



# The York Water Company

January 6, 2022

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 West Manheim Township  
Wastewater System  
Docket No. A-2021-3025720

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 West Manheim Township ("West Manheim"). 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.

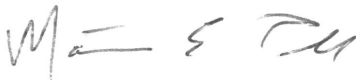
The Commission approved York Water's acquisition of West Manheim's wastewater assets by Order entered December 16, 2021 at Docket No. A-2021-3025720. On December 30, 2021, the transfer by sale of West Manheim's wastewater assets and rights to York Water was consummated. A tariff was filed effective January 4, 2022 incorporating West Manheim's former customers.

The cost of the system facilities was determined from West Manheim'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. It is York Water's understanding that West Manheim used no customer funds to build the facilities.

West Manheim 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. West Manheim concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater collection and treatment services.

York Water paid approximately the depreciated original cost of the acquired assets and intends to include the depreciated original cost of the wastewater assets of West Manheim in its rate base claim in its next rate case. At that time, York Water will present its proposal regarding any acquisition adjustment that results from this transaction.

Sincerely,

A handwritten signature in black ink, appearing to read "M. E. Poff".

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  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY  
WASTEWATER SYSTEM  
AS OF NOVEMBER 30, 2021

*Prepared by:*



*Excellence Delivered **As Promised***

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY  
WASTEWATER SYSTEM  
AS OF NOVEMBER 30, 2021

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



*Excellence Delivered **As Promised***

December 8, 2021

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 November 30, 2021, of the wastewater assets of the West Manheim Township Municipal Authority 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

069049.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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

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PART I. INTRODUCTION

THE YORK WATER COMPANY  
ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM  
AS OF NOVEMBER 30, 2021

PART I. INTRODUCTION

PLAN OF REPORT

The purpose of the study was to determine the original cost and related accrued depreciation as of November 30, 2021, of the wastewater assets of the West Manheim Township Municipal Authority 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 West Manheim Township Municipal Authority Wastewater System by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of November 30, 2021.

DESCRIPTION OF SYSTEM

The West Manheim Township Municipal Authority Wastewater System provides service to approximately 38,100 wastewater customers in West Manheim Township. The wastewater system assets include land rights, 4 pump stations, PVC mains of varying sizes, services, manholes, pumping equipment and transportation equipment. The system originally began to provide service in 2000. The system was constructed in

several phases with the most recent phase going into service in 2017. There are four pump stations within the system which pump to the Penn Township Wastewater Treatment Plant. The DGM and South Pointe pump stations were installed in 2000, Beck Mill Road was installed in 2006 and Area 1(Martz Drive) was installed in 2009

#### DETERMINATION OF ORIGINAL COST

The cost of system facilities was determined from the West Manheim Township Municipal Authority Wastewater System records and unit costs typical of other wastewater utilities in the region. The asset inventory was priced based on engineering reports from two engineering firms by vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region or published unit costs.

#### 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 table on page II-2 summarizes the original cost and related accrued depreciation by account for the West Manheim Township Municipal Authority Wastewater System as of November 30, 2021. 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  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION  
OF WASTEWATER SYSTEM AS OF NOVEMBER 30, 2021**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ORIGINAL COST</b>	<b>ACCRUED DEPRECIATION</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
353.20	LAND AND LAND RIGHTS - COLLECTION	203,175.90	-
353.30	LAND AND LAND RIGHTS - PUMPING	2.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	888,245.19	276,533
355.30	POWER GENERATION EQUIPMENT - PUMPING	153,468.18	80,611
360.21	COLLECTION SEWERS - FORCE - MAINS	1,140,525.15	267,951
360.23	COLLECTION SEWERS - FORCE - MANHOLES	8,115.81	2,247
361.21	COLLECTION SEWERS - GRAVITY - MAINS	8,936,971.36	1,748,509
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	1,743,090.22	357,327
363.20	SERVICES TO CUSTOMERS	1,635,967.37	357,099
363.21	SERVICES TO CUSTOMERS - CLEANOUTS	301,099.45	70,952
371.30	PUMPING EQUIPMENT	204,530.35	83,604
391.70	TRANSPORTATION EQUIPMENT	44,820.45	26,967
	<b>TOTAL WASTEWATER PLANT</b>	<b>15,260,011.43</b>	<b>3,271,800</b>

PART II. ORIGINAL COST

**THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
WASTEWATER SYSTEM AS OF NOVEMBER 30, 2021**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
353.20	LAND AND LAND RIGHTS - COLLECTION	203,175.90
353.30	LAND AND LAND RIGHTS - PUMPING	2.00
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	888,245.19
355.30	POWER GENERATION EQUIPMENT - PUMPING	153,468.18
360.21	COLLECTION SEWERS - FORCE - MAINS	1,140,525.15
360.23	COLLECTION SEWERS - FORCE - MANHOLES	8,115.81
361.21	COLLECTION SEWERS - GRAVITY - MAINS	8,936,971.36
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	1,743,090.22
363.20	SERVICES TO CUSTOMERS	1,635,967.37
363.21	SERVICES TO CUSTOMERS - CLEANOUTS	301,099.45
371.30	PUMPING EQUIPMENT	204,530.35
391.70	TRANSPORTATION EQUIPMENT	44,820.45
	<b>TOTAL WASTEWATER PLANT</b>	<b><u>15,260,011.43</u></b>

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021

**THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM**

**DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021**

ACCOUNT (1)	DESCRIPTION (2)	SIZE (2)	QUANTITY (3)	YEAR (4)	UNIT COST (5)	TOTAL COST (6)=(3)x(5)
<b>353.20</b>	<b>LAND AND LAND RIGHTS - COLLECTION</b>					
	COLLECTION SYSTEM ROW			2000	1.00	
	COLLECTION SYSTEM ROW			2004	39.00	
	COLLECTION SYSTEM ROW			2005	9.00	
	COLLECTION SYSTEM ROW			2007	9,043.00	
	COLLECTION SYSTEM ROW			2008	86,112.00	
	COLLECTION SYSTEM ROW			2009	71,600.00	
	COLLECTION SYSTEM ROW			2010	36,150.00	
	COLLECTION SYSTEM ROW			2017	221.90	
	<b>TOTAL LAND AND LAND RIGHTS - COLLECTION</b>					<b>203,175.90</b>
<b>353.30</b>	<b>LAND AND LAND RIGHTS - PUMPING</b>					
	DGM & SOUTH POINTE PUMP STATIONS			2002	2.00	
	<b>TOTAL LAND AND LAND RIGHTS - PUMPING</b>					<b>2.00</b>
<b>354.30</b>	<b>STRUCTURES AND IMPROVEMENTS - PUMPING</b>					
	DGM PUMP STATION			2000	344,314.78	
	SOUTH POINTE PUMP STATION			2000	149,649.19	
	BECK MILL PUMP STATION			2005	179,117.15	
	DGM PUMP STATION			2009	15,750.00	
	BECK MILL PUMP STATION			2009	21,000.00	
	AREA 2 PUMP STATION			2010	178,414.07	
	<b>TOTAL STRUCTURES AND IMPROVEMENTS - PUMPING</b>					<b>888,245.19</b>
<b>355.30</b>	<b>POWER GENERATION EQUIPMENT - PUMPING</b>					
	DGM PUMP STATION			2000	60,833.01	
	SOUTH POINTE PUMP STATION			2000	30,416.51	
	BECK MILL PUMP STATION			2005	36,405.94	

**THE YORK WATER COMPANY**  
**WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM**

**DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021**

ACCOUNT (1)	DESCRIPTION (2)	SIZE (2)	QUANTITY (3)	YEAR (4)	UNIT COST (5)	TOTAL COST (6)=(3)x(5)
	AREA 2 PUMP STATION			2010		25,812.72
	<b>TOTAL POWER GENERATION EQUIPMENT - PUMPING</b>					<b>153,468.17</b>
<b>360.21</b>	<b>COLLECTION SEWERS - FORCE - MAINS</b>					
	PVC FORCE MAINS	10"	5,860	1999	46.81	274,317.80
	PVC FORCE MAINS	6"	5,394	2000	40.92	220,726.62
	PVC FORCE MAINS	8"	9,577	2006	55.26	529,184.02
	DI FORCE MAINS	4"	19	2009	56.08	1,065.56
	PVC FORCE MAINS	C9000 - 4"	2,231	2009	51.65	115,231.15
	<b>TOTAL COLLECTION SEWERS - FORCE - MAINS</b>		<b>23,081</b>			<b>1,140,525.15</b>
<b>360.23</b>	<b>COLLECTION SEWERS - FORCE - MANHOLES</b>					
	MANHOLES		1	1999	1,755.99	1,755.99
	MANHOLES		1	2000	1,802.94	1,802.94
	MANHOLES		2	2006	2,278.44	4,556.88
	<b>TOTAL COLLECTION SEWERS - FORCE - MANHOLES</b>		<b>4</b>			<b>8,115.81</b>
<b>361.21</b>	<b>COLLECTION SEWERS - GRAVITY - MAINS</b>					
	PVC GRAVITY MAINS	10"	1,290	2000	48.06	62,001.95
	PVC GRAVITY MAINS	10"	1,990	2009	19.63	39,073.10
	PVC GRAVITY MAINS	12"	1,110	1999	50.73	56,313.86
	PVC GRAVITY MAINS	18"	2,047	2009	91.20	186,687.43
	PVC GRAVITY MAINS	8"	9,360	1999	43.19	404,293.07
	PVC GRAVITY MAINS	8"	10,202	2000	44.35	452,444.19
	PVC GRAVITY MAINS	8"	6,281	2002	46.07	289,395.70
	PVC GRAVITY MAINS	8"	4,498	2003	24.87	111,885.00
	PVC GRAVITY MAINS	8"	14,927	2005	55.41	827,048.44
	PVC GRAVITY MAINS	8"	22,303	2006	54.14	1,207,568.68

THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021

ACCOUNT (1)	DESCRIPTION (2)	SIZE (2)	QUANTITY (3)	YEAR (4)	UNIT COST (5)	TOTAL COST (6)=(3)x(5)
	PVC GRAVITY MAINS	8"	14,160	2007	47.01	665,699.68
	PVC GRAVITY MAINS	8"	28,900	2008	65.47	1,892,090.98
	PVC GRAVITY MAINS	8"	23,195	2009	70.75	1,640,939.70
	PVC GRAVITY MAINS	8"	1,240	2011	61.70	76,511.90
	PVC GRAVITY MAINS	8"	1,340	2012	79.14	106,051.32
	PVC GRAVITY MAINS	8"	1,501	2013	70.81	106,281.58
	PVC GRAVITY MAINS	8"	2,825	2015	102.77	290,337.52
	PVC GRAVITY MAINS	8"	3,960	2017	131.91	522,347.26
	<b>TOTAL COLLECTION SEWERS - GRAVITY - MAINS</b>		<b>151,129</b>			<b>8,936,971.36</b>
<b>361.23</b>	<b>COLLECTION SEWERS - GRAVITY - MANHOLES</b>					
	MANHOLES		42	1999	1,755.99	73,751.63
	MANHOLES		46	2000	1,802.94	82,935.31
	MANHOLES		29	2002	2,850.07	82,651.96
	MANHOLES		18	2003	1,429.00	25,722.00
	MANHOLES		59	2005	1,683.05	99,299.85
	MANHOLES		98	2006	1,881.17	184,354.18
	MANHOLES		64	2007	2,844.02	182,017.37
	MANHOLES		26	2008	3,538.21	91,993.39
	MANHOLES		140	2009	2,945.18	412,324.81
	MANHOLES		108	2010	2,310.41	249,524.28
	MANHOLES		5	2011	3,055.69	15,278.43
	MANHOLES		6	2012	3,191.37	19,148.24
	MANHOLES		7	2013	2,597.05	18,179.38
	MANHOLES		13	2015	5,239.18	68,109.39
	MANHOLES		17	2017	8,105.88	137,800.00
	<b>TOTAL COLLECTION SEWERS - GRAVITY - MANHOLES</b>		<b>678</b>			<b>1,743,090.22</b>

THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021

ACCOUNT (1)	DESCRIPTION (2)	SIZE (2)	QUANTITY (3)	YEAR (4)	UNIT COST (5)	TOTAL COST (6)=(3)x(5)
<b>363.20</b>	<b>SERVICES TO CUSTOMERS</b>					
	LATERAL	4"	440	1999	24.72	10,875.00
	LATERAL	4"	521	2008	33.90	17,660.97
	LATERAL	6"	3,100	1999	32.28	100,063.77
	LATERAL	6"	5,000	2000	33.14	165,708.37
	LATERAL	6"	1,450	2002	56.14	81,397.01
	LATERAL	6"	1,175	2003	31.85	37,419.00
	LATERAL	6"	4,644	2005	36.08	167,537.22
	LATERAL	6"	4,773	2006	34.38	164,083.11
	LATERAL	6"	3,675	2007	49.24	180,950.25
	LATERAL	6"	5,175	2008	42.75	221,242.60
	LATERAL	6"	3,422	2009	43.38	148,438.15
	LATERAL	6"	375	2011	67.25	25,219.29
	LATERAL	6"	675	2012	55.79	37,661.36
	LATERAL	6"	837	2013	58.17	48,691.15
	LATERAL	6"	1,302	2015	47.99	62,481.86
	LATERAL	6"	1,600	2017	104.09	166,538.26
	<b>TOTAL SERVICES TO CUSTOMERS</b>		<b>38,164</b>			<b>1,635,967.37</b>
<b>363.21</b>	<b>SERVICES TO CUSTOMERS - CLEANOUTS</b>					
	SERVICES - CLEANOUTS		172	1999	136.82	23,533.15
	SERVICES - CLEANOUTS		239	2000	140.48	33,574.45
	SERVICES - CLEANOUTS		11	2002	147.64	1,624.01
	SERVICES - CLEANOUTS		9	2003	151.18	1,360.64
	SERVICES - CLEANOUTS		221	2005	168.14	37,159.17
	SERVICES - CLEANOUTS		229	2006	175.03	40,081.50
	SERVICES - CLEANOUTS		176	2007	179.91	31,663.45
	SERVICES - CLEANOUTS		232	2008	187.65	43,535.11

THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

DETAILED ORIGINAL COST AS OF NOVEMBER 30, 2021

ACCOUNT (1)	DESCRIPTION (2)	SIZE (2)	QUANTITY (3)	YEAR (4)	UNIT COST (5)	TOTAL COST (6)=(3)x(5)
	SERVICES - CLEANOUTS		164	2009	193.52	31,737.69
	SERVICES - CLEANOUTS		18	2011	204.81	3,686.64
	SERVICES - CLEANOUTS		5	2012	210.19	1,050.94
	SERVICES - CLEANOUTS		20	2013	215.58	4,311.69
	SERVICES - CLEANOUTS		41	2015	226.58	9,289.85
	SERVICES - CLEANOUTS		64	2017	601.42	38,491.16
	<b>TOTAL SERVICES TO CUSTOMERS - CLEANOUTS *</b>		<b>1,601</b>			<b>301,099.45</b>
<b>371.30</b>	<b>PUMPING EQUIPMENT</b>					
	DGM PUMP STATION		2	2000	21,291.55	42,583.11
	SOUTH POINTE PUMP STATION		2	2000	21,291.55	42,583.11
	SPARE PUMPS		2	2000	21,291.55	42,583.11
	BECK MILL PUMP STATION		2	2005	25,484.15	50,968.30
	AREA 2 PUMP STATION		2	2010	12,906.36	25,812.72
	<b>TOTAL PUMPING EQUIPMENT</b>		<b>10</b>			<b>204,530.34</b>
<b>391.70</b>	<b>TRANSPORTATION EQUIPMENT</b>					
	GM 3500 TRUCK			2008		19,999.00
	FORD SUPER DUTY F-350 DRW			2008		24,821.45
	<b>TOTAL TRANSPORTATION EQUIPMENT</b>					<b>44,820.45</b>
	<b>TOTAL SANITARY SYSTEM</b>					<b>15,260,011.41</b>

\* THE COST OF AN ADDITIONAL 217 CLEANOUTS ARE INCLUDED IN THE SERVICES TO CUSTOMERS (ACCT. 363.20) FOR A TOTAL OF 1,754 CLEANOUTS (1,537 + 217).

PART III. CALCULATION OF ACCRUED DEPRECIATION

**THE YORK WATER COMPANY  
WEST MANHEIM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM**

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF NOVEMBER 30, 2021**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>SURVIVOR CURVE</u> (3)	<u>ORIGINAL COST</u> (4)	<u>ACCRUED DEPRECIATION</u> (5)
353.20	LAND AND LAND RIGHTS - COLLECTION	NONDEPRECIABLE	203,175.90	-
353.30	LAND AND LAND RIGHTS - PUMPING	NONDEPRECIABLE	2.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	55-R3	888,245.19	276,533
355.30	POWER GENERATION EQUIPMENT - PUMPING	30-R2.5	153,468.18	80,611
360.21	COLLECTION SEWERS - FORCE - MAINS	70-R2.5	1,140,525.15	267,951
360.23	COLLECTION SEWERS - FORCE - MANHOLES	60-R2.5	8,115.81	2,247
361.21	COLLECTION SEWERS - GRAVITY - MAINS	70-S1.5	8,936,971.36	1,748,509
361.23	COLLECTION SEWERS - GRAVITY - MANHOLES	60-R2.5	1,743,090.22	357,327
363.20	SERVICES TO CUSTOMERS	60-R2.5	1,635,967.37	357,099
363.21	SERVICES TO CUSTOMERS - CLEANOUTS	55-R2.5	301,099.45	70,952
371.30	PUMPING EQUIPMENT	35-R1.5	204,530.35	83,604
391.70	TRANSPORTATION EQUIPMENT	12-L1.5	<u>44,820.45</u>	<u>26,967</u>
<b>TOTAL WASTEWATER PLANT</b>			<b><u>15,260,011.43</u></b>	<b><u>3,271,800</u></b>

DETAILED DEPRECIATION CALCULATIONS

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. 0							
2000	493,963.97	55.00	1.82	8,990.14	34.79	0.3675	181,507
2005	179,117.15	55.00	1.82	3,259.93	39.29	0.2856	51,163
2009	36,750.00	55.00	1.82	668.85	43.00	0.2182	8,018
2010	178,414.07	55.00	1.82	3,247.14	43.95	0.2009	35,845
	888,245.19			16,166.06			276,533
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 355.30 POWER GENERATION EQUIPMENT - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R2.5							
NET SALVAGE PERCENT.. 0							
2000	91,249.52	30.00	3.33	3,038.61	12.10	0.5967	54,446
2005	36,405.94	30.00	3.33	1,212.32	15.72	0.4760	17,329
2010	25,812.72	30.00	3.33	859.56	19.73	0.3423	8,836
	153,468.18			5,110.49			80,611
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY  
 WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 360.21 COLLECTION SEWERS - FORCE - MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. 0							
1999	274,317.80	70.00	1.43	3,922.74	49.63	0.2910	79,826
2000	220,726.62	70.00	1.43	3,156.39	50.50	0.2786	61,488
2006	529,184.02	70.00	1.43	7,567.33	55.78	0.2031	107,498
2009	116,296.71	70.00	1.43	1,663.04	58.48	0.1646	19,139
	1,140,525.15			16,309.50			267,951
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 360.23 COLLECTION SEWERS - FORCE - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2.5							
NET SALVAGE PERCENT.. 0							
1999	1,755.99	60.00	1.67	29.33	39.81	0.3365	591
2000	1,802.94	60.00	1.67	30.11	40.66	0.3223	581
2006	4,556.88	60.00	1.67	76.10	45.85	0.2358	1,075
	8,115.81			135.54			2,247
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 361.21 COLLECTION SEWERS - GRAVITY - MAINS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-S1.5							
NET SALVAGE PERCENT.. 0							
1999	460,606.93	70.00	1.43	6,586.68	48.82	0.3026	139,366
2000	514,446.14	70.00	1.43	7,356.58	49.68	0.2903	149,339
2002	289,395.70	70.00	1.43	4,138.36	51.43	0.2653	76,774
2003	111,885.00	70.00	1.43	1,599.96	52.32	0.2526	28,259
2005	827,048.44	70.00	1.43	11,826.79	54.12	0.2269	187,624
2006	1,207,568.68	70.00	1.43	17,268.23	55.04	0.2137	258,070
2007	665,699.68	70.00	1.43	9,519.51	55.96	0.2006	133,519
2008	1,892,090.98	70.00	1.43	27,056.90	56.90	0.1871	354,086
2009	1,866,700.23	70.00	1.43	26,693.81	57.84	0.1737	324,264
2011	76,511.90	70.00	1.43	1,094.12	59.74	0.1466	11,214
2012	106,051.32	70.00	1.43	1,516.53	60.70	0.1329	14,090
2013	106,281.58	70.00	1.43	1,519.83	61.67	0.1190	12,648
2015	290,337.52	70.00	1.43	4,151.83	63.63	0.0910	26,421
2017	522,347.26	70.00	1.43	7,469.57	65.60	0.0629	32,835
	8,936,971.36			127,798.70			1,748,509
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 361.23 COLLECTION SEWERS - GRAVITY - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2.5							
NET SALVAGE PERCENT.. 0							
1999	73,751.63	60.00	1.67	1,231.65	39.81	0.3365	24,817
2000	82,935.31	60.00	1.67	1,385.02	40.66	0.3223	26,733
2002	82,651.96	60.00	1.67	1,380.29	42.37	0.2938	24,286
2003	25,722.00	60.00	1.67	429.56	43.23	0.2795	7,189
2005	99,299.85	60.00	1.67	1,658.31	44.97	0.2505	24,875
2006	184,354.18	60.00	1.67	3,078.71	45.85	0.2358	43,476
2007	182,017.37	60.00	1.67	3,039.69	46.74	0.2210	40,226
2008	91,993.39	60.00	1.67	1,536.29	47.63	0.2062	18,966
2009	412,324.81	60.00	1.67	6,885.82	48.53	0.1912	78,824
2010	249,524.28	60.00	1.67	4,167.06	49.43	0.1762	43,959
2011	15,278.43	60.00	1.67	255.15	50.33	0.1612	2,462
2012	19,148.24	60.00	1.67	319.78	51.24	0.1460	2,796
2013	18,179.38	60.00	1.67	303.60	52.16	0.1307	2,375
2015	68,109.39	60.00	1.67	1,137.43	54.00	0.1000	6,811
2017	137,800.00	60.00	1.67	2,301.26	55.85	0.0692	9,532
	1,743,090.22			29,109.62			357,327

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 363.20 SERVICE TO CUSTOMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R2.5							
NET SALVAGE PERCENT.. 0							
1999	110,938.77	60.00	1.67	1,852.68	39.81	0.3365	37,331
2000	165,708.37	60.00	1.67	2,767.33	40.66	0.3223	53,413
2002	81,397.01	60.00	1.67	1,359.33	42.37	0.2938	23,917
2003	37,419.00	60.00	1.67	624.90	43.23	0.2795	10,459
2005	167,537.22	60.00	1.67	2,797.87	44.97	0.2505	41,968
2006	164,083.11	60.00	1.67	2,740.19	45.85	0.2358	38,696
2007	180,950.25	60.00	1.67	3,021.87	46.74	0.2210	39,990
2008	238,903.57	60.00	1.67	3,989.69	47.63	0.2062	49,255
2009	148,438.15	60.00	1.67	2,478.92	48.53	0.1912	28,377
2011	25,219.29	60.00	1.67	421.16	50.33	0.1612	4,065
2012	37,661.36	60.00	1.67	628.94	51.24	0.1460	5,499
2013	48,691.15	60.00	1.67	813.14	52.16	0.1307	6,362
2015	62,481.86	60.00	1.67	1,043.45	54.00	0.1000	6,248
2017	166,538.26	60.00	1.67	2,781.19	55.85	0.0692	11,519
	1,635,967.37			27,320.66			357,099
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 363.21 SERCIVE TO CUSTOMERS - CLEANOUTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. 0							
1999	23,533.15	55.00	1.82	428.30	34.94	0.3647	8,583
2000	33,574.45	55.00	1.82	611.05	35.77	0.3496	11,739
2002	1,624.01	55.00	1.82	29.56	37.45	0.3191	518
2003	1,360.64	55.00	1.82	24.76	38.31	0.3035	413
2005	37,159.17	55.00	1.82	676.30	40.03	0.2722	10,114
2006	40,081.50	55.00	1.82	729.48	40.90	0.2564	10,275
2007	31,663.45	55.00	1.82	576.27	41.78	0.2404	7,611
2008	43,535.11	55.00	1.82	792.34	42.67	0.2242	9,760
2009	31,737.69	55.00	1.82	577.63	43.56	0.2080	6,601
2011	3,686.64	55.00	1.82	67.10	45.35	0.1755	647
2012	1,050.94	55.00	1.82	19.13	46.26	0.1589	167
2013	4,311.69	55.00	1.82	78.47	47.17	0.1424	614
2015	9,289.85	55.00	1.82	169.08	49.00	0.1091	1,013
2017	38,491.16	55.00	1.82	700.54	50.86	0.0753	2,897
	301,099.45			5,480.01			70,952

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 371.30 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-R1.5							
NET SALVAGE PERCENT.. 0							
2000	127,749.33	35.00	2.86	3,653.63	18.95	0.4586	58,582
2005	50,968.30	35.00	2.86	1,457.69	22.37	0.3609	18,392
2010	25,812.72	35.00	2.86	738.24	26.01	0.2569	6,630
	204,530.35			5,849.56			83,604
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

THE YORK WATER COMPANY  
WEST MANHIEM TOWNSHIP MUNICIPAL AUTHORITY WASTEWATER SYSTEM

ACCOUNT 391.70 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L1.5							
NET SALVAGE PERCENT.. 0							
2008	44,820.45	12.00	8.33	3,733.54	4.78	0.6017	26,967
	44,820.45			3,733.54			26,967
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.33							