1,464,608	27.63	53,008
	2,123,254.04	448,981	448,981	1,674,273		61,822
OTHER PUMP STATIONS AND AIR RELIEF PITS						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2014	264,429.77	21,202	21,202	243,228	50.59	4,808
	264,429.77	21,202	21,202	243,228		4,808
	19,165,461.94	3,038,374	3,038,374	16,127,088		521,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.72

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1934	103,251.29	89,177	99,701	3,550	8.86	401
1972	24,444.87	14,979	16,747	7,698	24.72	311
1984	5,838,903.49	2,922,313	3,267,188	2,571,715	30.47	84,402
1997	11,153.40	4,045	4,522	6,631	34.95	190
2005	17,595.09	4,530	5,065	12,530	36.77	341
2007	41,120.85	9,337	10,439	30,682	37.14	826
2008	445,220.84	93,959	105,048	340,173	37.31	9,117
2009	178,661.76	34,719	38,816	139,845	37.48	3,731
2012	955,703.30	134,859	150,774	804,929	37.92	21,227
2013	1,661,714.02	202,447	226,339	1,435,375	38.06	37,713
2014	295,934.61	30,135	33,691	262,243	38.19	6,867
2015	177,847.63	14,379	16,076	161,772	38.31	4,223
2016	254,001.03	14,989	16,758	237,243	38.43	6,173
2017	578,963.30	20,993	23,470	555,493	38.54	14,413
2018	1,967,807.55	24,145	26,994	1,940,813	38.65	50,215
	12,552,323.03	3,615,006	4,041,629	8,510,694		240,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.4 1.91

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.50 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1984	110,942.52	66,485	66,485	44,458	22.04	2,017
	110,942.52	66,485	66,485	44,458		2,017
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 1.82

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASTEWATER TREATMENT PLANT						
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1984	28,904.55	18,794	18,794	10,111	17.49	578
	28,904.55	18,794	18,794	10,111		578
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.00

CITY OF LANCASTER - SEWER FUND
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.10 GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1984	5,955,209.97	3,190,921	3,190,921	2,764,289	25.53	108,276
	5,955,209.97	3,190,921	3,190,921	2,764,289		108,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.5 1.82

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1.5						
NET SALVAGE PERCENT.. 0						
1978	19,359.45	13,895	13,895	5,464	11.29	484
1984	392,962.95	256,900	256,900	136,063	13.85	9,824
1986	450,987.60	284,009	284,009	166,979	14.81	11,275
1996	29,894.13	14,536	14,536	15,358	20.55	747
1998	5,615.00	2,539	2,539	3,076	21.91	140
1999	184,964.64	80,321	80,321	104,644	22.63	4,624
2000	129,606.81	53,916	53,916	75,691	23.36	3,240
2005	25,527.47	8,092	8,092	17,435	27.32	638
2007	9,527.19	2,613	2,613	6,914	29.03	238
2008	43,494.53	10,961	10,961	32,534	29.92	1,087
2009	113,334.12	26,010	26,010	87,324	30.82	2,833
2010	169,207.03	34,941	34,941	134,266	31.74	4,230
2011	918,640.00	168,341	168,341	750,299	32.67	22,966
2015	13,862.78	1,206	1,206	12,657	36.52	347
2016	86,622.27	5,392	5,392	81,230	37.51	2,166
	2,593,605.97	963,672	963,672	1,629,934		64,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 2.50

CITY OF LANCASTER - SEWER FUND
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380.00 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. 0						
1978	16,594.83	10,911	10,911	5,684	13.70	415
1984	1,959,517.67	1,227,638	1,227,638	731,880	14.94	48,988
1986	96,050.39	58,855	58,855	37,195	15.49	2,401
1997	191,460.54	91,757	91,757	99,704	20.83	4,787
1999	22,324.30	9,906	9,906	12,418	22.25	558
2000	14,443.78	6,135	6,135	8,309	23.01	361
2005	286,435.19	92,161	92,161	194,274	27.13	7,161
2006	713,839.06	213,795	213,795	500,044	28.02	17,846
2007	2,870,091.24	795,733	795,733	2,074,358	28.91	71,752
2008	681,290.97	173,389	173,389	507,902	29.82	17,032
2009	387,522.12	89,711	89,711	297,811	30.74	9,688
2010	276,534.75	57,519	57,519	219,016	31.68	6,913
2011	324,647.97	59,898	59,898	264,750	32.62	8,116
2018	2,260,217.78	28,253	28,253	2,231,965	39.50	56,505
	10,100,970.59	2,915,661	2,915,661	7,185,310		252,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 2.50

CITY OF LANCASTER - SEWER FUND
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	26,867.94	672	672	26,196	19.50	1,343
	26,867.94	672	672	26,196		1,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 5.00

CITY OF LANCASTER - SEWER FUND
 CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2018

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	23,212.80	1,393	1,393	21,820	23.50	929
	23,212.80	1,393	1,393	21,820		929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 4.00