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August 9, 2019

HAND DELIVERY

Honorable Rosemary Chiavetta
Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

R-2019-3010955

Re: City of Lancaster (General Base Rate Filing)
Docket No. ~~R-2014-2418872~~

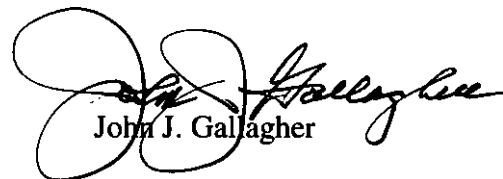
Dear Secretary Chiavetta:

Enclosed please find pursuant to the Commission's Regulations at 52 Pa Code §§ 53.45(b)(1)&(h), 53.45(b),(2)&(h) and 53.45(b)(3)&(h) the affidavit of Mr. Patrick Hopkins, the Business Administrator for the City of Lancaster verifying that the customers of the City of Lancaster have been notified of the City's Tariff filing by posted notices in its offices, by individual printed mailed notices and by news release. Mr. Patrick has also verified that the City's current balance sheet as of December 31, 2019 cannot be provided at present as the City's auditors have not completed their review of that document. Also enclosed is an Exhibit JJS-3 which was inadvertently omitted from the filing.

Should you have any questions concerning this filing please contact me at your convenience. Copies of this filing have been served on the parties listed in the attached Certificate of Service.

Please date-stamp the enclosed extra copy and return it with the courier. Thank you for your cooperation.

Sincerely,


John J. Gallagher

Enclosures

cc: As Per Certificate of Service

PA PUC
SECRETARY'S BUREAU
FRONT DESK

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the city of **Lancaster**
a city authentic

2020 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2020

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Prepared by:



Gannett Fleming

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CITY OF LANCASTER – SEWER FUND

Lancaster, Pennsylvania

2020 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF DECEMBER 31, 2020**

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



Gannett Fleming

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, 2020. The results of our study at December 31, 2019 are presented in our report titled "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2019". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals and book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

065140.100

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011-2316

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TABLE OF CONTENTS

PART I. RESULTS OF STUDY	I-1
Description of Summary Tabulations.....	I-2
Description of Detailed Tabulations.....	I-2
 Table 1. Summary of Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2020.....	 I-3
 Table 2. Bringforward to December 31, 2020, of the Book Reserve as of December 31, 2019.....	 I-5
 Table 3. Calculation of Depreciation Accruals for the Twelve Months Ended December 31, 2020.....	 I-7
 PART II. DETAILED DEPRECIATION CALCULATIONS	 II-1
Cumulative Depreciated Original Cost.....	II-2
Utility Plant in Service.....	II-4
Contributions in Aid of Construction.....	II-21

PART I. RESULTS OF STUDY

CITY OF LANCASTER – SEWER FUND

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 3 presented on pages I-3 through I-7 summarize the results of the depreciation study as of December 31, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2020, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2020. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2020.

DESCRIPTION OF DETAILED TABULATIONS

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, 2020

ACCOUNT		SURVIVOR	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL		COMPOSITE
(1)		CURVE	AS OF	DEPRECIATION	ACCRUALS	ACCRUAL	ACCRUAL	REMAINING
		(2)	DECEMBER 31, 2020	RESERVE	(5)	AMOUNT	RATE	LIFE
			(3)	(4)		(6)	(7)=(6)/(3)	(8)=(5)/(6)
NONDEPRECIABLE PLANT								
353.00	LAND		<u>1,484,823.87</u>					
TOTAL NONDEPRECIABLE PLANT			1,484,823.87					
DEPRECIABLE PLANT								
354.30	STRUCTURES AND IMPROVEMENTS - COLLECTION							
	MAIN PUMP STATION	55-R3 *	2,861,094.02	1,191,075	1,670,019	68,414	2.39	24.4
	STEVENS PUMP STATION	55-R3 *	5,440,818.56	1,375,086	4,065,733	137,924	2.53	29.5
	NORTH PUMP STATION	55-R3 *	25,903,358.36	4,181,067	21,722,292	722,900	2.79	30.0
	MAPLE GROVE PUMP STATION	55-R3 *	915,549.03	328,328	587,221	23,652	2.58	24.8
	CONESTOGA GARDEN PUMP STATION	55-R3 *	2,252,065.82	596,537	1,655,529	65,875	2.93	25.1
	OTHER PUMP STATIONS AND AIR RELIEF PITS	55-R3 *	<u>2,870,237.93</u>	<u>273,023</u>	<u>2,597,215</u>	<u>51,350</u>	1.79	50.6
	TOTAL ACCOUNT 354.3		40,243,123.72	7,945,115	32,298,009	1,070,115	2.66	
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	65-R2.5 *	45,787,214.16	13,490,071	32,297,143	925,197	2.02	34.9
354.50	STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	55-R4	257,646.35	190,810	66,836	3,276	1.27	20.4
354.70	STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	50-R4	67,126.22	53,691	13,436	842	1.25	16.0
360.00	FORCE MAINS	60-R2.5	2,403,148.75	1,454,910	948,238	29,670	1.23	32.0
361.10	GRAVITY MAINS	55-R2.5	24,191,607.24	17,521,457	6,670,150	273,152	1.13	24.4
371.00	PUMPING EQUIPMENT	40-S1.5	7,121,007.95	2,196,313	4,924,695	160,795	2.26	30.6
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-L2.5	26,547,998.29	8,490,860	18,057,138	596,540	2.25	30.3
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	268,916.00	123,256	145,660	9,590	3.57	15.2
391.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES	12-R4	361,709.59	200,797	160,913	26,667	7.37	6.0
391.20	TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-R4	628,644.41	324,366	304,278	41,470	6.60	7.3
391.30	TRANSPORTATION EQUIPMENT - LARGE TRUCKS	12-R4	998,631.00	692,468	306,163	69,754	6.98	4.4
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	318,090.03	117,364	200,726	12,381	3.89	16.2
395.00	POWER OPERATED EQUIPMENT	20-S1.5	<u>895,113.65</u>	<u>483,012</u>	<u>412,102</u>	<u>36,404</u>	4.29	10.7
TOTAL DEPRECIABLE PLANT			150,089,977.36	53,284,489	96,805,487	3,257,853	2.17	
CONTRIBUTIONS IN AID OF CONSTRUCTION								
354.30	STRUCTURES AND IMPROVEMENTS - COLLECTION							
	MAIN PUMP STATION	55-R3 *	1,581,814.22	571,678	1,010,138	41,256	2.61	24.5
	STEVENS PUMP STATION	55-R3 *	3,337,986.18	846,423	2,491,563	84,783	2.54	29.4
	NORTH PUMP STATION	55-R3 *	11,857,977.73	2,059,657	9,798,321	328,206	2.77	29.9
	CONESTOGA GARDEN PUMP STATION	55-R3 *	2,123,254.04	572,555	1,550,699	61,650	2.90	25.2
	OTHER PUMP STATIONS AND AIR RELIEF PITS	55-R3 *	<u>264,429.77</u>	<u>30,828</u>	<u>233,602</u>	<u>4,802</u>	1.82	48.6
	TOTAL ACCOUNT 354.3		19,165,461.94	4,081,138	15,084,323	520,697	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, 2020

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)	
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	65-R2.5	13,301,123.03	4,530,662	8,770,461	258,814	1.95	33.9
354.50	STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	55-R4	110,942.52	70,501	40,442	1,982	1.79	20.4
354.70	STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	50-R4	28,904.55	19,941	8,963	562	1.94	15.9
361.10	GRAVITY MAINS	55-R2.5	5,955,209.97	3,406,500	2,548,710	105,756	1.78	24.1
371.00	PUMPING EQUIPMENT	40-S1.5	3,599,493.97	1,129,994	2,469,500	88,132	2.45	28.0
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-L2.5	12,441,220.19	3,455,116	8,986,105	305,606	2.46	29.4
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	26,867.94	3,358	23,510	1,343	5.00	17.5
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	23,212.80	3,251	19,962	928	4.00	21.5
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION			54,652,436.91	16,700,461	37,951,976	1,283,620	2.35	
TOTAL WASTEWATER PLANT			86,922,364.32	36,584,028	58,853,511	1,974,033	2.04	

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



CITY OF LANCASTER - SEWER FUND

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2020 OF THE BOOK RESERVE AS OF DECEMBER 31, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	+	ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	=	BOOK RESERVE AT END OF YEAR (5)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (6)
DEPRECIABLE PLANT								
354.3 STRUCTURES AND IMPROVEMENTS - COLLECTION								
MAIN PUMP STATION	1,122,409		68,666		0		1,191,075	41.63
STEVENS PUMP STATION	1,236,889		138,197		0		1,375,086	25.27
NORTH PUMP STATION	3,458,363		722,704		0		4,181,067	16.14
MAPLE GROVE PUMP STATION	304,615		23,713		0		328,328	35.86
CONESTOGA GARDEN PUMP STATION	530,551		65,986		0		596,537	26.49
OTHER PUMP STATIONS AND AIR RELIEF PITS	239,972		33,051		0		273,023	9.51
<i>TOTAL ACCOUNT 354.3</i>	<i>6,892,799</i>		<i>1,052,316</i>		<i>0</i>		<i>7,945,115</i>	
354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	12,613,114		889,457		12,500		13,490,071	29.46
354.5 STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	187,512		3,298		0		190,810	74.06
354.7 STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	52,838		853		0		53,691	79.98
360 FORCE MAINS	1,424,871		30,039		0		1,454,910	60.54
361.1 GRAVITY MAINS	17,245,673		275,784		0		17,521,457	72.43
371 PUMPING EQUIPMENT	2,036,733		159,580		0		2,196,313	30.84
380 TREATMENT AND DISPOSAL EQUIPMENT	8,166,121		534,739		210,000		8,490,860	31.73
390 OFFICE FURNITURE AND EQUIPMENT	113,709		9,547		0		123,256	45.83
391.1 TRANSPORTATION EQUIPMENT - AUTOMOBILES	173,596		27,201		0		200,797	55.51
391.2 TRANSPORTATION EQUIPMENT - SMALL TRUCKS	281,744		42,622		0		324,366	51.60
391.3 TRANSPORTATION EQUIPMENT - LARGE TRUCKS	612,977		79,491		0		692,468	69.34
393 TOOLS, SHOP AND GARAGE EQUIPMENT	104,990		12,374		0		117,364	36.90
395 POWER OPERATED EQUIPMENT	443,537		39,475		0		483,012	53.96
TOTAL DEPRECIABLE PLANT	50,350,214		3,156,775		222,500		53,284,489	

CITY OF LANCASTER - SEWER FUND

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2020 OF THE BOOK RESERVE AS OF DECEMBER 31, 2019

ACCOUNT (1)	BOOK RESERVE AT BEGINNING OF YEAR (2)	+	ACCRUALS (3)	-	PROJECTED RETIREMENTS (4)	=	BOOK RESERVE AT END OF YEAR (5)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (6)
CONTRIBUTIONS IN AID OF CONSTRUCTION								
354.3	STRUCTURES AND IMPROVEMENTS - COLLECTION							
	530,391		41,285		0		571,676	36.14
	761,638		84,785		0		846,423	25.36
	1,731,191		328,466		0		2,059,657	17.37
	510,768		61,787		0		572,555	26.97
	26,015		4,813		0		30,828	11.66
	<u>3,560,003</u>		<u>521,135</u>		<u>0</u>		<u>4,081,138</u>	
	<i>TOTAL ACCOUNT 354.3</i>							
354.4	STRUCTURES AND IMPROVEMENTS - TREATMENT							
	4,282,570		248,092		0		4,530,662	34.06
354.5	STRUCTURES AND IMPROVEMENTS - GENERAL							
	68,504		1,997		0		70,501	63.55
354.7	STRUCTURES AND IMPROVEMENTS - OTHER							
	19,372		569		0		19,941	68.99
361.1	GRAVITY MAINS							
	3,299,306		107,194		0		3,406,500	57.20
371	PUMPING EQUIPMENT							
	1,041,086		88,908		0		1,129,994	31.39
380	TREATMENT AND DISPOSAL EQUIPMENT							
	3,172,478		282,638		0		3,455,116	27.77
390	OFFICE FURNITURE AND EQUIPMENT							
	2,015		1,343		0		3,358	12.50
393	TOOLS, SHOP AND GARAGE EQUIPMENT							
	2,322		929		0		3,251	14.00
	<u>15,447,656</u>		<u>1,252,805</u>		<u>0</u>		<u>16,700,461</u>	
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION							
	<u>34,902,558</u>		<u>1,903,970</u>		<u>222,500</u>		<u>36,584,028</u>	
	TOTAL UTILITY PLANT							

CITY OF LANCASTER - SEWER FUND

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2020

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2019 (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (3)	ANNUAL ACCRUAL RATE, PERCENT (4)	ANNUAL ACCRUAL AMOUNT (5)*
NONDEPRECIABLE PLANT				
353.00 LAND	1,484,823.87	1,484,823.87		
TOTAL NONDEPRECIABLE PLANT	1,484,823.87	1,484,823.87		
DEPRECIABLE PLANT				
354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION				
MAIN PUMP STATION	2,861,094.02	2,861,094.02	2.40	68,666
STEVENS PUMP STATION	5,440,818.56	5,440,818.56	2.54	138,197
NORTH PUMP STATION	25,903,358.36	25,903,358.36	2.79	722,704
MAPLE GROVE PUMP STATION	915,549.03	915,549.03	2.59	23,713
CONESTOGA GARDEN PUMP STATION	2,252,065.82	2,252,065.82	2.93	65,886
OTHER PUMP STATIONS AND AIR RELIEF PITS	950,689.10	2,870,237.93	1.73	33,051
TOTAL ACCOUNT 354.3	38,323,574.89	40,243,123.72		1,052,316
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	43,605,468.89	45,787,214.16	1.99	889,457
354.50 STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	257,646.35	257,646.35	1.28	3,298
354.70 STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	67,126.22	67,126.22	1.27	853
360.00 FORCE MAINS	2,403,148.75	2,403,148.75	1.25	30,039
361.10 GRAVITY MAINS	24,191,607.24	24,191,607.24	1.14	275,784
371.00 PUMPING EQUIPMENT	7,001,142.46	7,121,007.95	2.26	159,580
380.00 TREATMENT AND DISPOSAL EQUIPMENT	22,286,657.88	26,547,998.29	2.19	534,739
390.00 OFFICE FURNITURE AND EQUIPMENT	268,916.00	268,916.00	3.55	9,547
391.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	361,709.59	361,709.59	7.52	27,201
391.20 TRANSPORTATION EQUIPMENT - SMALL TRUCKS	628,644.41	628,644.41	6.78	42,622
391.30 TRANSPORTATION EQUIPMENT - LARGE TRUCKS	998,631.00	998,631.00	7.96	79,491
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	318,090.03	318,090.03	3.89	12,374
395.00 POWER OPERATED EQUIPMENT	895,113.65	895,113.65	4.41	39,475
TOTAL DEPRECIABLE PLANT	141,607,477.36	150,089,977.38		3,156,775
CONTRIBUTIONS IN AID OF CONSTRUCTION				
354.30 STRUCTURES AND IMPROVEMENTS - COLLECTION				
MAIN PUMP STATION	1,581,814.22	1,581,814.22	2.61	41,285
STEVENS PUMP STATION	3,337,986.18	3,337,986.18	2.54	84,785
NORTH PUMP STATION	11,857,977.73	11,857,977.73	2.77	328,466
CONESTOGA GARDEN PUMP STATION	2,123,254.04	2,123,254.04	2.91	61,787
OTHER PUMP STATIONS AND AIR RELIEF PITS	264,429.77	264,429.77	1.82	4,813
TOTAL ACCOUNT 354.3	19,165,461.94	19,165,461.94		521,135
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT WASTEWATER TREATMENT PLANT	12,677,123.03	13,301,123.03	1.91	248,092
354.50 STRUCTURES AND IMPROVEMENTS - GENERAL WASTEWATER TREATMENT PLANT	110,942.52	110,942.52	1.80	1,997
354.70 STRUCTURES AND IMPROVEMENTS - OTHER WASTEWATER TREATMENT PLANT	28,904.55	28,904.55	1.97	569
361.10 GRAVITY MAINS	5,955,209.97	5,955,209.97	1.80	107,194
371.00 PUMPING EQUIPMENT	3,599,493.97	3,599,493.97	2.47	89,908
380.00 TREATMENT AND DISPOSAL EQUIPMENT	10,444,420.19	12,441,220.19	2.47	282,638
390.00 OFFICE FURNITURE AND EQUIPMENT	26,867.94	26,867.94	5.00	1,343
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	23,212.80	23,212.80	4.00	929
TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	52,031,636.91	54,652,436.91		1,252,805
TOTAL WASTEWATER PLANT	91,060,664.32	96,922,364.32		1,903,970

* 12-MONTH TOTAL BASED ON MONTHLY AVERAGES

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, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2)	(3)		PCT OF COL 4 TOTAL (6)
1934	178,309	178,309				0.0
1935	1,586,456	1,586,456				0.0
1942	66,914	66,914				0.0
1969	2,639,110	2,466,146	172,964		172,964	0.3
1972	1,794,337	1,598,338	195,999		368,963	0.6
1978	3,426,197	2,794,621	631,576		1,000,539	1.7
1984	16,664,745	11,721,173	4,943,572		5,944,111	10.1
1985	1,201,616	853,183	348,433		6,292,544	10.7
1986	1,201,014	880,218	320,796		6,613,340	11.2
1990	2,213,868	1,390,107	823,761		7,437,101	12.6
1995	1,555,041	831,993	723,048		8,160,149	13.9
1996	22,051	15,377	6,674		8,166,823	13.9
1997	262,222	174,988	87,234		8,254,057	14.0
1998	4,182	2,734	1,448		8,255,505	14.0
1999	275,246	150,317	124,929		8,380,434	14.2
2000	198,232	103,130	95,102		8,475,536	14.4
2004	15,400	5,488	9,912		8,485,448	14.4
2005	481,299	220,484	260,815		8,746,263	14.9
2006	1,302,223	643,122	659,101		9,405,364	16.0
2007	3,221,645	1,420,731	1,800,914		11,206,278	19.0
2008	1,759,731	727,841	1,031,890		12,238,168	20.8
2009	1,740,086	668,871	1,071,215		13,309,383	22.6
2010	1,214,558	364,723	849,835		14,159,218	24.1
2011	2,113,160	763,800	1,349,360		15,508,578	26.4
2012	9,087,708	2,177,804	6,909,904		22,418,482	38.1
2013	6,395,018	1,436,400	4,958,618		27,377,100	46.5
2014	3,161,827	778,221	2,383,606		29,760,706	50.6
2015	1,973,910	337,864	1,636,046		31,396,752	53.3
2016	1,991,755	300,771	1,690,984		33,087,736	56.2
2017	2,403,482	304,603	2,098,879		35,186,615	59.8
2018	17,223,205	1,433,687	15,789,518		50,976,133	86.6
2019	1,978,793	99,001	1,879,792		52,855,925	89.8
2020	6,084,200	86,614	5,997,586		58,853,511	100.0
SUBTOTAL	95,437,540	36,584,029	58,853,511			
NONDEPRECIABLE	1,484,824					
TOTAL	96,922,364	36,584,029	58,853,511			

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, 2020

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	123,614	137,070	29,230	14.03	2,083
1984	461,799.67	289,428	320,934	140,865	19.57	7,198
2007	136,271.34	46,955	52,066	84,205	25.09	3,356
2008	160,031.94	52,318	58,013	102,019	25.20	4,048
2009	895,583.67	275,920	305,956	589,628	25.31	23,296
2010	462,427.99	133,508	148,041	314,387	25.40	12,377
2011	527,519.36	141,417	156,811	370,708	25.50	14,538
2013	32,169.55	7,201	7,985	24,185	25.66	943
2014	18,990.00	3,786	4,198	14,792	25.74	575
	2,861,094.02	1,074,147	1,191,075	1,670,019		68,414

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

1972	184,289.00	136,027	138,699	45,590	14.38	3,170
2007	44,463.08	13,826	14,098	30,365	29.14	1,042
2008	316,227.94	92,917	94,742	221,486	29.32	7,554
2009	202,081.98	55,767	56,862	145,219	29.49	4,924
2010	1,257,115.83	323,959	330,323	926,793	29.64	31,268
2011	1,137,584.94	271,086	276,411	861,174	29.79	28,908
2012	86,742.40	18,921	19,293	67,450	29.93	2,254
2013	2,212,313.39	436,091	444,658	1,767,656	30.06	58,804
	5,440,818.56	1,348,594	1,375,086	4,065,733		137,924

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

1986	1,860,906.50	1,089,170	1,166,650	694,256	22.10	31,414
2007	15,001.47	4,665	4,997	10,005	29.14	343
2009	59,387.43	16,389	17,555	41,833	29.49	1,419
2011	44,062.68	10,500	11,247	32,816	29.79	1,102
2012	6,608,580.41	1,441,530	1,544,076	5,064,505	29.93	169,212
2013	327,972.81	64,650	69,249	258,724	30.06	8,607

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, 2020

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	2,620	2,806	12,169	30.18	403
2017	22,055.60	2,248	2,408	19,648	30.49	644
2018	16,950,416.46	1,271,620	1,362,079	15,588,338	30.58	509,756
	25,903,358.36	3,903,392	4,181,067	21,722,292		722,900
MAPLE GROVE PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1942	66,914.00	62,595	66,914			
1978	157,530.22	108,069	116,391	41,139	16.93	2,430
2007	4,437.14	1,529	1,647	2,790	25.09	111
2008	2,592.23	847	912	1,680	25.20	67
2009	8,321.05	2,564	2,761	5,560	25.31	220
2010	34,959.14	10,093	10,870	24,089	25.40	948
2011	9,126.31	2,447	2,635	6,491	25.50	255
2012	146,245.60	36,055	38,832	107,414	25.58	4,199
2013	204,879.21	45,860	49,392	155,488	25.66	6,060
2014	51,279.55	10,224	11,011	40,268	25.74	1,564
2015	22,676.45	3,942	4,246	18,431	25.81	714
2016	22,723.88	3,335	3,592	19,132	25.87	740
2017	56,155.81	6,628	7,138	49,017	25.93	1,890
2018	127,708.44	11,129	11,986	115,722	25.98	4,454
	915,549.03	305,317	328,328	587,221		23,652
CONESTOGA GARDEN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	145,909.74	108,458	107,240	38,670	14.03	2,756
2008	135,526.26	44,306	43,808	91,718	25.20	3,640
2009	112,058.32	34,524	34,136	77,922	25.31	3,079
2013	1,858,571.50	416,023	411,352	1,447,220	25.66	56,400
	2,252,065.82	603,311	596,537	1,655,529		65,875

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, 2020

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	23,057	25,484	5,836	14.51	402
1985	91,787.53	52,986	58,564	33,224	23.25	1,429
1999	107,869.29	39,775	43,962	63,907	34.72	1,841
2000	82,046.73	28,940	31,986	50,060	35.60	1,406
2007	1,806.39	427	472	1,334	41.99	32
2009	67,016.58	13,561	14,989	52,028	43.87	1,186
2010	21,459.01	3,976	4,395	17,064	44.81	381
2011	11,129.93	1,868	2,065	9,065	45.77	198
2012	87,339.00	13,149	14,533	72,806	46.72	1,558
2013	20,091.75	2,670	2,951	17,141	47.69	359
2014	428,822.67	49,508	54,720	374,103	48.65	7,690
2020	1,919,548.83	17,103	18,903	1,900,645	54.51	34,868
	2,870,237.93	247,020	273,023	2,597,215		51,350
	40,243,123.72	7,481,781	7,945,115	32,298,009		1,070,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 2.66

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, 2020

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	239,374.40	208,586	239,374			
1972	56,715.99	35,972	42,280	14,436	23.35	618
1984	13,549,336.18	7,136,706	8,388,257	5,161,080	28.87	178,770
1997	25,885.77	10,229	12,023	13,863	33.17	418
2005	40,839.45	12,041	14,153	26,687	34.92	764
2007	82,346.20	21,902	25,743	56,603	35.27	1,605
2008	891,582.64	223,413	262,593	628,990	35.44	17,748
2009	357,783.03	84,061	98,803	258,980	35.59	7,277
2012	6,873,812.20	1,265,744	1,487,715	5,386,097	36.02	149,531
2013	6,275,090.67	1,041,038	1,223,603	5,051,488	36.15	139,737
2014	2,597,945.47	381,248	448,107	2,149,839	36.28	59,257
2015	1,968,200.43	249,332	293,057	1,675,144	36.40	46,020
2016	1,745,313.27	185,038	217,488	1,527,826	36.51	41,847
2017	2,523,191.58	212,629	249,917	2,273,274	36.62	62,077
2018	6,115,606.29	376,660	442,714	5,672,892	36.72	154,491
2019	249,945.32	9,470	11,131	238,815	36.82	6,486
2020	2,194,245.27	28,174	33,115	2,161,130	36.91	58,551
	45,787,214.16	11,482,243	13,490,071	32,297,143		925,197
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.02

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, 2020

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	162,083	190,810	66,836	20.40	3,276
	257,646.35	162,083	190,810	66,836		3,276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4						1.27

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, 2020

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	45,713	53,691	13,436	15.95	842
	67,126.22	45,713	53,691	13,436		842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0						1.25

CITY OF LANCASTER - SEWER FUND

ACCOUNT 360.00 FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	264,579	321,575	63,267	18.75	3,374
1972	192,420.96	126,549	153,811	38,610	20.54	1,880
1978	288,631.44	171,109	207,970	80,661	24.43	3,302
1984	1,058,315.30	552,441	671,449	386,866	28.68	13,489
2007	34,067.84	7,063	8,584	25,484	47.56	536
2008	40,007.99	7,702	9,361	30,647	48.45	633
2009	223,895.92	39,742	48,303	175,593	49.35	3,558
2010	80,687.11	13,098	15,920	64,767	50.26	1,289
2011	100,280.26	14,758	17,937	82,343	51.17	1,609
	2,403,148.75	1,197,041	1,454,910	948,238		29,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 1.23

CITY OF LANCASTER - SEWER FUND

ACCOUNT 361.10 GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	39,079	42,186			
1935	1,586,456.23	1,463,284	1,586,456			
1969	2,254,267.83	1,645,616	2,023,164	231,104	14.85	15,563
1972	1,387,241.74	972,082	1,195,104	192,138	16.46	11,673
1978	2,947,888.70	1,872,705	2,302,354	645,535	20.06	32,180
1984	10,751,123.50	6,040,196	7,425,979	3,325,144	24.10	137,973
1985	1,109,828.13	609,196	748,962	360,866	24.81	14,545
1990	2,213,868.10	1,066,686	1,311,412	902,456	28.50	31,665
1995	1,555,040.56	638,422	784,893	770,148	32.42	23,755
2004	15,400.00	4,211	5,177	10,223	39.96	256
2005	62,760.07	16,170	19,880	42,880	40.83	1,050
2006	208,622.98	50,412	61,978	146,645	41.71	3,516
2008	19,787.70	4,145	5,096	14,692	43.48	338
2009	37,135.70	7,171	8,816	28,319	44.38	638
	24,191,607.24	14,429,375	17,521,457	6,670,150		273,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 1.13

CITY OF LANCASTER - SEWER FUND

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	31,707.27	23,360	27,143	4,564	10.53	433
1984	660,638.09	446,757	519,115	141,523	12.95	10,928
1986	763,222.01	498,956	579,769	183,453	13.85	13,246
1996	51,945.06	26,934	31,296	20,649	19.26	1,072
1998	9,796.93	4,764	5,536	4,261	20.55	207
1999	323,340.70	151,808	176,395	146,946	21.22	6,925
2000	226,988.48	102,656	119,282	107,706	21.91	4,916
2005	45,053.04	16,140	18,754	26,299	25.67	1,025
2007	17,067.74	5,410	6,286	10,782	27.32	395
2008	78,001.48	23,069	26,805	51,196	28.17	1,817
2009	203,443.72	55,794	64,831	138,613	29.03	4,775
2010	304,002.04	76,609	89,017	214,985	29.92	7,185
2011	1,337,215.89	306,891	356,596	980,620	30.82	31,818
2012	65,087.40	13,441	15,618	49,469	31.74	1,559
2015	27,747.25	3,767	4,377	23,370	34.57	676
2016	340,885.36	38,009	44,165	296,720	35.54	8,349
2019	2,515,000.00	94,312	109,588	2,405,412	38.50	62,478
2020	119,865.49	1,498	1,740	118,125	39.50	2,991
	7,121,007.95	1,890,175	2,196,313	4,924,695		160,795

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.26

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, 2020

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	36,393.84	24,266	28,852	7,542	13.33	566
1984	4,344,051.76	2,771,505	3,295,320	1,048,732	14.48	72,426
1986	173,102.86	108,449	128,946	44,157	14.94	2,956
1997	438,950.66	224,523	266,958	171,993	19.54	8,802
1999	51,324.96	24,597	29,246	22,079	20.83	1,060
2000	33,247.58	15,352	18,254	14,994	21.53	696
2005	662,203.92	241,373	286,992	375,212	25.42	14,761
2006	1,651,249.48	566,791	673,915	977,334	26.27	37,203
2007	5,730,970.93	1,843,940	2,192,445	3,538,526	27.13	130,429
2008	1,361,075.75	407,642	484,686	876,390	28.02	31,277
2009	774,546.69	214,743	255,329	519,218	28.91	17,960
2010	552,956.29	140,727	167,324	385,632	29.82	12,932
2011	649,417.90	150,340	178,754	470,664	30.74	15,311
2012	64,753.69	13,469	16,015	48,739	31.68	1,538
2015	39,350.58	5,362	6,375	32,976	34.55	954
2016	73,065.38	8,165	9,708	63,357	35.53	1,783
2017	97,185.36	8,479	10,082	87,103	36.51	2,386
2018	4,654,825.31	289,763	344,529	4,310,296	37.51	114,911
2019	687,984.94	25,799	30,675	657,310	38.50	17,073
2020	4,471,340.41	55,892	66,455	4,404,885	39.50	111,516
	26,547,998.29	7,141,177	8,490,860	18,057,138		596,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.25

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, 2020

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	4,904	8,400	1,924	10.50	183
2012	58,241.55	24,753	42,400	15,842	11.50	1,378
2014	42,400.00	13,780	23,604	18,796	13.50	1,392
2015	23,030.58	6,333	10,848	12,183	14.50	840
2017	106,425.34	18,624	31,902	74,523	16.50	4,517
2018	28,495.00	3,562	6,102	22,393	17.50	1,280
	268,916.00	71,956	123,256	145,660		9,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 3.57

CITY OF LANCASTER - SEWER FUND

ACCOUNT 391.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	36,222	39,698	14,839	4.03	3,682
2013	183,924.77	109,895	120,442	63,483	4.83	13,143
2016	23,767.80	8,814	9,660	14,108	7.55	1,869
2017	92,603.00	26,855	29,433	63,170	8.52	7,414
2018	6,876.60	1,427	1,564	5,313	9.51	559
	361,709.59	183,213	200,797	160,913		26,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0						7.37

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, 2020

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	1,132	1,224	36	1.32	27
2007	56,864.67	49,516	53,533	3,332	1.68	1,983
2008	65,283.71	54,487	58,908	6,376	2.15	2,966
2011	35,807.45	24,404	26,384	9,423	4.14	2,276
2012	15,997.88	9,943	10,750	5,248	4.92	1,067
2013	82,210.50	45,721	49,430	32,780	5.77	5,681
2015	84,615.35	35,213	38,070	46,545	7.59	6,132
2016	126,622.40	43,442	46,966	79,656	8.54	9,327
2017	72,552.00	19,421	20,997	51,555	9.52	5,415
2018	87,430.00	16,746	18,104	69,326	10.51	6,596
	628,644.41	300,025	324,366	304,278		41,470

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 6.60

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, 2020

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	143,438	149,351	5,578	0.89	5,578
2009	165,985.00	138,183	143,880	22,105	2.01	10,998
2011	134,767.00	97,931	101,968	32,799	3.28	10,000
2014	542,950.00	285,499	297,269	245,681	5.69	43,178
	998,631.00	665,051	692,468	306,163		69,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 6.98

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, 2020

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	45,448	47,555	51,245	13.50	3,796
2011	64,413.03	24,477	25,612	38,801	15.50	2,503
2012	94,382.00	32,090	33,577	60,805	16.50	3,685
2014	13,995.00	3,639	3,808	10,187	18.50	551
2017	46,500.00	6,510	6,812	39,688	21.50	1,846
	318,090.03	112,164	117,364	200,726		12,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 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, 2020

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	76,279	88,196	48,997	8.88	5,518
2008	278,256.00	146,502	169,391	108,865	9.47	11,496
2009	13,862.62	6,855	7,926	5,937	10.11	587
2011	341,409.00	145,270	167,966	173,443	11.49	15,095
2013	113,560.00	39,519	45,694	67,866	13.04	5,204
2014	10,833.33	3,320	3,839	6,995	13.87	504
	895,113.65	417,745	483,012	412,102		38,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 4.29

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, 2020

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	53,228	53,649	17,959	14.03	1,280
1984	198,850.94	124,628	125,614	73,236	19.57	3,742
2007	80,713.51	27,811	28,031	52,682	25.09	2,100
2008	94,786.92	30,988	31,233	63,554	25.20	2,522
2009	530,454.21	163,428	164,722	365,733	25.31	14,450
2010	273,896.10	79,077	79,703	194,193	25.40	7,645
2011	312,449.72	83,762	84,425	228,025	25.50	8,942
2013	19,054.04	4,265	4,299	14,755	25.66	575
	1,581,814.22	567,187	571,676	1,010,138		41,256
STEVENS PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1972	136,447.58	100,715	101,480	34,967	14.38	2,432
2007	27,567.11	8,572	8,637	18,930	29.14	650
2008	196,061.32	57,609	58,047	138,015	29.32	4,707
2009	125,290.83	34,575	34,838	90,453	29.49	3,067
2010	779,411.81	200,854	202,380	577,032	29.64	19,468
2011	705,302.66	168,074	169,351	535,952	29.79	17,991
2013	1,367,904.87	269,641	271,690	1,096,215	30.06	36,468
	3,337,986.18	840,040	846,423	2,491,563		84,783
NORTH PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1986	1,049,179.08	614,074	619,201	429,978	22.10	19,456
2007	9,824.46	3,055	3,081	6,744	29.14	231
2009	38,892.83	10,733	10,823	28,070	29.49	952
2011	28,856.65	6,877	6,934	21,922	29.79	736
2012	4,112,308.09	897,018	904,508	3,207,800	29.93	107,177

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, 2020

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	22,599	22,788	91,859	30.06	3,056	
2017	11,010.16	1,122	1,131	9,879	30.49	324	
2018	6,493,260.07	487,124	491,191	6,002,069	30.58	196,274	
	11,857,977.73	2,042,602	2,059,657	9,798,321		328,206	
CONESTOGA GARDEN PUMP STATION							
INTERIM SURVIVOR CURVE.. IOWA 55-R3							
PROBABLE RETIREMENT YEAR.. 6-2047							
NET SALVAGE PERCENT.. 0							
1972	137,359.43	102,102	102,794	34,565	14.03	2,464	
2008	127,787.71	41,776	42,059	85,728	25.20	3,402	
2009	105,659.79	32,553	32,774	72,886	25.31	2,880	
2013	1,752,447.11	392,268	394,928	1,357,520	25.66	52,904	
	2,123,254.04	568,699	572,555	1,550,699		61,650	
OTHER PUMP STATIONS AND AIR RELIEF PITS							
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. 0							
2014	264,429.77	30,528	30,828	233,602	48.65	4,802	
	264,429.77	30,528	30,828	233,602		4,802	
	19,165,461.94	4,049,056	4,081,138	15,084,323		520,697	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0	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, 2020

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	89,971	99,853	3,398	8.36	406
1972	24,444.87	15,504	17,207	7,238	23.35	310
1984	5,838,903.49	3,075,467	3,413,257	2,425,646	28.87	84,020
1997	11,153.40	4,407	4,891	6,262	33.17	189
2005	17,595.09	5,188	5,758	11,837	34.92	339
2007	41,120.85	10,937	12,138	28,983	35.27	822
2008	445,220.84	111,563	123,816	321,404	35.44	9,069
2009	178,661.76	41,977	46,587	132,074	35.59	3,711
2012	955,703.30	175,983	195,312	760,391	36.02	21,110
2013	1,661,714.02	275,678	305,957	1,355,757	36.15	37,504
2014	295,934.61	43,428	48,198	247,737	36.28	6,828
2015	177,847.63	22,530	25,005	152,843	36.40	4,199
2016	254,001.03	26,929	29,887	224,114	36.51	6,138
2017	578,963.30	48,789	54,148	524,816	36.62	14,331
2018	1,967,807.55	121,197	134,509	1,833,299	36.72	49,926
2019	124,800.00	4,729	5,248	119,552	36.82	3,247
2020	624,000.00	8,012	8,892	615,108	36.91	16,665
	13,301,123.03	4,082,289	4,530,662	8,770,461		258,814
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.9						1.95

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, 2020

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	69,793	70,501	40,442	20.40	1,982
	110,942.52	69,793	70,501	40,442		1,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4						1.79

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, 2020

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	19,684	19,941	8,963	15.95	562
	28,904.55	19,684	19,941	8,963		562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.9 1.94

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, 2020

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	3,345,756	3,406,500	2,548,710	24.10	105,756
	5,955,209.97	3,345,756	3,406,500	2,548,710		105,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 1.78

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, 2020

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	14,263	14,687	4,672	10.53	444
1984	392,962.95	265,741	273,643	119,320	12.95	9,214
1986	450,987.60	294,833	303,600	147,388	13.85	10,642
1996	29,894.13	15,500	15,961	13,933	19.26	723
1998	5,615.00	2,730	2,811	2,804	20.55	136
1999	184,964.64	86,841	89,423	95,542	21.22	4,502
2000	129,606.81	58,615	60,358	69,249	21.91	3,161
2005	25,527.47	9,145	9,417	16,110	25.67	628
2007	9,527.19	3,020	3,110	6,417	27.32	235
2008	43,494.53	12,864	13,247	30,248	28.17	1,074
2009	113,334.12	31,082	32,006	81,328	29.03	2,802
2010	169,207.03	42,640	43,908	125,299	29.92	4,188
2011	918,640.00	210,828	217,097	701,543	30.82	22,763
2015	13,862.78	1,882	1,938	11,925	34.57	345
2016	86,622.27	9,658	9,945	76,677	35.54	2,157
2019	1,005,888.00	37,721	38,843	967,046	38.50	25,118
	3,599,493.97	1,097,363	1,129,994	2,469,500		88,132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.45

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, 2020

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	11,065	11,429	5,166	13.33	388
1984	1,959,517.67	1,250,172	1,291,267	668,251	14.48	46,150
1986	96,050.39	60,176	62,154	33,896	14.94	2,269
1997	191,460.54	97,932	101,151	90,310	19.54	4,622
1999	22,324.30	10,699	11,051	11,273	20.83	541
2000	14,443.78	6,669	6,888	7,556	21.53	351
2005	286,435.19	104,406	107,838	178,597	25.42	7,026
2006	713,839.06	245,025	253,079	460,760	26.27	17,539
2007	2,870,091.24	923,452	953,807	1,916,284	27.13	70,633
2008	681,290.97	204,047	210,754	470,537	28.02	16,793
2009	387,522.12	107,441	110,973	276,549	28.91	9,566
2010	276,534.75	70,378	72,691	203,844	29.82	6,836
2011	324,647.97	75,156	77,627	247,021	30.74	8,036
2018	2,260,217.78	140,699	145,324	2,114,894	37.51	56,382
2019	343,449.60	12,879	13,302	330,148	38.50	8,575
2020	1,996,800.00	24,960	25,781	1,971,019	39.50	49,899
	12,441,220.19	3,345,156	3,455,116	8,986,105		305,606
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.46

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, 2020

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	3,358	3,358	23,510	17.50	1,343
	26,867.94	3,358	3,358	23,510		1,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 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, 2020

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	3,250	3,251	19,962	21.50	928
	23,212.80	3,250	3,251	19,962		928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.5 4.00

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in the manner indicated below, and in accordance with the requirements of § 1.54 (relating to service by a party).

VIA HAND DELIVERY


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Dated: August 9, 2019



John J. Gallagher, Esquire
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Counsel for City of Lancaster

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