



# The York Water Company

July 14, 2020

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor North  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Re: The York Water Company's Acquisition of the Felton Borough Wastewater System  
Docket No. A-2019-3013113

Dear Secretary Chiavetta:

Enclosed on behalf of The York Water Company ("York Water" or the "Company") please find the original cost plant-in-service valuation of the former wastewater system of Felton Borough ("Felton"). York Water is filing this original cost valuation pursuant to the Pennsylvania Public Utility Commission's ("Commission") Policy Statement at 52 Pa. Code § 69.711.

The Commission approved York Water's acquisition of Felton's wastewater assets by Order entered March 26, 2020 at Docket No. A-2019-3013113. On April 9, 2020, the transfer by sale of Felton's wastewater assets and rights to York Water was consummated. A tariff was filed effective April 17, 2020 incorporating Felton's former customers.

The cost of the system facilities was determined from Felton's records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation. The accrued depreciation was based on recognized methods using estimated survivor characteristics and the straight-line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion. Felton received a U.S. Department of Agriculture grant to help construct the wastewater system. This grant will be recorded as contributions-in-aid of construction by York Water.

Felton determined that it was in the best interest of its current customers to sell its wastewater system to a company that has sufficient wastewater operations and maintenance experience to meet the wastewater demands of the public and has more experience in dealing with utility service and the regulatory requirements associated with providing such service. Felton concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater collection and treatment services. By example, in July 2018, the Pennsylvania Department of Environmental Protection (“DEP”) served a Notice of Violation (“NOV”) on Felton resulting from DEP’s inspection of Felton in June 2018. The findings in the Inspection Compliance Report and subsequent NOV are indicative of Felton’s difficulties with operating its wastewater system. In addition to the conditions that resulted in the NOV, DEP also noted an effluent violation occurring in August 2017. Additionally, Felton identified inflow and infiltration problems with the collection system. Moreover, Felton concluded that its volunteer, part-time board has insufficient experience to continue meeting the regulatory requirements associated with its wastewater obligations.

York Water paid more than the depreciated original cost of the acquired assets net of the contributions-in-aid of construction, and in a future rate case filing, will propose to include the reasonable acquisition costs in excess of depreciated original cost in rate base under Section 1327 of the Public Utility Code. In addition, York Water will propose to amortize the positive acquisition adjustment over a reasonable period of time.

Sincerely,



Matthew E. Poff  
CFO and Treasurer

Enclosure

cc: Bureau of Investigation and Enforcement  
Office of Consumer Advocate  
Office of Small Business Advocate  
Michael Hassell, Post & Schell

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
THE FELTON BOROUGH  
WASTEWATER SYSTEM  
AS OF MARCH 31, 2020

*Prepared by:*



*Excellence Delivered **As Promised***

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
THE FELTON BOROUGH  
WASTEWATER SYSTEM  
AS OF MARCH 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

June 30, 2020

The York Water Company  
130 East Market Street  
York, PA 17401-1219

Attention Matthew E. Poff, CPA  
Chief Financial Officer

Gentlemen:

Pursuant to your request, we have determined the original cost and related accrued depreciation as of March 31, 2020, of the wastewater assets of the Felton Borough Wastewater System.

The attached report includes a brief description of the system, a description of the methods used in the determination of original cost and accrued depreciation, the itemized original cost of wastewater system facilities by account and installation year, and the detailed calculations of accrued depreciation.

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

067341.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

t: 717.763.7211 • f: 717.763.4590

[www.gfvrc.com](http://www.gfvrc.com)

# CONTENTS

## PART I. INTRODUCTION

Plan of Report .....	I-2
Description of System .....	I-2
Determination of Original Cost .....	I-3
Calculation of Accrued Depreciation .....	I-3
Results of Study .....	I-3
Table 1. Summary of Original Cost and Accrued Depreciation of Wastewater System as of March 31, 2020.....	I-4

## PART II. ORIGINAL COST

Table 2. Summary of Analysis of Original Cost of Wastewater System as of March 31, 2020 .....	II-2
Detailed Original Cost as of March 31, 2020.....	II-3

## PART III. CALCULATION OF ACCRUED DEPRECIATION

Table 3. Summary of Survivor Curves, Original Cost and Calculated Accrued Depreciation of Wastewater System as of March 31, 2020.....	III-2
Detailed Depreciation Calculations .....	III-3

PART I. INTRODUCTION

THE YORK WATER COMPANY  
ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF  
THE FELTON BOROUGH WASTEWATER SYSTEM  
AS OF MARCH 31, 2020

PART I. INTRODUCTION

PLAN OF REPORT

The purpose of the study was to determine the original cost and related accrued depreciation as of March 31, 2020, of the wastewater assets of the Felton Borough Wastewater System.

The study is presented in three parts. Part I, Introduction, contains statements with respect to the plan of the report, the system facilities, the procedures employed, and a summary of the results of the study. Part II, Original Cost, presents the detailed analysis of the original cost of the Felton Borough Wastewater System by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of March 31, 2020.

DESCRIPTION OF SYSTEM

The Felton Borough Wastewater System provides service to approximately 128 residential and commercial wastewater customers in the Felton Borough. The wastewater system assets include 1 treatment plant, 1 pumping station, PVC mains of varying sizes, services, manholes, land and land rights, pumping equipment and treatment and disposal equipment. The system originally began to provide service in 2004. In 2017, a small number of additions were made to the system.

## DETERMINATION OF ORIGINAL COST

The cost of system facilities was determined from the Felton Borough Wastewater System records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation using Handy-Whitman indexes.

## CALCULATION OF ACCRUED DEPRECIATION

The accrued depreciation calculation in Part III of the report was based on recognized methods using estimated survivor characteristics and the straight line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion.

A summary table of accrued depreciation applicable to original cost is set forth in Part III of the report. The detailed calculations by account and vintage follow the summary table.

## RESULTS OF STUDY

The tables on pages II-4 and II-5 summarize the original cost and related accrued depreciation by account for the Felton Borough Wastewater System as of March 31, 2020. The original cost was brought forward from Part II of the report and the accrued depreciation from Part III of the report.

**THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION  
OF WASTEWATER SYSTEM AS OF MARCH 31, 2020**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)	<u>ACCRUED DEPRECIATION</u> (4)
353.30	LAND AND LAND RIGHTS	33,228.71	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	167,937.87	61,020
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	531,024.22	188,639
355.00	POWER GENERATION EQUIPMENT	32,835.95	16,372
360.20	COLLECTION SEWERS - FORCE	54,442.32	14,051
361.20	COLLECTION SEWERS - GRAVITY	1,213,625.16	313,210
361.21	COLLECTION SEWERS - MANHOLES	60,087.33	16,439
363.00	CUSTOMER SERVICE LINES	94,031.44	27,958
371.00	PUMPING EQUIPMENT	17,766.32	8,045
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>125,991.67</u>	<u>42,066</u>
<b>TOTAL WASTEWATER PLANT</b>		<b><u>2,330,970.99</u></b>	<b><u>687,800</u></b>

PART II. ORIGINAL COST

**THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
WASTEWATER SYSTEM AS OF MARCH 31, 2020**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
353.30	LAND AND LAND RIGHTS	33,228.71
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	167,937.87
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	531,024.22
355.00	POWER GENERATION EQUIPMENT	32,835.95
360.20	COLLECTION SEWERS - FORCE	54,442.32
361.20	COLLECTION SEWERS - GRAVITY	1,213,625.16
361.21	COLLECTION SEWERS - MANHOLES	60,087.33
363.00	CUSTOMER SERVICE LINES	94,031.44
371.00	PUMPING EQUIPMENT	17,766.32
380.40	TREATMENT AND DISPOSAL EQUIPMENT	125,991.67
<b>TOTAL WASTEWATER PLANT</b>		<b><u>2,330,970.99</u></b>

DETAILED ORIGINAL COST AS OF MARCH 31, 2020

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF MARCH 31, 2020

ACCOUNT (1)	DESCRIPTION (2)	SIZE (3)	QUANTITY (4)	YEAR (5)	UNIT COST (6)	TOTAL COST (7)=(6)x(4)
353.30	<b>LAND AND LAND RIGHTS</b>					
	BEAVER STREET PUMP STATION		1	2005	-	11,076.24
	TREATMENT PLANT (40,000 GPD)		1	2005	-	22,152.47
	<b>TOTAL LAND AND LAND RIGHTS</b>		<b>2</b>		<b>-</b>	<b>33,228.71</b>
354.30	<b>STRUCTURES AND IMPROVEMENTS - PUMPING</b>					
	BEAVER STREET PUMP STATION		1	2004	65,600.00	65,600.00
	WATER STREET TREATMENT PLANT		1	2004	15,760.00	15,760.00
	BEAVER STREET PUMP STATION		1	2005	16,770.74	16,770.74
	WATER STREET TREATMENT PLANT		1	2005	69,807.13	69,807.13
	<b>TOTAL STRUCTURES AND IMPROVEMENTS - PUMPING</b>		<b>4</b>		<b>167,937.87</b>	<b>167,937.87</b>
354.40	<b>STRUCTURES AND IMPROVEMENTS - TREATMENT</b>					
	CONTROL BUILDING		1	2004	189,437.50	189,437.50
	SPLITTER BOX		1	2005	14,365.79	14,365.79
	AERATION CHAMBER		2	2005	47,885.99	95,771.98
	CLARIFIERS		2	2005	59,857.49	119,714.98
	EQUALIZATION TANK		2	2005	39,904.99	79,809.98
	SLUDGE HOLDING TANK		1	2005	31,923.99	31,923.99
	<b>TOTAL STRUCTURES AND IMPROVEMENTS - TREATMENT</b>		<b>9</b>		<b>383,375.75</b>	<b>531,024.22</b>
355.00	<b>POWER GENERATION EQUIPMENT</b>					
	GENERATOR		1	2005	32,835.95	32,835.95
	<b>TOTAL POWER GENERATION EQUIPMENT</b>		<b>1</b>		<b>32,835.95</b>	<b>32,835.95</b>
360.20	<b>COLLECTION SEWERS - FORCE</b>					
	FORCE MAIN	4"	166 ft	2004	92.25	15,313.50
	FORCE MAIN	4"	386 ft	2005	101.37	39,128.82
	<b>TOTAL COLLECTION SEWERS - FORCE</b>		<b>552 ft</b>		<b>193.62</b>	<b>54,442.32</b>

**THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM**  
DETAILED ORIGINAL COST AS OF MARCH 31, 2020

ACCOUNT (1)	DESCRIPTION (2)	SIZE (3)	QUANTITY (4)	YEAR (5)	UNIT COST (6)	TOTAL COST (7)=(6)x(4)
361.20	<b>COLLECTION SEWERS - GRAVITY</b>					
	COLLECTION MAIN	8"	2,968 ft	2004	114.75	340,578.00
	COLLECTION MAIN	8"	6,924 ft	2005	126.09	873,047.16
	<b>TOTAL COLLECTION SEWERS - GRAVITY</b>		<b>9,892 ft</b>		<b>240.84</b>	<b>1,213,625.16</b>
361.21	<b>COLLECTION SEWERS - MANHOLES</b>					
	SANITARY MANHOLE	<6' deep	13	2004	1,050.00	13,650.00
	SANITARY MANHOLE	>6' deep	5	2004	700.00	3,500.00
	SANITARY MANHOLE	<6' deep	31	2005	1,139.93	35,337.83
	SANITARY MANHOLE	>6' deep	10	2005	759.95	7,599.50
	<b>TOTAL COLLECTION SEWERS - MANHOLES</b>		<b>59</b>		<b>3,649.88</b>	<b>60,087.33</b>
363.00	<b>CUSTOMER SERVICE LINES</b>					
	LATERAL		38	2004	703.22	26,792.68
	LATERAL		89	2005	743.09	66,060.70
	LATERAL		1	2017	1,178.06	1,178.06
	<b>TOTAL CUSTOMER SERVICE LINES</b>		<b>128</b>		<b>2,624.37</b>	<b>94,031.44</b>
371.00	<b>PUMPING EQUIPMENT</b>					
	BEAVER STREET PUMP STATION - PUMP		2	2005	4,441.58	8,883.16
	WATER STREET TREATMENT PLANT - PUMP		2	2005	4,441.58	8,883.16
	<b>TOTAL PUMPING EQUIPMENT</b>		<b>4</b>		<b>8,883.16</b>	<b>17,766.32</b>
380.40	<b>TREATMENT AND DISPOSAL EQUIPMENT</b>					
	AERATION BLOWER		2	2005	15,853.82	31,707.64
	EQUALIZATION BLOWER		1	2017	25,607.51	25,607.51
	SLUDGE HOLDING BLOWER		1	2005	15,853.82	15,853.82
	UV EQUIPMENT		1	2005	21,826.20	21,826.20
	BAR SCREEN		1	2004	18,640.00	18,640.00
	WASTEWATER TREATMENT GRINDER PUMP MONOFLOW		1	2005	12,356.50	12,356.50
	<b>TOTAL TREATMENT AND DISPOSAL EQUIPMENT</b>		<b>7</b>		<b>110,137.85</b>	<b>125,991.67</b>
	<b>TOTAL WASTEWATER PLANT</b>					<b>2,330,970.99</b>

PART III. CALCULATION OF ACCRUED DEPRECIATION

**THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM**

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF MARCH 31, 2020**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>SURVIVOR CURVE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ACCRUED DEPRECIATION</u> (5)
353.30	LAND AND LAND RIGHTS	NONDEPRECIABLE	33,228.71	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5 *	167,937.87	61,020
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5 *	531,024.22	188,639
355.00	POWER GENERATION EQUIPMENT	30-R2.5	32,835.95	16,372
360.20	COLLECTION SEWERS - FORCE	65-R2.5	54,442.32	14,051
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	1,213,625.16	313,210
361.21	COLLECTION SEWERS - MANHOLES	60-R3	60,087.33	16,439
363.00	CUSTOMER SERVICE LINES	55-R2.5	94,031.44	27,958
371.00	PUMPING EQUIPMENT	35-S1.5	17,766.32	8,045
380.40	TREATMENT AND DISPOSAL EQUIPMENT	40-R2	<u>125,991.67</u>	<u>42,066</u>
<b>TOTAL WASTEWATER PLANT</b>			<b><u>2,330,970.99</u></b>	<b><u>687,800</u></b>

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED

DETAILED DEPRECIATION CALCULATIONS

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE AMOUNT (3)      (4)		--ACCRUED DEPREC.-- FACTOR AMOUNT (5)      (6)	
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5					
PROBABLE RETIREMENT YEAR.. 6-2050					
NET SALVAGE PERCENT.. 0					
2004	81,360.00	2.36	1,920.10	0.3717	30,242
2005	86,577.87	2.41	2,086.53	0.3555	30,778
	167,937.87		4,006.63		61,020
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.39					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5					
PROBABLE RETIREMENT YEAR.. 6-2050					
NET SALVAGE PERCENT.. 0					
2004	189,437.50	2.32	4,394.95	0.3654	69,220
2005	341,586.72	2.37	8,095.61	0.3496	119,419
	531,024.22		12,490.56		188,639
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.35					

THE YORK WATER COMPANY  
 FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 30-R2.5					
NET SALVAGE PERCENT.. 0					
2005	32,835.95	3.38	1,109.86	0.4986	16,372
	32,835.95		1,109.86		16,372
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.38					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE AMOUNT (3)            (4)		--ACCRUED DEPREC.-- FACTOR AMOUNT (5)            (6)	
SURVIVOR CURVE.. IOWA 65-R2.5					
NET SALVAGE PERCENT.. 0					
2004	15,313.50	1.71	261.86	0.2693	4,124
2005	39,128.82	1.72	673.02	0.2537	9,927
	54,442.32		934.88		14,051
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE (3)	AMOUNT (4)	--ACCRUED DEPREC.-- FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 65-R2.5					
NET SALVAGE PERCENT.. 0					
2004	340,578.00	1.71	5,823.88	0.2693	91,718
2005	873,047.16	1.72	15,016.41	0.2537	221,492
	1,213,625.16		20,840.29		313,210
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL--		--ACCRUED DEPREC.--	
		RATE (3)	AMOUNT (4)	FACTOR (5)	AMOUNT (6)
SURVIVOR CURVE.. IOWA 60-R3					
NET SALVAGE PERCENT.. 0					
2004	17,150.00	1.82	312.13	0.2866	4,915
2005	42,937.33	1.82	781.46	0.2684	11,524
	60,087.33		1,093.59		16,439
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE AMOUNT (3)            (4)		--ACCRUED DEPREC.-- FACTOR AMOUNT (5)            (6)	
SURVIVOR CURVE.. IOWA 55-R2.5					
NET SALVAGE PERCENT.. 0					
2004	26,792.68	1.99	533.17	0.3134	8,397
2005	66,060.70	2.00	1,321.21	0.2950	19,488
2017	1,178.06	2.25	26.51	0.0619	73
	94,031.44		1,880.89		27,958
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00					

THE YORK WATER COMPANY  
 FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE AMOUNT (3) (4)		--ACCRUED DEPREC.-- FACTOR AMOUNT (5) (6)	
SURVIVOR CURVE.. IOWA 35-S1.5					
NET SALVAGE PERCENT.. 0					
2005	17,766.32	3.07	545.43	0.4528	8,045
	17,766.32		545.43		8,045
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.07					

THE YORK WATER COMPANY  
FELTON BOROUGH WASTEWATER SYSTEM

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF MARCH 31, 2020

YEAR (1)	ORIGINAL COST (2)	--ANNUAL ACCRUAL-- RATE AMOUNT (3)            (4)		--ACCRUED DEPREC.-- FACTOR AMOUNT (5)            (6)	
SURVIVOR CURVE.. IOWA 40-R2					
NET SALVAGE PERCENT.. 0					
2004	18,640.00	2.63	490.23	0.4142	7,721
2005	81,744.16	2.66	2,174.39	0.3924	32,076
2017	25,607.51	3.22	824.56	0.0886	2,269
	125,991.67		3,489.18		42,066
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.77					